State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2016

Dr. 05 W. ()			<u> </u>					
Name of Facility (as 1	•							
New Britain Acquisit			e at New Britair	ı, LLC	-			
Address (No. & Stree	t, City, State, Z	ip Code)						
66 Clinic Drive, New	Britian, CT 060	051						
Type of Facility								
☐ Chronic and C Nursing Home	onvalescent only (CCNH)		Rest Home with Supervision on (RHNS)	•		(Specify)		
Report for Year Begin	nning		Report for Yea	r Ending				
11/16/2015	U		9/30/2016	J				
License Numbers:		CCNH 2209-C	RHNS		(Specify)			dicare Provider 07-5185
Medicaid Provider Nu	ımbers:		CNH	RH	INS		ICI	F-IID
		9639						
For Department Use	Only							
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence N Assign		Signed a	nd Notarize	ed	Date Received

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at	2209-C	9/30/2016	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 November 16, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain	n, L	LC		########	9/30/2016
Address of Facility					
66 Clinic Drive, New Britian, CT 06051					
Report Prepared By		Phone Num	ıber	Date	
Marcum LLP		203-781-96	00	1/11/2017	
Item		Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$				
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

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General Information and Questionnaire Type of Facility - Organization Structure

	Pho	ne No. of Fac	ility	Report for Ye	ar Ended	Page		of
		-225-8608	,,,,,	9/30/2016	ar Emaca	2		37
Name of Facility (as shown on license)		_	o. & S	Street, City, Sta	ite, Zip)			
New Britain Acquisition I, LLC d/b/a Cassena Care at N	ew B	r 66 Clinic Di	rive,	New Britian, C	T 06051			
CCNH		RHNS		(Specify)		Medicare I	Provi	der No.
License Numbers: 2209-C						07-5185		
Type of Facility (Check appropriate box(es))								
Chronic and Convalescent Nursing Home only (CCNH)		t Home with i ervision only			(Specify))		
Type of Ownership (Check appropriate box)						-	-	-
O Proprietorship	0	Profit Corp.		Non-Profit Con	rp. O	Government	0	Trust
If this facility opened or closed during report year provid	le:		Date	Opened	Date Clo	esed		
Has there been any change in ownership								
or operation during this report year?	0	Yes	0	No	If "Yes,"	explain full	у.	
Administrator								
Name of Administrator				Nursing Ho				
Linda Urbinski				Administrat		1171		
				License 1	No.:			
Other Operators/Owners who are assistant administrators	s (ful	l or part time)	of th		т Т			
Name N/A				License 1	NO.:			

General Information and Questionnaire Partners/Members

Name of Facility New Britain Acquisition I, LL	C d/h/a Cassena Care at	License No.	Report for Y 9/30/2016	ear Ended	Page 3	of 37
Legal Name of Part		Business A	<u> </u>	State(s) and/ Which R		s) in
New Britain Acquisition I, LL		L		СТ	8	
New Britain, LLC		Britian, CT 060				
Name of Partners/Members	Business Ad	ddress	,	Title	% Ow	ned
Gregg Seidner	66 Clinic Drive, New I 06051	Britian, CT	Managing M	1ember	0.1	5
Pasquale DeBenedictis	66 Clinic Drive, New I 06051	Britian, CT	Member		0.3	5
Alexander Solovey	66 Clinic Drive, New I 06051	Britian, CT	Member		0.3	5
Soloman Rutenberg	66 Clinic Drive, New I 06051	Britian, CT	Member		0.1	5

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General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year End	led	Page of
New Britain Acquisition I, LLC d/b/a Cassena	2209-C	9/30/2016		3A 37
If this facility is owned or operated as a corpo		following information	on:	
Legal Name of Corporation	Busines	s Address	State(s) in Whi	ch Incorporated
N/A				
		· · · · · · · · · · · · · · · · · · ·		
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
N/A				
IN/A				
				1
Names of Stockholders Owning at Least 10%		 		
of Shares				
0.7 0.7.4.1.00				
N/A				

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General Information and Questionnaire Individual Proprietorship

New Britain Acquisition I, LLC d/b/a Cassena Carl 2209-C 9/30/2016 3B 37 If this facility is owned or operated as an individual proprietorship, provide the following information: Owner(s) of Facility N/A	Name of Facility	License No.	Report for Year Ended	Page	of
Owner(s) of Facility	New Britain Acquisition I, LLC d/b/a Cassena Car	2209-C		•	37
Owner(s) of Facility	If this facility is owned or operated as an individua	l proprietorship, p	rovide the following informa	tion:	
N/A	Ow	ner(s) of Facility			
N/A			·		
N/A					
	N/A			 	
					
					_

			-		
				-	
				-	
			 -		

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General Information and Questionnaire Related Parties*

Name of Facility New Britain Acquisition	Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at I	License No.	s No. 2209-C	9/ R	Report for Year Ended 9/30/2016		Page 4	of 37
Are any individuals rece marriage, ability to cont	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? • • • • • • • • • • • • • • • • • • •	cility rel	lity related throug association?	gh • Yes	es O No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Adc	lress and ge 11 of the report.
Are any individuals or c including the rental of p related through family a association to any of the	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?	or services, to this facility control, or of this facilii	cility, or busines:	w	O Yes O No	If "Yes," provide the following information:	e following	information:
		Also	Also Provides			Indicate Where		
Name of Related	Business	Non-R	Non-Related Parties	ies ;	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	%** 0N	*	Provided	Page # / Line #	Reported	Kelated Party
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	0	0	M	Management Fees	Pg 16 / Line m12	134,105	134,105
New Britain Acquisition II, LLC		0	•	Re	Rent	Pg 22 / Line 9	761,761	343,535
Smartlinx	Edison, NJ, 08837	0	0	≱	Workforce Management	Pg 16 / Line m11	4,909	4,909
New Britain Acquisition II, LLC	66 Clinic Drive, New Britian, CT 06051	0	•	<u>ā</u>	Due to Affiliate	Pg 34 / Line B3		
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					

^{*} Use additional sheets if necessary.

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No.	•	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena C	2209-C		9/30/2016	5	37
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaid	rates, cos	sts
must be allocated to CCNH and RHNS as follow	vs:				
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry			pounds processed		
Housekeeping	·	Number of	square feet serviced		
		Number of	hours of routine care provided	by EACH	F
Nursing		employee	classification, i.e., Director (or G	Charge N	urse),
		Registered	Nurses, Licensed Practical Nur	ses, Aide	s and
		Attendants			
Direct Resident Care Consultants		Number of	hours of resident care provided	l by EAC	Н
		specialist	(See listing page 13)		
Maintenance and operation of plant		Square fee	<u>t</u>		
Property costs (depreciation)		Square fee			
Employee health and welfare		Gross sala			
Management services			e cost center involved		
All other General Administrative expenses		Total of D	irect and Allocated Costs		
The preparer of this report must answer the follo	wing question	ons applica	ble to the cost information prov	ided.	
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why suc	h allocati	on was not
costs allocated as required?	O 168	O No	made.		
N/A					
2. Explain the allocation of related company exp	penses and a	ttach copy	of appropriate supporting data.		
N/A					
3. Did the Facility appropriately allocate and sel				ne cost ce	nters?
(e.g., Assisted Living, Home Health, Outpation	ent Services,	Adult Day	Care Services, etc.)		
	• Yes	O No	If "No," explain fully why suc made.	h allocati	on was not
N/A					

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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.

should not be included in these amounts.							
Name of Facility			License No.	Report for Year Ended	ear Ended		Page of
New Britain Acquisition I, LLC d/b/a Cassena Care at New	na Care a	t New	2209-C	9/30/2016			6 37
	Related * to	1 * to					
	Owners,	ers,					•
	Operators,	tors,				Annual	
	Officers	ers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
Ricoh	0	0	Copier	Var.	On-going	3,949	3,949
Pitney Bowes	0	0	Postage Meter	Var.	On-going	1,239	1,239
	0	0					
	0	0			,,,,		
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
Is a Mileage Log Book Maintained for All Leased Vehicles?	eased Ve	hicles '	O Yes	0	O No	Total ***	\$ 187

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also. Is a Mileage Log Book Maintained for All Leased Vehicles?

** Attach copies of newly acquired leases.

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

TNEY BOWES GLOBAL FINANCIAL SERVICES			mont Number
our Business Information	Andrew House Heal	home 46-1	6496D8
EGENCY HEIGHTS OF NEW BRITAIN, LLC	CIPA Name of Lasses	Task ID # (FEU	PTIN)
S CLINIC DR	NEW BRITAIN	CT	08051-4012
Was Address Street	Cay:	State	2 014
		22082364	889
Bing Conduct Marrie	saling Corted Phone #	BILD CAN N	06051-4012
R CLINIC DR	NEW BRITAIN	CT Stele	7b+4
Hatpifor, Address (If different from billing activess): Street	(24)	2206235	888
adulation Contact Name	Installation Chalest Phone #	(redelection) C	AN#
some note any upodat taling of phonolics have the Co.	Let Depter Alberton To	Calabrator PC	
our Business Needs	Chaid thinks to make it for make to	h complet	
Hy Business Solution Description	Entelle (* Teach) (* Character)		
Mati Streem Solution -1	Signatural - Print Life participanes and	appeal for high passed	
1 DM125 Deating Maling Dyslem			
1 InfallLink Interlice / PSD for DM125 1 Accounting (10 Dept) Software		ren abilig - Langer series a	palant & lightelial statistics
Sh Integrated Weighing	X and the later from Paris	_ فالشرار بتأريب إند إنشيع	ar a mada mada
t Integrated Weighing Platform	A Special State of State Control of State of Sta	Meanity, passed with principal	
1 Molester for CM125		ing - Provident when the Chilled	
Professional Installation for CM100/OLL125 Installiting Subscription	2) Visiting Service		
	Pound State Popused Standes - Adden to the continuent from Sports and yells the house Standess continuent yells the house Standess continuent yells the Standess Continuent yell the	unic de tabl () (1975 form 1975 Andre pair Papiel (1966 forme Papiel (1975) (1975) (1975) (1975) (1975)	gender, Fajous saled is passanit (ii)
Your Payment Plan			To the season of
Manufact Of Menths Monthly Amount Billed Guar	A Committee of the Comm	micof\$() received a Attionhad	
Print of the last	() Tat Being Cellent	e Hot Required	
There and industrially oppositions have proposed prince imply stay may apply the forests Disco-			
Your Signature Below By storing below, you squeeto be bound by at the terms and our By storing (Version 2/13, which are scalable at were placed has completed by credit and documentation approve process and insurance or incleed participate in the Plany Scene ValueMAX o	icitions of Bis Agreement, Inciding those con frame and are incorporated by inference. The der milhodoed PDGFG employee signs below outsomers protection program (a se penagraph	nined on payo 7 and lance will be kinding . The lease requires y as on page 2) for sin a	those located in the Plinty on PBORS only either PBGFS our wither to provide proof of distional fee,
The same and the s	d est multipologie PDGPG estophycosilgen belev gudamark projection progress (a ee persegnable 5-6-13	ANDARY	OUSE ADMING
By signing below, you agree to be bound by all the terms and con Bowes Terms (Version 2713, which are exalibible at weat pincon has completed its credit and documentation approval process and lineurence or instead participate in the Pilmay Bowes Value MAX of Colon	d er mulholosd PDGFG eropbyco algra belev outpreent protection program (a se persegraph 5-6-13	ANDARY	deficial fee.
By algring below, you agree to be bound by all the terms and con Bousse Terms (Weston 2713, which are exalished at www.pb.com true tompleted the credit and documentation approved process and insurance or instead participate in the Pilmay Boses Value MAX of Customer Signature LENATA COLOTIA F	d est multiobood PDGPG estiployico algin biologico de participation production production production production (a see participation production production (a see participation production production production (a see participation production p	ANOREWH REGENCY	OUSE ADMING
By eighting below, you agree to be bound by all the terms and our Boxase Terms (Weston 2713, which are exclusible at www.pb.com has completed the credit and documentation approved process and has completed the credit and documentation approved process and has considered participate in the Pilmay Boxes Value MAX of Customer Signature LENATA COLOREA F. Processes Sales information	d est multicationed PDGPG estipological give before quidassers projection program (a see persegnaph 5-6-13 Dele OMINISTRATOR Title 048	ANDREWY REGENCY Email Actives	OUSE_AOHING
By signing below, you agree to be beand by all the terms and con Bouse Terms (Version 2713, which are exaltable at wave placed has credit and documentation approved process and less templeted the credit and documentation approved process and instruments or instead participate in the Pilmay Bosses ValuableX of Customer Signature LEMATA COLO 7 LA Francisco	d est multiobood PDGPG estiployico algin biologico de participation production production production production (a see participation production production (a see participation production production production (a see participation production p	ANDREWY REGENCY FROM Accepted	OUSE_AOHING

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/		9/30/2016		7	37
The records of this facility for the	period covered by this report	were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this					
1 ±	Yes	If "No," explain.			
previous period? O	No				
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum, LLP		555 Long Wharf Drive, New Haven, CT			
2 Marcum, LLP		555 Long Wharf Drive, New Haven, CT			
3					
4					
Services Provided by This Firm (de	escribe fully)				
1 Auditing			\$	15,000	
2 Cost Report Preparation			\$	6,306	
3			\$		
4			<u> </u>		
			Charge for S	ervices Pro	ovided
			\$	21,306	
Are These Charges Reflected in the Evnen	diture Portion of This Penart? If V.	es, Specify Expense Classification and Line No.		21,500	
O Yes O No	Page 15, Line 1d	es, specify Expense Classification and Ellio 140.			
Legal Services Information	Truge 10, 2me 10			· -	
Name of Legal Firm or Independen	nt Attorney	<u></u>	Telephone N	umber	
1 See Attachment	in Theorney		l coop.		
			İ		
2 3			1		
4					
5					
Address (No. & Street, City, State,	Zip Code)		l		
1					
2					
3					
4					
5					
Services Provided by This Firm (d	escribe fully)				
1			<u> </u>	20,280	
2		· · · · · · · · · · · · · · · · · · ·	<u> </u>		
3	 -		\$		
4			\$		
.5	····		\$		
			Charge for S	ervices Pr	ovided
			\$	20,280	
Are These Charges Reflected in the Expen	-	es, Specify Expense Classification and Line No.			
⊙ Yes O No	Page 15, Line 1e				

General Information and Questionnaire Legal Firm Continued

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisitions I, d/b/a Cassena Care at New Britai	2209-C	9/30/2016	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Tele	ephone Number	•
1 Murtha Cullina LLP		203	-240-6000	
2 Colby Attorneys Service Co., Inc.		800	-832-1220	
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	
Address (No. & Street, City, State, Zip Code)				
1 185 Asylum Street, Hartford, CT 06103				
2 111 Washington Ave Ste 703, Albany, NY 12210				
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				
Services Provided by This Firm (describe fully)				
1 Licensing			150	
2 Incorporation/Formation (Disallowed on Pg. 28)			1,010	
3 General Legal			5,160	
4 Conservatorship (Disallowed on Pg. 28)		·	2,010	
5 State Marshall Fee (Disallowed on Pg. 28)		<u> </u>	415	
6 Acquisition (Disallowed on Pg. 28)			1,004	
7 Labor Lawyer			8,620	
8 Acquisition (Disallowed on Pg. 28)			430	
9 General Legal			1,481	
		Cha	arge for Services l	Provided
			\$ 20,280	

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Schedule of Resident Statistics

Name of Facility			License No.	5			Report for	Report for Year Ended	g		Page	Jo
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LL	at New Bri	tain, LLC	22	2209-C			9/30/2016				8	37
					F	eriod 10/	Period 10/1 Thru 6/30	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHINS	(Specify)	Total	CCNH	RHNS	(Specify)
Certified Bed Capacity On last day of PREVIOUS report period	06	06			06	8			06	06		
B. On last day of THIS report period	06	06			06	90			06	06		
2. Number of Residents A. As of midnight of PREVIOUS report period									81	81		
	77	77			81	81			11	77		
1 74			·									
A. Medicare	3,384	3,384			2,284	2,284			1,100	1,100		
B. Medicaid (Conn.)	20,970	20,970			15,463	15,463			5,507	5,507		
C. Medicaid (other states)												
D. Private Pay	1,361	1,361			876	876			485	485		
E. State SSI for RCH								-				
F. Other (Specify) VA	7	7			7	7						
G. Total Care Days During Period (3A thru F)	25,722	25,722			18,630	18,630			7,092	7,092		
Total Number of Days Not Included in Figures in 4. 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)	25,722	25,722			18,630	18,630			7,092	7,092		

Schedule of Resident Statistics (Cont'd)

Name of Facil	lity			Licer	ise No.				Report	for Year	Ended		Page	of
New Britain A	Acquisiti	ion I, LL	.C d/b/a Cassena	22	209-C					9/30/201	6		9	37
4. Were the	ere any o	hanges	in the certified b	ed cap	pacity dur	ing th	ne repoi	t year	?	0	Yes	•	No	
II ILS	, provid		f Change	1011.	Cl	nanaa	in Bed			Са	pacity Afte	er Change		
D . C	CONTI					lange			.1	Ca	pacity Aid	i Change		
Date of	CCNH	RHNS	(Specify)		Lost			Gaine	<u>a</u>	1				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	or Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCMII	KIIIAS	(Bpcciry)	1Cason N	or Change
	 										İ		<u> </u>	
							-							
	-	-	in certified bed c 90 days followin	-		the re	eport ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
			Change in Re	esider	nt Days					CC	NH	RHNS	(Spe	cify)
1st chang										 				
2nd char 3rd chan														
4th chan														
		dents and	d Rates on Septe	mber	30 of Co	st Yea	ır							
		Ċ	Medicare		Medi					Se	elf-Pay		Other Stat	e Assisted
			_											
				ł				1		1				
	Item		CCNH		CNH	R	HNS_	C	CNH	RI	INS	(Specify)	R.C.H.	ICF-MR
No. of R		3	11		60	Market William	**************************************	20220TC0-0-	6	100000 OCCUPANIONISTORIC	BERNORDADO CAZOS (CC.)	7/10/11 AD NOTES TO THE REAL PROPERTY.	COLUMN TO A THE PROPERTY OF THE	CHARGE SECTION 1
Per Dien														
a. One b			Var	├—	200.00				440.00					
b. Two			Var	├	200,00				400.00	 	_			
c. Three		e		ļ										
bed 1	rms.		Var	!	N/A	l			N/A					
			al Therapy Treat	ments	3					TO	TAL	CCNH	RHNS	(Specify)
	. Medica		t B lusive of Part B)								1,986	1,986		
B.		•	e Treatments											HEED CONTRACTOR
			Treatments		<u>-</u>						1,097	1,097		
C.	Other										10,024	10,024		
D.	. Total l	Physical	Therapy Treatn	nents							13,107	13,107		
			Therapy Treatn	nents										
	. Medica										158	158	CERTIFICATION CONTRACTOR CONTRACT	T FOR PURE BUILDING
B.			lusive of Part B)											
			e Treatments							 	24	24	<u> </u>	
<u> </u>	2. Res	torative	Treatments		-					 	683	26 683		
D C.	Total !	Sneech T	Therapy Treatm	onts							867	867		
			ational Therapy		nents								And the second	
	. Medic									3-15-15-1	1,126	1,126	5 65-69660 Sy	an professional and a second an
			lusive of Part B)	ı								Maria Caracterist		
	1. Ma	intenanc	e Treatments											ļ
		torative	Treatments							ļ	661	661		
	. Other			, .	 ,			_	_	1	8,448	8,448	-	
l D	. I otal (vccupat	ional Therapy T	<u>re</u> atn	ients						10,235	10,235	l	L

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Report of Ex		- Salarie			T	
Name of Facility	License No.		Report for Year	r Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at New	E 2209-C		9/30/2016		10	37
are time records maintained by all individuals receiving con	npensation?	⊚	Yes	0	No	
			Total Cost a	ınd Hours		
			1]	
					i	
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
 Operators/Owners (Complete also Sec. I of Schedule A1) 	10,783	122		0.000		
2. Administrator(s) (Complete also Sec. III	10,705					
of Schedule A1)	96,187	1,800				
3. Assistant Administrator (Complete also Sec. IV						
of Schedule A1)			771700000000000000000000000000000000000	S MARKETON COLUMN 1 VO	W SAMPLE ACTOR SERVICES STATES STATES STATES	
4. Other Administrative Salaries (telephone	104.251	6.531			136/2000	
operator, clerks, receptionists, etc.) 5. Dietary Service	184,351	6,531				
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	67,844	4,574				E BERRY (1814 - 1818
Housekeeping Service a. Head Housekeeper						
b. Other Housekeeping Workers	 				 	
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						ļ
b. Other Maintenance Workers	52,112	2,937			n characteristical	(100 H-1) - (200 S
Laundry Service a. Supervisor			Baba sa an san Salawa			
b. Other Laundry Workers						
Barber and Beautician Services	_			<u> </u>		
10. Protective Services	7 5 5 7 7 5 6 1 1 1 1 1	Europe September 1988	CONTRACTOR CONTRACTOR CONTRACTOR			
11. Accounting Services a. Head Accountant					## ###################################	E BREARS CARDON TO A
b. Other Accountants				İ		
12. Professional Care of Residents				1		
a. Directors and Assistant Director of Nurses	133,536	1,964	Section of Completeless	m matricipante	iar baselesia ang kalangan ang kalangan ang kalangan ang kalangan ang kalangan ang kalangan ang kalangan ang k	L priestoremorales
b. RN	198,587	4,647				
1. Direct Care 2. Administrative**	583,515	14,971				
c. LPN						
Direct Care	659,219	20,904		<u> </u>		Ļ
2. Administrative**	1.012.102	61.057	 	 		
d. Aides and Attendants e. Physical Therapists	1,013,193 217,575	61,957 5,178		 	 	<u> </u>
f. Speech Therapists	39,970				<u> </u>	
g. Occupational Therapists	125,806	3,410				
h. Recreation Workers	91,657	4,861	and the second s			
i. Physicians1. Medical Director						
2. Utilization Review	1	<u> </u>				
3. Resident Care***			S SPECIAL STATE OF THE SPECIAL	ne street transport to the second	CV 12 DOUBLE RESERVED BETTER	n poter i reservan
4. Other (Specify)						
j. Dentists	+	-	 	+	+	
k. Pharmacists	1					
Podiatrists						
m. Social Workers/Case Management	55,765	1,847	<u>'</u>	-		
n. Marketing o. Other (Specify)						
See Attached Schedule	39,718	1,686				
A-13. Total Salary Expenditures	3,569,818		5			

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

^{**} Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Schedule of Other Salaries and Wages (Page 10)

	CC	NH	RH	INS	(Spe	cify)
Position	\$	Hours	\$	Hours	\$	Hours
i a till i distrib	0		《如何 雅》		7.00	10
Medical Records	\$ 39,718	1,686		Š.	機能	
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		100 July 1	Á	4.4	CONTRACT CON	
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		7%		7.7		等 。生
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TO SEE AND LINES.	1801		780	Partition 1	120	
	200		- 1		199	Side L
No. of the second	7t-		A.	一路		Silling.
			Säi	0.84		
MAR DE LA TERRE		The second	Military is	1.5	1 736	
Total Paris Paris Total	\$ 39,718	1.686	S	20	s -	1982

Schedule of Other Fees (Page 13)

	CC	NH	RH	NS	(Spe	cify)
Service	\$	Hours	\$	Hours	\$	Hours
	0	0000 1804 (1				
Utilization Review	\$ 1,390	Monthly Fee			Wille.	41, 3
	THE TEN				100000000000000000000000000000000000000	
THE NAME OF THE PARTY OF THE PA			10 mg 20 mg			
		áli	137 94 9	4	7121	
		distriction of the second	13.19		100	
THE STATE OF THE S	77.7 🏢		284	Pigha 15	TV 8	1000
	33.59					
期 (2)	77.1		id.	7. 1.1	est, r	"Allendaria
		中国的 音	Tile:	5.6	22 cl 1556 14 cl 2557	
	The Barrier	77 (Ma 1787)	THE COLD IN		MF.	
	- 1865 1875		THE STATE		C-	10
	TOTAL ST	£ ii.	是 相關			26.31
电影			190		94M	
	4811	Hiller:			-190	H41342 1873-70
	33.00			36 4 4		Service Control
		71, Marie 71	Ŷ.			
		196	BR-98		115	
Total	\$ 1,390	Monthly Fee	S -		\$	

State of Connecticut

Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

Nome of Eccility			macica	I icence No	I increase No	Report for	Penort for Vear Ended		Рясе	J.
Name of racinty				3		In Hodou	ו כשו דיווחכת		I ago	5
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, I	/a Cassena (Care at New	Britain, LLC	2209-C		9/30/2016			11	37
		Salary Paid	1							
		Ş	· •	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	KHINS	(Specify)	(describe fully)	Services Kendered	Worked	rage 10	Other Employment**	w orked	Keceived
Section I - Operators/Owners					·					
Gregg Seidner	10,783	_				122	Pg 10 Line A			
						:				
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
										,
* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.	considered	unless full	information i	s provided. Use ad	ditional sheets if require	ij				

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

^{**} Include all employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		P	Assistant	Administra	Assistant Administrators and Other Kelated Parties*	Kelated	rarties*			
Name of Facility (as licensed)				License No.		Report for Year Ended	ar Ended		Page	Jo
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LL	b/a Cassena	Care at Nev	w Britain, LL	2209-C		9/30/2016			12	37
		Salary Paid	1							
				Fringe Benefits and/or Other				:	Total	•
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Total Hours Claimed on Worked Page 10	_	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section III - Administrators***										
Renata Cocozza (11/16/15 - 03/14/16)	47,381			Non-Descrim.	Facility Administrator	1 889	688 Pg 10 Line A			
Linda Urbinski (02/14/16 - 09/30/16)	48,806			Non-Descrim.	Facility Administrator	1,112 F	1,112 Pg 10 Line A			
Section IV - Assistant Administrators										
]:) -] ;							

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

^{**} Include all other employment worked during the cost year.

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

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B. Report of Expenditures - Professional Fees

B. Report of E	xpenditur	es - Prof	essional l	Fees		
Name of Facility	License No.		Report for Y	ear Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care	220	9-C	9/30/2016		13	37
			Total Cost	and Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee						
for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	8,145	Monthly Fee				
3. Pharmacist	6,600	Monthly Fee		<u> </u>		
4. Podiatrist		POSITION THE MARKET		Name of the last o		
5. Physical Therapy						
a. Resident Care						
b. Other					ļ	
6. Social Worker						
7. Recreation Worker	EVILLAGI SULASISISISISISISISISI	VINADARAR PROPERTY OF THE PARTY	PART CONTRACTOR AND ENGINEER	M ESTERABLISCOPPERSONAL CONTRACT		ADMITTALITY OF THE PARTY OF THE
8. Physicians						
a. Medical Director (entire facility)	25,000	Monthly Fee	NEWSKIEDVONGS COOKS			MELTY AZENGGENEGES
b. Utilization Review						
(Title 18 and 19 only) monthly meeting	-				 	
c. Resident Care**	wormerschause in deutschließe in ble	(personal moneyers) furbire	ion organismossificiones	A ROZDESKI I I KOMININE		Eddy (s) Stanlar represent
d. Administrative Services facility						
Infection Control Committee (Quarterly meetings)						}
2. Pharmaceutical Committee	<u> </u>				 	
(Quarterly meetings)						
Staff Development Committee						
(Once annually)	ENSERBLEVER ENTSCH SOM GUDT					
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care					D. Carrier St. Car	
b. Other						
10. Occupational Therapist			7			
a. Resident Care	14,604	Disallowed				
b. Other						
11. Nurses and aides and attendants				i e		
a. RN			1000			
1. Direct Care	59,783	873				
2. Administrative***	54,497	822				
b. LPN						
Direct Care	37,594	906				
2. Administrative***						
c. Aides	111,041	5,703				
d. Other			Primate.			Paritiviti
12. Other (Specify)						
See Attached Schedule	1,390	Monthly Fe				
B-13 Total Fees Paid in Lieu of Salaries	318,654	8,304			<u> </u>	<u>L</u>

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

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

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

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

Name of Facility	License No.	·	Report for Y	Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Casso	ena Care at N 2209-C		9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service	Operato	* to Owners, ors, Officers	Expla	nation of R	Relationship
Triton Staffing Group, 330 Boston Rd Ste 15, North Billerica, MA 01862	RN/LPN/CAN & Nursing Admin Staffing	Yes O	No •	N/A		
The Nursing Network, LLC	RN/LPN/CNA Staffing	0	0	N/A		
Access Capital, Inc., 405 Park Ave, New York, NY 10022	RN/LPN/CNA Staffing	0	0	N/A		
Guardian Consulting Services, Inc., 1979 Marcus Ave, New Hyde Park, NY 11042	Pharmacy	0	0	N/A		
Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482	Dental	0	•	N/A		
AMN Healthcare Allied, Inc., 64 Danbury Road Suite 360, Wilton, CT 06897	OT	0	0	N/A		
Hartford Hospital, 80 Seymour St, Hartford, CT 06102	Medical Director	0	0	N/A		
RJV Consulting Services, Inc.	RN Admin	0	0	N/A		
Canil Healthcare Consulting, Stamford CT	RN Admin	0	0	N/A		
		0	0			
		0	0			
		0	0			
		0	0			
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	<u> </u>	0	0			
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		0	0			
		0	0			

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

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility License No.		Report for Ye	ear Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena C 2209-C		0/30/2016		15	37
Té aux		Total	CCNH	RHNS	(Specify)
Item 1. Administrative and General		10tal	CONT	KINS	(Specify)
a. Employee Health & Welfare Benefits			194	ii a	
Workmen's Compensation	\$	176,586	176,586		
Workmen's Compensation Disability Insurance	\$	170,360	170,580		
3. Unemployment Insurance	\$	76,845	76,845		
4. Social Security (F.I.C.A.)	\$	255,116	255,116		
5. Health Insurance	\$	298,932	298,932		
6. Life Insurance (employees only)		290,932	298,932		
1	\$				
(not-owners and not-operators) 7. Pensions (Non-Discriminatory)	\$	2,919	2,919		-
· · · · · · · · · · · · · · · · · · ·	Ψ	2,919	2,919		
(not-owners and not-operators) 8. Uniform Allowance	\$				
	\$	-			
9. Other (Specify)	Φ				
See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and	Φ				
Profit Sharing Plans for Owners and	i i				
Operators (Discriminatory)*					
D 101.*		240	240	Military 1942	
c. Bad Debts*	\$	349	349		-
d. Accounting and Auditing	\$	21,306	21,306		
e. Legal (Services should be fully described on Page 7)	\$	20,280	20,280		·-
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*		20.706	20.506		
g. Office Supplies	\$	20,706	20,706		
h. Telephone and Cellular Phones			26045		
1. Telephone & Pagers	\$	26,845	26,845		
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and	\$				
attach copy)*					
j. Corporation Business Taxes (franchise tax)	\$	300	300)111174421111111111111111111111111111111	
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$		60.61-		-
2. Other (Specify)	\$	20,619	20,619		
See Attached Schedule					
3. Resident Day User Fee	\$	467,170	467,170		
Subtotal	\$	1,387,973	1,387,973	1	<u></u>

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

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

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

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		75.74
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		17 HA 23 MARK	
	14.4		rigi Till
	1647 - 175 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175	3	MIL E
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or Company Office Company			
1	CHE		3.5
The state of the s	A DREAM CONTRACTOR		18 mg
			N. CANAL P. CANAL
Total Total	s -	s -	s -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		海
Sales Tax	\$ 20,619		10065 9867 253 000 20 000
			114
	17.00		
Total	\$ 20,619	S - Partition -	\$

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

Name of Facility License No.		Report for Y	Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care a 2209-C		9/30/2016		16	37
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forwar	d:	1,387,973	1,387,973		
Travel and Entertainment		E E E E E E E E E E E E E E E E E E E			
Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	3,197	3,197		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	587	587		
5. Education Expenses Related to Seminars and Conventions	\$	2,099	2,099		
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (<i>Specify</i>)	\$	3,550	3,550		
See Attached Schedule					
m. Other Administrative and General Expenses					
Advertising Help Wanted (all such expenses)	\$				
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)***	\$	15,267	15,267	20 10 10 10 10 10 10 10 10 10 10 10 10 10	
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied	\$	deni Cali	Turning 175 or an installation agreement to the	paramenta de antica de la proposición de la Cardo	
directly and not by contract or fee for service)***					Tail.
7. Postage	\$	5,296	5,296		
* 8. Dues and Membership Fees to Professional	\$	3,993	3,993	n - Un art relative Localesia - t	
Associations (Specify)					
See Attached Schedule			Marian San		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	225	225		
9. Subscriptions	\$	205	205		
10. Contributions***	\$	1,000	1,000		
See Attached Schedule					
11. Services Provided by Contract (Specify and Complete	\$	68,517	68,517		
Schedule C-2, Page 21 for each firm or individual)					
12. Administrative Management Services**	\$		134,105		
13. Other (Specify)	\$	23,751	23,751		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	1,649,765	1,649,765	<u></u>	<u> </u>

^{*} 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	191	HERE
Meals & Entertainment (Disallowed)	\$ 3,550	142	A STATE OF THE STA
	ii aliita	- 1	9 H (16 31 26) (18 14 19 1
が (連門) (2) (2) (2) (3) (3) (4) (4) (4) (4) (4) (4		16	1.06
	Section		新玩玩
	10.00	387	36質酶
Total Other Travel and Entertainment	\$ 3,550	5 -	S THE

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0	Pr 1984	
Marketing (Disallowed)	\$ 15,267		Si na
		Mary	and the second
Total Other Advertising	\$ 15,267	S -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
能力量 	0	100 1200	14(3) /
CAHCF	s 3,993		
	ings:	Pap Pag	Add:
	340		450
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		190	dativs
· · · · · · · · · · · · · · · · · · ·	prografuga.	48	for Problems
A STATE OF THE STA	A STREET		
中 "有	4.74	10	
· · · · · · · · · · · · · · · · · · ·	- 神順	1000	77,000
Total Dues	\$ 3,993	S	s -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0	1.00	范围
Scholarship Contributions (Disallowed)	\$ 1,000		- TABLE
		-4	
Total Contributions	\$ 1,000	\$ -	S

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	atts the co
Msg Admin - Recruiting Fees	s 6,500	1 CARNA	建国内的
Admin - Licenses and Taxes	\$ 1,514	154	al alignation
Admin- Bank Charges	\$ 10,544		-10166
Admin- Books and Periodicals	\$ 62		
Reception- Printing	\$ 530	8 6	34.00
Employee Fingerprinting	\$ 4,600	W	"" " " " " " " " " " " " " " " " " " "
		No tea	49
		"" "梅维"	
		(N) 1988	
Total Other Administrative and General	\$ 23,751	\$	S -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No. 2209-C	Report for Year Ended 9/30/2016	Page of 17 37
New Britain Acquisition I, LLC d/b/a Cas		9/30/2010	
	Cost of	D 11 D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Indicate Where Costs
Name & Address of Individual or Company Supplying Service	Management Service	Full Description of Mgmt. Service Provided	are Included in Annual Report Page #/Line #
Cassena Care Consulting			Pg 16 / Line m12
		- F	
			i
		-	

^{*} 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)

				Trage 3)	lp , c x/	D 1 1	I D	. c
	ne of Facility		License		Report for Y		Page 18	of
New	Britain Acquisition I, LLC d/b/a Cassena Care	at .		2209-C	9/30/2016	9/30/2016		37
	-			m . 1	CONTI	DIDIG	(0.	:6.)
	Item		_	Total	CCNH	RHNS	(2)	ecify)
2.	Dietary R. Samian				Fr.			
	a. In-House Preparation & Service		¢	54.269	54.269			
	1. Raw Food		<u>\$</u>		54,368		+	
	2. Non-Food Supplies		<u>\$</u>		18,480	-		
	3. Other (Specify)		_ ⊅					
						(S) (S) (S) (S) (S) (S) (S) (S) (S) (S)		H
	1. Developed Coming (Learning of other		\$	598,305	598,305		E Mari	
	b. Purchased Services (by contract other		Ф	398,303	398,303			
	than through Management Services)							
<u> </u>	(Complete Schedule C-2 att. Page 21)		\$				I Marganties.	
	c. Management Services**		\$			· · · ·	 	
	d. Other (Specify)		- 4		AND MEETING			
2E.	Total Dietary Expenditures $(2a + b + c + d)$		\$	671,153	671,153		5	
410.	Total Dielary Experiationes (2a 10 10 1a)			071,133	071,133		1	····
						n i n i a	,,	
2F.	Dietary Questionnaire			Total	CCNH	RHNS	(S	pecify)
G.	Resident Meals: Total no. of meals served per	day	/: *	_			1	
H.	Is cost of employee meals included in 2E?	0	Yes	•	No			
I.	Did you receive revenue from employees?	0	Yes	•	No	If yes, specify amt.		
J.	Where is the revenue received reported in the	Cos	t Repor	t? (Page/Line	Item)			
	Is cost of meals provided to persons other		r repor	t. (Luger Ente				·····
K.	than employees or residents (i.e., Board	0	Yes	0	No	If yes, specify		
Γ.	Members, Guests) included in 2E?		1 03	J	110	cost.		
	Members, duests) meruded in 2E:					If yes, specify		
L.	Is any revenue collected from these people?	0	Yes	•	No	amt.		
\	W/L ! 4L	C	+ D	+9 (Dogg/I :	Itom)	anit.		
<u>M.</u>	Where is the revenue received reported in the	Cos	st Kepoi	t? (Page/Line	item)			
N	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board			•	No	If yes, specify		
N.	meetings) provided to employees included	J	1 68	9	110	cost.		
<u> </u>	in 2E?					If you amoust.	 -	
Ο.	Is any revenue collected from employees?	0	Yes	•	No	If yes, specify amt.		
P.	Where is the revenue received reported in the	Cos	st Repo	t? (Page/Line	Item)			
L								

^{*} 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)

- · · · · · · · · · · · · · · · · · · ·	License		Report for Y		Page of 19 37
New Britain Acquisition I, LLC d/b/a Cassena Care at N	Care at N 2209-C 9/30/2016				19 37
Item		Total	CCNH	RHNS	(Specify)
Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs.				
gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.				
washed, ironed, and/or processed.***	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)	\$	116,286	116,286		
c. Management Services**	\$ \$	12 579	42.579		<u> </u>
d. Other (Specify) Daipers, Undergarments, Supplies		42,578			
3E. Total Laundry Expenditures (3a + b + c + d)	\$	158,864	158,864	<u> </u>	
G. Is cost of employee laundry included in 3E?	Yes	•	No	If yes, specify cost.	
H. Did you receive revenue from employees?	Yes	•	No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost		(Page/Lin	e Item)		
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	Yes	•	No	If yes, specify cost.	
K. Did you receive revenue from these people?	Yes	•	No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost			(Page/Lin	e 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		Repo	ort for Year E	nded	Page	of
New Britain Acquisition I, LLC d/b/a Cassena	2209-C		9/30/2016		20	37
			ļ			
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (Mops,	Amt.	\$			-	
pails, brooms, etc.)		ŀ				
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel	J				
(Complete Schedule C-2 att.	Amt.	\$	214,671	214,671		
Page 21)						
c. Management Services*		\$				
d. Other (Specify)		\$	3,033	3,033		
Housekeeping Supplies						
4E. Total Housekeeping Expenditures (4a +	-b+c+d)	\$	217,704	217,704		
5. Resident Care (Supplies)**						
a. Prescription Drugs***			1600 d 5005 d		iw.	
1. Own Pharmacy		\$				
2. Purchased from		\$	118,378	118,378		
b. Medicine Cabinet Drugs		\$	15,879	15,879		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***	_	\$	5,286	5,286		
e. Oxygen						
For Emergency Use		\$. <u> </u>		
2. Other***	·	\$	4,546	4,546		
f. X-rays and Related Radiological		\$	19,842	19,842		
Procedures***						
g. Dental (Not dentists who should be ind	cluded under	\$				
salaries or fees)						
h. Laboratory***		\$	14,770	14,770		
i. Recreation		\$	27,977	27,977	_	
j. Other (Specify)****		\$	107,716	107,716		
See Attached Schedule				YES		
5K. Total Resident Care Expenditures (5a-	5j)	\$	314,394	314,394		1

^{*} 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	allegiani Alemaniani	1440
Central Supply- IV Solutions	\$ 471		
Central Supply- Gloves	\$ 9,281	72000	1
Central Supply- Other Medical	\$ 41,632		
Central Supply- Wipes	\$ 5,730		
Central Supply- Minor Non Med	\$ 91	學園2 指 出來報	
Central Supply- Other Supplies	\$ 16,527		
Central Supply- Purchased Ser	\$ 213	1100000 01110000 01110000	
Central Supply- Rental Expense	\$ 18,545	elin kara	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
PT - Medical Supplies	\$ 142	Budh	5 685.
PT- Other Supplies	\$ 15,084		747 THE A
		1920	1700
	786		- 報籍
			705 100 100
		Translation	Fig. 4 (Ta)
		ARTINE.	32
· · · · · · · · · · · · · · · · · · ·	大雅港 。	Profession Westernamen	7 美数
	155 12 St		100
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		P. P. P. P. P. P. P. P. P. P. P. P. P. P	419900
			ca T
		1 (45) (45) 1 (45) (46)	
Total Other Resident Care	\$ 107,716	\$ -	\$ -

Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001 State of Connecticut

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC	C d/b/a Cassena Care	at New Brita	in, LLC	License No. 2209-C	Report for Year Ended 9/30/2016	 			Page of 21 37
		Related ** to Owners,	o Owners,						
		Operators, Officers	Officers				Total Cost	Total Cost/Page Ref.***	_
Name of Individual or				Explanation of	Full Explanation of	; ;		Ś	
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	KHINS	(Specify)	Pg Line
Healthcare Services Group	North Billerica, MA 01862	0	•	N/A	Dietary Consulting	598,305			18 36
Healthcare Services Group	North Billerica, MA 01862	0	•	N/A	Laundry	116,286			19 4b
Healthcare Services Group	North Billerica, MA 01862	0	0	N/A	Housekeeping	214,671			20 4b
Point Click Care	Suite 155 Bloomington, Minnesota, 55431	0	0	N/A	Software	17,950			16 m11
Triton Staffing	North Billerica, MA 01862	0	0	N/A	Reception	26,879			16 m11
Ernie's Lawn Service and Landscaping	33b Charles St, New Britain, CT 06051	0	0	N/A	Landscaping	14,641			22 6f
CWPM, LLC	PO Box 415, Plainville, CT 06062	0	0	N/A	Trash Removal	25,410			22 6f
	:	0	0						
		0	0				:		
		0	0						
		0	0					_	
		0	0						
		0	0						
		0	0						

^{*} 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 Ye	ear Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena 2209-C	9/30/2016			22	37
Item	 Total	CCNH	RHNS	(St	ecify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 43,250	43,250			
b. Heat	\$ 40,194	40,194			
c. Light & Power	\$ 94,460	94,460			
d. Water	\$ 28,426	28,426			
e. Equipment Lease (Provide detail on page 6)	\$ 5,187	5,187			
f. Other (itemize)	\$ 58,370	58,370			3301130 1 30
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 269,887	269,887			·
7. Depreciation (complete schedule page 23*)					
a. Land Improvements	\$ 				
b. Building & Building Improvements	\$ ·				
c. Non-Movable Equipment	\$ 2,285	2,285			
d. Movable Equipment	\$ 4,843	4,843			
*7e. Total Depreciation Costs $(7a + b + c + d)$	\$ 7,128	7,128			
8. Amortization (Complete att. Schedule Page 24*)	:		1		
a. Organization Expense	\$ 3,064	3,064			
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (Specify)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 3,064	3,064			
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$ 761,761	761,761		<u> </u>	
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 65,797	65,797			
c. Personal property taxes	\$				
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$ 837,750	837,750			

^{*} 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)		Adely.
Plant- Consulting Services		\$ 8,535		海 在朝
Plant- Purchased Services		\$ 18,338		1
Plant- Contracted Services		\$ 31,188		
Plant- Rental Expense	741	\$ 309		
	A) - Oly-			(E) 151 120 12
· · · · · · · · · · · · · · · · · · ·				
		Mas.	Physical Research	
			15 M	HI AND HISTORY
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	s if			事 静 海。
		Pile III		1970 1 178
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1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			18 (1985) 18 1 1 1	
Total Other Repairs and Maintenance		\$ 58,370	·S -	\$ 7

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006 Depreciation Schedule

				Dept celation Senegar	aman					
Name of Facility New Britain Acquisition I. LLC d/b/a Cassena Care at New Britain, LI	na Care at Ne	w Britain, LI	License No. 2209-C	Ç		Report for Year Ended 9/30/2016)uded		Page 23	of 37
			Historical	Less		Accumulated Depreciation to	Method of			
			Cost Exclusive	02	Cost to Be	Beginning of	Computing	Useful	Depreciation	
Property Item			ofLand	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements										
 Acquired prior to this report period 	:									
2. Disposals (attach schedule)									-1	
3 Acquired during this report period (attach schedule)	ch schedule)									
A-4. Subtotal									Balanca Control	
B. Building and Building Improvements										
 Acquired prior to this report period 										
2. Disposals (attach schedule)		:								
3. Acquired during this report period (attach schedule)	ch schedule)									
B-4. Subtotal										
C. Non-Movable Equipment										
1. Acquired prior to this report period										
2. Disposals (attach schedule)	:	:								
3. Acquired during this report period (attach schedule)	ch schedule)		61,207		61,207		SL	Various	2,285	
C-4. Subtotal							A STATE OF THE PARTY OF THE PAR			2,285
	Is a mileage logbook maintained?	Date of Acquisition	Historical Cost	Less		Accumulated Depreciation to	Method of			
		Month Year	Exclusive of Land	Salvage Value	Cost to Be Depreciated	Beginning of Year's Operations	Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment							1963 1969 183			
and vear of each vehicle)										9 7
a.										
b.										
ς.										
d.								SPACE AND AND AND AND AND AND AND AND AND AND	The state of the s	
2. Movable Equipment								2		
a. Acquired prior to this report period										
b. Disposals (attach schedule)										
c. Acquired during this report period							100		Ç101	
(attach schedule)		Var Var	39,730		39,730		SL	various	4,843	4.843
٠l										7 178
E. Iotal Deprectation										071,1

SEE RATE COMPUTATION REPORT FOR HISTORICAL ASSET VALUES

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

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Alle Stratel	(現事 集 は) ・ 東 (単) (4)	He while	147.2 Million	High -
Selection of the select		15-7810	1.7	186
		NAME A	- 開	Taglija.
AND THE SHEET	· 建二甲基 - 2007-44-12-2	E HERE	4	1960
Total additions for I	Land Improvement	\$ -	- 9	\$ -
Deletions:				
		Table 1		Fig. 11.
10.78 da			9 9	
不知道是		. 對閩	21 (18)	
		1.00		S. 18
Total deletions for L		\$ -	PORTED TO THE PROPERTY OF THE	S -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

			Useiui	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
110	(A) (A) (A) (A) (A) (A) (A) (A) (A) (A)	10.00		HEEL .
· 持續		12. 6898		1885 F.J.
177	THE PROPERTY SHEET	(Y. 1759)		- High 14
	建设。 23 位 海		100	17 16
Total additions for	Building Improvement	\$ -	100	\$ 45
Deletions:				
A all	(1) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Page 1	and the state of	描述
Alberta .		J. S. Lindon		100
Harry to		115		5 J. J. F.
		100	19	4
Total deletions for	Building Improvement	\$ -	i iii	S -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/11/2016	8 Kiosks	\$ 11,589	15	\$ 579
1/21/2016	Wiring for Kiosk Stations	\$ 3,871	15	\$ 194
2/23/2016	Video Surveillance	\$ 4,572	10	\$ 305
3/2/2016	Video Surveillance	\$ 7,338	10	\$ 428
3/24/2016	Supply and Exhaust Air	\$ 4,210	20	\$ 123
4/26/2016	Wandergard	\$ 13,330	20	\$ 333
4/26/2016	Wandergard	\$ 95	20	\$ 2
5/11/2016	Wandergard	\$ 166	20	\$ 3
5/16/2016	Wandergard	\$ 6,213	20	\$ 129
6/13/2016	Refrigerator	\$ 683	10	\$ 23
7/8/2016	Radiator Hoses on Generator	\$ 3,500	10	\$ 88
8/25/2016	Generator Ventilation	\$ 1,985	20	\$ 17
9/30/2016	Mixing Valve	\$ 1,544	1888 S	\$ 26
9/8/2016	Wall A/C	\$ 2,111	5	\$ 35
Total additions for	Non-Movable Equipmen	\$ 61,207		\$ 2,285
Deletions:				
4	THE STATE OF THE S			(M)
r Bill	· 注: [1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	10.00	39	10.00
164	第二章 · · · · · · · · · · · · · · · · · · ·	7	100	-1 16
20.16 150			4-5	4.78
Total deletions for I	Non-Movable Equipmen	\$ -	11	\$ -

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{*}Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peric

Acquisition Date	Description of Item		Cost	Useful Life	Den	reciation
Additions:	Description of item	Γ`	_051	Life	<u> Бер</u>	CCIACION
11/17/2015	Computers	\$	2,897	3	\$	885
1/11/2016	Computers	3	3,784	3	\$	946
1/13/2016	Therapy System	\$	3,364	10	\$	252
	Computers	5	1,138	3	\$	284
2/5/2016	Computers A Republic A	\$	2,971	3	\$	660
4/8/2016	Computers A Third A Th	\$	7,344	3	\$	1,224
4/15/2016	Table 5 13 13 13 15 15 15 15 15 15 15 15 15 15 15 15 15	\$	1,160	15	\$	39
4/15/2016	Chairs	\$	15,063	15	\$	502
7/15/2016	Storage Carts Storage Carts	\$	2,010	10	\$	50
Total additions for l	Movable Equipmen	\$	39,730	4 100	\$	4,843
Deletions:						
大学期	有关。 发生活用			1.0 早费		
1.5	新生活 · · · · · · · · · · · · · · · · · · ·			175-18		
	· 在杜林·哈拉	The second	14445			Hall .
Total deletions for I	Movable Equipmen	\$	1 10		\$	History -

^{*}Ties to Page 23, Line D2c
**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
			- 15 Mills - 1	
1740	建	34.	清牌 4	Talento Montes
		WEST .	110	THE REAL PROPERTY.
	TOTAL SECTION OF THE PARTY OF T		167.0	The Cales
Total additions for	Leasehold Improvemen	\$ -		\$ 4 -
Deletions:				
		398	iliga e	
TO SEE SEE SEE	全工工	CAR	THEFT	
		90.0	1446	1988
中海海绵		1.44	19886	4
	Leasehold Improvemen	\$ -	188	S -

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

New Britain Acquisition SNFF Depreciation Schedule 9/30/16

		C115	Date of	Historical	Cost to be		2016 Da :	2016 4	Net Book Value
Vendor	Description	Classification	Acquisition	Cost	Depreciated	(in months)	2016 Depr	2016 Acum	Value
<u>and</u>									
emard Badello	Computers		11/17/2015	2,897	2,897	36	885	885	2,012
on-related Party	Computers		1/11/2016	3,784	3,784	36	946	946	2,838
erimedix. Inc.	Therapy System		1/13/2016	3,364	3,364	120	252	252	3,112
on-related Party	Computers		1/25/2016	1,138	1,138	36	284	284	853
on-related Party	Computers		2/5/2016	2,971	2,971	36	660	660	2,311
emard Badello	Computers		4/8/2016	7,344	7,344	36	1.224	1.224	6,120
cevar Distributors, Inc.	Table		4/15/2016	1.160	1,160	180	39	39	1,121
eevar Distributors, Inc.	Chairs		4/15/2016	15,063	15,063	180	502	502	14,561
L.R. Supplies Inc.	Storage Carts		7/15/2016	2.010	2,010	120	50	50	1,959
t., R. Supplies inc. otal 2015 Acquisitions	Sibrage Carts		//13/2010_	39,730	39,730	120	4,843	4,843	34,887
•			-						3400
Total Movable Equipment			-	39,730	39,730		4,843	4,843	34,887
otal Movable Equipment				39,730	39,730		4,843	4,843	34,887
on-related Party	8 Kiosks		1/11/2016	11,589	11,589	180	579	579	11,009
ecision Electrical	Wiring for Kiosk Stations		1/21/2016	3,871	3,871	180	194	194	3,678
bitech Satellite Services	Video Surveillance		2/23/2016	4,572	4,572	120	305	305	4,267
rbitech Satellite Services	Video Surveillance		3/2/2016	7.338	7.338	120	428	428	6,910
ncier Mechanical Services	Supply and Exhaust Air		3/24/2016	4,210	4,210	240	123	123	4,087
F Technologies	Wandergard		4/26/2016	13,330	13,330	240	333	333	12,997
F Technologies	Wandergard		4/26/2016	13,330	95	240	2	2	92
			5/11/2016	166	166	240	3	3	162
FTechnologies	Wandergard					240	129	129	6,084
Technologies	Wandergard		5/16/2016 6/13/2016	6,213 683	6,213 683	120	23	23	661
rect Supply, Inc.	Refrigerator					120	88	23 88	3,413
ortheast Generator Co.	Radiator Hoses on Generator		7/8/2016	3,500	3,500	240	17	17	1,968
F Technologies	Generator Ventilation		8/25/2016	1,985	1,985		26	26	
rainger	Mixing Vidve		9/30/2016	1,544	1,544	60			1,518
tlantic Ventilating & Equipment Co etal 2015 Acquisitions	o.IncWall A/C		9/8/2016_	2,111 61,207	2,111 61.207	60	2,285	2,285	2,076 58,922
•					64 BOR			2 207	70.013
Total Non-Movable Equipm	ent		•	61,207	61,207		2,285	2,285	58,922
otal Non-movable Equipment				61,207	61,207		2,285	2,285	58,922
			-	100,937	100,937		7,128	7,128	93,809
ala Bara Bara Bara			•		{c}		(14.167)	_	
ariance Due to Rounding			-	100,937	100,937		(7,039)		93,809
ost Report Values				100,937	100,937		(7,039) {b}	1,120	93,009 [a]

<u>Ties to coreresponding pages of Medicaid Cost Report</u>
F/S vs C/R Depreciation (Page 36, Line F1)
F/S vs C/R Depreciation (Page 31, Line B9) 7,039 {b} (**7,039)** {b} Rounding Variance (Page 31, Line B9) - {c}

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

Amortization Schedule*

Name of Facility		I icense No	į	Renort for Year Ended	ir Ended		Раре	of
	7		5	7,00,000	2001		29.5	
New Britain Acquisition I, LLC d/b/a Cassena Care at	na Care at New H		7-6077	9/30/2016			+7 7	3/
				Accumulated				
	Date of			Amort. to				<u>.</u>
	Acquisition	u)		Beginning of	Basis for			
		Length of	Cost to Be	Year's	Computing	Rate	Amortization	
Item	Month Year	A	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense							policies	
1. Organization Expense	11	15	21,987		SL		3,064	
2								
3.							3.5	T (1)
A-4. Subtotal								3,064
B. Mortgage Expense	:							
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other							Sec. 3."	
1. Acquired prior to this report period	1							
2. Disposals (attach schedule)							. 5 %	
3. Acquired during this report period								
(attach schedule)								
C-4. Subtotal								
D. Total Amortization								3,064
* Straight-line method must be used								

* 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; ORC. Remaining Life of Lease; ORD. Actual Life if owned by Related Party.

SEE RATE COMPUTATION REPORT FOR HISTORICAL ASSET VALUES

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

		Facility ain Acquisition I, LLC d/b/a	License No. 2209-C	Report for Year En	ded		Page of 25 37
		perty Questionnaire					
	Par			***			
		ne property either owned by th	e Facility	Yes	0	No	If "Yes," complete Part I
		eased from a Related Party?*					If "No," complete Part C
		*If any owner or operator of this factoring business association to any person of					
		related party transaction.	organization from whom	oundings are leased, the	ir it is considered a		
		Description		Total			
		Date Land Purchased		11/16/15			
		Date Structure Completed	- C Donahasa	11/1///5			
		If NOT Original Owner, Date Date of Initial Licensure	of Purchase	11/16/15			
		Total Licensed Bed Capacity		90	lika -		
		Square Footage		28,660			
		Acquisition Cost					
		a. Land		670,000			
	•	b. Building		6,030,000		16.486	
		t B - Owner and Related Pa	rties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
		Financing					
<u> </u>		a. Type of Financing (e.g., fi	xed, variable)	Fixed	Fixed		
<u> </u>		b. Date Mortgage Obtainedc. Interest Rate for the Cost	Vace	11/16/15 400.00%	11/16/15 450.00%		
		d. Term of Mortgage (number		10	7		
		e. Amount of Principal Born		5,360,000	670,000		
		f. Principal balance outstand		5,199,200	670,000		
		Complete if Mortgage was I					
		During Current Cost Ye					
		g. Type of Financing (e.g., f	ixed, variable)				
<u> </u>		h. Date of Refinancing		-			
<u> </u>		i. New Interest Rate	<u> </u>	+			
<u> </u>		j. Term of Mortgage (number)k. Amount of Principal Borr		-		_	<u>.</u>
		Principal Outstanding on		 	-		
		Part C - Arms-Length Leas		Improvements Onl	v		
		Name and Address of Lesso		operty Leased		Term of Lease	Annual Amount of Lea
					_		
<u></u>							
<u> </u>		·					
_					 		
					1		
\vdash							

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 Yes	ar Ended		Page of
New Britain Acquisition I, LLC d/b/a 2209-C		9/30/2016			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable	;				
Equipment	_				
First Mortgage	\$		KATAN MENGAPAN S	Parties IV. Transport	
Name of Lender	Rate			ile.	
Address of Lender					
		i da			
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	· 神教。			
Address of Lender		-			
B. CHEFA Loan Information	· 				1
Original Loan Amount	\$				
Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	3			<u> </u>
		(Carre	v Subtotals	Command to 1	art naga)

(Carry Subtotals forward to next page)

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

Name of Facility New Britain Acquisition I, LLC d/b 220	No. 09-C		Report for Ye 9/30/2016	ear Ended		Page of 27 37
Item			Total	CCNH	RHNS	(Specify)
	totals Bro	ught Forward:				
12. C. Movable Equipment						
Automotive Equipment	r	\$	CONTRACTOR SOLETION - CONTRACTOR	nantamenta se se se se se se se se se se se se se		IGE REVERBECESSESS, ESPERA A PROMOTERIORISM
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount	7.5			
Lender	l	<u> </u>				
Address of Lender	··					
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Inter	est		5131618		100 00 00 00 00 00 00 00 00 00 00 00 00	
Expense (C1 + 2)		\$	<u> </u>			<u> </u>
12. D. Other Interest Expense (Specify)		\$	11,274	11,274		
Working Capital Interest						
12	C2 + 12D)	Ф.	11 274	11.274		
13. <i>Total All Interest Expense</i> (12B7 + 12d) 14. Insurance	(3 + 12D)	\$_	11,274	11,274		-
14. Insurance a. Insurance on Property (buildings of	nlv)	\$	26,482	26,482		
b. Insurance on Automobiles	y <i>j</i>	<u> </u>		20,702		
c. Insurance other than Property (as s	necified at					
1. Umbrella (Blanket Coverage)	r we	\$	67,876	67,876		
2. Fire and Extended Coverage		\$.,		
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + 1	b + c)	\$	94,358	94,358	2 - COM (2000) (COM)	general procedure and the control of the control of the control of the control of the control of the control of
15. Total All Expenditures (A-13 thru C-1		\$		8,113,621		

D. Adjustments to Statement of Expenditures

	e of Fa	-		License No.	Report for Year	Ended	Page	of
New	Britai	n Acq	uisition I, LLC d/b/a Cassena Care at New Bri	2209-C	9/30/2016		28	37
				Total				
	Page			Amount of				
	No.		Item Description	Decrease	CCNH	RHNS	(Spe	cify)
	10 - S	alarie	es and Wages					
1.			Outpatient Service Costs	\$				
2.			Salaries not related to Resident Care	\$	105.006			
3.	10	A12g	Occupational Therapy	\$ 125,806	125,806		-	
4.	<u> </u>		Other - See attached Schedule	\$	***************************************			and or the second
	13 - F		sional Fees			in in		
5.			Resident Care Physicians **	\$	14.604			-
6.	13	B10a	Occupational Therapy	\$ 14,604	14,604		+	
7.	L		Other - See attached Schedule	\$			er er itt er ive eggeren en general	THURSDAY
	S 13 &	: 16 -	Administrative and General					
8.	1		Discriminatory Benefits	\$ 240	340			
9.	15	_	Bad Debts	\$ 349			 	
10.	15	1e	Accounting & Legal	\$ 4,869	4,869		+	
11.	 		Telephone	\$	+		-	
12.	-	<u> </u>	Cellular Telephone	D		47.576		
13.			Life insurance premiums on the life	¢				
			of Owners, Partners, Operators	\$				
14. 15.			Gifts, flowers and coffee shops Education expenditures to colleges or	3				
13.			universities for tuition and related costs					
			for owners and employees	\$				
16.			Travel for purposes of attending	Δ				
10.			conferences or seminars outside the					
		1	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 *	\$ 15,267	15,267			
19.	15	;	Income Tax / Corporate Business Tax	\$ 50				
20.		m10	Fund Raising / Contributions	\$ 1,000				
21.	10	mio	Unallowable Management Fees	\$	1,000			
22.			Barber and Beauty	\$	†			
23.			Other - See attached Schedule	\$ 3,775	3,775			
	18 - 1)ietar	y Expenditures					
24.		<u> </u>	Meals to employees, guests and others			24.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.		
			who are not residents	\$				estate de la companya de la companya de la companya de la companya de la companya de la companya de la companya
Page	19 - 1	Laund	ry Expenditures					
25.	_		Laundry services to employees, guests					
			and others who are not residents	\$				
Page	20 - 1	House	keeping Expenditures					
26.		T	Housekeeping services to employees, guests	11417				
	1	I		A				and the second second
			and others who are not residents	\$				

^{*} 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)
		EPL #91	6386 · 316 3円 - 36	
				温
			Half:	is distribution
	The second secon	381		
		2.50 A 150 A		
		166 1945 tu		The His
Total Othe	· Salaries Adjustment	S -	\$	\$

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			48.0	· 特· 意	- 4
ď.		Transport of the state of the s	1000		1969
	Š.				
The State of	ii.				68 H.
198. 3	100	企 畫		197	
				ボ	
	155			Č.	デ 雑編
		Days Barrier	有 潜	BB4	
Total Othe	r Fees Adj	The state of the s	\$ -	s -	\$

Schedule of Other A&G Adjustments

Page Ref	Line Ref	f Description	CCNH	RHNS	(Specify)
16	L7	Meals & Entertainment (Disallowed)	\$ 3,550		
16	m8a	Chamber of Commerce Dues	\$ 225	Polisii I	46
11.7			344		THE STATE
	i i		of Dec	TERM SEE	471
	ii.		THE STATE OF THE S		4 P
			产工作的		ii i
Total Othe	r A&G A	djustments	\$ 3,775	S -	\$ -

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

			D. Adjustments to Statement	t of Expen	ditures (co	ont'd)		
Name	e of Fa	cility	L	icense No.	Report for Y	ear Ended	Page	of
New	Britai	n Acq	uisition I, LLC d/b/a Cassena Care at New I	2209-C	9/30/2016		29	37
				Total				
Item	Page	Line		Amount of				
No.	No.	No.	Item Description	Decrease	CCNH	RHNS	(SI	pecify)
			Subtotals Brought Forward	165,720	165,720			
Page	20 - I	Reside	nt Care Supplies***					
27.			Prescription Drugs	118,378	118,378			
28.	20	5d	Ambulance/Limousine	5,286	5,286			
29.	20	5f	X-rays, etc	19,842	19,842			
30.	20	5h	Laboratory	14,770	14,770			
31.			Medical Supplies	\$				
32.	20	5e2	Oxygen (non emergency)	4,546	4,546			
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 2,099	2,099			
Page	22 - N	Iainte	enance and Property					
35.			Excess Movable Equipment Depreciation					T
			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	\$ 3,064	3,064			
Page	27-1	nsura	nce					
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Othe	r - Mi	scella	neous					
42.			Research or Experimental Activities	\$				
43.			Radio and Television Revenue	\$	T			
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	ring day				
			costs unrelated to resident care) - See					
		1	Attached Schedule	\$ 1,090	1,090			
Not I	For Pr	ofit P	roviders Only				379	ja, 6 8
50.			Building/Non Movable Eq. Depreciation					
1			Unallowable Building Interest -					
			, ,	\$				
51.	Total	Amo		\$ 334,795	334,795			

^{***} 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 9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)	
20	5j	Central Supply- IV Solutions	\$ 471		154	
20		Cable Expense in Excess of Limitation	\$ 1,629	SHATS HERE		
The state of	Mariana Mariana		17	AL HEREIT		
			16	1447		
i sing				14	74 (4)	
			Mil.	17623 CTU	74 ZA	
				(34 Ja)	l dille	
ŝ a di	7.1945			176	1000	
i i	37.5	· · · · · · · · · · · · · · · · · · ·	職队 1			
			100 (c) 100 E	27.4 23.6	· · · · · · · · · · · · · · · · · · ·	
Fotal Othe	r Ancillary	Costs	\$ 2,099	S -	s -	

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
					g spikte
				Nai-	
					1 3 P. 1 3 P. 1
G.7616	ANT -		7.75	Forth Tips	
100 HG	W. 10				er a
- 福隆 ()					1120 500
767			unit:	enterhecty;	1, 161
¥ 19		· · · · · · · · · · · · · · · · · · ·	(10) (0)	1623 W	1. 連続
Fotal Exces	s Movable	Equipment Depreciation	S -	S -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	Al	Amortization	\$ 3,064		
				344	THE R
	33		(A) (1)		
		t Er Be			
100					
				18	393
	1 1 10 10 10			Mina I	100
Total Other	r Property	Adjustments	\$ 3,064	S -	s -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebates and Refunds	\$ 650	1,14.0	BG S
30	IV 8	Other Miscellaneous Income	\$ 440		
		海山田市 用用海路 一线 电压	. 1	. Hi	
			40		
		COMPANY THE PARTY OF THE PARTY	176		441
# 1		15 文字 15 · · · · · · · · · · · · · · · · · ·			6 T (1)
4.4	W. 100	TO THE PERSON NAMED AND THE PERSON NAMED IN COLUMN TWO IN COLUMN THE PERSON NAMED IN COLUMN THE PERSON	進 改	artical and	
31.5	, A		14		11.1
	ji.		Mi		5 5 4
	139		1 315	12 20 20 20 20	
Total Other	r Adjustme	ON MICLES STORES	\$ 1,090	s -	\$ - W

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
- 4					1776
	7.18				ATTAL SEE
		72 74	FGIRE STATE	Lingson Enitseli	
8-50				清冽	Here
i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de			PHIER .	福州	
(40)			Park at	持续	M.
49.	tij.		3.7	*\$4)	1800 1800 1800 1800 1800 1800 1800 1800
		等。	3.50	, i	4 35
	7 1 1	4年20年2月 - 100年	eg Allan	B. A.	
			i Nich	THE REAL PROPERTY.	
Total Unai	owable Bu	ilding Interest		\$ -	\$

Cassena care of Norwalk Disallowance. Schedule for Cable TV 9/30/2016

inked

F. Statement of Revenue

F. Statement of Re						
Name of Facility License No. Report for Year Ended				Page	of	
New Britain Acquisition I, LLC d/b/a Cas 2209-C		9/30/2016			30	37
Item		Total	CCNH	RHNS	(Sp	ecify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$	7,733,445	7,733,445			
b. Medicaid Room and Board Contractual Allowance **	\$	(3,917,497)	(3,917,497)			
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	1,254,607	1,254,607			
b. Medicare Room and Board Contractual Allowance **	\$	422,704	422,704			
4. a. Private-Pay Residents and Other	\$	1,432,970	1,432,970			
b. Private-Pay Room and Board Contractual Allowance **	\$	(418,301)	(418,301)			
II. Other Resident Revenue						
a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$		<u>-</u>		Ī	
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$				1	
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				ļ	
3. a. Physical Therapy - Medicare	\$	365,973	365,973			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	149,923	149,923			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	71,369	71,369		1	
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$	13,203	13,203			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	318,116	318,116			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	108,742	108,742			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$	(645,623)	(645,623)			
b. Other (Specify) - Non-Medicare	\$	(265,188)	(265,188)			
III. Total Resident Revenue (Section I. thru Section II.)	\$	6,624,443	6,624,443			
IV. Other Revenue*			0,021,115			
Meals sold to guests, employees & others	\$	312	312			
Rental of rooms to non-residents	\$		712		 -	
Telephone	\$				1	
Rental of Television and Cable Services	\$				+	
S. Interest Income (Specify)	\$	44	44	 	1	
6. Private Duty Nurses' Fees	\$ \$		+++		+	
	\$				+	
7. Barber, Coffee, Beauty and Gift shops8. Other (<i>Specify</i>)	- \$	1,090	1.090	-	+	
o. Ouici (<i>ductiv</i> i	ادت.	1,090	1,0 9 0	1		
		1 444	1 444			
V. Total Other Revenue (1 thru 8) VI. Total All Revenue (III +V)	\$ \$	1,446	1,446			

^{*} 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)
1137		1000	(0)	. 3.5	權。第一
30 II 6a	Laboratory - Part A Labora	\$	1,880	1944	編 装
30 П ба	Laboratory - Mgd Medicare	\$	4,099		建一种
30 II 6a	Radiology - Diagnostic Part A	\$	18,070		The Calculation
30 II 6a	Pharmacy - Medicare Part A	\$	113,518		14 · 1888
30 II 6a	Medicare 2% Reduction	\$	(23,984)		2. 小脚堆。
30 II 6a	Ancillary Allowance - Part A	\$	(704,753)	100	44 6
30 II 6a	Ancillary Allowance - Part B	\$	(36,480)		10 Sept. 10
30 II 6a	Ancillary Allow -ISNIP Pt B	S	(17,973)		當
Total Oth	er Resident Revenue - Medicare	S	(645,623)	\$ -	\$

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	F21466244 3556	湖 0	100	原 職和
30 II 6b	Laboratory - Medicaid	\$ 16		作 開始。
30 II 6b	Laboratory - 3rd Party Insuran	\$ 304	TE:	- Martinia
30 П бь	Xray - Private	\$ 134	排	
30 H 6b 🐇	Radiology - 3rd Party Insuranc	\$ 6,927	1.00	
30 II 6b	Pharmacy - Private	\$ 103	造鋼板	1967
30 II 6b	Pharmacy - Medicaid	\$ 667	A CENTRAL PAR	
30 II бь	Pharmacy -3rd Party Insurance	\$ 30,122	55-49-24	
30 II 6b	Ancillary Allowance - Medicaid	\$ (71,940)	2,18	
30 II 6b	Ancilary Allowance - 3rd Party	\$ (231,521)	411	
	· · · · · · · · · · · · · · · · · · ·			
- E		1985,070		
Total Oth	er Resident Revenue	\$ (265,188)	\$ -	\$ -

Interest Income

Account

Page Ref Account	Balance	CCNH	RHNS	(Specify)
· · · · · · · · · · · · · · · · · · ·	Parties to	0	48-	
30 IV 5 Interest Income (Operating Account)	46,737	\$ 44	190	16
(計 - / 4版) (報報 - 3- / 28 / 2 / 2 / 3 / 3 / 3 / 3 / 3 / 3 / 3 / 3		1000	160	AL SHE
	7	1000	100	拉-福
Total Interest Income		\$ 44	\$ - =	5

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0	39456	1.50
30 IV 8	Rebates and Refunds	\$ 650	- Min	
30 IV 8	Other Miscellaneous Income	\$ 440	引擎。	
- 10		第二数数		
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				Calebra, Se
	[20] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	4 M. C.	ir itari	992 /194
			1924	10日間
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	· · · · · · · · · · · · · · · · · · ·		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Total Othe	r Revenue	\$ 1,090	s -	\$ -

G. Balance Sheet

Name	of F	acility	License No.	Report for Year Ende	ed	Page	of
New B	3rita	in Acquisition I, LLC d/b/a	C 2209-C	9/30/2016		31	37
			Account			An	nount
Assets	3						
A. C	Curr	ent Assets					
1	l. (Cash (on hand and in banks)	1		\$		52,749
2	2. I	Resident Accounts Receivable	le (Less Allowance f	or Bad Debts)	\$		1,096,652
3	3. (Other Accounts Receivable (Excluding Owners or	r Related Parties)	\$		
4		Inventories			\$		
5	5. I	Prepaid Expenses			\$	elektrik di kalentari (h. 1700)	ACALIS CONTINUES
i	a	a					
	ł	D					
	(C					
	(d			旗	Albaid Bandi is	
		Interest Receivable			\$		
7	7. l	Medicare Final Settlement Re	eceivable		\$		
8	3. (Other Current Assets (itemize	?)		\$	Baronis z ydnos aksautijo	44,625
•	-	Prepaid Insurance		44,625			
	-						
		al Current Assets (Lines A1	thru 8)		\$		1,194,026
B. F	Fixe	ed Assets					
		Land			\$		
2	2. I	Land Improvements	*Historical Cost		\$		
			Accum. Depreciati	on Net			
3	3. 1	Buildings	*Historical Cost		\$		
			Accum. Depreciati	on Net			
4	4.]	Leasehold Improvements	*Historical Cost		\$		
			Accum. Depreciati	on Net			
5	5. 1	Non-Movable Equipment	*Historical Cost	61,207	\$		58,922
			Accum. Depreciati				
6	5. I	Movable Equipment	*Historical Cost	39,730	\$		34,887
		· · · · · · · · · · · · · · · · · · ·	Accum. Depreciati	on 4,843 Net			
7	7.]	Motor Vehicles	*Historical Cost		\$		
			Accum. Depreciati	on Net			
8	8.]	Minor Equipment-Not Depre	eciable		\$		
9	9. (Other Fixed Assets (itemize)			\$		(7,039)
		Book to C/R Variance		(7,039)			
	_						
B-10.		Total Fixed Assets (Lines B	1 thru 9)		\$		86,770

^{*} Historical Costs must agree with Historical Cost reported in Schedules on (Carry Total forward to next page) Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

		Facility	License No.	Report for Year Ended	П	Page	of
New	Bri	tain Acquisition I, LLC d/b/a		9/30/2016	ᆜ	32	37
			Account			Am	ount
				Total Brought Forward:	\$		1,280,796
C.		asehold or like property recor	ded for Equity Purposes	S.			
		Land			\$_		
	2.	Land Improvements	*Historical Cost				
			Accum. Depreciation	n Net	\$		
	3.	Buildings	*Historical Cost				
			Accum. Depreciation	n Net	\$		
	4.	Non-Movable Equipment	*Historical Cost				
			Accum. Depreciation	n Net	\$_		
	5.	Movable Equipment	*Historical Cost				
			Accum. Depreciation	n Net	\$		
	6.	Motor Vehicles	*Historical Cost				
			Accum. Depreciation	n Net	\$		
		Minor Equipment-Not Depre			\$		
C-8		tal Leasehold or Like Proper	ties (C1 thru 7)		\$		
D.		vestment and Other Assets					
		Deferred Deposits			\$		
		Escrow Deposits		· · · · · · · · · · · · · · · · · · ·	\$		
	3.	Organization Expense	*Historical Cost	21,987			
		· · · · · · · · · · · · · · · · · · ·	Accum. Depreciation	3,064 Net	\$		18,923
		Goodwill (Purchased Only)			\$ \$		
	5.	Investments Related to Resid	dent Care (temize)	ent Care (temize)		EBANGA SA KASA KASA TA	
				,		Li cale discussion	
	6.	Loans to Owners or Related	Parties (itemize)		\$	PD-1404-100-100-100-100-100-100-100-100-10	9853 P
		Name and Address	Amount	Loan Date			
						pl 1994,144	
							i.
							i diam.
	7.	Other Assets (itemize)			\$	MARIA 11 10 10 10 10 10 10 10 10 10 10 10 10	
					-	541.4 22.	
					- 1		
						1977	
		tal Investments and Other A	·		\$		18,923
D-9.	To	tal All Assets (Lines A9 + B)	10 + C8 + D8)		\$		1,299,719

^{*} 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 Faci	-		License No.	Report for Year I	Ended	Page	of
New Britain	Acqu	isition I, LLC d/b/a Cassena	2209-C	9/30/2016		33	37
			Account			An	nount
Liabilities					ĺ		
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			- 3		812,563
	2.	Notes Payable (itemize)			9		
		· · · · · · · · · · · · · · · · · · ·					

1							
	3.	Loans Payable for Equipme	ent Current portion)	(itamiza)		5	
		Name of Lender	Purpose	Amount	Date Due		7575 F F F F F F F F F F F F F F F F F F
		Traine of Bender		T AMOUNT			
					10 m		i ii
						Tiers.	
					1		
							100.001
	4.	Accrued Payroll (Exclusive				\$	108,381
	5.	Accrued Payroll (Owners and		only)		\$	0.024
	6.	Accrued Payroll Taxes Pay				\$	8,924
	7.	Medicare Final Settlement				\$	
	8.	Medicare Current Financing		· •		<u>\$</u>	
	9.	Mortgage Payable (Current		1 . 1p .: \		<u>\$ </u>	
		Interest Payable (Exclusive	of Owner and/or Re	latea Parties)			
		Accrued Income Taxes*		<u> </u>		<u>\$</u>	352,380
	12.	Other Current Liabilities (it		46 401k Doveble	6	D .	332,380
		Accrued Vacation/Sick Time Accrued Expenses/User Fee		46 401k Payable 02 Due to Prior Owner	1,867 30,238	謂	
		Exchange	1,8		30,230		
		Garnishment Payable	`	32		l Mi	
A-13.	To	tal Current Liabilities (Line				\$	1,282,248

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
New Britain Acquisition I, LLC d/b/a Casser				34	37
	Account	T-4-1 D.:	abe Familia	An	ount
Y 1 1 112/2 (1 otal Brou	ght Forward:		1,282,248
Liabilities (cont'd)					
B. Long-Term Liabilities	:tau-i-a)		\$		
Name of Lender	Purpose	Amount	Date Due		
					Table
			li i		
				100	
				76	
					i Ali
Mortgages Payable	<u>.</u>		\$		
3. Loans from Owners or Rela	ted Parties (itemize)		\$		692,243
Name and Address of Lender	Amount	Loan I	Date		
New Britain Acquisition II, LLC	692,243	N/A			
4. Other Long-Term Liabilitie	s (itemize)	I	\$		820,000
Line Of Credit	,	820,000			
	· · · · · · · · · · · · · · · · · · ·				
	······································				
					101
B-5. Total Long-Term Liabilities (I	Lines B1 thru 4)		\$	gganggallari er er egg, ett. erlet	1,512,243
C. Total All Liabilities (Lines A-			\$		2,794,491

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

	le of Facility License No. Report for Year Ended	Page	
New	Britain Acquisition I, LLC d/b/a (2209-C 9/30/2016 Account	35	Amount 37
A.	Reserves	1	Amount
	Reserve for value of leased land	\$	
	Reserve for depreciation value of leased buildings and appurtenances to be amortized	\$	
	3. Reserve for depreciation value of leased personal property (Equity)	\$	
	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.	Net Worth		
	1. Owner's Capital	\$	
	2. Capital Stock	\$	
	3. Paid-in Surplus	\$	
	4. Treasury Stock	\$	
	5. Cumulated Earnings	\$	
	6. Gain or Loss for Period 11/16/2015 thru 9/30/2016	\$	(1,494,772)
	7. Total Net Worth	\$	(1,494,772)
C.	Total Reserves and Net Worth	\$	(1,494,772)
D.	Total Liabilities, Reserves, and Net Worth	\$	1,299,719

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	9/30/2016		36	37
	Account				mount
A. Balance at End of Prior Perio		09/30/2015		\$	
B. Total Revenue (From Statem				\$	6,625,889
C. Total Expenditures (From St.	atement of Expenditures .	Page 27)		\$	8,120,661
D. Net Income or Deficit				\$	(1,494,772)
E. Balance	· · · · · · · · · · · · · · · · · · ·			\$	(1,494,772)
F. Additions					
Additional Capital Contr					福園
Total Exp. Pg. 27	8,113,621				
Book to C/R Depr. D	oiff 7,039				
Rounding		1			
Total Exp. Pg. 36 Ln	C 8,120,661				
2. Other (itemize)					4.4
				44	
					l.
F-3. Total Additions				\$	
G. Deductions				1.	
Drawings of Owners/Op				\$	(2017年) (次加州科州開闢和 斯斯斯區)
Name and Address (No.	, City, State, Zip)	Title	Amount		
					188 1
2. Other Withdrawings (Spe	ecify)			\$	BLANCAR PROPERTY OF THE STATE O
Purpose Amount					
					33
					died.
3. Total Deductions				\$	
H. Balance at End of Period	09/30	/16		\$	(1,494,772)

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page .	of			
New Britain Acquisition I, LLC d/b/a	2209-C	9/30/2016	37	37			
	Check appropriate category						
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)					
	Preparer/Reviewer Certifica	tion					
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. 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.							
Signature of Property	Title	Date Signed 2/13/	7				
Printed Name of Preparer	Printed Name of Preparer						
Matthew S. Bavolack							
Addres Address		Phone Number					
555 Long Wharf Drive, New Haven, CT 065		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, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Cassena Care at 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 8, 2017



	is inconsistent with Page 32
eported as	21,987
Item R	Page 24 - Historical Cost of Organization Expense
Level	

21,987

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

Facility N	ame	New Britain Acquisition I, d/b/a Cassena Care at New Britain, LLC
		check list. Provide an explanation for any "No" answers. Attach lain further, if necessary.
Yes No Explanation		all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No Explanation	the re	he methods of allocating costs consistent with cost year 2015? If not, explain eporting change.
Yes No Explanation	Repo	costs allocated based on the methods prescribed on Page 5 of the Annual ort? If not, provide the basis of your allocation.
Yes No L Explanation	22, I	quipment leases listed on Page 6 agree with equipment leases reported on Page ine 6e? If not, state where these costs are included in the Annual Report.

Explanation:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
Yes No X Explanation:	6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Yes No V Explanation:	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?
Yes No No Explanation:	Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No Explanation:	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No Virginia No Explanation:	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No No Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?
Yes No Explanation:	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?
Yes No Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No Explanation:	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes No Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No Virginia No Explanation:	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No No Explanation:	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?
Yes No Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client: Cassena Care of New Britain
Engagement: Medicaid - Cassena Care of New Britain
Period Ending: 9/30/2016
Trail Balance: A 01 - TB-CCNH

Trial Balance:	A.01 - TB-CCNI			144	
Account	Description	ADJ .	JE Ref#	RJE	FINAL
		9/30/2016			9/30/2016
1011.000	Cash - Operating Account	46,737.00			46,737.00
1012.000	Cash - Payroll Checking	100.00			100.00
1014.000	Petty Cash	5,912.00			5,912.00
1031.000	A/R Medicare Part A	184,208.00			184,208.00
1031.200	A/R Medicare Part B Snf	25,869.00			25,869.00
1032.000	A/R Medicaid Snf	384,140.00			384,140.00
1032.300	A/R Nami	14,213.00			14,213.00
1032.400	A/R Pending Medicaid	42,149.00			42,149.00
1033.000	A/R Private	52,580.00			52,580.00
1034.000	A/R Hospice	2,100.00			2,100.00
1034.500	A/R-3Rd Party Ins/Co-Ins	394,131.00			394,131.00
1034.501	A/R MANAGED MEDICARE	(2,738.00)			(2,738.00)
1083.300	Exchange - Other	(1,895.00)			(1,895.00)
1086.000	Due to/from Prior Operator	(30,238.00)			(30,238.00)
1120.000	Prepaid Expenses	34,549.00			34,549.00
1121.000	Prepaid Insurance	4,713.00			4,713.00
1127.000	Prepaid Insurance - W.C.	5,363.00			5,363.00
1170.000	Leasehold Imp 15 Year	41,994.00			41,994.00
1190.100	Mme - 5 Year	58,943.00			58,943.00
1270.000	Leasehold ImprovAcc Amort.	(2,800.00)			(2,800.00)
1290.000	Mme - Accum Dep - General	(11,367.00)			(11,367.00)
1361.100	Start Up Costs	21,987.00			21,987.00
1365.000	Amortization Of Start Up Costs	(3,064.00)			(3,064.00)
2012.040	Line Of Credit	(820,000.00)			(820,000.00)
2021.000	Accounts Payable - Trade	(795,303.00)		(17,260.00)	(812,563.00)
2031.000	Accrued Payroll	(108,381.00)			(108,381.00)
2032.000	Accrued Sick And Vacation	(158,346.00)			(158,346.00)
2036.000	Fica Payable	(4,189.00)			(4,189.00)
2041.010	Sui Payable	(4,259.00)			(4,259.00)
2041.020	Futa Payable	(476.00)			(476.00)
2049.000	Garnishee Payable	(232.00)			(232.00)
2049.010	401K Payable	(1,867.00)			(1,867.00)
2056.000	Accrued Expenses	(159,802.00)			(159,802.00)
2116.000	Due To Related Party -Landlord	(692,243.00)			(692,243.00)
3020.000	Room and Board - Private	(433,242.00)			(433,242.00)
3020.100	R & B - Medicare Part A	(957,080.00)			(957,080.00)
3020.300	R & B - Medicaid	(7,733,445.00)			(7,733,445.00)
3020.400	R & B - Hospice	(659,200.00)			(659,200.00)
3020.500	R & B - 3rd Party Insurance	(226,000.00)			(226,000.00)
3020.501	Room and Board - Mgd Medicare	(297,527.00)			(297,527.00)
4210.100	Laboratory - Part A	(1,879.00)			(1,879.00)
4210.300	Laboratory - Medicaid	(16.00)			(16.00)
4210.500	Laboratory - 3rd Party Insuran	(304.00)			(304.00)
4210.501	Laboratory - Mgd Medicare	(4,099.00)			(4,099.00)
4240.000	Xray - Private	(134.00)			(134.00)
4240.100	Radiology - Diagnostic Part A	(18,070.00)			(18,070.00)
4240.500	Radiology - 3rd Party Insuranc	(6,927.00)			(6,927.00)
4270.000	Pharmacy - Private	(103.00)			(103.00)
4270.100	Pharmacy - Medicare Part A	(113,518.00)			(113,518.00)
4270.300	Pharmacy - Medicaid	(667.00)			(667.00)
4270.500	Pharmacy -3rd Party Insurance	(30,122.00)			(30,122.00)

					1:20 PM
Account	Description	ADJ	JE Ref # R	JE	FINAL
		9/30/2016			9/30/2016
4330.000	P.T. Income - Private	(1,868.00)			(1,868.00)
4330.100	P.T. Income - Medicare Part A	(271,975.00)			(271,975.00)
4330.200	P.T. Income - Medicare Part B	(93,998.00)			(93,998.00)
4330.300	P.T. Income - Medicaid	(41,919.00)			(41,919.00)
4330.500	P.T. Income - 3rd Party Ins.	(106,136.00)			(106,136.00)
4340.000	O.T. Income - Private	(1,838.00)			(1,838.00)
4340.100	O.T. Income - Medicare Part A	(252,045.00)			(252,045.00)
4340.200	O.T. Income - Medicare Part B	(66,838.00)			(66,838.00)
4340.300	O.T. Income - Medicaid	(26,602.00)			(26,602.00)
4340.500	O.T. Income - 3rd Party Ins.	(80,302.00)			(80,302.00)
4340.501	O.T. Income - Mgd Medicare	767.00			767.00
4350.000	S.T Private	(448.00)			(448.00)
4350.100	S.T Medicare Part A	(47,264.00)			(47,264.00)
4350.200	S.T Medicare Part B	(24,105.00)			(24,105.00)
4350.300	S.T. Income - Medicaid	(2,736.00)			(2,736.00)
4350.500	S.T. Income - 3rd Party Ins.	(10,019.00)			(10,019.00)
5061.000	Meals Income	(312.00)			(312.00)
5175.000	Rebates and Refunds	(650.00)			(650.00)
5177.000	Interest Income	(44.00)			(44.00)
5179.000	Other Miscellaneous Income	(440.00)			(440.00)
5521.000	R & B Allowance - Private	27,760.00			27,760.00
5521.100	R & B Allowance - Medicare A	(368,031.00)			(368,031.00)
5521.101	Medicare 2% Reduction	23,984.00			23,984.00
5521.300	R & B Allowance - Medicaid	3,918,892.00			3,918,892.00
5521.400	R & B Allowance- Hospice	329,936.00			329,936.00
5521.500	R & B Allowance -3rd Party Ins	60,605.00			60,605.00
5521.501	R & B Allowance - Mgd Medicare	(54,673.00)			(54,673.00)
5521.505	Capitation Revenue	(114,528.00)			(114,528.00)
5525.300	Medicaid Retros - Prior Year	(1,395.00)			(1,395.00)
5527.100	Ancillary Allowance - Part A	704,753.00			704,753.00
5527.200	Ancillary Allowance - Part B	36,479.00			36,479.00
5527.201	Ancillary Allow -ISNIP Pt B	17,973.00			17,973.00
5527.300	Ancillary Allowance - Medicaid	71,940.00			71,940.00
5527.500	Ancilary Allowance - 3rd Party	231,521.00			231,521.00
5535.010	Bad Debt Expense	349.00			349.00
6011.010	Nsg Admin- Supervisor Wages	133,536.00	,		133,536.00
6011.014	Nsg Admin - Insvc Coord Wages	72,161.00		10,152.00	82,313.00
6011.030	Nsg Admin- RN Wages	406,088.00		26,174.21)	379,913.79
6011.060	Nsg Admin- Clerical Wages	18,910.00	((2,641.17)	16,268.83
6011.160	Nsg Admin- FICA	42,564.00			42,564.00
6011.170	Nsg Admin- SUI	982.00			982.00
6011.171	Nsg Admin- FUI	668.00			668.00
6011.280	Nsg Admin- Nursing Sup Agency	11,779.00			11,779.00
6011.285	Msg Admin - Recruiting Fees	6,501.00			6,501.00
6011.290	Nsg Admin- Consulting Services	41,662.00			41,662.00 8,001.00
6011.299	Nsg Admin - Other Consulting	8,001.00			1,056.00
6011.680	Nsg Admin- Contracted Services	1,056.00			1,371.00
6011.883	Nsg Admin- Conferences and Sem	1,371.00	•	34 003 03	
6020.030	SNF- RN Wages	173,594.00		2 4,992.93 58,007.71)	198,586.93 659,219.29
6020.040	SNF- LPN Wages	717,227.00	·	31,315.07	1,013,193.07
6020.050	SNF- Aides Wages	951,878.00	•	71,313.07	133,990.00
6020.160	SNF- FICA	133,990.00			10,763.00
6020.170	SNF- SUI	10,763.00 4,233.00			4,233.00
6020.171	SNF-FUI	4,233.00 560.00		(560.47)	(0.47)
6020.300	SNF- Legal Fees	300.00		(300.47)	(0.47)

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Account	Description	ADJ JE Ref #	RJE	FINAL
		9/30/2016		9/30/2016
6020.340	SNF- Agency - RN's	55,156.00	4,627.00	59,783.00
6020.350	SNF- Agency - LPN's	34,652.00	2,942.00	37,594.00
6020.360	SNF- Agency - CNA's	106,114.00	4,927.00	111,041.00
7200.410	Central Supply- Oxygen	3,993.00	553.00	4,546.00
7200.410	Central Supply- Nutritional S	13,418.00		13,418.00
7200.435	Central Supply- IV Solutions	471.00		471.00
7200.460	Central Supply- Gloves	9,281.00		9,281.00
7200.490	Central Supply- Other Medical	40,871.00	761.00	41,632.00
7200.570	Central Supply- Wipes	5,730.00		5,730.00
7200.580	Central Supply- Minor Non Med	91.00		91.00
7200.590	Central Supply- Other Supplies	16,527.00		16,527.00
7200.670	Central Supply- Purchased Ser	213.00		213.00
7200.730	Central Supply- Rental Expense	15,095.00	3,450.00	18,545.00
7210.680	Lab- Contracted Services	14,770.00		14,770.00
7240.680	X Ray- Contracted Services	19,842.00		19,842.00
7260.010	Activities- Supervisor Wages	40,519.00		40,519.00
7260.050	Activities- Aides Wages	51,198.00	(60.22)	51,137.78
7260.160	Activities- FICA	6,812.00		6,812.00
7260.170	Activities- SUI	804.00		804.00
7260.171	Activities- FUI	234.00		234.00
7260.590	Activities- Other Supplies	3,192.00		3,192.00
7260.670	Activities- Purchased Services	4,240.00		4,240.00
7260.680	Activities- Contracted Servic	23.00		23.00
7270.290	Pharmacy- Consulting Services	6,600.00		6,600.00
7270.440	Pharmacy- Drugs - Medicare Pa	86,516.00		86,516.00
7270.441	Pharmacy- Drugs - Medicaid	9,466.00		9,466.00
7270.444	Pharmacy- Drugs - HMO	18,440.00		18,440.00
7270.445	Pharmacy - Drugs - Hospice	281.00		281.00
7270.449	Pharmacy- Flu Shots	3,675.00		3,675.00
7270.450	Pharmacy- Medicine Cabinet Dr	15,879.00		15,879.00
7290.290	Dental- Consulting Services	8,145.00		8,145.00
7330.010	PT- Supervisor Wages	117,073.00	(11,803.00)	105,270.00
7330.020	PT- Tech Wages	27,051.00		27,051.00
7330.050	PT- Aides Wages	85,254.00		85,254.00
7330.160	PT- FICA	15,822.00		15,822.00
7330.170	PT- SUI	1,236.00		1,236.00
7330.171	PT- FUI	358.00		358.00
7330.299	PT - Other Consulting	4,300.00		4,300.00
7330.490	PT - Medical Supplies	142.00		142.00
7330.590	PT- Other Supplies	15,084.00	0.057.00	15,084.00
7340.020	OT- Tech Wages	24,611.00	8,957.00	33,568.00
7340.050	OT- Aides Wages	92,238.00		92,238.00 8,173.00
7340.160	OT- FICA	8,173.00		
7340.170	OT- SUI	1,055.00		1,055.00 302.00
7340.171	OT- FUI	302.00 14.604.00		14,604.00
7340.280	OT- Agency	14,604.00	2,846.00	39,970.00
7350.020	ST - Wages	37,124.00 3,786.00	2,040.00	2,786.00
7350.160	ST - FICA	2,786.00 337.00		327.00
7350.170	ST - SUI	327.00 107.00		107.00
7350.171	ST - FUI	107.00 55,205.00		55,205.00
7381.010	Social Services- Supervisor W	560.00		560.00
7381.020	Social Services- Tech Wages Social Services- FICA	3,707.00		3,707.00
7381.160 7381.170	Social Services- FICA Social Services- SUI	356.00		356.00
7381.170 7381.171	Social Services- 501 Social Services- FUI	83.00		83.00
1301.171	OUGIAI OCIVICES- FUI	03.00		50.00

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Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2016			9/30/2016
7381.299	Social Services - Other Consul	2,100.00			2,100.00
7390.060	Medical Records- Clerical Wag	39,658.00		60.22	39,718.22
7390.160	Medical Records- FICA	2,594.00			2,594.00
7390.170	Medical Records- SUI	197.00			197.00
7390.171	Medical Records- FUI	70.00			70.00
7420.290	Medical Director- Consulting	25,000.00			25,000.00
7430.012	Utilization Review - QA Wages	5,452.00			5,452.00
7430.020	Utilization Review- Tech Wages	98,386.00		1,181.28	99,567.28
7430.160	Utilization Review- FICA	7,648.00			7,648.00
7430.170	Utilization Review- SUI	691.00			691.00
7430.171	Utilization Review- FUI	227.00			227.00
7430.290	Utilization Review- Consultin	1,390.00			1,390.00
8212.010	Dietary- Dept Head Wages	8,992.00			8,992.00
8212.011	Dietary - Supervisors Wages	3,461.00			3,461.00
8212.020	Dietary- Tech Wages	9,667.00			9,667.00
8212.021	Dietary - Dietitian Wages	4,700.00			4,700.00
8212.070	Dietary- Environamental Wages	41,690.00		(666.19)	41,023.81
8212.160	Dietary- FICA	5,317.00			5,317.00
8212.170	Dietary- SUI	80.00			80.00
8212.171	Dietary- FUI	413.00			413.00
8212.290	Dietary- Consulting Services	594,100.00			594,100.00
8212.299	Dietary - Other Consulting	900.00			900.00
8212.430	Dietary- Nutritional Supplemen	90.00			90.00
8212.501	Dietary- Groceries	28,478.00			28,478.00
8212.502	Dietary- Dairy	8,474.00			8,474.00
8212.503	Dietary- Meat and Fish	12,255.00			12,255.00
8212.504	Dietary- Bakery	3,683.00			3,683.00
8212.505	Dietary- Produce	1,478.00			1,478.00
8212.510	Dietary- Tabeware	662.00			662.00
8212.540	Dietary- Cleaning Supplies	1,087.00			1,087.00
8212.590	Dietary- Other Supplies	2,481.00			2,481.00
8212.630	Dietary- Repairs and Maintena	3,834.00			3,834.00
8212.670	Dietary- Purchased Services	345.00			345.00
8212.680	Dietary- Contracted Services	3,860.00			3,860.00
8212.730	Dietary- Rental Expense	742.00			742.00
8220.010	Plant- Supervisor Wages	25,254.00			25,254.00
8220.070	Plant- Environamental Wages	26,858.00			26,858.00
8220.160	Plant- FICA	4,068.00			4,068.00
8220.170	Plant- SUI	467.00			467.00
8220.171	Plant- FUI	158.00			158.00
8220.290	Plant- Consulting Services	8,535.00			8,535.00
8220.540	Plant- Cleaning Supplies	868.00			868.00
8220.590	Plant- Other Supplies	10,941.00		500.47	10,941.00
8220.630	Plant- Repairs and Maintenance	24,275.00		560.47	24,835.47
8220.670	Plant- Purchased Services	18,338.00		(5.40.00)	18,338.00
8220.680	Plant- Contracted Services	31,731.00		(543.00)	31,188.00
8220.690	Plant - Amort. Leasehold Imp.	2,800.00			2,800.00
8220.691	Plant - Depreciation -MME	11,367.00			11,367.00
8220.710	Plant - Building Rent	345,193.00			345,193.00
8220.713	Plant- Building Rent Escalator	416,568.00			416,568.00
8220.730	Plant- Rental Expense	309.00			309.00
8220.740	Plant - Electricity	94,460.00			94,460.00
8220.750	Plant - Gas	40,194.00			40,194.00
8220.760	Plant - Water and Sewer	28,426.00			28,426.00 26,482.00
8220.810	Plant - Property Insurance	26,482.00			20,402.00

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Account	Description	ADJ	JE Ref # RJ	E	FINAL
		9/30/2016			9/30/2016
8220.830	Plant - Real Estate Taxes	65,797.00	_		65,797.00
8240.290	Housekeeping- Consulting Serv	214,671.00			214,671.00
8240.460	Housekeeping- Gloves	978.00			978.00
8240.540	Housekeeping- Cleaning Suppli	329.00			329.00
8240.570	Housekeeping- Wipes	332.00			332.00
8240.590	Housekeeping- Other Supplies	526.00			526.00
8240.630	Housekeeping- Repairs and Mai	150.00			150.00
8250.290	Laundry- Consulting Services	116,286.00			116,286.00
8250.380	Laundry - Diapers	18,597.00			18,597.00
8250.381	Laundry - Undergarments	15,637.00			15,637.00
8250.530	Laundry - Linen and Bedding	8,344.00			8,344.00
8250.630	Laundry- Repairs and Maintena	3,490.00			3,490.00
8270.670	Ambulance	5,286.00			5,286.00
8311.060	Fiscal- Clerical Wages	46,326.00	(1	1,686.23)	44,639.77
8311.160	Fiscal- FICA	3,368.00			3,368.00
8311.170	Fiscal- SUI	146.00			146.00
8311.171	Fiscal- FUI	79.00			79.00
8311.290	Fiscal- Consulting Services	6,306.00			6,306.00
8311.299	Fiscal - Other Consulting	84,104.00			84,104.00
8311.310	Fiscal- Audit Fees	15,000.00			15,000.00
8311.670	Fiscal- Purchased Services	1,252.00			1,252.00
8311.680	Fiscal- Contracted Services	10,043.00			10,043.00
8311.730	Fiscal- Rental Expense	21,852.00			21,852.00
8321.010	Admissions - Dept Head Wages	75,980.00		961.60	76,941.60
8321.060	Admissions - Clerk Wages	5,500.00			5,500.00
8321.160	Admissions - FICA Expense	5,586.00			5,586.00
8321.170	Admissions - SUI	571.00			571.00
8321.171	Admissions - FUI	150.00			150.00
8321.299	Admissions - Other Consulting	4,800.00			4,800.00
8321.670	Admissions- Purchased Services	606.00			606.00
8351.010	Admin- Supervisor Wages	141,525.00		5,338.00)	96,187.00
8351.012	Admin - Human Resources	14,212.00	35	5,186.00	49,398.00
8351.060	Admin- Clerical Wages	4,829.00		724.63	5,553.63
8351.160	Admin- FICA	11,291.00			11,291.00
8351.170	Admin- SUI	565.00			565.00
8351.171	Admin- FUI	235.00			235.00
8351.290	Admin- Consulting Services	4,818.00			4,818.00
8351.293	Admin - Legal Consulting	12,000.00			12,000.00
8351.295	Admin - Member Fees	10,783.00			10,783.00
8351.299	Admin - Other Consulting	17,900.00			17,900.00
8351.300	Admin- Legal Fees	20,280.00			20,280.00
8351.550	Admin- Office Supplies	15,468.00	•	1,010.00	16,478.00
8351.552	Admin - Paper	1,705.00			1,705.00
8351.590	Admin- Other Supplies	1,877.00			1,877.00
8351.591	Admin - Other Supp. Residents	646.00			646.00
8351.670	Admin- Purchased Services	3,067.00	,	4 000 00\	3,067.00
8351.680	Admin- Contracted Services	19,979.00	(4	4,232.00)	15,747.00
8351.695	Admin -Amort of Start Up Costs	3,064.00	,	E 407 45\	3,064.00
8351.730	Admin- Rental Expense	7,407.00	(5,187.45)	2,219.55
8351.810	Admin - General Insurance	67,877.00			67,877.00
8351.820	Admin - Working Capital Int.	11,274.00			11,274.00
8351.830	Admin - Licenses and Taxes	1,514.00			1,514.00
8351.835	Admin - Sales Tax	20,619.00			20,619.00
8351.841	Admin - Telephone	26,845.00			26,845.00
8351.842	Admin - LLC Tax	300.00			300.00

8351.880 A 8351.882 A 8351.883 A 8351.890 A	Description	ADJ	JE Ref#	D IF	CINIAL
8351.880 A 8351.882 A 8351.883 A 8351.890 A			JL INCI #	RJE	FINAL
8351.880 A 8351.882 A 8351.883 A 8351.890 A		9/30/2016			9/30/2016
8351.882 A 8351.883 A 8351.890 A	Admin- Dues and Subscriptions	5,433.00		(5,228.00)	205.00
8351.883 A 8351.890 A	Admin - Travel	587.00			587.00
8351.890 A	Admin- Bank Charges	10,544.00			10,544.00
	Admin- Conferences and Worksh	728.00			728.00
8351 911 A	Admin- Books and Periodicals	62.00			62.00
0001.011	Admin - Postage	3,076.00			3,076.00
8351.912 A	Admin - Marketing	15,267.00			15,267.00
8351.914 A	Admin - Charitable Contrib	1,000.00			1,000.00
8351.917 A	Admin - Meals and Entertain	3,550.00			3,550.00
8351.919 A	Admin - Parties and Gifts	3,197.00			3,197.00
8381.060 F	Reception- Clerical Wages	2,318.00			2,318.00
8381.160 F	Reception- FICA	209.00			209.00
	Reception- FUI	16.00			16.00
	Reception- Contracted Services	26,879.00			26,879.00
8381.860 F	Reception- Printing and Dupli	530.00			530.00
	FICA Expense	1,181.00			1,181.00
	SUI Expense	38,681.00			38,681.00
	FUI Expense	12,591.00			12,591.00
	Health Insurance	295,948.00			295,948.00
	Workers Compensation Expense	176,586.00			176,586.00
	Union Pension Expense	2,919.00			2,919.00
8460.246 E	Dental Insurance	2,984.00			2,984.00
	Employee Fingerprinting	4,600.00			4,600.00
	NYS Assessment	467,170.00			467,170.00
Marcum 101	Chamber of Commerce Dues	0.00		225.00	225.00
	CAHCF Dues	0.00		3,993.00	3,993.00
	Cable TV	0.00		4,775.00	4,775.00
	Lease	0.00		5,187.45	5,187.45
Total		0.00		0.00	0.00
- N	Net (Income) Loss	0.00		0.00	0.00

Client: Cassena Care of New Britain Medicaid - Cassena Care of New Britain Engagement: 9/30/2016 Period Ending: Trial Balance: A.01 - TB-CCNH A.03 - TB-CCNH Combined Detail LS Workpaper: **FINAL** Account Description 9/30/2016 Group: [10-A] Salaries and Wages Subgroup: [1] Operators/Owners 10,783.00 Admin - Member Fees 8351.295 10,783.00 Operators/Owners Subtotal [1] Subgroup: [2] **Administrators** 96,187.00 8351.010 Admin-Supervisor Wages 96,187.00 Subtotal [2] **Administrators** Subgroup: [4] Other Administrative Salaries 44,639.77 8311.060 Fiscal- Clerical Wages 76,941.60 Admissions - Dept Head Wages 8321.010 Admissions - Clerk Wages 5,500.00 8321.060 49,398.00 Admin - Human Resources 8351.012 5,553.63 Admin- Clerical Wages 8351.060 2,318.00 8381.060 Reception- Clerical Wages 184,351.00 Subtotal [4] Other Administrative Salaries Subgroup : [5C] **Dietary Workers** 8,992.00 8212.010 Dietary- Dept Head Wages 3,461.00 8212.011 Dietary - Supervisors Wages 9,667.00 8212.020 Dietary- Tech Wages 4,700.00 8212.021 Dietary - Dietitian Wages 41,023.81 8212.070 Dietary- Environamental Wages 67,843.81 Subtotal [5C] **Dietary Workers** Other Maintenance Workers Subgroup: [7B] 8220.010 Plant- Supervisor Wages 25,254.00 26,858.00 8220.070 Plant- Environamental Wages Other Maintenance Workers 52,112.00 Subtotal [7B] **Director of Nurses/Assistant Director** Subgroup: [12A] 133,536.00 6011.010 Nsg Admin-Supervisor Wages 133,536.00 Subtotal [12A] **Director of Nurses/Assistant Director** Subgroup : [12B1] **RNs** - Direct Care 198,586.93 6020.030 SNF- RN Wages **RNs - Direct Care** 198,586.93 Subtotal [12B1] Subgroup: [12B2] **RNs - Administrative** 82,313.00 6011.014 Nsg Admin - Insvc Coord Wages 379,913.79 6011.030 Nsg Admin-RN Wages 16,268.83 6011.060 Nsg Admin-Clerical Wages 5,452.00 7430.012 Utilization Review - QA Wages 99,567.28 7430.020 Utilization Review- Tech Wages 583,514.90 Subtotal [12B2] **RNs - Administrative**

Subgroup: [12C1]

LPNs - Direct Care

6020.040	SNF- LPN Wages	659,219.29
Subtotal [12C1]	LPNs - Direct Care	659,219.29
Subgroup : [12D]	Aides and Attendants	
6020.050	SNF- Aides Wages	1,013,193.07
Subtotal [12D]	Aides and Attendants	1,013,193.07
Subgroup : [12E]	Physical Therapists	
7330.010	PT- Supervisor Wages	105,270.00
7330.020	PT- Tech Wages	27,051.00
7330.050	PT- Aides Wages	85,254.00
Subtotal [12E]	Physical Therapists	217,575.00
Subgroup : [12F]	Speech Therapists	00.070.00
7350.020	ST - Wages	39,970.00
Subtotal [12F]	Speech Therapists	39,970.00
Subgroup : [12G]	Occupational Therapists	
7340.020	OT- Tech Wages	33,568.00
7340.050	OT- Aides Wages	92,238.00
Subtotal [12G]	Occupational Therapists	125,806.00
Cubiotal [120]	Ossupational morapioa	
Subgroup : [12H]	Recreation Workers	
7260.010	Activities- Supervisor Wages	40,519.00
7260.050	Activities- Aides Wages	51,137.78
Subtotal [12H]	Recreation Workers	91,656.78
Subgroup : [12M]	Social Workers/Case Management	
7381.010	Social Services- Supervisor W	55,205.00
7381.020	Social Services- Tech Wages	560.00
Subtotal [12M]	Social Workers/Case Management	55,765.00
Cubanaua : [420]	Other	
Subgroup : [120] 7390.060		39,718.22
	Medical Records- Clerical Wag Other	39,718.22
Subtotal [120]	Other	05,710.22
Total [10-A]	Salaries and Wages	3,569,818.00
Group : [13-B]	Professional Fees	
Subgroup : [2]	Dentist	
7290.290	Dental- Consulting Services	8,145.00
Subtotal [2]	Dentist	8,145.00
Subgroup : [3]	Pharmacist	
7270.290	Pharmacy- Consulting Services	6,600.00
Subtotal [3]	Pharmacist	6,600.00
Subgroup : [8A]	Medical Director	
7420.290	Medical Director- Consulting	25,000.00
Subtotal [8A]	Medical Director	25,000.00
Captotal [OA]	monou, Milotoi	
Subgroup : [10A]	OT - Resident Care	
7340.280	OT- Agency	14,604.00
Subtotal [10A]	OT - Resident Care	14,604.00
A 1	DNU- D' 4 0	

Subgroup: [11A1] RN's - Direct Care

6020.340	SNF- Agency - RN's	59,783.00
Subtotal [11A1]	RN's - Direct Care	59,783.00
Subgroup : [11A2]	RN's - Administrative	`
6011.280	Nsg Admin- Nursing Sup Agency	11,779.00
6011.290	Nsg Admin- Consulting Services	41,662.00
6011.680	Nsg Admin- Contracted Services	1,056.00
Subtotal [11A2]	RN's - Administrative	54,497.00
• •		
Subgroup : [11B1]	LPN's - Direct Care	
6020.350	SNF- Agency - LPN's	37,594.00
Subtotal [11B1]	LPN's - Direct Care	37,594.00
Subgroup : [11C]	Aides	
6020.360	SNF- Agency - CNA's	111,041.00
Subtotal [11C]	Aides	111,041.00
Subgroup : [12]	Other	4 000 00
7430.290	Utilization Review- Consultin	1,390.00
Subtotal [12]	Other	1,390.00
T-4-1840 D1	Berforeianal Fran	318,654.00
Total [13-B]	Professional Fees	310,034.00
O 1451	Funer diturns Other than Calarian	
Group : [15]	Expenditures Other than Salaries	
Subgroup : [1A1] 8460.200	Workmen's Compensation Workers Compensation Expense	176,586.00
Subtotal [1A1]	Workmen's Compensation	176,586.00
Subtotal [IAI]	Working a compensation	
Subgroup : [1A3]	Unemployment Insurance	
6011.170	Nsg Admin- SUI	982.00
6011.171	Nsg Admin- FUI	668.00
6020.170	SNF- SUI	10,763.00
6020.171	SNF- FUI	4,233.00
7260.170	Activities- SUI	804.00
7260.171	Activities- FUI	234.00
7330.170	PT- SUI	1,236.00
7330.171	PT- FUI	358.00
7340.170	OT- SUI	1,055.00
7340.171	OT- FUI	302.00
7350.170	ST - SUI	327.00
7350.171	ST - FUI	107.00
7381.170	Social Services- SUI	356.00
7381.171	Social Services- FUI	83.00
7390.170	Medical Records- SUI	197.00
7390.171	Medical Records- FUI	70.00
7430.170	Utilization Review- SUI	691.00
7430.171	Utilization Review- FUI	227.00
8212.170	Dietary- SUI	80.00
8212.171	Dietary- FUI	413.00
8220.170	Plant-SUI	467.00 158.00
8220.171	Plant- FUI	158.00
8311.170	Fiscal SUI	146.00
8311.171	Fiscal- FUI	79.00 571.00
8321.170	Admissions - SUI	571.00 150.00
8321.171	Admissions - FUI	150.00
8351.170	Admin- SUI	565.00

8351.171	Admin- FUI	235.00
8381.171	Reception- FUI	16.00
8460.170	SUI Expense	38,681.00
8460.171	FUI Expense	12,591.00
Subtotal [1A3]	Unemployment Insurance	76,845.00
Subgroup : [1A4]	Social Security (FICA)	40 564 00
6011.160	Nsg Admin- FICA	42,564.00
6020.160	SNF- FICA	133,990.00
7260.160	Activities- FICA	6,812.00
7330.160	PT- FICA	15,822.00
7340.160	OT- FICA	8,173.00
7350.160	ST - FICA	2,786.00
7381.160	Social Services- FICA	3,707.00
7390.160	Medical Records- FICA	2,594.00
7430.160	Utilization Review- FICA	7,648.00
8212.160	Dietary- FICA	5,317.00
8220.160	Plant- FICA	4,068.00
8311.160	Fiscal- FICA	3,368.00
8321.160	Admissions - FICA Expense	5,586.00
8351.160	Admin- FICA	11,291.00
8381.160	Reception- FICA	209.00
8460.160	FICA Expense	1,181.00
Subtotal [1A4]	Social Security (FICA)	255,116.00
Subgroup : [1A5]	Health Insurance	
8460.180	Health insurance	295,948.00
8460.246	Dental Insurance	2,984.00
Subtotal [1A5]	Health Insurance	298,932.00
• •		
Subgroup : [1A7]	Pensions	
8460.210	Union Pension Expense	2,919.00
Subtotal [1A7]	Pensions	2,919.00
Subgroup : [1C]	Bad Debts	
5535.010	Bad Debt Expense	349.00
Subtotal [1C]	Bad Debts	349.00
Subtotal [10]	Dau Debis	
Subgroup : [1D]	Accounting and Auditing	
8311.290	Fiscal- Consulting Services	6,306.00
8311.310	Fiscal- Audit Fees	15,000.00
Subtotal [1D]	Accounting and Auditing	21,306.00
Subgroup : [1E]	Legal	
6020.300	SNF- Legal Fees	(0.47)
8351.300	Admin- Legal Fees	20,280.00
Subtotal [1E]	Legal	20,279.53
Oublotal [12]	Loga.	
Subgroup : [1G]	Office Supplies	
8351.550	Admin- Office Supplies	16,478.00
8351.552	Admin - Paper	1,705.00
8351.590	Admin- Other Supplies	1,877.00
8351.591	Admin - Other Supp. Residents	646.00
Subtotal [1G]	Office Supplies	20,706.00
	• •	

8351.841	Admin - Telephone	26,845.00
Subtotal [1H1]	Telephone and Telegraph	26,845.00
Subgroup : [1J]	Corporation Business Taxes	
8351.842	Admin - LLC Tax	300.00
Subtotal [1J]	Corporation Business Taxes	300.00
Subgroup : [1K2]	Other	
8351.835	Admin - Sales Tax	20,619.00
Subtotal [1K2]	Other	20,619.00
Subgroup : [1K3]	Resident Day User Fee	
9009.000	NYS Assessment	467,170.00
Subtotal [1K3]	Resident Day User Fee	467,170.00
Total [15]	Expenditures Other than Salaries	1,387,972.53
Total [15]	Experiurures Other than Salaries	1,007,072.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	
Subgroup : [2]	Holiday Parties for Staff	
8351.919	Admin - Parties and Gifts	3,197.00
Subtotal [2]	Holiday Parties for Staff	3,197.00
Subgroup : [4]	Employee Travel	
8351.880	Admin - Travel	587.00
Subtotal [4]	Employee Travel	587.00
Subgroup : [5]	Education Expense	
6011.883	Nsg Admin- Conferences and Sem	1,371.00
8351.883	Admin- Conferences and Worksh	728.00
Subtotal [5]	Education Expense	2,099.00
0	Other	
Subgroup : [7]	Other	3,550.00
8351.917	Admin - Meals and Entertain Other	3,550.00
Subtotal [7]	Other	3,000.00
Subgroup : [M3]	Advertising Other	
8351.912	Admin - Marketing	15,267.00
Subtotal [M3]	Advertising Other	15,267.00
Cubauau - 11877	Pestage	
Subgroup : [M7]	Postage	2,219.55
8351.730 8351.911	Admin- Rental Expense Admin - Postage	3,076.00
Subtotal [M7]	Postage	5,295.55
Subtotal [iii/]	1 osuge	
Subgroup : [M8]	Dues and Membership Fees to Professional Associations	
Marcum 102	CAHCF Dues	3,993.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	3,993.00
Subgroup : [M8A]	Dues to Chamber of Commerce	
Marcum 101	Chamber of Commerce Dues	225.00
Subtotal [M8A]	Dues to Chamber of Commerce	225.00
Economic Na		
Subgroup : [M9]	Subscriptions	
8351.850	Admin- Dues and Subscriptions	205.00
Subtotal [M9]	Subscriptions	205.00

Subgroup : [M10]	Contributions	
8351.914	Admin - Charitable Contrib	1,000.00
Subtotal [M10]	Contributions	1,000.00
Subgroup : [M11]	Services Provided by Contract	
8311.670	Fiscal- Purchased Services	1,252.00
8311.680	Fiscal- Contracted Services	10,043.00
8311.730	Fiscal- Rental Expense	21,852.00
8321.670	Admissions- Purchased Services	606.00
8351.290	Admin- Consulting Services	4,818.00
8351.670	Admin- Purchased Services	3,067.00
8381.680	Reception- Contracted Services	26,879.00
Subtotal [M11]	Services Provided by Contract	68,517.00
Subgroup : [M12]	Administrative Management Services	
6011.299	Nsg Admin - Other Consulting	8,001.00
7330.299	PT - Other Consulting	4,300.00
7381.299	Social Services - Other Consul	2,100.00
8212.299	Dietary - Other Consulting	900.00
8311.299	Fiscal - Other Consulting	84,104.00
8321.299	Admissions - Other Consulting	4,800.00
8351.293	Admin - Legal Consulting	12,000.00
8351.299	Admin - Other Consulting	17,900.00
Subtotal [M12]	Administrative Management Services	134,105.00
Subgroup : [M13]	Other	
6011.285	Msg Admin - Recruiting Fees	6,501.00
8351.830	Admin - Licenses and Taxes	1,514.00
8351.882	Admin- Bank Charges	10,544.00
8351.890	Admin- Books and Periodicals	62.00
8381.860	Reception- Printing and Dupli	530.00
8460.249	Employee Fingerprinting	4,600.00
Subtotal [M13]	Other	23,751.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	261,791.55
Group : [18]	Dietary Basis for Allocation of Costs	
Subgroup : [2A1]	Raw Food	
8212.501	Dietary- Groceries	28,478.00
8212.502	Dietary- Dairy	8,474.00
8212.503	Dietary- Meat and Fish	12,255.00
8212.504	Dietary- Bakery	3,683.00
8212.505	Dietary- Produce	1,478.00
Subtotal [2A1]	Raw Food	54,368.00
Subgroup : [2A2]	Non-Food Supplies	
7200.430	Central Supply- Nutritional S	13,418.00
8212.430	Dietary- Nutritional Supplemen	90.00
8212.510	Dietary Tabeware	662.00
8212.540	Dietary- Cleaning Supplies	1,087.00
8212.590	Dietary- Other Supplies	2,481.00
8212.730	Dietary- Rental Expense	742.00
Subtotal [2A2]	Non-Food Supplies	18,480.00
Subgroup : [2B]	Purchased Services	
8212.290	Dietary- Consulting Services	594,100.00

212.670 Dietary- Purchased Services 3,365.00 Subtotal [28] Purchased Services 588,305.00 Total [18] Dietary Basis for Allocation of Costs 571,163.00 Group : [19] Laundry-Basis for Allocation of Costs 572,163.00 Group : [19] Laundry-Basis for Allocation of Costs 5260.00 Subgroup : [38] Purchased Services 116,286.00 Subgroup : [39] Cher 526,00 Subgroup : [30] Other 526,00 Subgroup : [30] Cher 526,00 Subgroup : [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Substotal [30] Cher 526,00 Subgroup : [40] Cher 526,00			0.45.00
Subtotal [ZB] Purchased Services 598,306,00 Total [18] Dietary Basis for Allocation of Costs 677,153,00 Group: [19] Laundry-Basis for Allocation of Costs 2 Subgroup: [3B] Purchased Services 116,286,00 Subgroup: [3D] Other 116,286,00 8250,380 Laundry - Undergaments 15,637,00 8250,381 Laundry - Undergaments 15,637,00 8250,530 Laundry - Undergaments 15,637,00 8250,531 Laundry - Undergaments 15,637,00 8ubtotal [3D] Other 42,576,00 Group: [2D] Housekeeping and Resident Care Basis for Allocation of Costs 158,864,00 Subgroup: [4B] Purchased Services 214,671,00 Subgroup: [4B] Purchased Services 214,671,00 Subgroup: [4D] Other 214,671,00 8240,540 Plant-Cleaning Supplies 868,00 8240,540 Plant-Cleaning Supplies 868,00 8240,540 Housekeeping-Cleaning Suppli 329,00 8240,540 Housekeeping-Cleaning Supplies <		·	
Total Tota		•	
Caroup: [19]	Subtotal [28]	Purchased Services	338,303.00
Subgroup: [3D] Purchased Services 116.286.00 Subgroup: [3D] Other 18.597.00 250.380 Laundry - Diapers 15.597.00 250.381 Laundry - Undergaments 15.587.00 8250.381 Laundry - Undergaments 15.587.00 8250.390 Laundry - Linen and Bedding 3.344.00 Subtotal [3D] Other 42.578.00 Total [19] Laundry-Basis for Allocation of Costs 158,864.00 Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs 214,871.00 Subgroup: [4B] Purchased Services 214,871.00 Subgroup: [4D] Other 214,871.00 Subgroup: [4D] Other 88.00 8220.200 Housekeeping-Gonsuling Services 978.00 8220.540 Plant- Cleaning Supplies 88.00 8220.540 Housekeeping-Cleaning Supplies 88.00 8240.550 Housekeeping-Cleaning Supplies 320.00 8240.550 Housekeeping-Wise 33.00 8ubgroup: [5A2] Purchased from 3.00	Total [18]	Dietary Basis for Allocation of Costs	671,153.00
Substitution Subs	Group : [19]	Laundry-Basis for Allocation of Costs	
Subgroup: [3D] Other 116,286,00 8250,380 Laundry - Diapers 18,697,00 8250,381 Laundry - Undergarments 15,637,00 8250,530 Laundry - Linen and Bedding 3,344,00 Subtotal [3D] Other 42,578,00 Total [19] Laundry-Basis for Allocation of Costs 158,864,00 Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs 214,671,00 Subgroup: [4B] Housekeeping and Resident Care Basis for Allocation of Costs 214,671,00 Subgroup: [4B] Purchased Services 214,671,00 Subgroup: [4B] Purchased Services 214,671,00 Subgroup: [4D] Other 888,00 Subgroup: [4D] Other 888,00 Subgroup: [4D] Other 978,00 8240.50 Housekeeping- Gloves 978,00 8240.50 Housekeeping- Cleaning Supplies 888,00 8240.50 Housekeeping- Weber 332,00 Subgroup: [5A2] Purchased from 3,03,00 Subgroup: [5A2] Purchased from 88,516,00	Subgroup : [3B]	Purchased Services	
Subgroup: [3D] Other 18,697.00 8250.380 Laundry - Diapers 18,597.00 8250.381 Laundry - Linen and Bedding 8,344.00 Subtotal [3D] Other 42,578.00 Total [19] Laundry- Elen and Bedding 158,864.00 Total [19] Laundry-Basis for Allocation of Costs 158,864.00 Total [19] Housekeeping and Resident Care Basis for Allocation of Costs Subgroup: [4B] Purchased Services 214,871.00 Subtotal [4B] Purchased Services 214,871.00 Subgroup: [4D] Other 8220.540 Plant- Cleaning Supplies 688.00 8240.450 Housekeeping- Gloves 978.00 8240.570 Housekeeping- Wipes 332.00 8240.570 Housekeeping- Cher Supplies 36.80 8240.590 Housekeeping- Wipes 36.80 8240.570 Housekeeping- Cher Supplies 86.61.00 8240.570 Housekeeping- Wipes 86.61.00 8270.600 Pharmacy- Drugs - Mediciare 86.516.00	8250.290	Laundry- Consulting Services	116,286.00
8250.380 Laundry - Undergarments 18.597.00 8250.381 Laundry - Undergarments 8.344.00 8250.530 Laundry - Undergarments 8.344.00 Subtotal [3D] Other 42,578.00 Total [19] Laundry-Basis for Allocation of Costs 158,864.00 Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs 158,864.00 Subgroup: [4B] Purchased Services 214,671.00 Subtotal [4B] Purchased Services 214,671.00 Subgroup: [4D] Other 320.00 Subgroup: [4D] Other 868.00 820,500 Plant- Cleaning Supplies 868.00 820,406 Housekeeping- Cleaning Suppli 329.00 8240,570 Housekeeping- Cleaning Suppli 329.00 8240,590 Housekeeping- Wipes 332.00 8ubgroup: [5A2] Purchased from 30.33.00 7270,441 Pharmacy- Drugs - Medicaire Pa 86,516.00 7270,444 Pharmacy- English Holish 3,675.00 8ubgroup: [5B] Medicine Cabinet Drug 15,879.00	Subtotal [3B]	Purchased Services	116,286.00
8250.381 Laundry - Undergarments 15,837.00 8250.330 Laundry - Linen and Bedding 42,578.00 Subtotal [3D] Other 42,578.00 Total [19] Laundry-Basis for Allocation of Costs 155,864.00 Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs 214,671.00 Subgroup: [4B] Purchased Services 214,671.00 \$40.290 Housekeeping-Consulting Serv 214,671.00 \$240.290 Plant- Cleaning Supplies 888.00 \$220.540 Plant- Cleaning Supplies 978.00 \$240.540 Housekeeping-Cleaning Suppli 322.00 \$240.540 Housekeeping-Cleaning Suppli 322.00 \$240.550 Housekeeping-Cleaning Suppli 323.00 \$240.550 Housekeeping-Cleaning Suppli 320.00 \$240.550 Housekeeping-Cleaning Suppli 320.00 \$240.550 Housekeeping-Cleaning Suppli 320.00 \$270.441 Pharmacy- Drugs - Medicaid 94,66.00 \$270.442 Pharmacy- Drugs - Medicaid 94,66.00 \$270.444 Pharmacy	Subgroup : [3D]	Other	
8290.930 Laundry - Linen and Bedding 8.344.00 Subtotal [BD] Other 42,578.00 Total [19] Laundry-Basis for Allocation of Costs 158,864.00 Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs 200.00 Subgroup: [4B] Purchased Services 214,671.00 Subtotal [4B] Purchased Services 214,671.00 Subgroup: [4D] Other 300.00 8240.40 Housekeeping- Cloves 978.00 8240.540 Housekeeping- Gloves 988.00 8240.540 Housekeeping- Wipes 382.00 8240.540 Housekeeping- Wipes 30.00 8ubgroup: [5A] Purchased from 86.516.00 7270.441 Pharmacy- Drugs - Hodicare Pa 86.516.00 7270.449	8250.380	Laundry - Diapers	18,597.00
Subtotal [3D]	8250.381	Laundry - Undergarments	15,637.00
Total [19] Laundry-Basis for Allocation of Costs 158,884.00 Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs 214,671.00 Subgroup: [4B] Purchased Services 214,671.00 Subgroup: [4D] Purchased Services 214,671.00 Subgroup: [4D] Other 886.00 820,540 Plant- Cleaning Supplies 868.00 8240,640 Housekeeping- Gloves 978.00 8240,570 Housekeeping- Wipes 332.00 8240,590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 86,516.00 7270,441 Pharmacy- Drugs - Medicare Pa 86,516.00 7270,442 Pharmacy- Drugs - Hospice 281.00 7270,443 Pharmacy- Drugs - Hospice 281.00 7270,444 Pharmacy- Drugs - Hospice 281.00 7270,449 Pharmacy- Trugs - Hospice 118,378.00 Subgroup: [5B] Medicine Cabinet Drugs 15,879.00 Subgroup: [5B] Medicine Cabinet Drugs 15	8250.530	Laundry - Linen and Bedding	8,344.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs Subgroup : [4B] Purchased Services 214,671.00 Subtotal [4B] Purchased Services 214,671.00 Subgroup : [4D] Other 220,540 Plant- Cleaning Supplies 868.00 8240,540 Housekeeping- Cleaning Supplies 978.00 329.00 8240,570 Housekeeping- Cleaning Supplies 322.00 8240,570 Housekeeping- Other Supplies 320.00 8240,590 Housekeeping- Other Supplies 3,033.00 Subtrotal [4D] Other 3,033.00 Subgroup : [5A2] Purchased from 270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 9,466.00 1270.444 Pharmacy- Drugs - HMO 18,440.00 28,466.00 1270.444 Pharmacy- Prugs - HMO 18,440.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00 28,100.00	Subtotal [3D]	Other	42,578.00
Subgroup: [4B] Purchased Services 214,671.00 Subtotal [4B] Purchased Services 214,671.00 Subgroup: [4D] Other 214,671.00 Subgroup: [4D] Other 868.00 8240.540 Plant- Cleaning Supplies 868.00 8240.540 Housekeeping- Cloves 978.00 8240.540 Housekeeping- Cleaning Suppli 329.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 86,516.00 7270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 7270.441 Pharmacy- Drugs - Medicare 86,516.00 7270.442 Pharmacy- Drugs - Hospice 281.00 7270.443 Pharmacy- Flu Shots 3,675.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5A2] Purchased from 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subgroup: [5B] Ambulance/Limousine 5,286.00 Subtotal [5D] <	Total [19]	Laundry-Basis for Allocation of Costs	158,864.00
Subgroup: [4B] Purchased Services 214,671.00 Subtotal [4B] Purchased Services 214,671.00 Subgroup: [4D] Other 214,671.00 Subgroup: [4D] Other 888.00 8220.540 Plant- Cleaning Supplies 868.00 8240.540 Housekeeping- Clowes 978.00 8240.540 Housekeeping- Cleaning Suppli 322.00 8240.590 Housekeeping- Other Supplies 332.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from \$6,516.00 7270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 7270.441 Pharmacy- Drugs - Medicare 86,516.00 7270.442 Pharmacy- Drugs - Hospice 281.00 7270.443 Pharmacy- Flu Shots 3,675.00 Subtotal [5A2] Purchased from 118,378.00 Subgroup: [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Ambulance/Limousine 5,286.00 Subtotal [5E2]	Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs	
8240.290 Housekeeping- Consulting Serv 214,671.00 Subtotal [4B] Purchased Services 214,671.00 Subgroup: [4D] Other Subgroup: [4D] Other 8220.540 Plant- Cleaning Supplies 868.00 8240.540 Housekeeping- Glowes 978.00 8240.570 Housekeeping- Vipes 322.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 86,516.00 7270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 7270.441 Pharmacy- Drugs - Medicare Pa 28,65.10 7270.442 Pharmacy- Drugs - Hospice 281.00 7270.443 Pharmacy- Flu Shots 3,675.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5A2] Purchased from 15,879.00 Subgroup: [5B] Medicine Cabinet Drugs 15,879.00 Subgroup: [5D] Ambulance/Limousine 5,286.00 Subgroup: [5D] Ambulance/Limousine 5,286.00			
Subtrotal [4B] Purchased Services 214,671.00 Subgroup: [4D] Other 8220.540 Plant- Cleaning Supplies 868.00 8240.460 Housekeeping- Gloves 978.00 329.00 8240.570 Housekeeping- Wipes 332.00 8240.590 Housekeeping- Other Supplies 526.00 Subtrotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from *** 7270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 7270.441 Pharmacy- Drugs - HMO 18,440.00 7270.442 Pharmacy- Prugs - HMO 18,440.00 7270.443 Pharmacy- Flus Shots 3,675.00 Subtrotal [5A2] Purchased from 118,378.00 Subtrotal [5A2] Purchased from 118,378.00 Subgroup: [5B] Medicine Cabinet Drugs 15,879.00 Subtrotal [5B] Medicine Cabinet Drugs 15,879.00 Subtrotal [5D] Ambulance/Limousine 5,286.00 Subgroup: [5D] Ambulance/Limousine 5,286.00 Subtrotal [5D] Oxygen - Other<	•		214,671.00
8220.540 Plant- Cleaning Supplies 868.00 8240.660 Housekeeping- Gloves 978.00 8240.540 Housekeeping- Cleaning Suppli 329.00 8240.570 Housekeeping- Wipes 332.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 86,516.00 7270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 7270.441 Pharmacy- Drugs - HMO 18,440.00 7270.444 Pharmacy- Drugs - Hospice 281.00 7270.445 Pharmacy- Flu Shots 3,675.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5B] Medicine Cabinet Drugs 7270.450 Pharmacy- Medicine Cabinet Dr 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Ambulance/Limousine 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 <t< td=""><td></td><td>, ,</td><td>214,671.00</td></t<>		, ,	214,671.00
8220.540 Plant- Cleaning Supplies 868.00 8240.660 Housekeeping- Gloves 978.00 8240.540 Housekeeping- Cleaning Suppli 329.00 8240.570 Housekeeping- Wipes 332.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 86,516.00 7270.440 Pharmacy- Drugs - Medicare Pa 86,516.00 7270.441 Pharmacy- Drugs - HMO 18,440.00 7270.444 Pharmacy- Drugs - Hospice 281.00 7270.445 Pharmacy- Flu Shots 3,675.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5B] Medicine Cabinet Drugs 7270.450 Pharmacy- Medicine Cabinet Dr 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Ambulance/Limousine 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 <t< td=""><td>Subaroun : I4D1</td><td>Other</td><td></td></t<>	Subaroun : I4D1	Other	
8240.460 Housekeeping- Gloves 978.00 8240.540 Housekeeping- Cleaning Suppli 329.00 8240.570 Housekeeping- Wipes 332.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [6A2] Purchased from 7270.440 Pharmacy- Drugs - Medicaid 9,466.00 7270.441 Pharmacy- Drugs - Medicaid 9,466.00 7270.444 Pharmacy- Drugs - HMO 18,440.00 7270.445 Pharmacy - Bus Shots 36,75.00 Subtotal [5A2] Purchased from 118,378.00 Subgroup: [5B] Medicine Cabinet Drugs 7270.450 Pharmacy- Medicine Cabinet Dr 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subgroup: [5D] Ambulance/Limousine 5,286.00 Subgroup: [5E2] Oxygen - Other 7200.410 Central Supply- Oxygen 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subtotal [5E2]			868.00
8240.540 Housekeeping- Cleaning Suppli 329.00 8240.570 Housekeeping- Wipes 332.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 7270.440 Pharmacy- Drugs - Medicaid 9,466.00 7270.441 Pharmacy- Drugs - Medicaid 9,466.00 7270.442 Pharmacy - Drugs - HMO 18,440.00 7270.443 Pharmacy - Flu Shots 3,675.00 Subtotal [5A2] Purchased from 118,378.00 Subtotal [5A2] Purchased from 118,378.00 Subgroup: [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Ambulance/Limousine 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 Subgroup: [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup: [5F] X-Rays and related radiological		•	
8240.570 Housekeeping- Wipes 332.00 8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from 7270.440 Pharmacy- Drugs - Medicare Pa 86.516.00 7270.441 Pharmacy- Drugs - Medicaid 9.466.00 7270.444 Pharmacy - Drugs - HMO 18,440.00 7270.445 Pharmacy - Flu Shots 3.675.00 7270.449 Pharmacy - Flu Shots 3.675.00 Subtotal [5A2] Purchased from 118,378.00 Subgroup: [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subtotal [5B] Ambulance/Limousine 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 Subtotal [5D] Ambulance/Limousine 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] X-Rays and related radiological 7,240.680 X Ray- Contracted Services 19,842.00		. •	329.00
8240.590 Housekeeping- Other Supplies 526.00 Subtotal [4D] Other 3,033.00 Subgroup: [5A2] Purchased from			
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Subtotal [5B] Medicine Cabinet Drugs 15,879.00 Subgroup : [5D] Ambulance/Limousine 5,286.00 8270.670 Ambulance 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 Subgroup : [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup : [5F] X-Rays and related radiological 7240.680 X Ray- Contracted Services 19,842.00	Subgroup : [5B]	·	
Subgroup : [5D] Ambulance/Limousine 5,286.00 8270.670 Ambulance 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 Subgroup : [5E2] Oxygen - Other 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup : [5F] X-Rays and related radiological 7240.680 X Ray- Contracted Services 19,842.00	7270.450	Pharmacy- Medicine Cabinet Dr	
8270.670 Ambulance 5,286.00 Subtotal [5D] Ambulance/Limousine 5,286.00 Subgroup: [5E2] Oxygen - Other - 0 7200.410 Central Supply- Oxygen 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup: [5F] X-Rays and related radiological - 19,842.00 7240.680 X Ray- Contracted Services 19,842.00	Subtotal [5B]	Medicine Cabinet Drugs	15,879.00
Subtotal [5D] Ambulance/Limousine 5,286.00 Subgroup : [5E2] Oxygen - Other - 000.00 7200.410 Central Supply- Oxygen 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup : [5F] X-Rays and related radiological - 000.00 7240.680 X Ray- Contracted Services 19,842.00	Subgroup : [5D]	Ambulance/Limousine	
Subgroup : [5E2] Oxygen - Other 7200.410 Central Supply- Oxygen 4,546.00 Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup : [5F] X-Rays and related radiological 19,842.00 7240.680 X Ray- Contracted Services 19,842.00	8270.670	Ambulance	
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Subtotal [5E2] Oxygen - Other 4,546.00 Subgroup : [5F] X-Rays and related radiological 319,842.00 7240.680 X Ray- Contracted Services 19,842.00	Subgroup : [5E2]	Oxygen - Other	
Subgroup: [5F] X-Rays and related radiological 7240.680 X Ray- Contracted Services 19,842.00	7200.410	Central Supply- Oxygen	
7240.680 X Ray- Contracted Services 19,842.00	Subtotal [5E2]	Oxygen - Other	4,546.00
7240.680 X Ray- Contracted Services 19,842.00	Subgroup : [5F]	X-Rays and related radiological	
		•	19,842.00
		•	19,842.00

Subgroup : [5H]	Laboratory	
7210.680	Lab- Contracted Services	14,770.00
Subtotal [5H]	Laboratory	14,770.00
Subgroup : [5l]	Recreation	
7260.590	Activities- Other Supplies	3,192.00
7260.670	Activities- Purchased Services	4,240.00
7260.680	Activities- Contracted Servic	23.00
8351.680	Admin- Contracted Services	15,747.00
Marcum 105	Cable TV	4,775.00
Subtotal [5i]	Recreation	27,977.00
Subgroup : [5J]	Other	
7200.435	Central Supply- IV Solutions	471.00
7200.460	Central Supply- Gloves	9,281.00
7200.490	Central Supply- Other Medical	41,632.00
7200.570	Central Supply- Wipes	5,730.00
7200.580	Central Supply- Minor Non Med	91.00
7200.590	Central Supply- Other Supplies	16,527.00
7200.670	Central Supply- Purchased Ser	213.00
7200.730	Central Supply- Rental Expense	18,545.00
7330.490	PT - Medical Supplies	142.00
7330.590	PT- Other Supplies	15,084.00
Subtotal [5J]	Other	107,716.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	532,098.00
Group : [22]	Maintenance and Property	
Subgroup : [6A]	Repairs and Maintenance	
8212.630	Dietary- Repairs and Maintena	3,834.00
8220.590	Plant- Other Supplies	10,941.00
8220.630	Plant- Repairs and Maintenance	24,835.47
8240.630	Housekeeping- Repairs and Mai	150.00
8250.630	Laundry- Repairs and Maintena	3,490.00
Subtotal [6A]	Repairs and Maintenance	43,250.47
Subgroup : [6B]	Heat	
8220.750	Plant - Gas	40,194.00
Subtotal [6B]	Heat	40,194.00
Subgroup : [6C]	Light & Power	
8220.740	Plant - Electricity	94,460.00
Subtotal [6C]	Light & Power	94,460.00
Subgroup : [6D]	Water	
8220.760	Plant - Water and Sewer	28,426.00
Subtotal [6D]	Water	28,426.00
Subgroup : [6E]	Equipment Lease	
Marcum 112	Lease	5,187.45
Subtotal [6E]	Equipment Lease	5,187.45
Subgroup : [6F]	Other	
8220.290	Plant- Consulting Services	8,535.00
8220.670	Plant- Purchased Services	18,338.00
8220.680	Plant- Contracted Services	31,188.00

Subgroup: [TC] Non-movable Equipment \$8,370.00 Subgroup: [TC] Non-movable Equipment 2,800.00 Subgroup: [TD] Movable Equipment 2,800.00 Subgroup: [TD] Movable Equipment 11,367.00 Subgroup: [BA] Plant - Depreciation - MME 11,367.00 Subgroup: [BA] Organization Expense 3,064.00 8351.695 Admin - Amort of Start Up Costs 3,064.00 Subgroup: [9] Rental Payments 345.193.00 8220.710 Plant - Eudiding Rent 345.930.00 8220.713 Plant - Eudiding Rent 345.930.00 Subgroup: [108] Rental Payments 65.797.00 Subgroup: [108] Rental Estate taxes paid by lessor 65.797.00 Subgroup: [108] Read estate taxes paid by lessor 65.797.00 Subgroup: [108] Read estate taxes paid by lessor 65.797.00 Subgroup: [127] Maintenance and Property 1,114,676.32 Subgroup: [128] Maintenance and Property 2,842.00 Subgroup: [140] Insurance on Property 2,842.00 Subgroup: [8220.730	Plant- Rental Expense	309.00
Path	Subtotal [6F]	Other	58,370.00
Path			
Subgroup : [7D] Movable Equipment		• •	0.000.00
Subgroup : [7D] Movable Equipment 11,367.00		·	
Plant - Depreciation - MME 11.367.00	Subtotal [7C]	Non-movable Equipment	2,800.00
Subtrotal [7D] Movable Equipment 11,367.00 Subgroup : [8A] Organization Expense 3,064.00 8351.695 Admin - Amort of Start Up Costs 3,064.00 Subtotal [8A] Organization Expense 3,064.00 Subgroup : [9] Rental Payments 345.193.00 8220.710 Plant - Building Rent 345,193.00 8220.713 Plant- Building Rent Escalator 416,568.00 Subgroup : [10B] Rental Payments 761,761.00 Subgroup : [10B] Rental Estate taxes paid by lessor 65,797.00 Subgroup : [10B] Real estate taxes paid by lessor 65,797.00 Subtotal [10B] Real estate taxes paid by lessor 65,797.00 Total [22] Maintenance and Property 1,114,676.92 Group : [27] Interest and insurance 11,274.00 Subgroup : [12D] Other Interest Expense 4,712.00 Subtotal [12D] Other Interest Expense 11,274.00 Subgroup : [14A] Insurance on Property 26,482.00 Subgroup : [14A] Insurance on Property 26,482.00 S	Subgroup : [7D]	Movable Equipment	
Subgroup : [8A] Organization Expense 3,064.00	8220.691	Plant - Depreciation -MME	11,367.00_
Substate Substate	Subtotal [7D]	Movable Equipment	11,367.00
Subtotal [8A] Organization Expense 3,064.00 Subgroup: [9] Rental Payments 345,193.00 8220.710 Plant- Building Rent 416,568.00 220.713 Plant- Building Rent Escalator 416,568.00 Subtotal [9] Rental Payments 761,781.00 Subgroup: [10B] Real estate taxes paid by lessor 65,797.00 Subtotal [10B] Real estate taxes paid by lessor 65,797.00 Total [22] Maintenance and Property 1,114,676.92 Group: [27] Interest and Insurance 1 Subgroup: [12D] 3351.820 Admin - Working Capital Int. 11,274.00 Subgroup: [14A] Insurance on Property 26,482.00 Subgroup: [14A] Insurance on Property 26,482.00 Subgroup: [14A] Umbrella 67,877.00 3351.810 Admin - General Insurance 67,877.00 Subgroup: [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 67,877.00 Group: [30] Statement of Revenue 105,633.00 Subgroup: [18] M	Subgroup : [8A]	Organization Expense	
Subgroup : [9] Rental Payments 345,193.00 8220.710	8351.695	Admin -Amort of Start Up Costs	
8220,710 Plant - Building Rent 345,193.00 8220,713 Plant - Building Rent Escalator 416,568.00 Subtotal [9] Rental Payments 761,761.00 Subgroup : [10B] Real estate taxes paid by lessor 55,797.00 Subtotal [10B] Real estate taxes paid by lessor 65,797.00 Total [22] Maintenance and Property 1,114,676.92 Group : [27] Interest and Insurance 11,274.00 Subgroup : [12D] Other Interest Expense 11,274.00 Subtotal [12D] Other Interest Expense 11,274.00 Subgroup : [14A] Insurance on Property 26,482.00 Subgroup : [14A] Insurance on Property 26,482.00 Subtotal [14A] Insurance on Property 26,482.00 Subgroup : [14C1] Umbrella 67,877.00 Subgroup : [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group : [30] Statement of Revenue 105,633.00 Subgroup : [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [8]	Subtotal [8A]	Organization Expense	3,064.00
8220,710 Plant - Building Rent 345,193.00 8220,713 Plant - Building Rent Escalator 416,568.00 Subtotal [9] Rental Payments 761,761.00 Subgroup : [10B] Real estate taxes paid by lessor 55,797.00 Subtotal [10B] Real estate taxes paid by lessor 65,797.00 Total [22] Maintenance and Property 1,114,676.92 Group : [27] Interest and Insurance 11,274.00 Subgroup : [12D] Other Interest Expense 11,274.00 Subtotal [12D] Other Interest Expense 11,274.00 Subgroup : [14A] Insurance on Property 26,482.00 Subgroup : [14A] Insurance on Property 26,482.00 Subtotal [14A] Insurance on Property 26,482.00 Subgroup : [14C1] Umbrella 67,877.00 Subgroup : [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group : [30] Statement of Revenue 105,633.00 Subgroup : [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [8]	Subgroup : [9]	Rental Payments	
Subtotal [9] Rental Payments 761,761.00 Subgroup: [10B] Real estate taxes paid by lessor 65,797.00 820 830 Plant - Real Estate Taxes 65,797.00 Subtotal [10B] Real estate taxes paid by lessor 65,797.00 Total [22] Maintenance and Property 1,114,676.92 Group: [27] Interest and Insurance	•	-	345,193.00
Real estate taxes paid by lessor Plant - Real Estate Taxes 65,797.00	8220.713	Plant- Building Rent Escalator	416,568.00
Subtotal [10B] Plant - Real Estate Taxes 65,797.00	Subtotal [9]	Rental Payments	761,761.00
Subtotal [10B] Plant - Real Estate Taxes 65,797.00	Subgroup : [10R]	Real estate taxes naid by lessor	
Subtotal [10B] Real estate taxes paid by lessor 65,797.00		•	65,797.00
Interest and Insurance Subgroup : [12D]			
Interest and Insurance Subgroup : [12D]	T-4-1 (00)	Maintenance and Dronouty	1 114 676 92
Subgroup : [12D] Other Interest Expense 11,274.00 8351.820 Admin - Working Capital Int. 11,274.00 Subtotal [12D] Other Interest Expense 11,274.00 Subgroup : [14A] Insurance on Property 26,482.00 Subtotal [14A] Insurance on Property 26,482.00 Subgroup : [14C1] Umbrella 67,877.00 Subtotal [14C1] Umbrella 67,877.00 Subtotal [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group : [30] Statement of Revenue Subgroup : [1A] Medicaid Residents (CT only) 3020.300 R. & B - Medicaid (CT only) (7,733,445.00) Subgroup : [1B] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance 3,918,892.00 5521.300 R. & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Residents (All inclusive) 3,917,497.00 Subgroup : [3A] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A]	i otai [22]	Maintenance and Property	1,114,676.52
Subgroup [14A] Insurance on Property 26,482.00	Group : [27]	Interest and Insurance	
Subtotal [12D] Other Interest Expense 11,274.00 Subgroup: [14A] Insurance on Property 26,482.00 Subtotal [14A] Insurance on Property 26,482.00 Subgroup: [14C1] Umbrella 67,877.00 Subtotal [14C1] Umbrella 67,877.00 Subtotal [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group: [30] Statement of Revenue 58 Subgroup: [1A] Medicaid Residents (CT only) (7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup: [1B] Medicaid room and board contractual allowance 5521.300 Subgroup: [1B] Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup: [3A] Medicare Residents (All inclusive) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	• • •	<u>.</u>	
Subgroup : [14A] Insurance on Property		• •	
8220.810 Plant - Property Insurance 26,482.00 Subtotal [14A] Insurance on Property 26,482.00 Subgroup : [14C1] Umbrella 67,877.00 Subtotal [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group : [30] Statement of Revenue	Subtotal [12D]	Other Interest Expense	11,274.00
Subtotal [14A] Insurance on Property 26,482.00 Subgroup : [14C1] Umbrella 67,877.00 Subtotal [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group : [30] Statement of Revenue	Subgroup : [14A]	Insurance on Property	
Subgroup : [14C1] Umbrella 67,877.00	8220.810	Plant - Property Insurance	
Subtotal [14C1] Umbrella 67,877.00	Subtotal [14A]	Insurance on Property	26,482.00
Subtotal [14C1] Umbrella 67,877.00 Total [27] Interest and Insurance 105,633.00 Group: [30] Statement of Revenue \$\$\$\$ Subgroup: [1A] Medicaid Residents (CT only) 3020.300 R & B - Medicaid (7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup: [1B] Medicaid room and board contractual allowance \$\$\$\$521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) \$\$\$\$\$Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup: [3A] Medicare Residents (All inclusive) \$\$\$\$\$302.100 R & B - Medicare Part A (957,080.00) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subgroup : [14C1]	Umbrella	
Total [27] Interest and Insurance 105,633.00 Group : [30] Statement of Revenue \$\$\$\$subgroup : [1A] Medicaid Residents (CT only) \$\$\$\$\$\$(7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance \$\$\$\$\$521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	8351.810	Admin - General Insurance	67,877.00
Group : [30] Statement of Revenue Subgroup : [1A] Medicaid Residents (CT only) 3020.300 R & B - Medicaid (7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance 3,918,892.00 5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subtotal [14C1]	Umbrella	67,877.00
Group : [30] Statement of Revenue Subgroup : [1A] Medicaid Residents (CT only) 3020.300 R & B - Medicaid (7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance 3,918,892.00 5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Total [27]	Interest and Insurance	105,633.00
Subgroup : [1A] Medicaid Residents (CT only) 3020.300 R & B - Medicaid (7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance 3,918,892.00 5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) (957,080.00) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)			
3020.300 R & B - Medicaid (7,733,445.00) Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance 3,918,892.00 5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) (957,080.00) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Group : [30]	Statement of Revenue	
Subtotal [1A] Medicaid Residents (CT only) (7,733,445.00) Subgroup : [1B] Medicaid room and board contractual allowance 3,918,892.00 5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) (957,080.00) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subgroup : [1A]	Medicaid Residents (CT only)	
Subgroup : [1B] Medicaid room and board contractual allowance 5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)			
5521.300 R & B Allowance - Medicaid 3,918,892.00 5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) (957,080.00) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subtotal [1A]	Medicaid Residents (CT only)	(7,733,445.00)
5525.300 Medicaid Retros - Prior Year (1,395.00) Subtotal [1B] Medicaid room and board contractual allowance 3,917,497.00 Subgroup : [3A] Medicare Residents (All inclusive) (957,080.00) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subgroup : [1B]	Medicaid room and board contractual allowance	
Subtotal [1B]Medicaid room and board contractual allowance3,917,497.00Subgroup: [3A]Medicare Residents (All inclusive)3020.100R & B - Medicare Part A(957,080.00)3020.501Room and Board - Mgd Medicare(297,527.00)	5521.300	R & B Allowance - Medicaid	3,918,892.00
Subgroup : [3A] Medicare Residents (All inclusive) 3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	5525.300		
3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subtotal [1B]	Medicaid room and board contractual allowance	3,917,497.00
3020.100 R & B - Medicare Part A (957,080.00) 3020.501 Room and Board - Mgd Medicare (297,527.00)	Subgroup : [3A]	Medicare Residents (All inclusive)	
(4.004.000.00)	3020.100	R & B - Medicare Part A	(957,080.00)
Subtotal [3A] Medicare Residents (All inclusive) (1,254,607.00)	3020.501	Room and Board - Mgd Medicare	(297,527.00)
	Subtotal [3A]	Medicare Residents (All inclusive)	(1,254,607.00)

Subgroup : [3B]	Medicare room and board contractual allowance	
5521.100	R & B Allowance - Medicare A	(368,031.00)
5521.501	R & B Allowance - Mgd Medicare	(54,673.00)
Subtotal [3B]	Medicare room and board contractual allowance	(422,704.00)
		<u> </u>
Subgroup : [4A]	Private-pay residents and other	
3020.000	Room and Board - Private	(433,242.00)
3020.400	R & B - Hospice	(659,200.00)
3020.500	R & B - 3rd Party Insurance	(226,000.00)
5521.505	Capitation Revenue	(114,528.00)
Subtotal [4A]	Private-pay residents and other	(1,432,970.00)
Subgroup : [4B]	Private-pay room and board contractual allowance	
5521.000	R & B Allowance - Private	27,760.00
5521.400	R & B Allowance- Hospice	329,936.00
5521.500	R & B Allowance -3rd Party Ins	60,605.00
Subtotal [4B]	Private-pay room and board contractual allowance	418,301.00
• •	• •	
Subgroup : [7A]	Physical Therapy - Medicare	(074.075.00)
4330.100	P.T. Income - Medicare Part A	(271,975.00)
4330.200	P.T. Income - Medicare Part B	(93,998.00)
Subtotal [7A]	Physical Therapy - Medicare	(365,973.00)
Subgroup : [7C]	Physical Therapy - Non-medicare	
4330.000	P.T. Income - Private	(1,868.00)
4330.300	P.T. Income - Medicaid	(41,919.00)
4330.500	P.T. Income - 3rd Party Ins.	(106,136.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(149,923.00)
Subgroup : [8A]	Speech Therapy - Medicare	
4350.100	S.T Medicare Part A	(47,264.00)
4350.200	S.T Medicare Part B	(24,105.00)
Subtotal [8A]	Speech Therapy - Medicare	(71,369.00)
Subgroup : [8C]	Speech Therapy - Non-medicare	
4350.000	S.T Private	(448.00)
4350.300	S.T. Income - Medicaid	(2,736.00)
4350.500	S.T. Income - 3rd Party Ins.	(10,019.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(13,203.00)
Subgroup : [9A]	Occupational Therapy - Medicare	
4340.100	O.T. Income - Medicare Part A	(252,045.00)
4340.200	O.T. Income - Medicare Part B	(66,838.00)
4340.501	O.T. Income - Mgd Medicare	767.00
Subtotal [9A]	Occupational Therapy - Medicare	(318,116.00)
	• Alexandra and the second second	
Subgroup : [9C]	Occupational Therapy - Non-medicare	(1 939 00)
4340.000	O.T. Income - Private	(1,838.00) (26,602.00)
4340.300	O.T. Income - Medicaid	(80,302.00)
4340.500	O.T. Income - 3rd Party Ins. Occupational Therapy - Non-medicare	(108,742.00)
Subtotal [9C]	Оссирацопан тпетару - моп-тпесисате	(100,742.00)
Subgroup : [10A]	Other - Medicare	
4210.100	Laboratory - Part A	(1,879.00)
4210.501	Laboratory - Mgd Medicare	(4,099.00)
4240.100	Radiology - Diagnostic Part A	(18,070.00)

	Di Maliana Bada	(442.549.00)
4270.100	Pharmacy - Medicare Part A	(113,518.00) 23,984.00
5521.101 5527.100	Medicare 2% Reduction	704,753.00
	Ancillary Allowance - Part A Ancillary Allowance - Part B	36,479.00
5527.200 5527.201	Ancillary Allow -ISNIP Pt B	17,973.00
Subtotal [10A]	Other - Medicare	645,623.00
Subtotal [TOA]	Otilei - Medicale	0.10,020.00
Subgroup : [10B]	Other - Non-medicare	
4210.300	Laboratory - Medicaid	(16.00)
4210.500	Laboratory - 3rd Party Insuran	(304.00)
4240.000	Xray - Private	(134.00)
4240.500	Radiology - 3rd Party Insuranc	(6,927.00)
4270.000	Pharmacy - Private	(103.00)
4270.300	Pharmacy - Medicaid	(667.00)
4270.500	Pharmacy -3rd Party Insurance	(30,122.00)
5527.300	Ancillary Allowance - Medicaid	71,940.00
5527.500	Ancilary Allowance - 3rd Party	231,521.00
Subtotal [10B]	Other - Non-medicare	265,188.00
Subgroup : [11]	Meals sold to guests, employees, and others	
5061.000	Meals Income	(312.00)
Subtotal [11]	Meals sold to guests, employees, and others	(312.00)
Subgroup : [15]	Interest Income	(44.00)
5177.000	Interest Income	(44.00)
Subtotal [15]	Interest Income	(44.00)
Subgroup : [18]	Other Revenue	
5175.000	Rebates and Refunds	(650.00)
5179.000	Other Miscellaneous Income	(440.00)
Subtotal [18]	Other Revenue	(1,090.00)
		(6.005.000.00)
Total [30]	Statement of Revenue	(6,625,889.00)
Group : [31-32]	Assets	
Subgroup : [A1]	Cash	
1011.000	Cash - Operating Account	46,737.00
1012.000	Cash - Payroll Checking	100.00
1014.000	Petty Cash	5,912.00
Subtotal [A1]	Cash	52,749.00
Subgroup : [A2]	Resident Accounts Receivable	404 202 00
1031.000	A/R Medicare Part A	184,208.00
1031.200	A/R Medicare Part B Snf	25,869.00
1032.000	A/R Medicaid Snf	384,140.00 44,313.00
1032.300	A/R Nami	14,213.00 42,149.00
1032.400	A/R Pending Medicaid	52,580.00
1033.000	A/R Private	·
1034.000	A/R Hospice	2,100.00 394,131.00
1034.500	A/R-3Rd Party Ins/Co-Ins	(2,738.00)
1034.501	A/R MANAGED MEDICARE	1,096,652.00
Subtotal [A2]		1.030.032.00
	Resident Accounts Receivable	
Subgroup : [A5]	Prepaid Expenses	
		34,549.00
Subgroup : [A5]	Prepaid Expenses	

1127.000	Prepaid Insurance - W.C.	5,363.00
Subtotal [A5]	Prepaid Expenses	44,625.00
Customi [Ao]	Tropule Expenses	
Subgroup : [B4]	Leasehold Improvements	
1170.000	Leasehold Imp 15 Year	41,994.00
1270.000	Leasehold ImprovAcc Amort.	(2,800.00)
Subtotal [B4]	Leasehold Improvements	39,194.00
Subgroup : [B6]	Movable Equipment	
1190.100	Mme - 5 Year	58,943.00
1290.000	Mme - Accum Dep - General	(11,367.00)
Subtotal [B6]	Movable Equipment	47,576.00
0.1	O	
Subgroup : [D3]	Organization Expense	21,987.00
1361.100	Start Up Costs	
1365.000	Amortization Of Start Up Costs	(3,064.00)
Subtotal [D3]	Organization Expense	18,923.00
Total [31-32]	Assets	1,299,719.00
Group : [33-34]	Liabilities	
Subgroup : [A1]	Trade Accounts Payable	(0.40 500 00)
2021.000	Accounts Payable - Trade	(812,563.00)
Subtotal [A1]	Trade Accounts Payable	(812,563.00)
Subgroup : [A4]	Accrued Payroli	
2031.000	Accrued Payroll	(108,381.00)
2032.000	Accrued Sick And Vacation	(158,346.00)
Subtotal [A4]	Accrued Payroll	(266,727.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable	
2036.000	Fica Payable	(4,189.00)
2041.010	Sui Payable	(4,259.00)
2041.020	Futa Payable	(476.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(8,924.00)
Cancom. [110]	7.00.000 7.000 7.000 7.000	
Subgroup : [A12]	Other Current Liabilities	
1083.300	Exchange - Other	(1,895.00)
2049.000	Garnishee Payable	(232.00)
2049.010	401K Payable	(1,867.00)
2056.000	Accrued Expenses	(159,802.00)
Subtotal [A12]	Other Current Liabilities	(163,796.00)
Subgroup : [B3]	Loans from Owners or Related Parties	
1086.000	Due to/from Prior Operator	(30,238.00)
2116.000	Due To Related Party -Landlord	(692,243.00)
Subtotal [B3]	Loans from Owners or Related Parties	(722,481.00)
Subgroup : [D4]	Other Long-Term Liabilities	
Subgroup : [B4] 2012.040	Line Of Credit	(820,000.00)
Subtotal [B4]	Other Long-Term Liabilities	(820,000.00)
· = F3	• • • • • • • • • • • • • • • • • • •	
Total [33-34]	Liabilities	(2,794,491.00)

NET (INCOME) LOSS	0.00
Sum of Account Groups	0.00

Client: Cassena Care of New Britain Engagement: Medicaid - Cassena Care of New Britain Period Ending: 9/30/2016 A.01 - TB-CCNH Trial Balance: H.00 - Reclassifying Journal Entries Report Workpaper: Description W/P Ref Debit Credit Account Reclassifying Journal Entries Reclassifying Journal Entries JE # 1
To reclass dues/software from subscriptions E.05 1,010.00 8351.550 Admin- Office Supplies 225.00 Chamber of Commerce Dues Marcum 101 3,993.00 CAHCF Dues Marcum 102 8351.850 Admin- Dues and Subscriptions 5,228.00 5,228,00 5,228.00 D.06/07/07a Reclassifying Journal Entries JE # 3 To reclass cable television from account 8351.680 & entry to reclass internet from cable 8220.680 Plant- Contracted Services 234.00 Admin- Contracted Services 678.00 8351.680 Marcum 105 Cable TV 5 687.00 777.00 8220 680 Plant- Contracted Services 4,910.00 8351 680 Admin- Contracted Services 912.00 Marcum 105 Cable TV 6,599.00 6.599.00 Reclassifying Journal Entries JE # 5 N.01 Reclass Maintenance from Legal 560.47 8220 630 Plant- Repairs and Maintenance 560.47 6020.300 SNF- Legal Fees 560.47 560.47 Reclassifying Journal Entries JE # 6 D.04 to reclass other from Admin Account 10,152.00 6011.014 Nsg Admin - Insvc Coord Wages Admin - Human Resources 35,186.00 8351.012 45,338.00 8351.010 Admin- Supervisor Wages 45,338.00 45,338.00 Total H.01 Reclassifying Journal Entries JE #7 to Reclass Director of Rehab 8,957.00 7340.020 OT- Tech Wages 7350.020 ST - Wages 2.846.00 11,803.00 7330.010 PT- Supervisor Wages 11,803.00 11,803.00 Total H.99 Reclassifying Journal Entries JE#8 4 627 00 6020.340 SNF- Agency - RN's 2,942.00 6020.350 SNF- Agency - LPN's 4,927.00 6020.360 SNF- Agency - CNA's 553.00 Central Supply- Oxygen 7200.410 7200.490 Central Supply- Other Medical 761.00 7200.730 Central Supply- Rental Expense 2,474.00 976.00 7200.730 Central Supply- Rental Expense 3,788.00 Accounts Payable - Trade 2021.000 Accounts Payable - Trade 13,472.00 2021.000 17.260.00 17.260.00 Reclassifying Journal Entries JE#9 E.10 Reclass Leases 5,187.45 Marcum 112 Lease 8351.730 Admin- Rental Expense 5,187.45 5,187,45 5.187.45 Reclassifying Journal Entries JE # 10 1.01a Salary Reclassifications per Client 2,767.82 Nsg Admin- Clerical Wages 6011.060 SNF- RN Wages 26,174.21 6020.030 6020.050 SNF- Aides Wages 61.315.07 60.22 7390.060 Medical Records- Clerical Wag 1,181.28 7430.020 Utilization Review- Tech Wages 961.60 Admissions - Dept Head Wages 8321.010 724.63 8351.060 Admin- Clerical Wages 26.174.21 6011.030 Nsg Admin- RN Wages 5,408.99 6011.060 Nsg Admin- Clerical Wages 1,181.28 6020.030 SNF- RN Wages 58,007.71 SNF- LPN Wages 6020.040 7260.050 Activities- Aides Wages 60.22 666.19 8212.070 Dietary- Environamental Wages 1,686.23 8311.060 Fiscal- Clerical Wages

Total		93,184.83	93,184.83
	Total Reclassifying Journal Entries	185,160.75	185,160.75
	Total All Journal Entries	185,160.75	185,160.75



Workpaper Index:

400.2

Prepared By:

Reviewed By:

2/13/2017

Workpaper Date:

2/13/2017

Provider Name:

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

Provider Number:

Run Date:

Period Ended:

9/30/16

Name of Workpaper:

VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

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

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration.				
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 allowablemonthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?			N	
8	Were all motor vehicle additions physically inspected?				

Conclusion: