

**Marcum LLP  
Healthcare Advisory Services Group  
Project Flow sheet**

**ENGAGEMENT INFORMATION**

1)	Client Name	<u>New Britain Acquisition II, LLC d/b/a Cassena Care at New Britain, LLC</u>															
2)	Health Care Sector (Nursing Home , Home Health, Etc)	<u>Skilled Nursing Facility</u>															
3)	Date Started	<u>1/17/2018</u>															
4)	Due Date	<u>2/15/2018</u>															
5)	Client Originated By	<u>Matthew Bavolack</u>															
6)	Production Responsibility	<u>Zachary Paquin</u>															
7)	Type of Engagement	Medicare Cost Report Medicaid Cost Report Request for Information Compliance Audit Representation Appeal Processing Proposal/Engagement Letter Budgets Other <u>(Specify)</u>	<table border="1"> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td></td></tr> <tr><td>Yes</td><td></td></tr> <tr><td>Yes</td><td></td></tr> <tr><td>Yes</td><td></td></tr> <tr><td>Yes</td><td></td></tr> <tr><td>Yes</td><td></td></tr> </table>	Yes	No	Yes		Yes		Yes		Yes		Yes		Yes	
Yes	No																
Yes																	
Yes																	
Yes																	
Yes																	
Yes																	
Yes																	
8)	Is this a re-occurring engagement		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No														
9)	Are there any deadlines that might impede completion on a timely basis?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
10)	Do you have the team in place to effectively manage this matter? Production Team:	<u>Zachary Paquin</u>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No														
11)	Is this matter likely to attract publicity?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														

**REVIEW PROCESS**

12)	First Review Performed By/Date	<u>[Signature]</u> <u>2/2/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		Name/Date	
13)	Review Notes were prepared and are posted in the client file/binder		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14)	Second Review Performed by/Date	<u>[Signature]</u> <u>2/8/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		Name/Date	
15)	Partner Sign off*	<u>[Signature]</u> <u>2/9/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		Name/Date	
16)	Processed By/Date	<u>[Signature]</u> <u>2/8/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		Name/Date	

\*If a Partner is not available for sign-off the work product may be stamped draft and submitted to the client with the note: "pending partner review"

**Shipping Information**

**PLEASE CHECK ONE**

<input type="checkbox"/>	Regular Mail (use only if no address on letter)	Date: _____
<input type="checkbox"/>	Priority Mail	Send To: <u>Mr. Anthony DeRosa</u>
<input type="checkbox"/>	FedEx 1st Overnight (9:00 am delivery, select locations)	Company: <u>Cassena Care at New Britain, LLC</u>
<input type="checkbox"/>	FedEx Priority Overnight (morning delivery)	Address: <u>225 Crossways Park Drive</u>
<input type="checkbox"/>	Saturday Delivery (by 12 PM)	<u>Woodbury, NY 11797</u>
<input type="checkbox"/>	FedEx Standard Overnight (afternoon delivery)	Phone: _____
<input checked="" type="checkbox"/>	FedEX 2 Day (2nd business day)	Bill To: <u>New Britain Acquisition #2 d/b/a Cassena Care at New Britain</u>
<input type="checkbox"/>	FedEx Express Saver (3rd business day)	Engage No: <u>153317</u>
<input type="checkbox"/>	Express Mail (next day to most locations)	Department: <u>HEA - Cost Report</u>
<input type="checkbox"/>	Certified - Return Receipt Requested (domestic only)	Contents: <u>Medicaid Cost Report</u>

Authorized By: \_\_\_\_\_

# MARCUM

ADVISORY GROUP

February 7, 2018

Mr. Anthony DeRosa  
Cassena Care at New Britain, LLC  
225 Crossways Park Drive  
Woodbury, NY 11797

Dear Mr. DeRosa,

Enclosed is one copy of Cassena Care at New Britain, LLC Annual Report of Long-Term Care Facility for the period ended September 30, 2017, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2018. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2018 through Myers and Stauffer, LLC's web based portal.
  - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
  - B. A completed Vehicle Compliance Checklist (see attached), if applicable
  - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
  - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
  - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.



MARCUMGROUP  
MEMBER

Mr. Anthony DeRosa  
Cassena Care at New Britain, LLC  
February 7, 2018

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
  - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

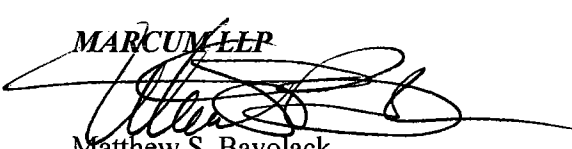
	<u>Direct</u>	<u>Indirect</u>	<u>A&amp;G</u>	<u>Capital</u>
Cost PPD*	\$114.10	\$82.06	\$38.03	\$23.67

*\*Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,

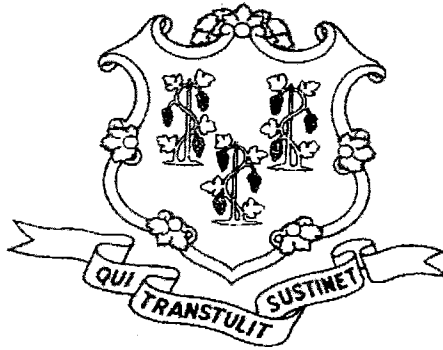
~~MARCUM LLP~~



Matthew S. Bovolack  
Principal  
Healthcare Service Leader

**CASSENA CARE AT NEW BRITAIN, LLC  
ANNUAL REPORT OF LONG TERM CARE FACILITY  
FYE SEPTEMBER 30, 2017  
CLIENT COPY**

# State of Connecticut



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

Name of Facility (as licensed) New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC	
Address (No. & Street, City, State, Zip Code) 66 Clinic Drive, New Britain, CT 06051	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider 07-5185
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Medicaid Provider Numbers:	CCNH 9639	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) New Britain Acquisition I, LLC d/b/a Cassena Care at	License No. 2209-C	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 New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC [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) Carla Dunford			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 New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 66 Clinic Drive, New Britain, CT 06051				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/16/2018	
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 860-225-8608		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain		Address (No. & Street, City, State, Zip) 66 Clinic Drive, New Britain, CT 06051		
License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider No. 07-5185
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 Carla Dunford		Nursing Home Administrator's License No.:	2055	
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 New Britain Acquisition I, LLC d/b/a Cassena Care at		License No. 2209-C	Report for Year Ended 9/30/2017	Page 3	of 37
Legal Name of Partnership/LLC New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC		Business Address 66 Clinic Drive, New Britian, CT 06051		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Gregg Seidner	66 Clinic Drive, New Britian, CT 06051	Managing Member	15		
Pasquale DeBenedictis	66 Clinic Drive, New Britian, CT 06051	Member	35		
Alexander Solovey	66 Clinic Drive, New Britian, CT 06051	Member	35		
Soloman Rutenberg	66 Clinic Drive, New Britian, CT 06051	Member	15		

**General Information and Questionnaire  
 Corporate Owners**

Name of Facility New Britain Acquisition I, LLC d/b/a Cassen	License No. 2209-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				



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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at		License No. 2209-C	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
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	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg 16 / Line m12	171,036	171,036
New Britain Acquisition II, LLC	66 Clinic Drive, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	162,639	565,539
Smartlinx	Edison, NJ, 08837	<input checked="" type="radio"/>	<input type="radio"/>	Workforce Management	Pg 16 / Line m11	7,303	7,303
New Britain Acquisition II, LLC	66 Clinic Drive, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	Due to Affiliate (Related Party Loan)	Pg 34 / Line B3		
CV Staffing Solutions	P.O. Box 419621, Boston, MA 02241	<input checked="" type="radio"/>	<input type="radio"/>	C.N.A. Staffing Services	Pg 13 / Line 11C	7,360	7,366
CV Staffing Solutions	P.O. Box 419621, Boston, MA 02241	<input checked="" type="radio"/>	<input type="radio"/>	Reception Staffing Services	Pg 16 / Line M11	2,374	2,409
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.

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



**General Information and Questionnaire  
 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	
New Britain Acquisition I, LLC d/b/a Cassena Care at New		2209-C	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					
Ricoh	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Var.	On-going	3,287	3,287
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Var.	On-going	1,362	1,362
	<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"/>					
						<b>Total ***</b>	4,649

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.

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

Name of Facility New Britain Acquisition I, LLC d/b	License No. 2209-C	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 1 Marcum, LLP 2 Povol & Company, CPA, P.C. 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 1981 Marcus Ave Suite C100, Lake Success, NY 11042
--	--

Services Provided by This Firm (*describe fully*)

1 Auditing & Cost Report Preparation	\$ 46,560
2 2015 Tax Preparation	\$ 3,000
3	\$
4	\$

Charge for Services Provided
\$ 49,560

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 1 See Attachment 2 3 4 5	Telephone Number
--	------------------

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1 See Attachment	\$ 25,684
2	\$
3	\$
4	\$
5	\$

Charge for Services Provided
\$ 25,684

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 New Britain Acquisitions I, d/b/a Cassena Care at New Britain,	License No. 2209-C	Report for Year Ended 9/30/2017	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Murtha Cullina LLP	203-240-6000		
2	Nair & Levin, P.C.	860-242-0645		
3	Certilman Balin Alder & Hyman Llp	631-979-3000		
4	Treasurer, State of Connecticut			
5	Peter W. Smulski-State Marshal	860-832-9042		
6	Jackson Lewis P.C.	860-522-0404		
7	Wilson, Elser, Moskowitz, Edelman & Dicker LLP	203-388-9100		
8	Goldman Gruder & Woods LLC	203-899-8900		
9	Garfunkel Wild P.C. Attorneys At Law	516-393-2200		
10	AJE 12-16			
Address (No. & Street, City, State, Zip Code)				
1	185 Asylum Street, Hartford, CT 06103			
2	707 Bloomfield Ave, Bloomfield, CT 06002			
3	1393 Veterans Hwy, Hauppauge, NY 11788			
4				
5	P.O. Box 2736 New Britain, CT 06050			
6	90 State House Square, 8th Floor, Hartford, CT 06103			
7	1010 Washington Blvd, Stamford, CT 06901			
8	200 Connecticut Ave, Norwalk, CT 06854			
9	111 Great Neck Rd Ste 600, Great Neck, NY 11021			
10	ADJ 12-16			
Services Provided by This Firm (describe fully)				
1	Regency Heights of N.B. & Value Health Care Services (Disallowed \$2,300.07 on Pg 28)		10,266	
2	Settlement Amount for Hartford Healthcare (All Disallowed Pg 28)		1,166	
3	General Employee Matters		(926)	
4	Conservatorship & Probate Court Fees (All Disallowed Pg 28)		2,346	
5	Citation Fees (All Disallowed Pg 28)		611	
6	General Employee Matters		4,917	
7	General Employee Matters (Disallowed)		3,264	
8	General Employee Matters, Probate Court, Conservatorship (Disallowed \$1,559.33 on Pg 28)		1,773	
9	General Employee Matters (Disallowed \$352.87 Pg 28, Cost Occurred in PY)		359	
10	ADJ 12-16		1,908	
			Charge for Services Provided	
			\$ 25,684	

**Schedule of Resident Statistics**

	Name of Facility		License No.		Report for Year Ended				Page	of	
	New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC		2209-C		9/30/2017				8	37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30				
				Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	90	90			90	90		90	90		
B. On last day of THIS report period	90	90			90	90		90	90		
2. Number of Residents											
A. As of midnight of PREVIOUS report period	77	77			77	77		88	88		
B. As of midnight of THIS report period	84	84			88	88		84	84		
3. Total Number of Days Care Provided During Period											
A. Medicare	4,339	4,339			3,504	3,504		835	835		
B. Medicaid (Conn.)	24,166	24,166			17,550	17,550		6,616	6,616		
C. Medicaid (other states)											
D. Private Pay	1,820	1,820			1,551	1,551		269	269		
E. State SSI for RCH											
F. Other (Specify) Insurance, Other	378	378			315	315		63	63		
G. Total Care Days During Period (3A thru F)	30,703	30,703			22,920	22,920		7,783	7,783		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days											
B. Other Bed Reserve Days											
5. Total Resident Days (3G + 4A + 4B)	30,703	30,703			22,920	22,920		7,783	7,783		

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassen	License No. 2209-C	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)				

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	7	72		5				
Per Diem Rate								
a. One bed rm.	Various	202.64		455.00				
b. Two bed rms.	Various	202.64		415.00				
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	933	933		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	592	592		
2. Restorative Treatments				
C. Other	3,259	3,259		
D. <b>Total Physical Therapy Treatments</b>	4,784	4,784		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	177	177		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	156	156		
2. Restorative Treatments				
C. Other	707	707		
D. <b>Total Speech Therapy Treatments</b>	1,040	1,040		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	856	856		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	533	533		
2. Restorative Treatments				
C. Other	3,345	3,345		
D. <b>Total Occupational Therapy Treatments</b>	4,734	4,734		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New	2209-C	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)		473				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	118,276	1,983				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	81,411	3,826				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	287,541	22,571				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	144,843	8,863				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	33,739	2,356				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	26,728	1,646				
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	176,583	2,426				
b. RN						
1. Direct Care	214,468	5,845				
2. Administrative**	642,937	16,364				
c. LPN						
1. Direct Care	635,217	21,084				
2. Administrative**						
d. Aides and Attendants	991,495	94,748				
e. Physical Therapists	188,123	5,055				
f. Speech Therapists	60,696	964				
g. Occupational Therapists	206,697	5,398				
h. Recreation Workers	94,625	4,718				
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	64,255	2,209				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	113,256	3,298				
<i>A-13. Total Salary Expenditures</i>	4,080,890	203,827				

\* 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.



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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					
	New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, I	2209-C	9/30/2017	11			37				
Name	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 I - Operators/Owners</b>											
Greg Seidner					Managing Partner	473	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) New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, L	License No. 2209-C		Report for Year Ended 9/30/2017		Page 12	of 37		
	CCNH	RHNS (Specify)	Full Description of Services Rendered	Line Where Claimed on Page 10			Total Hours Worked	Total Hours Worked
<b>Section III - Administrators***</b>								
Linda Urbinski (From 10/01/16 - 11/30/16)	28,650		Non-Discriminatory Administrator	471 Pg. 10 / A2				
Kimberly Coleman (From 10/01/16 - 05/08/17)	61,984		Non-Discriminatory Administrator	882 Pg. 10 / A2				
Carla Dunford (From 05/30/17 - 09/30/17)	27,644		Non-Discriminatory Administrator	630 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		
New Britain Acquisition I, LLC d/b/a Cassena Care	2209-C	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	10,084	Monthly				
3. Pharmacist	13,714	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	3,631	Monthly				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	31,429	189				
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	360	1				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	61,077	990				
2. Administrative***	5,463	58				
b. LPN						
1. Direct Care	63,999	1,401				
2. Administrative***						
c. Aides	107,465	5,200				
d. Other						
12. Other (Specify) See Attached Schedule	1,390					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>298,612</b>	<b>7,838</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 New Britain Acquisition I, LLC d/b/a Cassena Care at N		License No. 2209-C	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		
Triton Staffing Group, 330 Boston Rd Ste 15, North Billerica, MA 01862	RN/LPN/CNA & Nursing Admin Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CV Staffing, P.O. Box 419621, Boston, MA 02241	RN/LPN/CNA Staffing	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Access Capital, Inc., 405 Park Ave, New York, NY 10022	RN/LPN/CNA Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, Inc., 1979 Marcus Ave, New Hyde Park, NY 11042	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Theradynamics Rehab Mgmt, LLC, 225 Crossways Park Drive, Woodbury, NY 11797	PT Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Hospital, 80 Seymour St, Hartford, CT 06102	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	N/A	
RJV Consulting Services, Inc., 3361 Maplewood Dr. N, Wantagh, NY 11793	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Speech Therapy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 405 Park Ave, New York, NY 10022	RN/LPN/C.N.A Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
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		<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
New Britain Acquisition I, LLC d/b/a Cassena C	2209-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 270,656	270,656		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 56,113	56,113		
4. Social Security (F.I.C.A.)	\$ 306,857	306,857		
5. Health Insurance	\$ 237,502	237,502		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 54,796	54,796		
8. Uniform Allowance	\$ 1,043	1,043		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 100,000	100,000		
d. Accounting and Auditing	\$ 49,560	49,560		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 25,684	25,684		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 11,918	11,918		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,886	23,886		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 700	700		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 8,547	8,547		
3. Resident Day User Fee	\$ 553,666	553,666		
<b>Subtotal</b>	\$ 1,700,928	1,700,928		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care a	2209-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,700,928	1,700,928		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,513	2,513			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,533	2,533			
5. Education Expenses Related to Seminars and Conventions	\$ 120	120			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,984	3,984			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 13,243	13,243			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,566	1,566			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,962	6,962			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 6,159	6,159			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 9,514	9,514			
10. Contributions*** See Attached Schedule	\$ 1,000	1,000			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 54,432	54,432			
12. Administrative Management Services**	\$ 171,036	171,036			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 53,660	53,660			
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 2,027,650</b>	<b>2,027,650</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)	\$ 3,984		
<b>Total Other Travel and Entertainment</b>	<b>\$ 3,984</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	(0)		
Admin - Marketing	\$ 13,243		
<b>Total Other Advertising</b>	<b>\$ 13,243</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 6,159		
<b>Total Dues</b>	<b>\$ 6,159</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	(0)		
Nsg Admin - Phys Credential Fees	\$ 179		
Admin - Recruiting Fees	\$ 10,000		
Admin - Licenses and Taxes	\$ 1,180		
Admin - Bank Charges	\$ 17,434		
Admin - Penalties (Disallowed)	\$ 19,551		
Employee Fingerprinting	\$ 5,317		
<b>Total Other Administrative and General</b>	<b>\$ 53,660</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cas	License No. 2209-C	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	171,036	Operational & Financial Oversight	Pg 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at		2209-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 168,747	168,747			
2. Non-Food Supplies	\$ 27,257	27,257			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 223,391	223,391			
c. Management Services**	\$				
d. Other (Specify) _____	\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 419,395</b>	<b>419,395</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
New Britain Acquisition I, LLC d/b/a Cassena Care at N		2209-C	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	33,953	33,953	
c. Management Services**		\$			
d. Other (Specify) Diapers, undergarments, linen, cleaning & office supplies		\$	43,696	43,696	
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		<b>\$</b>	<b>77,649</b>	<b>77,649</b>	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena		2209-C	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Served by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Served by Personnel				
		Amt. \$	43,202	43,202		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> ) Gloves, cleaning & office supplies, wipes	\$	13,076	13,076		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	56,278	56,278		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Specialty RX, Inc. & ProCare LTC Pharmacy of CT, LLC	\$	198,320	198,320		
b.	Medicine Cabinet Drugs	\$	62,780	62,780		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	3,438	3,438		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	1,899	1,899		
f.	X-rays and Related Radiological Procedures***	\$	18,421	18,421		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	24,064	24,064		
i.	Recreation	\$	25,947	25,947		
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	114,322	114,322		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	449,191	449,191		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	0		
Nsg Admin - Other Supplies	\$ 37		
Central Supply - IV Solutions (Disallowed)	\$ 5,593		
Central Supply - Gloves	\$ 10,009		
Central Supply- Other Medical	\$ 35,704		
Central Supply- Wipes	\$ 5,464		
Central Supply- Other Supplies	\$ 18,534		
Central Supply- Purchased Ser	\$ 1,323		
Central Supply- Rental Expense	\$ 28,129		
PT - Medical Supplies	\$ 82		
PT- Other Supplies	\$ 9,447		
<b>Total Other Resident Care</b>	<b>\$ 114,322</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC		License No. 2209-C	Report for Year Ended 9/30/2017		Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg Line
		Yes	No					
Quest Diagnostics	Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Labs	17,357			20 5h
Cassena Care, LLC	Drive, Woodbury, NY 11797	<input checked="" type="radio"/>	<input type="radio"/>	Consulting	94,600			16 m12
CWPM, LLC	P.O. Box 415, Plainsville, CT 06060	<input type="radio"/>	<input checked="" type="radio"/>	Waste Management	36,781			22 6f
Ernie's Lawn Service and Landscaping, LLC	33-B Charles Street, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping	15,771			22 6f
Hartford Hospital	P.O. Box 417645, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>	Medical Director	32,500			13 8a
Healthcare Service Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Consulting	218,278			18 2b
Healthcare Service Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Plant Consulting	19,189			22 6f
Healthcare Service Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Consulting	43,202			20 4b
Healthcare Service Group	300, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Consulting	33,953			19 3b
Patient Care Associates, Inc.	Suite 302, Mamaroneck, NY 10543	<input type="radio"/>	<input checked="" type="radio"/>	X-Rays	12,547			20 5f
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* 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
New Britain Acquisition I, LLC d/b/a Cassena	2209-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 75,096	75,096				
b. Heat	\$ 46,586	46,586				
c. Light & Power	\$ 81,498	81,498				
d. Water	\$ 25,365	25,365				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 4,649	4,649				
f. Other ( <i>itemize</i> )	\$ 105,583	105,583				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 338,777	338,777				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 7,071	7,071				
d. Movable Equipment	\$ 9,359	9,359				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 16,430	16,430				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 18,923	18,923				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 18,923	18,923				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 162,639	162,639				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 75,129	75,129				
c. Personal property taxes	\$					
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 273,121	273,121				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	0		
Plant - Consulting Services	\$ 19,189		
Plant - Purchased Services	\$ 21,665		
Plant - Contracted Services	\$ 60,717		
Plant - Rental Expense	\$ 4,012		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 105,583</b>	<b>\$ -</b>	<b>\$ -</b>



New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 42,684	Various	\$ 2,399
<b>Total additions for Non-Movable Equipment</b>		\$ 42,684		\$ 2,399 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2





**Amortization Schedule\***

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New H	Date of Acquisition		License No. 2209-C	Report for Year Ended 9/30/2017			Page 24	of 37
	Month	Year		Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
<b>A. Organization Expense</b>								
1. Organization Expense	11	15		21,987	3,064 SL		18,923	
2.								
3.								
<b>A-4. Subtotal</b>							18,923	
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
<b>B-4. Subtotal</b>								
<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)								
<b>C-4. Subtotal</b>								
<b>D. Total Amortization</b>							18,923	

\* 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.

New Britain Acquisition SNFF  
Depreciation Schedule  
9/30/17

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	(in months)	2016 Acum	2017 Depr	2017 Acum	Net Book Value
<b>Land</b>										
Bernard Badello	Computers		11/17/2015	2,897	2,897	36	885	966	1,851	1,046
Non-related Party	Computers		1/11/2016	3,784	3,784	36	946	1,261	2,207	1,577
Gerimedex, Inc.	Therapy System		1/13/2016	3,364	3,364	120	252	336	588	2,776
Non-related Party	Computers		1/23/2016	1,138	1,138	36	284	379	663	474
Non-related Party	Computers		2/5/2016	2,971	2,971	36	660	990	1,650	1,321
Bernard Badello	Computers		4/8/2016	7,344	7,344	36	1,224	2,448	3,672	3,672
Neeyar Distributors, Inc.	Table		4/15/2016	1,160	1,160	180	39	77	116	1,044
Neeyar Distributors, Inc.	Chairs		4/15/2016	15,063	15,063	180	502	1,004	1,506	13,557
R.L.R. Supplies Inc.	Storage Carts		7/15/2016	2,010	2,010	120	50	201	251	1,758
<b>Total 2016 Acquisitions</b>				<b>39,730</b>	<b>39,730</b>		<b>4,843</b>	<b>7,662</b>	<b>12,505</b>	<b>27,225</b>
Central Restaurant Products - BLENDER	Blender		10/14/2016	968	968	60	-	194	194	774
Medsonix Inc.	Basic mattresses		10/20/2016	577	577	180	-	38	38	539
SIGNATURE BANK CREDIT CARD	Laptop		11/7/2016	791	791	36	-	242	242	549
SIGNATURE BANK CREDIT CARD	Desktop and monitor		11/7/2016	992	992	36	-	303	303	689
SIGNATURE BANK CREDIT CARD - TV's	TV's		12/5/2016	587	587	60	-	98	98	489
Pilothouse Communications	Telephones		1/25/2016	406	406	120	-	34	34	372
S&S Wired Systems, LLC	Patent station and emergency call cord station		12/24/2016	992	992	120	-	83	83	909
SIGNATURE BANK CREDIT CARD - TV's	TV's		1/5/2017	510	510	60	-	77	77	434
Allston Supply CO INC	Vacuum, wet/dry vacuum, burrisher, buffer		1/19/2017	2,852	2,852	96	-	267	267	2,584
SIGNATURE BANK CREDIT CARD - QUADBRIDGE	Computers		6/5/2017	810	810	36	-	90	90	720
SIGNATURE BANK CREDIT CARD	Printer		7/5/2017	751	751	36	-	63	63	689
SIGNATURE BANK CREDIT CARD	Laptop power adapters		7/5/2017	545	545	36	-	45	45	500
CT Telecommunications Service, LLC - Koretel Phone S	Phone system		8/24/2017	9,832	9,832	120	-	164	164	9,668
<b>Total 2017 Acquisitions</b>				<b>19,646</b>	<b>19,646</b>		<b>-</b>	<b>1,697</b>	<b>1,697</b>	<b>18,917</b>
<b>Total Movable Equipment</b>				<b>59,376</b>	<b>59,376</b>		<b>4,843</b>	<b>9,359</b>	<b>14,202</b>	<b>46,142</b>
Non-related Party	8 Kiosks		1/11/2016	11,589	11,589	180	579	773	1,352	10,236
Precision Electrical	Wiring for Kiosk Stations		1/21/2016	3,871	3,871	180	194	258	452	3,420
OhioTech Satellite Services	Video Surveillance		2/23/2016	4,572	4,572	120	305	457	762	3,810
OhioTech Satellite Services	Video Surveillance		3/2/2016	7,338	7,338	120	428	734	1,162	6,176
Saucier Mechanical Services	Supply and Exhaust Air		3/24/2016	4,210	4,210	240	123	211	334	3,876
RF Technologies	Wandergard		4/26/2016	13,330	13,330	240	333	667	1,000	12,330
RF Technologies	Wandergard		4/26/2016	95	95	240	2	5	7	87
RF Technologies	Wandergard		5/11/2016	166	166	240	3	8	11	154
RF Technologies	Wandergard		5/16/2016	6,213	6,213	240	129	311	440	5,773
Direct Supply, Inc.	Refrigerator		6/13/2016	683	683	120	23	68	91	593
Northeast Generator Co.	Radiator Hoses on Generator		7/8/2016	3,500	3,500	120	88	350	438	3,063
RF Technologies	Generator Ventilation		8/23/2016	1,985	1,985	240	17	99	116	1,869
Grainger	Mixing Valve		9/30/2016	1,544	1,544	60	26	309	335	1,209
Atlantic Ventilating & Equipment Co. Inc. -	Wall A/C		9/8/2016	2,111	2,111	60	35	422	457	1,654
<b>Total 2016 Acquisitions</b>				<b>61,207</b>	<b>61,207</b>		<b>2,285</b>	<b>4,672</b>	<b>6,957</b>	<b>54,250</b>
KONE Inc.	Elevator battery		5/20/2016	2,687	2,687	240	-	134	134	2,552
Northeast Generator Co.	Generator		10/6/2016	5,524	5,524	240	-	276	276	5,248
Riley Plumbing & Heating - TubShower valves,handhelds	Tub shower valves and handheld bars		10/31/2016	2,000	2,000	120	-	200	200	1,800
LSS Life Safety Services	Firestop		10/31/2016	4,970	4,970	120	-	497	497	4,473
Northeast Generator Co.	Generator switch		11/3/2016	1,973	1,973	144	-	151	151	1,822
Riley Plumbing & Heating - TubShower valves,handhelds	Tub shower valves and handheld bars		11/8/2016	810	810	120	-	74	74	736
Mountain Air	Boiler control and pilot valve		12/26/2016	2,716	2,716	180	-	151	151	2,565
Accurate Commercial Door & Hardware	Door for dietary office		12/27/2016	607	607	180	-	34	34	573
Accurate Commercial Door & Hardware	Door for resident showers		12/27/2016	3,277	3,277	180	-	182	182	3,095
Mountain Air	T'Stats, zone valves, and zone heads		12/29/2016	5,716	5,716	120	-	476	476	5,240
Riley Plumbing & Heating - Reversed TubShower valves,	Tub shower valves and handheld bars		4/28/2017	(810)	(810)	120	-	(41)	(41)	(770)
Mountain Air - Ductless Split System	Ductless split system		6/7/2017	3,031	3,031	120	-	101	101	2,930
VAPOR CLEAN INC. - NO TAX BILLED	Vapor cleaning machine		8/17/2017	3,141	3,141	60	-	105	105	3,036
Bank Of America Credit Card - Roof Repair 50% Dep	Roof		9/11/2017	7,043	7,043	120	-	59	59	6,984
<b>Total 2017 Acquisitions</b>				<b>42,684</b>	<b>42,684</b>		<b>-</b>	<b>2,399</b>	<b>2,399</b>	<b>40,285</b>
<b>Total Non-Movable Equipment</b>				<b>103,891</b>	<b>103,891</b>		<b>2,285</b>	<b>7,071</b>	<b>9,356</b>	<b>94,535</b>
				<b>163,267</b>	<b>163,267</b>		<b>7,128</b>	<b>16,430</b>	<b>23,559</b>	<b>139,708</b>
Variance Due to Rounding				-	(c)		-	-	-	(c)
<b>Total Cost Report Values</b>				<b>163,267</b>	<b>163,267</b>		<b>7,128</b>	<b>16,430</b>	<b>23,559</b>	<b>139,708</b>

Ties to corresponding pages of Medicaid Cost Report

F/S vs C/R Depreciation (Page 31, Line B9)	(11,114)	(b)
F/S vs C/R Depreciation (Page 36, Line F1)	5,845	(b)
Rounding Variance (Page 31, Line B9)	-	(c)

Fixed Asset Rollforward	
Book Cost 09/30/17	164,235
Book A/D 09/30/17	35,641
Book NBV 09/30/17	128,594
CR Cost 09/30/17	163,267
CR A/D 09/30/17	23,559
CR NBV 09/30/17	139,708
Variance	(11,114)
Cumulative A/D Diff.	(11,114)
Irreconcilable Difference	(11,114)

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

Name of Facility New Britain Acquisition I, LLC d/b/a	License No. 2209-C	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	11/16/15			
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	11/16/15			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	90			
6. Square Footage	28,660			
7. Acquisition Cost				
a. Land	670,000			
b. Building	6,030,000			

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
<b>1. Financing</b>				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	11/16/15	11/16/15		
c. Interest Rate for the Cost Year	4.00%	4.50%		
d. Term of Mortgage (number of years)	10	7		
e. Amount of Principal Borrowed	5,360,000	670,000		
f. Principal balance outstanding as of 9/30/2017	4,984,800	670,000		
<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
New Britain Acquisition I, LLC d/b/a		2209-C	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
New Britain Acquisition I, LLC d/		2209-C		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)				\$ 65,194	65,194		
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)				\$ 65,194	65,194		
12. D. Other Interest Expense (Specify) Working Capital Interest				\$ 24,471	24,471		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 89,665	89,665		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 17,393	17,393		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 66,451	66,451		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 83,844	83,844		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 8,195,072	8,195,072		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at New Bri				2209-C	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	12G	Occupational Therapy	\$ 206,697	206,697		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 100,000	100,000		
10.	15	1d	Accounting & Legal	\$ 11,600	11,600		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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 *	\$ 13,243	13,243		
19.	15	1J	Income Tax / Corporate Business Tax	\$ 500	500		
20.	16	m10	Fund Raising / Contributions	\$ 1,000	1,000		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 23,535	23,535		
<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)				\$ 356,574	356,574		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals & Entertainment (Disallowed)	\$ 3,984		
16	M13	Penalties	\$ 19,551		
<b>Total Other A&amp;G Adjustments</b>			\$ 23,535	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	171,036 TB Linked
Patient Days	30,703 Page 9 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 5.5707</b>
Beginning PPD Allowance Per CHOW	7.14
2017 CPI Increase of 1.0245%	<u>0.02</u>
PPD Allowance 9/30/2017	<u>7.31</u>
<b>Amount over (Under)</b>	<b>\$ (1.7393)</b>
Total Days	30,703 Page 9 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ -</u></u></b>



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

Name of Facility				License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at New				2209-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 356,574	356,574		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 198,320	198,320		
28.	20	5d	Ambulance/Limousine	\$ 3,438	3,438		
29.	20	5f	X-rays, etc	\$ 18,421	18,421		
30.	20	5h	Laboratory	\$ 24,064	24,064		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,899	1,899		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,959	17,959		
<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	\$ 1,900	1,900		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 622,576	622,576		

\*\*\* 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.

New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC  
 9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5I	Cable TV Disallowance	\$ 12,366		
20	5j	Central Supply - IV Solutions	\$ 5,593		
<b>Total Other Ancillary Costs</b>			<b>\$ 17,959</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	Rebates and Refunds	\$ 1,833		
30	IV 8	Medical Records Income	\$ 68		
<b>Total Other Adjustments</b>			<b>\$ 1,900</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**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense reclassified to Marcum 105	\$ 15,966 TB Linked
Annual Allowable amount	\$ 3,600
Days in Cost Report Year	<u>365</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 12,366</u></u></b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cas	2209-C	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)	\$ 9,368,602	9,368,602		
b. Medicaid Room and Board Contractual Allowance **	\$ (4,707,419)	(4,707,419)		
2. a. Medicaid (All other states)	\$			
b. Other States Room and Board Contractual Allowance **	\$			
3. a. Medicare Residents (all inclusive)	\$ 1,786,649	1,786,649		
b. Medicare Room and Board Contractual Allowance **	\$ 493,339	493,339		
4. a. Private-Pay Residents and Other	\$ 1,542,483	1,542,483		
b. Private-Pay Room and Board Contractual Allowance **	\$ (365,327)	(365,327)		
<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	\$ 418,307	418,307		
b. Physical Therapy - Medicare Contractual Allowance **	\$			
c. Physical Therapy - Non-Medicare	\$ 157,836	157,836		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$			
4. a. Speech Therapy - Medicare	\$ 78,548	78,548		
b. Speech Therapy - Medicare Contractual Allowance **	\$			
c. Speech Therapy - Non-Medicare	\$ 37,370	37,370		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$			
5. a. Occupational Therapy - Medicare	\$ 431,834	431,834		
b. Occupational Therapy - Medicare Contractual Allowance **	\$			
c. Occupational Therapy - Non-Medicare	\$ 150,637	150,637		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$			
6. a. Other (Specify) - Medicare	\$ (804,000)	(804,000)		
b. Other (Specify) - Non-Medicare	\$ (343,922)	(343,922)		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 8,244,937	8,244,937		
<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)	\$ 33	33		
6. Private Duty Nurses' Fees	\$			
7. Barber, Coffee, Beauty and Gift shops	\$			
8. Other (Specify)	\$ 1,900	1,900		
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 1,933	1,933		
<b>VI. Total All Revenue (III + V)</b>	\$ 8,246,870	8,246,870		

\* 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	\$ 14,692		
30 II 6a	Radiology - Diagnostic Part A	\$ 14,355		
30 II 6a	Pharmacy - Medicare Part A	\$ 136,117		
30 II 6a	Medicare 2% Reduction	\$ (30,286)		
30 II 6a	Ancillary Allowance - Part A	\$ (900,059)		
30 II 6a	Ancillary Allowance - Part B	\$ (34,852)		
30 II 6a	Ancillary Allowance - ISNIP Pt B	\$ (3,966)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (804,000)</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 - Private	\$ (71)		
30 II 6b	Laboratory - Medicaid	\$ 1,693		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 5,431		
30 II 6b	Radiology - Medicaid	\$ 213		
30 II 6b	Radiology - 3rd Party Insuranc	\$ 7,769		
30 II 6b	Pharmacy - Private	\$ 180		
30 II 6b	Pharmacy - Medicaid	\$ 4,992		
30 II 6b	Pharmacy -3rd Party Insurance	\$ 51,761		
30 II 6b	Ancillary Allowance - Medicaid	\$ (135,418)		
30 II 6b	Ancillary Allowance - Hospice	\$ (46)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (280,426)		
<b>Total Other Resident Revenue</b>		<b>\$ (343,922)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income - United Healthcare Late Payment	N/A	\$ 33		
<b>Total Interest Income</b>			<b>\$ 33</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 IV 8	Rebates and Refunds	\$ 1,833		
30 IV 8	Medical Records Income	\$ 68		
<b>Total Other Revenue</b>		<b>\$ 1,900</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a C	2209-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	596,514
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,913,213
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	28,324
a. Prepaid Expenses	28,382			
b. Prepaid Insurance	2,884			
c. Prepaid R/E Taxes	19,698			
d. Prepaid Insurance - WC	(22,641)			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,538,051
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>103,891</u>		\$	94,535
	Accum. Depreciation <u>9,356</u>	Net		
6. Movable Equipment	*Historical Cost <u>59,376</u>		\$	45,174
	Accum. Depreciation <u>14,202</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(11,115)
C/R vs F/S Net Book Value	(11,114)			
Rounding	(1)			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	128,594

\* 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
New Britain Acquisition I, LLC d/b/a C		2209-C	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	2,666,645
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
				*Historical Cost	
				Accum. Depreciation	Net
3. Buildings					
				*Historical Cost	
				Accum. Depreciation	Net
4. Non-Movable Equipment					
				*Historical Cost	
				Accum. Depreciation	Net
5. Movable Equipment					
				*Historical Cost	
				Accum. Depreciation	Net
6. Motor Vehicles					
				*Historical Cost	
				Accum. Depreciation	Net
7. Minor Equipment-Not Depreciable					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
				*Historical Cost	
				Accum. Depreciation	Net
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care ( <i>itemize</i> )					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
Name and Address		Amount	Loan Date		
_____		_____	_____		
7. Other Assets ( <i>itemize</i> )					
_____					
_____					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					

\* 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 New Britain Acquisition I, LLC d/b/a Casse		License No. 2209-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,581,722	
<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> )				\$ 115,181	
Name and Address of Lender	Amount	Loan Date			
New Britain Acquisition II, LLC	115,181	N/A			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 2,420,002	
Line of Credit		900,000			
Due to Members		1,520,000			
Rounding		2			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,535,183	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,116,906	

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a	2209-C	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			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,494,772)
6. Gain or Loss for Period			\$	44,511
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(1,450,261)
<b>C. Total Reserves and Net Worth</b>			\$	(1,450,261)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,666,645

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Ca	2209-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(1,494,772)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,246,870
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,202,359
D. Net Income or Deficit			\$	44,511
E. Balance			\$	(1,450,261)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Pg. 27			\$8,195,072	
C/R vs F/S Depreciation			5,045	
CR vs FS Amort, & Round			2,242	
Total Expenses			\$8,202,359	
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(1,450,261)

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

Name of Facility New Britain Acquisition I, LLC d/b/a	License No. 2209-C	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	Date Signed		
Printed Name of Preparer				
Matthew S. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			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 New Britain, 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 New Britain, 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 New Britain, 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 7, 2018

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

**Facility Name** New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 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:

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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:

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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:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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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:

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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: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
10-A	Salaries and Wages	4,080,890.02		4,080,890.02	3,569,818.00
13-B	Professional Fees	298,657.85	(45.00)	298,612.85	318,654.00
15	Expenditures Other than Salaries	1,700,929.56		1,700,929.56	1,387,972.53
16	Expenditures Other than Salaries (cont'd) - Admin. and General	331,371.58	(4,649.00)	326,722.58	261,791.55
18	Dietary Basis for Allocation of Costs	419,394.88		419,394.88	671,153.00
19	Laundry-Basis for Allocation of Costs	77,648.90		77,648.90	158,864.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	505,425.08	45.00	505,470.08	532,098.00
22	Maintenance and Property	614,532.35	4,649.00	619,181.35	1,114,676.92
27	Interest and Insurance	173,508.32		173,508.32	105,633.00
30	Statement of Revenue	(8,246,870.19)		(8,246,870.19)	(6,625,889.00)
31-32	Assets	2,666,644.78		2,666,644.78	1,299,719.00
33-34	Liabilities	(4,116,903.71)		(4,116,903.71)	(2,794,491.00)
35	Equity	1,494,770.58		1,494,770.58	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>		
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>		
8351.295	Admin - Member Fees	0.00	10,783.00
<b>Subtotal [1]</b>	<b>Operators/Owners</b>	<b>0.00</b>	<b>10,783.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>		
8351.010	Admin- Supervisor Wages	118,276.33	96,187.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>118,276.33</b>	<b>96,187.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>		
8311.060	Fiscal- Clerical Wages	20,607.66	44,639.77
8351.012	Admin - Human Resources	886.00	49,398.00
8351.060	Admin- Clerical Wages	59,917.58	5,553.63
8381.060	Reception- Clerical Wages	0.00	2,318.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>81,411.24</b>	<b>101,909.40</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>		
8212.010	Dietary- Dept Head Wages	22,388.03	8,992.00
8212.011	Dietary - Supervisors Wages	211.50	3,461.00
8212.020	Dietary- Tech Wages	53,308.56	9,667.00
8212.021	Dietary - Dietitian Wages	0.00	4,700.00
8212.070	Dietary- Environmental Wages	211,632.52	41,023.81
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>287,540.61</b>	<b>67,843.81</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>		
8240.010	Housekeeping- Supervisor Wages	40,182.26	0.00
8240.070	Housekeeping- Environmental	104,660.85	0.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>144,843.11</b>	<b>0.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>		
8220.010	Plant- Supervisor Wages	169.47	25,254.00
8220.070	Plant- Environmental Wages	33,569.97	26,858.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>33,739.44</b>	<b>52,112.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>		
8250.070	Laundry- Environmental Wages	26,727.83	0.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>26,727.83</b>	<b>0.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>		
6011.010	Nsg Admin- Supervisor Wages	176,582.60	133,536.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>176,582.60</b>	<b>133,536.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>		
6020.030	SNF- RN Wages	214,467.64	198,586.93
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>214,467.64</b>	<b>198,586.93</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>		
6011.014	Nsg Admin - Insvc Coord Wages	58,384.51	82,313.00
6011.030	Nsg Admin- RN Wages	455,284.57	379,913.79
6011.060	Nsg Admin- Clerical Wages	34,984.78	16,268.83
7430.012	Utilization Review - QA Wages	0.00	5,452.00
7430.020	Utilization Review- Tech Wages	94,283.20	99,567.28
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>642,937.06</b>	<b>583,514.90</b>

<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>		
6020.040	SNF- LPN Wages	635,217.31	659,219.29
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>635,217.31</b>	<b>659,219.29</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>		
6020.050	SNF- Aides Wages	991,495.11	1,013,193.07
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>991,495.11</b>	<b>1,013,193.07</b>
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>		
7330.010	PT- Supervisor Wages	42,476.37	105,270.00
7330.020	PT- Tech Wages	29,223.50	27,051.00
7330.050	PT- Aides Wages	116,423.43	85,254.00
<b>Subtotal [12E]</b>	<b>Physical Therapists</b>	<b>188,123.30</b>	<b>217,575.00</b>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>		
7350.020	ST - Wages	60,696.00	39,970.00
<b>Subtotal [12F]</b>	<b>Speech Therapists</b>	<b>60,696.00</b>	<b>39,970.00</b>
<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>		
7340.020	OT- Tech Wages	71,337.86	33,568.00
7340.050	OT- Aides Wages	135,359.21	92,238.00
<b>Subtotal [12G]</b>	<b>Occupational Therapists</b>	<b>206,697.07</b>	<b>125,806.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>		
7260.010	Activities- Supervisor Wages	44,860.29	40,519.00
7260.050	Activities- Aides Wages	49,764.41	51,137.78
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>94,624.70</b>	<b>91,656.78</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>		
7381.010	Social Services- Supervisor W	58,496.20	55,205.00
7381.020	Social Services- Tech Wages	5,758.57	560.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>64,254.77</b>	<b>55,765.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>		
7390.060	Medical Records- Clerical Wag	8,678.71	39,718.22
8321.010	Admissions	77,772.49	76,941.60
8321.060	Admissions	26,804.70	5,500.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>113,255.90</b>	<b>122,159.82</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,080,890.02</b>	<b>3,569,818.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>		
<b>Subgroup : [2]</b>	<b>Dentist</b>		
7290.290	Dental- Consulting Services	10,084.32	8,145.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>10,084.32</b>	<b>8,145.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>		
7270.290	Pharmacy- Consulting Services	13,714.32	6,600.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>13,714.32</b>	<b>6,600.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>		
7330.680	PT - Contracted Services	3,631.28	0.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>3,631.28</b>	<b>0.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>		
7420.290	Medical Director- Consulting	31,428.75	25,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>31,428.75</b>	<b>25,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>		
7350.280	ST - Agency	360.00	0.00

<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>360.00</b>	<b>0.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>		
7340.280	OT- Agency	0.00	14,604.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>0.00</b>	<b>14,604.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>		
6020.340	SNF- Agency - RN's	61,077.15	59,783.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>61,077.15</b>	<b>59,783.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>		
6011.280	Nsg Admin- Nursing Sup Agency	5,462.93	11,779.00
6011.290	Nsg Admin- Consulting Services	0.00	41,662.00
6011.680	Nsg Admin- Contracted Services	0.00	1,056.00
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>5,462.93</b>	<b>54,497.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>		
6020.350	SNF- Agency - LPN's	63,998.84	37,594.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>63,998.84</b>	<b>37,594.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>		
6020.360	SNF- Agency - CNA's	107,465.36	111,041.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>107,465.36</b>	<b>111,041.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>		
7430.290	Utilization Review- Consultin	1,389.90	1,390.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>1,389.90</b>	<b>1,390.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>298,612.85</b>	<b>318,654.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>		
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>		
8460.200	Workers Compensation Expense	270,655.59	176,586.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>270,655.59</b>	<b>176,586.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>		
6011.170	Nsg Admin- SUI	3,748.63	982.00
6011.171	Nsg Admin- FUI	479.76	668.00
6020.170	SNF- SUI	20,673.70	10,763.00
6020.171	SNF- FUI	2,978.80	4,233.00
7260.170	Activities- SUI	1,194.73	804.00
7260.171	Activities- FUI	142.55	234.00
7330.170	PT- SUI	1,544.09	1,236.00
7330.171	PT- FUI	188.43	358.00
7340.170	OT- SUI	1,725.01	1,055.00
7340.171	OT- FUI	307.34	302.00
7350.170	ST - SUI	653.98	327.00
7350.171	ST - FUI	100.76	107.00
7381.170	Social Services- SUI	1,109.44	356.00
7381.171	Social Services- FUI	182.03	83.00
7390.170	Medical Records- SUI	0.00	197.00
7390.171	Medical Records- FUI	0.00	70.00
7430.170	Utilization Review- SUI	345.00	691.00
7430.171	Utilization Review- FUI	42.00	227.00
8212.170	Dietary- SUI	5,743.96	80.00
8212.171	Dietary- FUI	1,041.77	413.00
8220.170	Plant- SUI	375.12	467.00
8220.171	Plant- FUI	43.02	158.00
8240.170	Housekeeping- SUI	2,809.71	0.00
8240.171	Housekeeping- FUI	398.82	0.00
8250.170	Laundry- SUI	345.00	0.00

8250.171	Laundry- FUI	42.00	0.00
8311.170	Fiscal- SUI	490.68	146.00
8311.171	Fiscal- FUI	84.00	79.00
8321.170	Admissions - SUI	1,076.35	571.00
8321.171	Admissions - FUI	126.00	150.00
8351.170	Admin- SUI	1,589.55	565.00
8351.171	Admin- FUI	224.26	235.00
8381.171	Reception- FUI	0.00	16.00
8460.170	SUI Expense	6,308.46	38,681.00
8460.171	FUI Expense	(1.58)	12,591.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>56,113.37</b>	<b>76,845.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>		
6011.160	Nsg Admin- FICA	52,915.31	42,564.00
6020.160	SNF- FICA	139,556.64	133,990.00
7260.160	Activities- FICA	6,830.28	6,812.00
7330.160	PT- FICA	18,456.80	15,822.00
7340.160	OT- FICA	11,676.47	8,173.00
7350.160	ST - FICA	3,588.95	2,786.00
7381.160	Social Services- FICA	4,955.46	3,707.00
7390.160	Medical Records- FICA	938.90	2,594.00
7430.160	Utilization Review- FICA	7,518.46	7,648.00
8212.160	Dietary- FICA	21,149.04	5,317.00
8220.160	Plant- FICA	2,490.75	4,068.00
8240.160	Housekeeping- FICA	10,583.96	0.00
8250.160	Laundry- FICA	1,800.26	0.00
8311.160	Fiscal- FICA	1,499.67	3,368.00
8321.160	Admissions - FICA Expense	7,617.83	5,586.00
8351.160	Admin- FICA	13,102.18	11,291.00
8381.160	Reception- FICA	0.00	209.00
8460.160	FICA Expense	2,176.13	1,181.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>306,857.09</b>	<b>255,116.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>		
8460.180	Health Insurance	232,494.90	295,948.00
8460.246	Dental Insurance	5,007.41	2,984.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>237,502.31</b>	<b>298,932.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>		
8460.190	Non Union Pension Expense	57,903.80	0.00
8460.210	Union Pension Expense	(3,107.50)	2,919.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>54,796.30</b>	<b>2,919.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>		
6020.150	SNF- Uniform Allowance	910.93	0.00
8212.150	Dietary- Uniform Allowance	22.50	0.00
8240.150	Housekeeping- Uniform Allowan	110.00	0.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>1,043.43</b>	<b>0.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>		
5535.010	Bad Debt Expense	100,000.00	349.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>100,000.00</b>	<b>349.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>		
8311.290	Fiscal- Consulting Services	4,276.20	6,306.00
8311.310	Fiscal- Audit Fees	45,284.13	15,000.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>49,560.33</b>	<b>21,306.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>		
6020.300	SNF- Legal Fees	0.00	(0.47)
8351.300	Admin- Legal Fees	25,683.69	20,280.00

<b>Subtotal [1E]</b>	<b>Legal</b>	<b>25,683.69</b>	<b>20,279.53</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>		
8351.550	Admin- Office Supplies	8,769.30	16,478.00
8351.552	Admin - Paper	2,598.44	1,705.00
8351.590	Admin- Other Supplies	312.51	1,877.00
8351.591	Admin - Other Supp. Residents	237.94	646.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>11,918.19</b>	<b>20,706.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>		
8351.841	Admin - Telephone	23,886.10	26,845.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>23,886.10</b>	<b>26,845.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>		
8351.842	Admin - LLC Tax	700.00	300.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>700.00</b>	<b>300.00</b>
<b>Subgroup : [1K2]</b>	<b>Other</b>		
8351.835	Admin - Sales Tax	8,547.00	20,619.00
<b>Subtotal [1K2]</b>	<b>Other</b>	<b>8,547.00</b>	<b>20,619.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>		
9009.000	NYS Assessment	553,666.16	467,170.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>553,666.16</b>	<b>467,170.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,700,929.56</b>	<b>1,387,972.53</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>		
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>		
8351.919	Admin - Parties and Gifts	2,513.38	3,197.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>2,513.38</b>	<b>3,197.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>		
8351.880	Admin - Travel	2,533.49	587.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>2,533.49</b>	<b>587.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>		
6011.883	Nsg Admin- Conferences and Sem	0.00	1,371.00
8351.883	Admin- Conferences and Worksh	120.00	728.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>120.00</b>	<b>2,099.00</b>
<b>Subgroup : [7]</b>	<b>Other</b>		
8351.917	Admin - Meals and Entertain	3,983.78	3,550.00
<b>Subtotal [7]</b>	<b>Other</b>	<b>3,983.78</b>	<b>3,550.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>		
8351.912	Admin - Marketing	13,243.25	15,267.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>13,243.25</b>	<b>15,267.00</b>
<b>Subgroup : [M5]</b>	<b>Medical Records</b>		
7390.860	Medical Records- Printing and	1,565.78	0.00
<b>Subtotal [M5]</b>	<b>Medical Records</b>	<b>1,565.78</b>	<b>0.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>		
8351.730	Admin- Rental Expense	3,347.06	2,219.55
8351.911	Admin - Postage	3,614.68	3,076.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>6,961.74</b>	<b>5,295.55</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>		
Marcum 102	CAHCF Dues	6,158.78	3,993.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>6,158.78</b>	<b>3,993.00</b>



<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>		
Marcum 101	Chamber of Commerce Dues	0.00	225.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>225.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>		
6011.850	Nsg Admin- Dues and Sub	150.00	0.00
8351.850	Admin- Dues and Subscriptions	9,364.25	205.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>9,514.25</b>	<b>205.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>		
8351.914	Admin - Charitable Contrib	1,000.00	1,000.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>		
8311.670	Fiscal- Purchased Services	0.00	1,252.00
8311.680	Fiscal- Contracted Services	0.00	10,043.00
8311.730	Fiscal- Rental Expense	29,210.16	21,852.00
8321.670	Admissions- Purchased Services	4,307.18	606.00
8351.290	Admin- Consulting Services	6,582.37	4,818.00
8351.670	Admin- Purchased Services	0.00	3,067.00
8381.680	Reception- Contracted Services	14,331.79	26,879.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>54,431.50</b>	<b>68,517.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>		
6011.299	Nsg Admin - Other Consulting	12,265.15	8,001.00
7330.299	PT - Other Consulting	5,873.05	4,300.00
7381.299	Social Services - Other Consul	6,041.30	2,100.00
8212.299	Dietary - Other Consulting	1,257.15	900.00
8311.299	Fiscal - Other Consulting	102,237.40	84,104.00
8321.299	Admissions - Other Consulting	2,288.90	4,800.00
8351.293	Admin - Legal Consulting	17,049.30	12,000.00
8351.299	Admin - Other Consulting	24,023.95	17,900.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>171,036.20</b>	<b>134,105.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>		
6011.285	Msg Admin - Recruiting Fees	0.00	6,501.00
6011.887	Nsg Admin-Phys Credential Fees	179.00	0.00
8351.285	Admin - Recruiting Fees	10,000.00	0.00
8351.830	Admin - Licenses and Taxes	1,180.00	1,514.00
8351.882	Admin- Bank Charges	17,433.78	10,544.00
8351.890	Admin- Books and Periodicals	0.00	62.00
8351.920	Admin - Penalties	19,551.05	0.00
8381.860	Reception- Printing and Dupli	0.00	530.00
8460.249	Employee Fingerprinting	5,316.60	4,600.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>53,660.43</b>	<b>23,751.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>326,722.58</b>	<b>261,791.55</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>		
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>		
8212.501	Dietary- Groceries	105,805.18	28,478.00
8212.502	Dietary- Dairy	20,782.74	8,474.00
8212.503	Dietary- Meat and Fish	29,666.26	12,255.00
8212.504	Dietary- Bakery	7,425.29	3,683.00
8212.505	Dietary- Produce	5,067.32	1,478.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>168,746.79</b>	<b>54,368.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>		
7200.430	Central Supply- Nutritional S	13,335.87	13,418.00
8212.430	Dietary- Nutritional Supplemen	634.17	90.00

8212.460	Dietary - Gloves	210.48	0.00
8212.510	Dietary- Tabeware	6,698.30	662.00
8212.540	Dietary- Cleaning Supplies	2,355.06	1,087.00
8212.550	Dietary- Office Supplies	80.25	0.00
8212.590	Dietary- Other Supplies	3,035.16	2,481.00
8212.730	Dietary- Rental Expense	907.90	742.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>27,257.19</b>	<b>18,480.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>		
8212.290	Dietary- Consulting Services	218,278.21	594,100.00
8212.670	Dietary- Purchased Services	3,014.33	345.00
8212.680	Dietary- Contracted Services	2,098.36	3,860.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>223,390.90</b>	<b>598,305.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>419,394.88</b>	<b>671,153.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>		
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>		
8250.290	Laundry- Consulting Services	33,953.27	116,286.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>33,953.27</b>	<b>116,286.00</b>
<b>Subgroup : [3D]</b>	<b>Other</b>		
8250.380	Laundry - Diapers	26,612.48	18,597.00
8250.381	Laundry - Undergarments	7,873.40	15,637.00
8250.530	Laundry - Linen and Bedding	3,675.34	8,344.00
8250.540	Laundry- Cleaning Supplies	5,250.52	0.00
8250.550	Laundry- Office Supplies	283.89	0.00
<b>Subtotal [3D]</b>	<b>Other</b>	<b>43,695.63</b>	<b>42,578.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>77,648.90</b>	<b>158,864.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>		
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>		
8240.290	Housekeeping- Consulting Serv	43,202.33	214,671.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>43,202.33</b>	<b>214,671.00</b>
<b>Subgroup : [4D]</b>	<b>Other</b>		
8220.540	Plant- Cleaning Supplies	0.00	868.00
8240.460	Housekeeping- Gloves	355.95	978.00
8240.540	Housekeeping- Cleaning Suppli	6,706.05	329.00
8240.550	Housekeeping- Office Supplies	0.70	0.00
8240.570	Housekeeping- Wipes	900.73	332.00
8240.590	Housekeeping- Other Supplies	5,112.93	526.00
<b>Subtotal [4D]</b>	<b>Other</b>	<b>13,076.36</b>	<b>3,033.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>		
7270.440	Pharmacy- Drugs - Medicare Pa	138,824.08	86,516.00
7270.441	Pharmacy- Drugs - Medicaid	2,857.65	9,466.00
7270.444	Pharmacy- Drugs - HMO	56,338.87	18,440.00
7270.445	Pharmacy - Drugs - Hospice	(0.39)	281.00
7270.449	Pharmacy- Flu Shots	0.00	3,675.00
7270.670	Pharmacy- Purchased Services	300.00	0.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>198,320.21</b>	<b>118,378.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>		
7270.450	Pharmacy- Medicine Cabinet Dr	62,780.37	15,879.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>62,780.37</b>	<b>15,879.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>		
8270.670	Ambulance	3,438.39	5,286.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>3,438.39</b>	<b>5,286.00</b>

<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>		
7200.410	Central Supply- Oxygen	1,898.64	4,546.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>1,898.64</b>	<b>4,546.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>		
7240.680	X Ray- Contracted Services	18,420.93	19,842.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>18,420.93</b>	<b>19,842.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>		
7210.680	Lab- Contracted Services	24,063.65	14,770.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>24,063.65</b>	<b>14,770.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>		
7260.590	Activities- Other Supplies	811.09	3,192.00
7260.670	Activities- Purchased Services	5,953.62	4,240.00
7260.680	Activities- Contracted Servic	0.00	23.00
8351.680	Admin- Contracted Services	3,216.67	15,747.00
Marcum 105	Cable TV	15,966.00	4,775.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>25,947.38</b>	<b>27,977.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>		
6011.590	Nsg Admin- Other Supplies	37.21	0.00
7200.435	Central Supply- IV Solutions	5,592.82	471.00
7200.460	Central Supply- Gloves	10,009.00	9,281.00
7200.490	Central Supply- Other Medical	35,704.21	41,632.00
7200.570	Central Supply- Wipes	5,463.55	5,730.00
7200.580	Central Supply- Minor Non Med	0.00	91.00
7200.590	Central Supply- Other Supplies	18,533.79	16,527.00
7200.670	Central Supply- Purchased Ser	1,323.38	213.00
7200.730	Central Supply- Rental Expense	28,128.61	18,545.00
7330.490	PT - Medical Supplies	82.44	142.00
7330.590	PT- Other Supplies	9,446.81	15,084.00
<b>Subtotal [5J]</b>	<b>Other</b>	<b>114,321.82</b>	<b>107,716.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>505,470.08</b>	<b>532,098.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>		
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>		
8212.630	Dietary- Repairs and Maintena	13,011.49	3,834.00
8220.590	Plant- Other Supplies	25,103.78	10,941.00
8220.630	Plant- Repairs and Maintenance	35,138.30	24,835.47
8240.630	Housekeeping- Repairs and Mai	0.00	150.00
8250.630	Laundry- Repairs and Maintena	1,842.88	3,490.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>75,096.45</b>	<b>43,250.47</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>		
8220.750	Plant - Gas	46,586.44	40,194.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>46,586.44</b>	<b>40,194.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>		
8220.740	Plant - Electricity	81,498.04	94,460.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>81,498.04</b>	<b>94,460.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>		
8220.760	Plant - Water and Sewer	25,365.21	28,426.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>25,365.21</b>	<b>28,426.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>		
Marcum 112	Lease	4,649.00	5,187.45
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>4,649.00</b>	<b>5,187.45</b>

<b>Subgroup : [6F]</b>	<b>Other</b>		
8220.290	Plant- Consulting Services	19,189.45	8,535.00
8220.670	Plant- Purchased Services	21,664.79	18,338.00
8220.680	Plant- Contracted Services	60,716.81	31,188.00
8220.730	Plant- Rental Expense	4,011.52	309.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>105,582.57</b>	<b>58,370.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>		
8220.690	Plant - Amort. Leasehold Imp.	7,000.00	2,800.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>7,000.00</b>	<b>2,800.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>		
8220.691	Plant - Depreciation -MME	14,475.00	11,367.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>14,475.00</b>	<b>11,367.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>		
8351.695	Admin -Amort of Start Up Costs	21,160.00	3,064.00
<b>Subtotal [8A]</b>	<b>Organization Expense</b>	<b>21,160.00</b>	<b>3,064.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>		
8220.710	Plant - Building Rent	470,812.41	345,193.00
8220.713	Plant- Building Rent Escalator	(308,172.92)	416,568.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>162,639.49</b>	<b>761,761.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>		
8220.830	Plant - Real Estate Taxes	75,129.15	65,797.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>75,129.15</b>	<b>65,797.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>619,181.35</b>	<b>1,114,676.92</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>		
<b>Subgroup : [12C2]</b>	<b>Other</b>		
8351.824	Admin - Related Party Interest	65,193.78	0.00
<b>Subtotal [12C2]</b>	<b>Other</b>	<b>65,193.78</b>	<b>0.00</b>
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>		
8351.820	Admin - Working Capital Int.	24,470.95	11,274.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>24,470.95</b>	<b>11,274.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>		
8220.810	Plant - Property Insurance	17,392.92	26,482.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>17,392.92</b>	<b>26,482.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>		
8351.810	Admin - General Insurance	66,450.67	67,877.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<b>66,450.67</b>	<b>67,877.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>173,508.32</b>	<b>105,633.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>		
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>		
3020.300	R & B - Medicaid	(9,368,602.00)	(7,733,445.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(9,368,602.00)</b>	<b>(7,733,445.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>		
5521.300	R & B Allowance - Medicaid	4,707,418.66	3,918,892.00
5525.300	Medicaid Retros - Prior Year	0.00	(1,395.00)
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowance</b>	<b>4,707,418.66</b>	<b>3,917,497.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>		

3020.100	R & B - Medicare Part A	(1,277,223.00)	(957,080.00)
3020.501	Room and Board - Mgd Medicare	(509,425.68)	(297,527.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(1,786,648.68)</b>	<b>(1,254,607.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>		
5521.100	R & B Allowance - Medicare A	(490,102.41)	(368,031.00)
5521.501	R & B Allowance - Mgd Medicare	(3,236.46)	(54,673.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>(493,338.87)</b>	<b>(422,704.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>		
3020.000	Room and Board - Private	(728,705.00)	(433,242.00)
3020.400	R & B - Hospice	(569,700.00)	(659,200.00)
3020.500	R & B - 3rd Party Insurance	(127,545.00)	(226,000.00)
5171.000	Cash Discounts On Purchases	(715.24)	0.00
5521.505	Capitation Revenue	(115,818.00)	(114,528.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(1,542,483.24)</b>	<b>(1,432,970.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>		
5521.000	R & B Allowance - Private	28,375.00	27,760.00
5521.400	R & B Allowance- Hospice	267,714.93	329,936.00
5521.500	R & B Allowance-3rd Party Ins	69,236.88	60,605.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>365,326.81</b>	<b>418,301.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>		
4330.100	P.T. Income - Medicare Part A	(323,352.87)	(271,975.00)
4330.200	P.T. Income - Medicare Part B	(94,953.99)	(93,998.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(418,306.86)</b>	<b>(365,973.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>		
4330.000	P.T. Income - Private	(1,305.94)	(1,868.00)
4330.300	P.T. Income - Medicaid	(57,784.81)	(41,919.00)
4330.500	P.T. Income - 3rd Party Ins.	(98,745.74)	(106,136.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(157,836.49)</b>	<b>(149,923.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>		
4350.100	S.T. - Medicare Part A	(59,242.99)	(47,264.00)
4350.200	S.T. - Medicare Part B	(19,305.09)	(24,105.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(78,548.08)</b>	<b>(71,369.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>		
4350.000	S.T. - Private	(387.35)	(448.00)
4350.300	S.T. Income - Medicaid	(17,495.97)	(2,736.00)
4350.500	S.T. Income - 3rd Party Ins.	(19,487.01)	(10,019.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(37,370.33)</b>	<b>(13,203.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>		
4340.100	O.T. Income - Medicare Part A	(352,323.03)	(252,045.00)
4340.200	O.T. Income - Medicare Part B	(79,529.97)	(66,838.00)
4340.501	O.T. Income - Mgd Medicare	19.08	767.00
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(431,833.92)</b>	<b>(318,116.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>		
4340.000	O.T. Income - Private	(1,210.69)	(1,838.00)
4340.300	O.T. Income - Medicaid	(53,262.04)	(26,602.00)
4340.500	O.T. Income - 3rd Party Ins.	(96,163.87)	(80,302.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(150,636.60)</b>	<b>(108,742.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>		
4210.100	Laboratory - Part A	(14,692.10)	(1,879.00)
4210.501	Laboratory - Mgd Medicare	0.00	(4,099.00)
4240.100	Radiology - Diagnostic Part A	(14,354.72)	(18,070.00)

4270.100	Pharmacy - Medicare Part A	(136,116.53)	(113,518.00)
5521.101	Medicare 2% Reduction	30,285.73	23,984.00
5527.100	Ancillary Allowance - Part A	900,059.47	704,753.00
5527.200	Ancillary Allowance - Part B	34,852.38	36,479.00
5527.201	Ancillary Allow - ISNIP Pt B	3,966.05	17,973.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>804,000.28</b>	<b>645,623.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>		
4210.000	Laboratory - Private	70.70	0.00
4210.300	Laboratory - Medicaid	(1,692.56)	(16.00)
4210.500	Laboratory - 3rd Party Insuran	(5,430.75)	(304.00)
4240.000	Xray - Private	0.00	(134.00)
4240.300	Radiology - Medicaid	(213.30)	0.00
4240.500	Radiology - 3rd Party Insuranc	(7,768.76)	(6,927.00)
4270.000	Pharmacy - Private	(179.73)	(103.00)
4270.300	Pharmacy - Medicaid	(4,992.14)	(667.00)
4270.500	Pharmacy -3rd Party Insurance	(51,760.87)	(30,122.00)
5527.300	Ancillary Allowance - Medicaid	135,418.05	71,940.00
5527.400	Ancillary Allowance - Hospice	45.54	0.00
5527.500	Ancillary Allowance - 3rd Party	280,426.31	231,521.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>343,922.49</b>	<b>265,188.00</b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>		
5061.000	Meals Income	0.00	(312.00)
<b>Subtotal [11]</b>	<b>Meals sold to guests, employees, and others</b>	<b>0.00</b>	<b>(312.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>		
5177.000	Interest Income	(32.89)	(44.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(32.89)</b>	<b>(44.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>		
5085.000	Medical Records Income	(67.60)	0.00
5175.000	Rebates and Refunds	(1,832.87)	(650.00)
5179.000	Other Miscellaneous Income	0.00	(440.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(1,900.47)</b>	<b>(1,090.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(8,246,870.19)</b>	<b>(6,625,889.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>		
<b>Subgroup : [A1]</b>	<b>Cash</b>		
1011.000	Cash - Operating Account	563,894.29	46,737.00
1012.000	Cash - Payroll Checking	(2,193.24)	100.00
1014.000	Petty Cash	1,700.00	5,912.00
1320.000	Patient Savings Account	33,113.10	0.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>596,514.15</b>	<b>52,749.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>		
1031.000	A/R Medicare Part A	223,362.90	184,208.00
1031.200	A/R Medicare Part B Snf	45,974.34	25,869.00
1032.000	A/R Medicaid Snf	814,814.42	384,140.00
1032.300	A/R Nami	13,730.56	14,213.00
1032.400	A/R Pending Medicaid	162,481.84	42,149.00
1033.000	A/R Private	269,779.99	52,580.00
1034.000	A/R Hospice	11,100.00	2,100.00
1034.500	A/R-3Rd Party Ins/Co-Ins	474,706.83	394,131.00
1034.501	A/R MANAGED MEDICARE	(2,737.83)	(2,738.00)
1061.000	Allowance For Bad Debts	(100,000.00)	0.00
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,913,213.05</b>	<b>1,096,652.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>		
1120.000	Prepaid Expenses	28,382.01	34,549.00

1121.000	Prepaid Insurance	2,884.32	4,713.00
1125.000	Prepaid R/E Taxes	19,697.90	0.00
1127.000	Prepaid Insurance - W.C.	(22,640.55)	5,363.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>28,323.68</b>	<b>44,625.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>		
1170.000	Leasehold Imp. - 15 Year	91,369.19	41,994.00
1270.000	Leasehold Improv.-Acc Amort.	(9,799.59)	(2,800.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>81,569.60</b>	<b>39,194.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>		
1190.100	Mme - 5 Year	71,873.66	58,943.00
1190.110	Mme 10 Year	992.15	0.00
1290.000	Mme - Accum Dep - General	(25,841.51)	(11,367.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>47,024.30</b>	<b>47,576.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>		
1361.100	Start Up Costs	0.00	21,987.00
1365.000	Amortization Of Start Up Costs	0.00	(3,064.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>0.00</b>	<b>18,923.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>2,666,644.78</b>	<b>1,299,719.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>		
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>		
2021.000	Accounts Payable - Trade	(907,095.13)	(812,563.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(907,095.13)</b>	<b>(812,563.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>		
2031.000	Accrued Payroll	(83,177.68)	(108,381.00)
2032.000	Accrued Sick And Vacation	(165,981.16)	(158,346.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(249,158.84)</b>	<b>(266,727.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>		
2036.000	Fica Payable	(6,363.00)	(4,189.00)
2041.010	Sui Payable	(6,087.54)	(4,259.00)
2041.020	Futa Payable	(706.90)	(476.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(13,157.44)</b>	<b>(8,924.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>		
1083.300	Exchange - Other	(80,735.00)	(1,895.00)
2049.000	Garnishee Payable	(232.16)	(232.00)
2049.010	401K Payable	(1,391.65)	(1,867.00)
2049.040	Union Deductions Payable	(120.00)	0.00
2056.000	Accrued Expenses	(296,718.90)	(159,802.00)
2161.000	Patient Fund Liability	(33,113.10)	0.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(412,310.81)</b>	<b>(163,796.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>		
1086.000	Due to/from Prior Operator	8,799.95	(30,238.00)
2116.000	Due To Related Party -Landlord	(123,981.44)	(692,243.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(115,181.49)</b>	<b>(722,481.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>		
2012.040	Line Of Credit	(900,000.00)	(820,000.00)
2116.020	Due to Members	(1,520,000.00)	0.00
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(2,420,000.00)</b>	<b>(820,000.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(4,116,903.71)</b>	<b>(2,794,491.00)</b>
<b>Group : [35]</b>	<b>Equity</b>		

<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>		
2363.000	Retained Earnings	<u>1,494,770.58</u>	<u>0.00</u>
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<u>1,494,770.58</u>	<u>0.00</u>
<b>Total [35]</b>	<b>Equity</b>	<u>1,494,770.58</u>	<u>0.00</u>
	<b>NET (INCOME) LOSS</b>	<u>0.00</u>	<u>0.00</u>
	<b>Sum of Account Groups</b>	0.00	0.00



Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.00 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass dues/software from subscriptions				
Marcum 102	CAHCF Dues		6,158.78	
8351.850	Admin- Dues and Subscriptions			6,158.78
8351.550	Admin- Office Supplies			
Marcum 101	Chamber of Commerce Dues			
<b>Total</b>			<b>6,158.78</b>	<b>6,158.78</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass cable television from account 8351.680 & entry to reclass internet from cable				
Marcum 105	Cable TV		15,966.00	
8351.680	Admin- Contracted Services			15,966.00
<b>Total</b>			<b>15,966.00</b>	<b>15,966.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
Reclass Leases				
Marcum 112	Lease		4,649.00	
8351.730	Admin- Rental Expense			4,649.00
<b>Total</b>			<b>4,649.00</b>	<b>4,649.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
Reclassify Director of Rehab Allocation				
7340.020	OT- Tech Wages		46,670.00	
7350.020	ST - Wages		13,704.00	
7330.010	PT- Supervisor Wages			60,374.00
<b>Total</b>			<b>60,374.00</b>	<b>60,374.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
Reclass Oxygen from Consulting to Oxygen				
7200.410	Central Supply- Oxygen		45.00	
6011.290	Nsg Admin- Consulting Services			45.00
<b>Total</b>			<b>45.00</b>	<b>45.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>87,192.78</b>	<b>87,192.78</b>
<b>Total All Journal Entries</b>			<b>87,192.78</b>	<b>87,192.78</b>



Provider Name: New Britain Acquisition I, LLC, d/b/a Cassena Care at New Britain, LLC  
 Provider Number: 9639  
 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:**