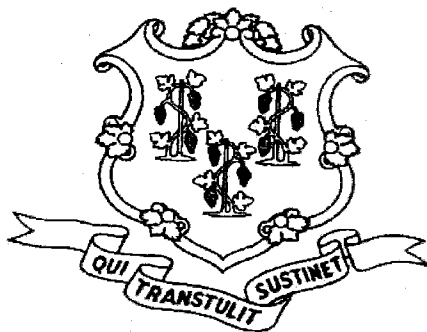


# State of Connecticut



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

Name of Facility (as licensed) New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC	
Address (No. & Street, City, State, Zip Code) 66 Clinic Drive, New Britain, CT 06051	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 11/16/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider 07-5185
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9639	RHNS	ICF-IID
----------------------------	--------------	------	---------

**For Department Use Only**

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

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

**General Information**

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

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC [facility name], for the cost report period beginning 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) Linda Urbinski			Printed Name (Owner) Gregg Seidner		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	

Address of Notary Public

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC	Period Covered:	From #####	To 9/30/2016	
Address of Facility 66 Clinic Drive, New Britain, CT 06051				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 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. <b>Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-225-8608		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) New Britain Acquisition I, LLC d/b/a Cassena Care at New Br		Address (No. & Street, City, State, Zip ) 66 Clinic Drive, New Britain, CT 06051		
License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider No. 07-5185
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No         If "Yes," explain fully.				
Home Purchased 11/16/2015 (f/k/a Andrew House [Regency Heights of New Britain])				
<b>Administrator</b>				
Name of Administrator Linda Urbinski		Nursing Home Administrator's License No.:	1171	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at		License No. 2209-C	Report for Year Ended 9/30/2016	Page 3	of 37
Legal Name of Partnership/LLC New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC		Business Address 66 Clinic Drive, New Britian, CT 06051		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Gregg Seidner	66 Clinic Drive, New Britian, CT 06051	Managing Member	0.15		
Pasquale DeBenedictis	66 Clinic Drive, New Britian, CT 06051	Member	0.35		
Alexander Solovey	66 Clinic Drive, New Britian, CT 06051	Member	0.35		
Soloman Rutenberg	66 Clinic Drive, New Britian, CT 06051	Member	0.15		

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena	License No. 2209-C	Report for Year Ended 9/30/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at	License No. 2209-C	Report for Year Ended 9/30/2016	Page 4	of 37
--------------------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg 16 / Line m12	134,105	134,105
New Britain Acquisition II, LLC	66 Clinic Drive, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	761,761	343,535
Smartlinx	Edison, NJ, 08837	<input checked="" type="radio"/>	<input type="radio"/>	Workforce Management	Pg 16 / Line m11	4,909	4,909
New Britain Acquisition II, LLC	66 Clinic Drive, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	Due to Affiliate	Pg 34 / Line B3		
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.





2359331-001

PITNEY BOWES GLOBAL FINANCIAL SERVICES LEASE AGREEMENT

Agreement Number

Your Business Information

REGENCY HEIGHTS OF NEW BRITAIN LLC
86 CLINIC DR
Billing Address: Street
NEW BRITAIN
CT
06051-4012
22062354869
Billing Contact Name:
86 CLINIC DR
Installation Address (if different from billing address): Street
NEW BRITAIN
CT
06051-4012
22062355868
Installation Contact Name
Installation Contact Phone #
Installation CAN #
Customer PO #

Please note any special billing requirements here:
Substance Portfolio

Your Business Needs

Table with columns: Qty, Business Solution Description, and checkboxes for various services like DM125 Desktop Imaging System, IntelliLink Interface / PBD for DM125, Accounting (10 Dept) Software, etc.

Your Payment Plan

Table with columns: Number Of Months, Monthly Amount, Billed Quarterly At. Values: 61, \$70, \$210.

Required advance check of \$1 received
Tax Exempt Certificate Attached
Tax Exempt Certificate Not Required

Your Signature Below

By signing below, you agree to be bound by all the terms and conditions of this Agreement, including those contained on page 2 and those located in the Pitney Bowes Terms (Version 2/13), which are available at www.pb.com/terms and are incorporated by reference. The lease will be binding on PBGS only after PBGS has completed the credit and documentation approval process and an authorized PBGS employee signs below. This lease requires you either to provide proof of insurance or instead participate in the Pitney Bowes ValueMAX equipment protection program (see paragraph 18) on page 2) for an additional fee.

Customer Signature: Renata Colozza
Date: 5-6-13
Title: ADMINISTRATOR
Email Address: ANDREW.HOUSE\_ADMIN@REGENCYHC.COM

Sales Information

Douglas D. Milten
Account Rep Name
District Office: 046
PBGS Acceptance
Best Pitney Bowes Terms for additional terms and conditions

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

Name of Facility New Britain Acquisition I, LLC d/t	License No. 2209-C	Report for Year Ended 9/30/2016	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
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 ( <i>describe fully</i> )				
1	Auditing	\$	15,000	
2	Cost Report Preparation	\$	6,306	
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 21,306	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	See Attachment			
2				
3				
4				
5				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1				
2				
3				
4				
5				
Services Provided by This Firm ( <i>describe fully</i> )				
1		\$	20,280	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 20,280	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

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

Name of Facility New Britain Acquisitions I, d/b/a Cassena Care at New Britain	License No. 2209-C	Report for Year Ended 9/30/2016	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Murtha Cullina LLP	203-240-6000		
2	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)	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		
		Charge for Services Provided		
		S 20,280		



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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena			License No. 2209-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	11		60		6								
Per Diem Rate													
a. One bed rm.	Var		200.00		440.00								
b. Two bed rms.	Var		200.00		400.00								
c. Three or more bed rms.	Var		N/A		N/A								
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										1,986	1,986		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										1,097	1,097		
C. Other										10,024	10,024		
D. Total Physical Therapy Treatments										13,107	13,107		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										158	158		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										26	26		
C. Other										683	683		
D. Total Speech Therapy Treatments										867	867		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										1,126	1,126		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										661	661		
C. Other										8,448	8,448		
D. Total Occupational Therapy Treatments										10,235	10,235		



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New B	2209-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	10,783	122				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	96,187	1,800				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	184,351	6,531				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	67,844	4,574				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	52,112	2,937				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	133,536	1,964				
b. RN						
1. Direct Care	198,587	4,647				
2. Administrative**	583,515	14,971				
c. LPN						
1. Direct Care	659,219	20,904				
2. Administrative**						
d. Aides and Attendants	1,013,193	61,957				
e. Physical Therapists	217,575	5,178				
f. Speech Therapists	39,970	608				
g. Occupational Therapists	125,806	3,410				
h. Recreation Workers	91,657	4,861				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	55,765	1,847				
n. Marketing						
o. Other (Specify) See Attached Schedule	39,718	1,686				
<i>A-13. Total Salary Expenditures</i>	<i>3,569,818</i>	<i>137,996</i>				

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

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

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Records	\$ 39,718	1,686				
<b>Total</b>	<b>\$ 39,718</b>	<b>1,686</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Utilization Review	\$ 1,390	Monthly Fee				
<b>Total</b>	<b>\$ 1,390</b>	<b>Monthly Fee</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of				
					Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC		9/30/2016	11	37				
Name	Salary Paid		Full Description of Services Rendered	Line Where Claimed on Page 10	Total Hours Worked	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
<b>Section I - Operators/Owners</b>								
Gregg Seidner	10,783				122		Pg 10 Line A	
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>								

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

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\***

Name	Name of Facility (as licensed)		License No.	Report for Year Ended		Page	of
	CCNH	RHNS (Specify)		9/30/2016	12		
<b>Section III - Administrators***</b>							
Renata Cocozza (11/16/15 - 03/14/16)	47,381		Non-Descri.	Facility Administrator	688 Pg 10 Line A		
Linda Urbinski (02/14/16 - 09/30/16)	48,806		Non-Descri.	Facility Administrator	1,112 Pg 10 Line A		
<b>Section IV - Assistant Administrators</b>							

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care	2209-C	9/30/2016	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	8,145	Monthly Fee				
3. Pharmacist	6,600	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	25,000	Monthly Fee				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care	14,604	Disallowed				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	59,783	873				
2. Administrative***	54,497	822				
b. LPN						
1. Direct Care	37,594	906				
2. Administrative***						
c. Aides	111,041	5,703				
d. Other						
12. Other (Specify) See Attached Schedule	1,390	Monthly Fee				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>318,654</b>	<b>8,304</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena C	2209-C	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 176,586	176,586		
2. Disability Insurance	\$			
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) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 2,919	2,919		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 349	349		
d. Accounting and Auditing	\$ 21,306	21,306		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 20,280	20,280		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 20,706	20,706		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,845	26,845		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 300	300		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 20,619	20,619		
3. Resident Day User Fee	\$ 467,170	467,170		
<b>Subtotal</b>	<b>\$ 1,387,973</b>	<b>1,387,973</b>		

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

(Carry Subtotals forward to next page)

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

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		
<b>Total</b>	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
Sales Tax	\$ 20,619		
<b>Total</b>	\$ 20,619	\$ -	\$ -



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

Name of Facility	License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at	2209-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	1,387,973	1,387,973			
<b>l. Travel and Entertainment</b>					
1. 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 ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,550	3,550			
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 15,267	15,267			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,296	5,296			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 3,993	3,993			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 225	225			
9. Subscriptions	\$ 205	205			
10. Contributions*** See Attached Schedule	\$ 1,000	1,000			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 68,517	68,517			
12. Administrative Management Services**	\$ 134,105	134,105			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 23,751	23,751			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,649,765	1,649,765			

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
	0		
Meals & Entertainment (Disallowed)	\$ 3,550		
<b>Total Other Travel and Entertainment</b>	<b>\$ 3,550</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Marketing (Disallowed)	\$ 15,267		
<b>Total Other Advertising</b>	<b>\$ 15,267</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 3,993		
<b>Total Dues</b>	<b>\$ 3,993</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Msg Admin - Recruiting Fees	\$ 6,500		
Admin - Licenses and Taxes	\$ 1,514		
Admin- Bank Charges	\$ 10,544		
Admin- Books and Periodicals	\$ 62		
Reception- Printing	\$ 530		
Employee Fingerprinting	\$ 4,600		
<b>Total Other Administrative and General</b>	<b>\$ 23,751</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cas	License No. 2209-C	Report for Year Ended 9/30/2016	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting	134,105	Operational & Financial Oversight	Pg 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at	2209-C	9/30/2016		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 54,368	54,368			
2. Non-Food Supplies	\$ 18,480	18,480			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 598,305	598,305			
c. Management Services**	\$				
d. Other (Specify) _____	\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 671,153</b>	<b>671,153</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at N		2209-C	9/30/2016		19	37
Item		Total	CCNH	RHNS	(Specify)	
<b>3. Laundry</b>						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	116,286	116,286		
c. Management Services**		\$				
d. Other (Specify) Daipers, Undergarments, Supplies		\$	42,578	42,578		
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	<b>158,864</b>	<b>158,864</b>		
<b>3F. Laundry Questionnaire</b>						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena		2209-C	9/30/2016		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel					
	Amt. \$	214,671	214,671			
c. Management Services*		\$				
d. Other ( <i>Specify</i> ) Housekeeping Supplies		\$ 3,033	3,033			
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$ 217,704	217,704			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
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						
1. For Emergency Use		\$				
2. Other***		\$ 4,546	4,546			
f. X-rays and Related Radiological Procedures***		\$ 19,842	19,842			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$ 14,770	14,770			
i. Recreation		\$ 27,977	27,977			
j. Other (Specify)**** See Attached Schedule		\$ 107,716	107,716			
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$ 314,394	314,394			

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Central Supply- IV Solutions	\$ 471		
Central Supply- Gloves	\$ 9,281		
Central Supply- Other Medical	\$ 41,632		
Central Supply- Wipes	\$ 5,730		
Central Supply- Minor Non Med	\$ 91		
Central Supply- Other Supplies	\$ 16,527		
Central Supply- Purchased Ser	\$ 213		
Central Supply- Rental Expense	\$ 18,545		
PT - Medical Supplies	\$ 142		
PT- Other Supplies	\$ 15,084		
<b>Total Other Resident Care</b>	<b>\$ 107,716</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LLC	License No. 2209-C	Report for Year Ended 9/30/2016	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				Page 21	of 37	
			Yes	No			CCNH	RHNS	(Specify)	Pg			Line
Name of Individual or Company	Address												
Healthcare Services Group	North Billerica, MA 01862		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Consulting	598,305				18	3b	
Healthcare Services Group	North Billerica, MA 01862		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	116,286				19	4b	
Healthcare Services Group	North Billerica, MA 01862		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping	214,671				20	4b	
Point Click Care	Suite 155 Bloomington, Minnesota, 55431		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software	17,950				16	m11	
Triton Staffing	North Billerica, MA 01862		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Reception	26,879				16	m11	
Ernie's Lawn Service and Landscaping	33b Charles St, New Britain, CT 06051		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	14,641				22	6f	
CWPM, LLC	PO Box 415, Plainville, CT 06062		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	25,410				22	6f	
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).



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

Name of Facility	License No.	Report for Year Ended			Page	of
New Britain Acquisition I, LLC d/b/a Cassena	2209-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
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 ( <i>Provide detail on page 6</i> )	\$ 5,187	5,187				
f. Other ( <i>itemize</i> )	\$ 58,370	58,370				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 269,887</b>	<b>269,887</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,285	2,285				
d. Movable Equipment	\$ 4,843	4,843				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 7,128</b>	<b>7,128</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 3,064	3,064				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 3,064</b>	<b>3,064</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 761,761	761,761				
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	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 837,750</b>	<b>837,750</b>				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	(0)		
Plant- Consulting Services	\$ 8,535		
Plant- Purchased Services	\$ 18,338		
Plant- Contracted Services	\$ 31,188		
Plant- Rental Expense	\$ 309		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 58,370</b>	<b>\$ -</b>	<b>\$ -</b>

**Depreciation Schedule**

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain, LI	License No. 2209-C	Report for Year Ended 9/30/2016				Page 23	of 37
		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations		
<b>A. Land Improvements</b>							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
A-4. Subtotal							
<b>B. Building and Building Improvements</b>							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
B-4. Subtotal							
<b>C. Non-Movable Equipment</b>							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)		61,207		61,207	SL	Various	2,285
C-4. Subtotal							2,285
<b>D. Movable Equipment</b>							
1. Motor Vehicles (Specify name, model and year of each vehicle)							
a.							
b.							
c.							
d.							
2. Movable Equipment							
a. Acquired prior to this report period							
b. Disposals (attach schedule)							
c. Acquired during this report period (attach schedule)							
D-3. Subtotal		39,730		39,730	SL	Various	4,843
E. <b>Total Depreciation</b>							7,128

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
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
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	5	\$ 26
9/8/2016	Wall A/C	\$ 2,111	5	\$ 35
<b>Total additions for Non-Movable Equipmen</b>		\$ 61,207		\$ 2,285 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipmen</b>		\$ -		\$ - **

\*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	Depreciation
<b>Additions:</b>				
11/17/2015	Computers	\$ 2,897	3	\$ 885
1/11/2016	Computers	\$ 3,784	3	\$ 946
1/13/2016	Therapy System	\$ 3,364	10	\$ 252
1/25/2016	Computers	\$ 1,138	3	\$ 284
2/5/2016	Computers	\$ 2,971	3	\$ 660
4/8/2016	Computers	\$ 7,344	3	\$ 1,224
4/15/2016	Table	\$ 1,160	15	\$ 39
4/15/2016	Chairs	\$ 15,063	15	\$ 502
7/15/2016	Storage Carts	\$ 2,010	10	\$ 50
<b>Total additions for Movable Equipmen</b>		<b>\$ 39,730</b>		<b>\$ 4,843 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report peri

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

New Britain Acquisition SNFF  
 Depreciation Schedule  
 9/30/16

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2016 Depr	2016 Acum	Net Book Value
<b>Land</b>									
Bernard Badello	Computers		11/17/2015	2,897	2,897	36	885	885	2,012
Non-related Party	Computers		1/11/2016	3,784	3,784	36	946	946	2,838
Genimedix, Inc.	Therapy System		1/13/2016	3,364	3,364	120	252	252	3,112
Non-related Party	Computers		1/25/2016	1,138	1,138	36	284	284	853
Non-related Party	Computers		2/5/2016	2,971	2,971	36	660	660	2,311
Bernard Badello	Computers		4/8/2016	7,344	7,344	36	1,224	1,224	6,120
Neseyar Distributors, Inc.	Table		4/15/2016	1,160	1,160	180	39	39	1,121
Neseyar Distributors, Inc.	Chairs		4/15/2016	15,063	15,063	180	502	502	14,561
R.L.R. Supplies Inc.	Storage Carts		7/15/2016	2,010	2,010	120	50	50	1,959
<b>Total 2015 Acquisitions</b>				<b>39,730</b>	<b>39,730</b>		<b>4,843</b>	<b>4,843</b>	<b>34,887</b>
<b>Total Movable Equipment</b>				<b>39,730</b>	<b>39,730</b>		<b>4,843</b>	<b>4,843</b>	<b>34,887</b>
Total Movable Equipment				39,730	39,730		4,843	4,843	34,887
<b>Total Non-Movable Equipment</b>									
Non-related Party	8 Kiosks		1/11/2016	11,589	11,589	180	579	579	11,009
Precision Electrical	Wiring for Kiosk Stations		1/21/2016	3,871	3,871	180	194	194	3,678
Obitech Satellite Services	Video Surveillance		2/23/2016	4,372	4,372	120	305	305	4,267
Obitech Satellite Services	Video Surveillance		3/2/2016	7,338	7,338	120	428	428	6,910
Saucier Mechanical Services	Supply and Exhaust Air		3/24/2016	4,210	4,210	240	123	123	4,087
RF Technologies	Wandergard		4/26/2016	13,330	13,330	240	333	333	12,997
RF Technologies	Wandergard		4/26/2016	95	95	240	2	2	92
RF Technologies	Wandergard		5/11/2016	166	166	240	3	3	162
RF Technologies	Wandergard		5/16/2016	6,213	6,213	240	129	129	6,084
Direct Supply, Inc.	Refrigerator		6/13/2016	683	683	120	23	23	661
Northeast Generator Co.	Radiator Hoses on Generator		7/8/2016	3,500	3,500	120	88	88	3,413
RF Technologies	Generator Ventilation		8/25/2016	1,985	1,985	240	17	17	1,968
Grangers	Mixing Valve		9/30/2016	1,544	1,544	60	26	26	1,518
Atlantic Ventilating & Equipment Co. Inc. Wall A/C			9/8/2016	2,111	2,111	60	35	35	2,076
<b>Total 2015 Acquisitions</b>				<b>61,207</b>	<b>61,207</b>		<b>2,285</b>	<b>2,285</b>	<b>58,922</b>
<b>Total Non-Movable Equipment</b>				<b>61,207</b>	<b>61,207</b>		<b>2,285</b>	<b>2,285</b>	<b>58,922</b>
Total Non-movable Equipment				61,207	61,207		2,285	2,285	58,922
<b>Total</b>				<b>100,937</b>	<b>100,937</b>	<b>-</b>	<b>7,128</b>	<b>7,128</b>	<b>93,809</b>
<b>Variance Due to Rounding Cost Report Values</b>				<b>-</b>	<b>(c)</b>		<b>(14,167)</b>	<b>-</b>	<b>(c)</b>
				<b>100,937</b>	<b>100,937</b>	<b>-</b>	<b>(7,039)</b>	<b>7,128</b>	<b>93,809</b>
							<b>(b)</b>		<b>(a)</b>

Ties to corresponding pages of Medicaid Cost Report

F/S vs C/R Depreciation (Page 36, Line F1)	7,039	(b)
F/S vs C/R Depreciation (Page 31, Line B9)	(7,039)	(b)
Rounding Variance (Page 31, Line B9)	-	(c)

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

**Amortization Schedule\***

Name of Facility		Date of Acquisition		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at New B		Month	Year	2209-C	9/30/2016		24	37
Item	Month	Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate Amortization for This Year	Totals
<b>A. Organization Expense</b>								
1. Organization Expense	11	15		21,987		SL	3,064	
2.								
3.								
<b>A-4. Subtotal</b>								3,064
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
<b>B-4. Subtotal</b>								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
<b>C-4. Subtotal</b>								
<b>D. Total Amortization</b>								3,064

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

**SEE RATE COMPUTATION REPORT FOR HISTORICAL ASSET VALUES**

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

Name of Facility New Britain Acquisition I, LLC d/b/a	License No. 2209-C	Report for Year Ended 9/30/2016	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		11/16/15		
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		11/16/15		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		90		
6. Square Footage		28,660		
7. Acquisition Cost				
a. Land		670,000		
b. Building		6,030,000		
<b>Part B - Owner and Related Parties</b>	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	11/16/15	11/16/15		
c. Interest Rate for the Cost Year	400.00%	450.00%		
d. Term of Mortgage (number of years)	10	7		
e. Amount of Principal Borrowed	5,360,000	670,000		
f. Principal balance outstanding as of 09/30/16	5,199,200	670,000		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
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						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/		2209-C		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Working Capital Interest				\$	11,274	11,274	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	11,274	11,274	
14. Insurance							
a. Insurance on Property (buildings only)				\$	26,482	26,482	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	67,876	67,876	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	94,358	94,358	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	8,113,621	8,113,621	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at New Bri				2209-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 125,806	125,806		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 14,604	14,604		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 349	349		
10.	15	1e	Accounting & Legal	\$ 4,869	4,869		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 15,267	15,267		
19.	15	j	Income Tax / Corporate Business Tax	\$ 50	50		
20.	16	m10	Fund Raising / Contributions	\$ 1,000	1,000		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,775	3,775		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 165,720	165,720		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Meals & Entertainment (Disallowed)	\$ 3,550		
16	m8a	Chamber of Commerce Dues	\$ 225		
<b>Total Other A&amp;G Adjustments</b>			\$ 3,775	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
New Britain Acquisition I, LLC d/b/a Cassena Care at New B			2209-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 165,720	165,720		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a1/2	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		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 3,064	3,064		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,090	1,090		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 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.



Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebates and Refunds	\$ 650		
30	IV 8	Other Miscellaneous Income	\$ 440		
<b>Total Other Adjustments</b>			\$ 1,090	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense reclassified to Marcum 105	\$ 4,775 TB Linked
Annual Allowable amount	\$ 3,600
Days in Cost Report Year	<u>319</u>
Total Allowable Cost	\$ 3,146
<b>Disallowed Cable TV</b>	<b><u><u>\$ 1,629</u></u></b>



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cas 2209-C		9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,733,445	7,733,445			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,917,497)	(3,917,497)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 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)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 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			
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 ( <i>Specify</i> ) - Medicare	\$ (645,623)	(645,623)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (265,188)	(265,188)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 6,624,443	6,624,443			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 312	312			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 44	44			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 1,090	1,090			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 1,446	1,446			
<b>VI. Total All Revenue (III +V)</b>	\$ 6,625,889	6,625,889			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 II 6a	Laboratory - Part A	\$ 1,880		
30 II 6a	Laboratory - Mgd Medicare	\$ 4,099		
30 II 6a	Radiology - Diagnostic Part A	\$ 18,070		
30 II 6a	Pharmacy - Medicare Part A	\$ 113,518		
30 II 6a	Medicare 2% Reduction	\$ (23,984)		
30 II 6a	Ancillary Allowance - Part A	\$ (704,753)		
30 II 6a	Ancillary Allowance - Part B	\$ (36,480)		
30 II 6a	Ancillary Allow - ISNIP Pt B	\$ (17,973)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (645,623)</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Laboratory - Medicaid	\$ 16		
30 II 6b	Laboratory - 3rd Party Insuran	\$ 304		
30 II 6b	Xray - Private	\$ 134		
30 II 6b	Radiology - 3rd Party Insuranc	\$ 6,927		
30 II 6b	Pharmacy - Private	\$ 103		
30 II 6b	Pharmacy - Medicaid	\$ 667		
30 II 6b	Pharmacy -3rd Party Insurance	\$ 30,122		
30 II 6b	Ancillary Allowance - Medicaid	\$ (71,940)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (231,521)		
<b>Total Other Resident Revenue</b>		<b>\$ (265,188)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income (Operating Account)	46,737	\$ 44		
<b>Total Interest Income</b>			<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Rebates and Refunds	\$ 650		
30 IV 8	Other Miscellaneous Income	\$ 440		
<b>Total Other Revenue</b>		<b>\$ 1,090</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a C	2209-C	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	52,749
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,096,652
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	44,625
Prepaid Insurance	44,625			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,194,026</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>61,207</u>		\$	58,922
	Accum. Depreciation <u>2,285</u>	Net		
6. Movable Equipment	*Historical Cost <u>39,730</u>		\$	34,887
	Accum. Depreciation <u>4,843</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(7,039)
Book to C/R Variance	(7,039)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>86,770</b>

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

(Carry Total forward to next page)

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

Name of Facility		License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a C		2209-C	9/30/2016	32	37
Account				Amount	
Total Brought Forward:				\$	1,280,796
<b>C. Leasehold or like property recorded for Equity Purposes.</b>					
1. Land					
				\$	
2. Land Improvements					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
5. Movable Equipment					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
6. Motor Vehicles					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable					
				\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>					
				\$	
<b>D. Investment and Other Assets</b>					
1. Deferred Deposits					
				\$	
2. Escrow Deposits					
				\$	
3. Organization Expense					
		*Historical Cost	21,987		
		Accum. Depreciation	3,064	Net	\$ 18,923
4. Goodwill (Purchased Only)					
				\$	
5. Investments Related to Resident Care ( <i>itemize</i> )					
				\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
				\$	
Name and Address		Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )					
				\$	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>					
				\$	18,923
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>					
				\$	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 Facility		License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena		2209-C	9/30/2016	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	812,563
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	108,381
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	8,924
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	352,380
Accrued Vacation/Sick Time		158,346	401k Payable	1,867	
Accrued Expenses/User Fee		159,802	Due to Prior Owner	30,238	
Exchange		1,895			
Garnishment Payable		232			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,282,248</b>

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

(Carry Total forward to next page)

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

Name of Facility New Britain Acquisition I, LLC d/b/a Casser		License No. 2209-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,282,248	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 692,243
Name and Address of Lender	Amount	Loan Date			
New Britain Acquisition II, LLC	692,243	N/A			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 820,000
Line Of Credit		820,000			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 1,512,243
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,794,491

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

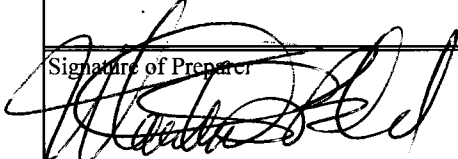
Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a C	2209-C	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(1,494,772)
7. Total Net Worth			\$	(1,494,772)
<b>C. Total Reserves and Net Worth</b>			\$	(1,494,772)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	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			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	6,625,889
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	8,120,661
D. Net Income or Deficit			\$	(1,494,772)
E. Balance			\$	(1,494,772)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Exp. Pg. 27			8,113,621	
Book to C/R Depr. Diff			7,039	
Rounding				1
Total Exp. Pg. 36 Ln C			8,120,661	
2. Other ( <i>itemize</i> )				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(1,494,772)
				09/30/16



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

Name of Facility New Britain Acquisition I, LLC d/b/a	License No. 2209-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/17		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cassena Care at 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

Error Check

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

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

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

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

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

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

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

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

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

Yes No

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

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

Yes No

6. During cost year 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?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

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

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 Improv.-Acc 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)



Account	Description	ADJ	JE Ref #	RJE	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	Ancillary 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
6011.299	Nsg Admin - Other Consulting	8,001.00			8,001.00
6011.680	Nsg Admin- Contracted Services	1,056.00			1,056.00
6011.883	Nsg Admin- Conferences and Sem	1,371.00			1,371.00
6020.030	SNF- RN Wages	173,594.00		24,992.93	198,586.93
6020.040	SNF- LPN Wages	717,227.00		(58,007.71)	659,219.29
6020.050	SNF- Aides Wages	951,878.00		61,315.07	1,013,193.07
6020.160	SNF- FICA	133,990.00			133,990.00
6020.170	SNF- SUI	10,763.00			10,763.00
6020.171	SNF- FUI	4,233.00			4,233.00
6020.300	SNF- Legal Fees	560.00		(560.47)	(0.47)

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 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
7200.430	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			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
7340.160	OT- FICA	8,173.00			8,173.00
7340.170	OT- SUI	1,055.00			1,055.00
7340.171	OT- FUI	302.00			302.00
7340.280	OT- Agency	14,604.00			14,604.00
7350.020	ST - Wages	37,124.00		2,846.00	39,970.00
7350.160	ST - FICA	2,786.00			2,786.00
7350.170	ST - SUI	327.00			327.00
7350.171	ST - FUI	107.00			107.00
7381.010	Social Services- Supervisor W	55,205.00			55,205.00
7381.020	Social Services- Tech Wages	560.00			560.00
7381.160	Social Services- FICA	3,707.00			3,707.00
7381.170	Social Services- SUI	356.00			356.00
7381.171	Social Services- FUI	83.00			83.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 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			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			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
8220.810	Plant - Property Insurance	26,482.00			26,482.00

Account	Description	ADJ	JE Ref #	RJE	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		(1,686.23)	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		(45,338.00)	96,187.00
8351.012	Admin - Human Resources	14,212.00		35,186.00	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			3,067.00
8351.680	Admin- Contracted Services	19,979.00		(4,232.00)	15,747.00
8351.695	Admin -Amort of Start Up Costs	3,064.00			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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
8351.850	Admin- Dues and Subscriptions	5,433.00		(5,228.00)	205.00
8351.880	Admin - Travel	587.00			587.00
8351.882	Admin- Bank Charges	10,544.00			10,544.00
8351.883	Admin- Conferences and Worksh	728.00			728.00
8351.890	Admin- Books and Periodicals	62.00			62.00
8351.911	Admin - Postage	3,076.00			3,076.00
8351.912	Admin - Marketing	15,267.00			15,267.00
8351.914	Admin - Charitable Contrib	1,000.00			1,000.00
8351.917	Admin - Meals and Entertain	3,550.00			3,550.00
8351.919	Admin - Parties and Gifts	3,197.00			3,197.00
8381.060	Reception- Clerical Wages	2,318.00			2,318.00
8381.160	Reception- FICA	209.00			209.00
8381.171	Reception- FUI	16.00			16.00
8381.680	Reception- Contracted Services	26,879.00			26,879.00
8381.860	Reception- Printing and Dupli	530.00			530.00
8460.160	FICA Expense	1,181.00			1,181.00
8460.170	SUI Expense	38,681.00			38,681.00
8460.171	FUI Expense	12,591.00			12,591.00
8460.180	Health Insurance	295,948.00			295,948.00
8460.200	Workers Compensation Expense	176,586.00			176,586.00
8460.210	Union Pension Expense	2,919.00			2,919.00
8460.246	Dental Insurance	2,984.00			2,984.00
8460.249	Employee Fingerprinting	4,600.00			4,600.00
9009.000	NYS Assessment	467,170.00			467,170.00
Marcum 101	Chamber of Commerce Dues	0.00		225.00	225.00
Marcum 102	CAHCF Dues	0.00		3,993.00	3,993.00
Marcum 105	Cable TV	0.00		4,775.00	4,775.00
Marcum 112	Lease	0.00		5,187.45	5,187.45
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	FINAL 9/30/2016
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>	
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>	
8351.295	Admin - Member Fees	10,783.00
<b>Subtotal [1]</b>	<b>Operators/Owners</b>	<b>10,783.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>	
8351.010	Admin- Supervisor Wages	96,187.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>96,187.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>	
8311.060	Fiscal- Clerical Wages	44,639.77
8321.010	Admissions - Dept Head Wages	76,941.60
8321.060	Admissions - Clerk Wages	5,500.00
8351.012	Admin - Human Resources	49,398.00
8351.060	Admin- Clerical Wages	5,553.63
8381.060	Reception- Clerical Wages	2,318.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>184,351.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>	
8212.010	Dietary- Dept Head Wages	8,992.00
8212.011	Dietary - Supervisors Wages	3,461.00
8212.020	Dietary- Tech Wages	9,667.00
8212.021	Dietary - Dietitian Wages	4,700.00
8212.070	Dietary- Environmental Wages	41,023.81
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>67,843.81</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>	
8220.010	Plant- Supervisor Wages	25,254.00
8220.070	Plant- Environmental Wages	26,858.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>52,112.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>	
6011.010	Nsg Admin- Supervisor Wages	133,536.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>133,536.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>	
6020.030	SNF- RN Wages	198,586.93
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>198,586.93</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>	
6011.014	Nsg Admin - Insvc Coord Wages	82,313.00
6011.030	Nsg Admin- RN Wages	379,913.79
6011.060	Nsg Admin- Clerical Wages	16,268.83
7430.012	Utilization Review - QA Wages	5,452.00
7430.020	Utilization Review- Tech Wages	99,567.28
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>583,514.90</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>	

6020.040	SNF- LPN Wages	659,219.29
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b><u>659,219.29</u></b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>	
6020.050	SNF- Aides Wages	1,013,193.07
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b><u>1,013,193.07</u></b>
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>	
7330.010	PT- Supervisor Wages	105,270.00
7330.020	PT- Tech Wages	27,051.00
7330.050	PT- Aides Wages	85,254.00
<b>Subtotal [12E]</b>	<b>Physical Therapists</b>	<b><u>217,575.00</u></b>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>	
7350.020	ST - Wages	39,970.00
<b>Subtotal [12F]</b>	<b>Speech Therapists</b>	<b><u>39,970.00</u></b>
<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>	
7340.020	OT- Tech Wages	33,568.00
7340.050	OT- Aides Wages	92,238.00
<b>Subtotal [12G]</b>	<b>Occupational Therapists</b>	<b><u>125,806.00</u></b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>	
7260.010	Activities- Supervisor Wages	40,519.00
7260.050	Activities- Aides Wages	51,137.78
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b><u>91,656.78</u></b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>	
7381.010	Social Services- Supervisor W	55,205.00
7381.020	Social Services- Tech Wages	560.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b><u>55,765.00</u></b>
<b>Subgroup : [12O]</b>	<b>Other</b>	
7390.060	Medical Records- Clerical Wag	39,718.22
<b>Subtotal [12O]</b>	<b>Other</b>	<b><u>39,718.22</u></b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b><u><u>3,569,818.00</u></u></b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>	
<b>Subgroup : [2]</b>	<b>Dentist</b>	
7290.290	Dental- Consulting Services	8,145.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b><u>8,145.00</u></b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>	
7270.290	Pharmacy- Consulting Services	6,600.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b><u>6,600.00</u></b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>	
7420.290	Medical Director- Consulting	25,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b><u>25,000.00</u></b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>	
7340.280	OT- Agency	14,604.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b><u>14,604.00</u></b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>	

6020.340	SNF- Agency - RN's	59,783.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<u><b>59,783.00</b></u>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>	
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
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<u><b>54,497.00</b></u>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>	
6020.350	SNF- Agency - LPN's	37,594.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<u><b>37,594.00</b></u>
<b>Subgroup : [11C]</b>	<b>Aides</b>	
6020.360	SNF- Agency - CNA's	111,041.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<u><b>111,041.00</b></u>
<b>Subgroup : [12]</b>	<b>Other</b>	
7430.290	Utilization Review- Consultin	1,390.00
<b>Subtotal [12]</b>	<b>Other</b>	<u><b>1,390.00</b></u>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<u><u><b>318,654.00</b></u></u>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>	
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>	
8460.200	Workers Compensation Expense	176,586.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<u><b>176,586.00</b></u>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>	
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
8220.171	Plant- FUI	158.00
8311.170	Fiscal- SUI	146.00
8311.171	Fiscal- FUI	79.00
8321.170	Admissions - SUI	571.00
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
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b><u>76,845.00</u></b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>	
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
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b><u>255,116.00</u></b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>	
8460.180	Health Insurance	295,948.00
8460.246	Dental Insurance	2,984.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b><u>298,932.00</u></b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>	
8460.210	Union Pension Expense	2,919.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b><u>2,919.00</u></b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>	
5535.010	Bad Debt Expense	349.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b><u>349.00</u></b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>	
8311.290	Fiscal- Consulting Services	6,306.00
8311.310	Fiscal- Audit Fees	15,000.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b><u>21,306.00</u></b>
<b>Subgroup : [1E]</b>	<b>Legal</b>	
6020.300	SNF- Legal Fees	(0.47)
8351.300	Admin- Legal Fees	20,280.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b><u>20,279.53</u></b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>	
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
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b><u>20,706.00</u></b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>	

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

<b>Subgroup : [M10]</b>	<b>Contributions</b>	
8351.914	Admin - Charitable Contrib	1,000.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<u>1,000.00</u>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>	
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
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<u>68,517.00</u>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>	
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
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<u>134,105.00</u>
<b>Subgroup : [M13]</b>	<b>Other</b>	
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
<b>Subtotal [M13]</b>	<b>Other</b>	<u>23,751.00</u>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<u>261,791.55</u>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>	
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
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<u>54,368.00</u>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>	
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
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<u>18,480.00</u>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>	
8212.290	Dietary- Consulting Services	594,100.00

8212.670	Dietary- Purchased Services	345.00
8212.680	Dietary- Contracted Services	3,860.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>598,305.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>671,153.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>	
8250.290	Laundry- Consulting Services	116,286.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>116,286.00</b>
<b>Subgroup : [3D]</b>	<b>Other</b>	
8250.380	Laundry - Diapers	18,597.00
8250.381	Laundry - Undergarments	15,637.00
8250.530	Laundry - Linen and Bedding	8,344.00
<b>Subtotal [3D]</b>	<b>Other</b>	<b>42,578.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>158,864.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>	
8240.290	Housekeeping- Consulting Serv	214,671.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>214,671.00</b>
<b>Subgroup : [4D]</b>	<b>Other</b>	
8220.540	Plant- Cleaning Supplies	868.00
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
<b>Subtotal [4D]</b>	<b>Other</b>	<b>3,033.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>	
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 - Drugs - Hospice	281.00
7270.449	Pharmacy- Flu Shots	3,675.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>118,378.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>	
7270.450	Pharmacy- Medicine Cabinet Dr	15,879.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>15,879.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>	
8270.670	Ambulance	5,286.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>5,286.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>	
7200.410	Central Supply- Oxygen	4,546.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>4,546.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>	
7240.680	X Ray- Contracted Services	19,842.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>19,842.00</b>

<b>Subgroup : [5H]</b>	<b>Laboratory</b>	
7210.680	Lab- Contracted Services	14,770.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<u>14,770.00</u>
<b>Subgroup : [5I]</b>	<b>Recreation</b>	
7260.590	Activities- Other Supplies	3,192.00
7260.670	Activities- Purchased Services	4,240.00
7260.680	Activities- Contracted Serv	23.00
8351.680	Admin- Contracted Services	15,747.00
Marcum 105	Cable TV	4,775.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<u>27,977.00</u>
<b>Subgroup : [5J]</b>	<b>Other</b>	
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
<b>Subtotal [5J]</b>	<b>Other</b>	<u>107,716.00</u>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<u><u>532,098.00</u></u>
<b>Group : [22]</b>	<b>Maintenance and Property</b>	
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>	
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
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<u>43,250.47</u>
<b>Subgroup : [6B]</b>	<b>Heat</b>	
8220.750	Plant - Gas	40,194.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<u>40,194.00</u>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>	
8220.740	Plant - Electricity	94,460.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<u>94,460.00</u>
<b>Subgroup : [6D]</b>	<b>Water</b>	
8220.760	Plant - Water and Sewer	28,426.00
<b>Subtotal [6D]</b>	<b>Water</b>	<u>28,426.00</u>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>	
Marcum 112	Lease	5,187.45
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<u>5,187.45</u>
<b>Subgroup : [6F]</b>	<b>Other</b>	
8220.290	Plant- Consulting Services	8,535.00
8220.670	Plant- Purchased Services	18,338.00
8220.680	Plant- Contracted Services	31,188.00

8220.730	Plant- Rental Expense	309.00
<b>Subtotal [6F]</b>	<b>Other</b>	<u><b>58,370.00</b></u>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>	
8220.690	Plant - Amort. Leasehold Imp.	2,800.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<u><b>2,800.00</b></u>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>	
8220.691	Plant - Depreciation -MME	11,367.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<u><b>11,367.00</b></u>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>	
8351.695	Admin -Amort of Start Up Costs	3,064.00
<b>Subtotal [8A]</b>	<b>Organization Expense</b>	<u><b>3,064.00</b></u>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>	
8220.710	Plant - Building Rent	345,193.00
8220.713	Plant- Building Rent Escalator	416,568.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<u><b>761,761.00</b></u>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>	
8220.830	Plant - Real Estate Taxes	65,797.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<u><b>65,797.00</b></u>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<u><u><b>1,114,676.92</b></u></u>
<b>Group : [27]</b>	<b>Interest and Insurance</b>	
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>	
8351.820	Admin - Working Capital Int.	11,274.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<u><b>11,274.00</b></u>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>	
8220.810	Plant - Property Insurance	26,482.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<u><b>26,482.00</b></u>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>	
8351.810	Admin - General Insurance	67,877.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<u><b>67,877.00</b></u>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<u><u><b>105,633.00</b></u></u>
<b>Group : [30]</b>	<b>Statement of Revenue</b>	
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>	
3020.300	R & B - Medicaid	(7,733,445.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<u><b>(7,733,445.00)</b></u>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>	
5521.300	R & B Allowance - Medicaid	3,918,892.00
5525.300	Medicaid Retros - Prior Year	(1,395.00)
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowance</b>	<u><b>3,917,497.00</b></u>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>	
3020.100	R & B - Medicare Part A	(957,080.00)
3020.501	Room and Board - Mgd Medicare	(297,527.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<u><b>(1,254,607.00)</b></u>

<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>	
5521.100	R & B Allowance - Medicare A	(368,031.00)
5521.501	R & B Allowance - Mgd Medicare	(54,673.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<u><b>(422,704.00)</b></u>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>	
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)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<u><b>(1,432,970.00)</b></u>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>	
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
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<u><b>418,301.00</b></u>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>	
4330.100	P.T. Income - Medicare Part A	(271,975.00)
4330.200	P.T. Income - Medicare Part B	(93,998.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<u><b>(365,973.00)</b></u>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>	
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)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<u><b>(149,923.00)</b></u>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>	
4350.100	S.T. - Medicare Part A	(47,264.00)
4350.200	S.T. - Medicare Part B	(24,105.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<u><b>(71,369.00)</b></u>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>	
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)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<u><b>(13,203.00)</b></u>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>	
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
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<u><b>(318,116.00)</b></u>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	
4340.000	O.T. Income - Private	(1,838.00)
4340.300	O.T. Income - Medicaid	(26,602.00)
4340.500	O.T. Income - 3rd Party Ins.	(80,302.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<u><b>(108,742.00)</b></u>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>	
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)

4270.100	Pharmacy - Medicare Part A	(113,518.00)
5521.101	Medicare 2% Reduction	23,984.00
5527.100	Ancillary Allowance - Part A	704,753.00
5527.200	Ancillary Allowance - Part B	36,479.00
5527.201	Ancillary Allow -ISNIP Pt B	17,973.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b><u>645,623.00</u></b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>	
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	Ancillary Allowance - 3rd Party	231,521.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b><u>265,188.00</u></b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>	
5061.000	Meals Income	(312.00)
<b>Subtotal [11]</b>	<b>Meals sold to guests, employees, and others</b>	<b><u>(312.00)</u></b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>	
5177.000	Interest Income	(44.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b><u>(44.00)</u></b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>	
5175.000	Rebates and Refunds	(650.00)
5179.000	Other Miscellaneous Income	(440.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b><u>(1,090.00)</u></b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b><u>(6,625,889.00)</u></b>
<b>Group : [31-32]</b>	<b>Assets</b>	
<b>Subgroup : [A1]</b>	<b>Cash</b>	
1011.000	Cash - Operating Account	46,737.00
1012.000	Cash - Payroll Checking	100.00
1014.000	Petty Cash	5,912.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b><u>52,749.00</u></b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>	
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
1032.300	A/R Nami	14,213.00
1032.400	A/R Pending Medicaid	42,149.00
1033.000	A/R Private	52,580.00
1034.000	A/R Hospice	2,100.00
1034.500	A/R-3Rd Party Ins/Co-Ins	394,131.00
1034.501	A/R MANAGED MEDICARE	(2,738.00)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b><u>1,096,652.00</u></b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>	
1120.000	Prepaid Expenses	34,549.00
1121.000	Prepaid Insurance	4,713.00



1127.000	Prepaid Insurance - W.C.	5,363.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<u><b>44,625.00</b></u>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>	
1170.000	Leasehold Imp. - 15 Year	41,994.00
1270.000	Leasehold Improv.-Acc Amort.	(2,800.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<u><b>39,194.00</b></u>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>	
1190.100	Mme - 5 Year	58,943.00
1290.000	Mme - Accum Dep - General	(11,367.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<u><b>47,576.00</b></u>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>	
1361.100	Start Up Costs	21,987.00
1365.000	Amortization Of Start Up Costs	(3,064.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<u><b>18,923.00</b></u>
<b>Total [31-32]</b>	<b>Assets</b>	<u><u><b>1,299,719.00</b></u></u>
<b>Group : [33-34]</b>	<b>Liabilities</b>	
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>	
2021.000	Accounts Payable - Trade	(812,563.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<u><b>(812,563.00)</b></u>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>	
2031.000	Accrued Payroll	(108,381.00)
2032.000	Accrued Sick And Vacation	(158,346.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<u><b>(266,727.00)</b></u>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	
2036.000	Fica Payable	(4,189.00)
2041.010	Sui Payable	(4,259.00)
2041.020	Futa Payable	(476.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<u><b>(8,924.00)</b></u>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>	
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)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<u><b>(163,796.00)</b></u>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>	
1086.000	Due to/from Prior Operator	(30,238.00)
2116.000	Due To Related Party -Landlord	(692,243.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<u><b>(722,481.00)</b></u>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>	
2012.040	Line Of Credit	(820,000.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<u><b>(820,000.00)</b></u>
<b>Total [33-34]</b>	<b>Liabilities</b>	<u><u><b>(2,794,491.00)</b></u></u>

2/7/2017  
1:20 PM

<b>NET (INCOME) LOSS</b>	<u><u>0.00</u></u>
<b>Sum of Account Groups</b>	<b>0.00</b>

Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.00 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass dues/software from subscriptions				
8351.550	Admin- Office Supplies	E.05	1,010.00	
Marcum 101	Chamber of Commerce Dues		225.00	
Marcum 102	CAHCF Dues		3,993.00	
8351.850	Admin- Dues and Subscriptions			5,228.00
<b>Total</b>			<b>5,228.00</b>	<b>5,228.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass cable television from account 8351.680 & entry to reclass internet from cable				
8220.680	Plant- Contracted Services	D.06/07/07a	234.00	
8351.680	Admin- Contracted Services		678.00	
Marcum 105	Cable TV		5,687.00	
8220.680	Plant- Contracted Services			777.00
8351.680	Admin- Contracted Services			4,910.00
Marcum 105	Cable TV			912.00
<b>Total</b>			<b>6,599.00</b>	<b>6,599.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
Reclass Maintenance from Legal				
8220.630	Plant- Repairs and Maintenance	N.01	560.47	
6020.300	SNF- Legal Fees			560.47
<b>Total</b>			<b>560.47</b>	<b>560.47</b>
<b>Reclassifying Journal Entries JE # 6</b>				
to reclass other from Admin Account				
6011.014	Nsg Admin - Insvc Coord Wages	D.04	10,152.00	
8351.012	Admin - Human Resources		35,186.00	
8351.010	Admin- Supervisor Wages			45,338.00
<b>Total</b>			<b>45,338.00</b>	<b>45,338.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
to Reclass Director of Rehab				
7340.020	OT- Tech Wages	H.01	8,957.00	
7350.020	ST - Wages		2,846.00	
7330.010	PT- Supervisor Wages			11,803.00
<b>Total</b>			<b>11,803.00</b>	<b>11,803.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
PBC - Entries to be Booked				
6020.340	SNF- Agency - RN's	H.99	4,627.00	
6020.350	SNF- Agency - LPN's		2,942.00	
6020.360	SNF- Agency - CNA's		4,927.00	
7200.410	Central Supply- Oxygen		553.00	
7200.490	Central Supply- Other Medical		761.00	
7200.730	Central Supply- Rental Expense		2,474.00	
7200.730	Central Supply- Rental Expense		976.00	
2021.000	Accounts Payable - Trade			3,788.00
2021.000	Accounts Payable - Trade			13,472.00
<b>Total</b>			<b>17,260.00</b>	<b>17,260.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
Reclass Leases				
Marcum 112	Lease	E.10	5,187.45	
8351.730	Admin- Rental Expense			5,187.45
<b>Total</b>			<b>5,187.45</b>	<b>5,187.45</b>
<b>Reclassifying Journal Entries JE # 10</b>				
Salary Reclassifications per Client				
6011.060	Nsg Admin- Clerical Wages	I.01a	2,767.82	
6020.030	SNF- RN Wages		26,174.21	
6020.050	SNF- Aides Wages		61,315.07	
7390.060	Medical Records- Clerical Wag		60.22	
7430.020	Utilization Review- Tech Wages		1,181.28	
8321.010	Admissions - Dept Head Wages		961.60	
8351.060	Admin- Clerical Wages		724.63	
6011.030	Nsg Admin- RN Wages			26,174.21
6011.060	Nsg Admin- Clerical Wages			5,408.99
6020.030	SNF- RN Wages			1,181.28
6020.040	SNF- LPN Wages			58,007.71
7260.050	Activities- Aides Wages			60.22
8212.070	Dietary- Environmental Wages			666.19
8311.060	Fiscal- Clerical Wages			1,686.23

Total

Total Reclassifying Journal Entries

Total All Journal Entries

<u>93,184.83</u>	<u>93,184.83</u>
<u>185,160.75</u>	<u>185,160.75</u>
<u>185,160.75</u>	<u>185,160.75</u>



Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/13/2017  
 Run Date: 2/13/2017

Provider Name: New Britain Acquisition I, LLC, d/b/a Cassena Care at New Britain, LLC  
 Provider Number: 9639  
 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? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**