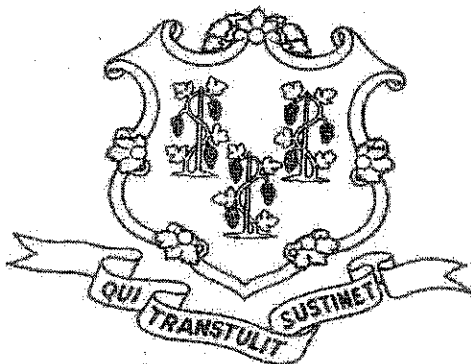


# State of Connecticut



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

Name of Facility (as licensed) New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain	
Address (No. & Street, City, State, Zip Code) 66 Clinic Drive, New Britain, CT 06051	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

Medicaid Provider Numbers:	CCNH 9639	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at	2209-C	9/30/2019	1	37

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR 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 [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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.

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.

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 66 Clinic Drive, New Britain, CT 06051				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/22/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-225-8608		Report for Year Ended 9/30/2019	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="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No                 If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Cynthia Roessler		Nursing Home Administrator's License No.:	001078	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



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

Name of Facility New Britain Acquisition I, LLC d/b/a Casser	License No. 2209-C	Report for Year Ended 9/30/2019	Page of 3A   37
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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	Business Address	Title	No. Shares Held by Each
N/A			


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

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care	2209-C	9/30/2019	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at 1	License No. 2209-C	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

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 Name/Address and complete the information on Page 11 of the report.

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Var/Var	17,785	17,785
New Britain Acquisition II, LLC	66 Clinic Drive, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22/ Line 9	657,000	580,537
Smartlinx	Edison, NJ, 08837	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Software	Pg 16 / Line 11	9,011	9,011
LJ Script	333 Crossways Park Dr, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Prescriptions	Pg 20 / Line 5d	75,178	75,178
Theradynamics Rehab Mangement, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Contracted Therapy	Pg 13 / Line B5/9/10	269,031	269,031
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input checked="" type="radio"/>	Supplies	Var/Var	216,420	216,420
Lighthouse Indemnity, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp Insurance	Pg 15 / 1a1	181,408	181,408
Perfect Choice	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>	Postage	Pg 16 / Line M7	734	734
Related Party Notes	Various	<input type="radio"/>	<input checked="" type="radio"/>	Various Related Interest	Page 27 Line 12D	164,903	164,903

\* Use additional sheets if necessary.

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

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena	License No. 2209-C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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

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

Name of Facility		License No.		Report for Year Ended		Page of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New		2209-C		9/30/2019		6   37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Canon Financial Services Inc., 14904 Collections Center Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Copier	03/14/18	48 Months	2,012	2,012	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							2,012	2,012

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

## General Information and Questionnaire

### Accounting Basis

Name of Facility New Britain Acquisition I, LLC d/b	License No. 2209-C	Report for Year Ended 9/30/2019	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.				
N/A				
<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 Povol & Company, CPA, PC		1981 Marcus Ave Suite C100, Lake Success, NY 11042		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Auditing & Cost Report Preparation		\$		38,481
2 Tax Preparation		\$		3,500
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 41,981	
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 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP			212-490-3000	
2 Murtha Cullina LLP.			203-772-7700	
3 Jackson Lewis			212-545-4000	
4 Abrams, Fensterman			516-328-2300	
5 See Attachment 7a			See Attachment Page 7a	
Address (No. & Street, City, State, Zip Code)				
1 150 East 42nd St, New York, NY 10017				
2 265 Church St., New Haven, CT 06510				
3 666 Third Ave., 29th Floor, New York, NY 10017				
4 3 Dakota Drive, St 100, Lake Success, NY 11042				
5 See Attachment 7a				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Lawsuit against old owners - Regency Heights (Disallowed)		\$		17,800
2 General Healthcare Regulatory		\$		8,070
3 Employee Related, Wage Enhancement, General Legal		\$		15,753
4 Sale of Facility (Disallowed)		\$		8,333
5 See Attachment 7a		\$		14,389
			Charge for Services Provided	
			\$ 64,345	
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 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Martin F. Scheinman, ESQ	516-944-1700		
2	Colby Attorneys Service Co., Inc.	518-463-4426		
3	Goldman, Gruder & Woods	203-899-8900		
4	Treasurer, State of CT	860-826-2696		
5	Certilman, Balin, Adler & Hyman	516-296-7000		
6				
7				
8				
10				
Address (No. & Street, City, State, Zip Code)				
1	322 Main Street, Port Washington, NY 11050			
2	PO Box 737, Albany, NY 12201-0737			
3	200 Connecticut Ave, Norwalk, CT 06854			
4	One Liberty Square, PO Box 400, New Britain, CT 06050			
5	90 Merrick Ave. 9th Floor, East Meadow, NY 11554			
6				
7				
8				
10				
Services Provided by This Firm (describe fully)				
1	Annual Retainer (Disallowed)			12,150
2	Registered Agent Annual Fee			450
3	Cassena NB VS Antonio Cobuzzi/Frank Lentini			485
4	Probate Court Fee (Disallowed)			54
5	Line of Credit Professional Fee - Renewal (Disallowed)			1,250
6				
7				
8				
9				
10				
			Charge for Services Provided	
			\$ 14,389	

### Schedule of Resident Statistics

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain	License No. 2209-C			Report for Year Ended 9/30/2019				Page 8	of 37
				Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)		
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	90	90		90	90		90	90	
B. On last day of THIS report period	90	90		90	90		90	90	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	79	79		79	79		82	82	
B. As of midnight of THIS report period	82	82		82	82		82	82	
3. Total Number of Days Care Provided During Period									
A. Medicare	1,736	1,736		1,399	1,399		337	337	
B. Medicaid (Conn.)	24,649	24,649		18,378	18,378		6,271	6,271	
C. Medicaid (other states)									
D. Private Pay	1,457	1,457		971	971		486	486	
E. State SSI for RCH									
F. Other (Specify)	1,652	1,652		1,350	1,350		302	302	
G. Total Care Days During Period (3A thru F)	29,494	29,494		22,098	22,098		7,396	7,396	
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. <b>Total Resident Days (3G + 4A + 4B)</b>	29,494	29,494		22,098	22,098		7,396	7,396	

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassen	License No. 2209-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?       Yes       No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6		71		5				
Per Diem Rate									
a. One bed rm.	Various		210.00		495.00				
b. Two bed rms.	Various		210.00		455.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,830	1,830		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,707	1,707		
2. Restorative Treatments				
C. Other	7,075	7,075		
D. <b>Total Physical Therapy Treatments</b>	10,612	10,612		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	92	92		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	157	157		
2. Restorative Treatments				
C. Other	807	807		
D. <b>Total Speech Therapy Treatments</b>	1,056	1,056		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,392	1,392		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,199	1,199		
2. Restorative Treatments				
C. Other	6,616	6,616		
D. <b>Total Occupational Therapy Treatments</b>	9,207	9,207		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New	2209-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	151,850	2,768				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	65,166	4,797				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	347,184	23,461				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	222,839	12,803				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	31,132	2,019				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	35,924	2,208				
9. Barber and Beautician Services						
10. Protective Services	21,894	1,832				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	116,875	2,506				
b. RN						
1. Direct Care	191,421	5,262				
2. Administrative**	738,366	16,764				
c. LPN						
1. Direct Care	622,619	19,684				
2. Administrative**						
d. Aides and Attendants	1,015,331	62,365				
e. Physical Therapists	43,948	614				
f. Speech Therapists	16,059	242				
g. Occupational Therapists	51,546	1,387				
h. Recreation Workers	90,589	4,634				
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	58,796	1,950				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	115,895	4,086				
<i>A-13. Total Salary Expenditures</i>	3,937,434	169,382				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	\$ 0					
Admissions - Dept Head Wages	\$ 76,389	2,693				
Admissions - Clerk Wages	\$ 39,506	1,393				
<b>Total</b>	<b>\$ 115,895</b>	<b>4,086</b>	<b>\$</b>	<b></b>	<b>\$</b>	<b></b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	\$ 0					
RT - Agency	\$ 325					
Medical Consulting Services	\$ 2,000	Monthly Fee				
<b>Total</b>	<b>\$ 2,325</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		
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain		2209-C		9/30/2019		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

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

Name of Facility (as licensed) New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain	License No. 2209-C		Report for Year Ended 9/30/2019		Page 12	of 37			
	CCNH	RHNS	Full Description of Services Rendered	Total Hours Worked			Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked
<b>Section III - Administrators***</b>									
Cynthia Roessler	121,698		Administrator	1,943	A2				
Ojeaga Russel	30,152		Administrator	825	A2				
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care	2209-C	9/30/2019	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	48,504	632				
2. Dentist	9,929	924				
3. Pharmacist	19,936	159				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	149,160	2,260				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	34,289	182				
b. Utilization Review (Title 18 and 19 only) monthly meeting	2,167	Monthly				
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Fees	1,211	No Hours				
9. Speech Therapist						
a. Resident Care	33,206	452				
b. Other						
10. Occupational Therapist						
a. Resident Care	89,046	1,869				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	108,136	2,198				
2. Administrative***	812	No Hours				
b. LPN						
1. Direct Care	16,310	402				
2. Administrative***						
c. Aides	19,439	1,060				
d. Other						
12. Other (Specify) See Attached Schedule	2,325					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>534,470</b>	<b>10,138</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	9/30/2019	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
HealthCare Service Group 3220 Tillman Drive, Suite 300, Bensalam, PA	Dietary consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthDrive Dental Group 888 Worcester Street, Suite 130, Wellesley, MA	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, Inc. 3333 New Hyde Park Road, Suite 202, New Hyde	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Theradynamics Rehab Management, LLC 225 Crossways Park Drive, Woodbury, NY 11797	PT and Therapy Consulting, Speech Therapy, Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Hartford Hospital/HHCMG P.O. Box 417645, Boston, MA 02241	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting Services, Inc. 6 Ridge Street, Hauppague, NY 11788	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Access Capital, Inc. / The Nurse Network, LLC 405 Park Avenue, New York, NY 10022	RN Admin, LPN Staffing, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Zimmet Healthcare Services, 4006 Highway 9 South, Morganville, NJ 07751	Medicare Reimbursement Compliance Auditing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Global Care Management 999A Rutland Road Brooklyn, NY 11212	Mock Survey	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* 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	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 181,408	181,408		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 58,464	58,464		
4. Social Security (F.I.C.A.)	\$ 298,033	298,033		
5. Health Insurance	\$ 215,861	215,861		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 44,602	44,602		
8. Uniform Allowance	\$ 1,277	1,277		
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*	\$ 97,249	97,249		
d. Accounting and Auditing	\$ 41,981	41,981		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 64,345	64,345		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,587	21,587		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 19,494	19,494		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 1,088	1,088		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 560,371	560,371		
<b>Subtotal</b>	\$ 1,605,760	1,605,760		

\* 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**

**Schedule of Other Employee Benefits**

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

**Schedule of Other Taxes**

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

**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	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	1,605,760	1,605,760			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,008	6,008			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,239	3,239			
5. Education Expenses Related to Seminars and Conventions	\$ 7,780	7,780			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 1,060	1,060			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,337	6,337			
<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	\$ 22,447	22,447			
4. Fund-Raising***	\$				
5. Medical Records	\$ 419	419			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 12,682	12,682			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,166	7,166			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 225	225			
9. Subscriptions	\$ 6,515	6,515			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 42,491	42,491			
12. Administrative Management Services**	\$ (3,534)	(3,534)			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 32,117	32,117			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,750,712	1,750,712			

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

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

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



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Admin - Meals and Entertainment (Disallowed on Pg. 28a)	\$ 6,337		
<b>Total Other Travel and Entertainment</b>	<b>\$ 6,337</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Admin - Marketing (Disallowed on Pg. 28a)	\$ 22,447		
<b>Total Other Advertising</b>	<b>\$ 22,447</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 7,166		
<b>Total Dues</b>	<b>\$ 7,166</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
MSG Admin - Phys Credential Fees	\$ 74		
Admin - Licenses and Taxes	\$ 2,028		
Bank Charges	\$ 3,480		
Penalties (Disallowed on Pg. 28a)	\$ 22,719		
Employee Fingerprinting	\$ 3,816		
<b>Total Other Administrative and General</b>	<b>\$ 32,117</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
New Britain Acquisition I, LLC d/b/a Cas	2209-C	9/30/2019	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Cassena Care Consulting	(3,534)		Pg 16 / Line m12
Cassena Care Consulting	1,951		Pg 20 / Line 5j
Cassena Care Consulting	1,868		Pg 20 / Line 5k

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at		2209-C	9/30/2019		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 197,402	197,402			
2.	Non-Food Supplies	\$ 32,928	32,928			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 2,324	2,324			
c. Other (Specify) _____ Other Dietary Supplies		\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 232,654</b>	<b>232,654</b>			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F.	Resident Meals: Total no. of meals served per day:*					
G.	Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
K.	Is any revenue collected 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)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify cost.
N.	Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No					If yes, specify amt.
O.	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.

**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	9/30/2019	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Supplies	\$	54,320	54,320	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)	\$	54,320	54,320	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena		2209-C	9/30/2019		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. \$				
C.	Other ( <i>Specify</i> ) Supplies		\$ 35,697	35,697		
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>		\$ 35,697	35,697		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	110,882	110,882		
b.	Medicine Cabinet Drugs	\$	10,165	10,165		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	27,227	27,227		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	6,464	6,464		
f.	X-rays and Related Radiological Procedures***	\$	11,943	11,943		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	22,118	22,118		
i.	Recreation	\$	33,506	33,506		
j.	Direct Management Services*	\$	1,951	1,951		
k.	Indirect Management Services*	\$	1,868	1,868		
l.	Other (Specify)**** See Attached Schedule	\$	193,784	193,784		
5M.	<b>Total Resident Care Expenditures (5a - 5j)</b>		\$ 419,908	419,908		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	0		
Nsg Admin - CNA Recert Fees	\$ 471		
Central Supply - IV Solutions	\$ 24,896		
Central Supply - Gloves	\$ 8,445		
Central Supply - Other Medical	\$ 63,431		
Central Supply - Office Supplies	\$ 507		
Central Supply - Wipes	\$ 6,603		
Central Supply - Other Supplies	\$ 48,645		
Central Supply - Rental Expense	\$ 37,157		
PT - Other Supplies	\$ 3,622		
Social Services - Other Supplies	\$ 7		
<b>Total Other Resident Care</b>	<b>\$ 193,784</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		License No. 2209-C	Report for Year Ended 9/30/2019	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***		
		Yes	No			CCNH	RHNS (Specify)	Pg Line
Quest Diagnostics	Drive, Chicago, IL 60693	○	⊙	None	Lab	21,230		20 5h
Patient Care Associates	Suite 302, Mamaroneck, NY 10543	○	⊙	None	X-Rays	11,944		20 5f
Ernie's Lawn Services and Landscaping	33-B Charles Street, New Britain, CT 06051	○	⊙	None	Landscaping	21,376		22 6f
CWPM, LLC	P.O. Box 415, Plainsville, CT 06060	○	⊙	None	Waste Management	48,439		22 6f
Hunters Ambulance Services, Inc	450 W Main St #478, Meriden, CT 06451	○	⊙	None	Ambulance	23,664		20 5d
Digital Media	782 Clinton Avenue, Bridgeport, CT 06604	○	⊙	None	TV, Phone, Internet	18,355		20 5i
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					
		○	⊙					

\* 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	9/30/2019		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 95,480	95,480			
b. Heat	\$ 39,211	39,211			
c. Light & Power	\$ 91,323	91,323			
d. Water	\$ 40,589	40,589			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 2,012	2,012			
f. Other ( <i>itemize</i> )	\$ 81,823	81,823			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 350,438	350,438			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$ 19,959	19,959			
d. Movable Equipment	\$ 20,926	20,926			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 40,885	40,885			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 657,000	657,000			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 117,114	117,114			
c. Personal property taxes	\$				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 814,999	814,999			

\* 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 - Minor Non Medical Equipment	\$ 3,507		
Plant - Purchased Services	\$ 23,759		
Plant - Contracted Services	\$ 54,557		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 81,823</b>	\$ -	\$ -

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Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 43,318	Various	\$ 7,980
<b>Total additions for Movable Equipment</b>				
		\$ 43,318		\$ 7,980 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>				
		\$ -		\$ - **

\*Ties to Page 23, Line D2c  
\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3  
\*\*Ties to Page 24, Line C2

New Britain Acquisition SNEF  
Depreciation Schedule  
9/30/19

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	Net Book Value
<b>Land</b>												
Bernard Beadello	Computers		11/17/2015	2,897	2,897	36	1,851	966	2,817	80	2,897	0
Non-related Party	Computers		1/11/2016	3,784	3,784	36	2,207	1,261	3,468	316	3,784	0
Genetech, Inc.	Therapy System		1/13/2016	3,364	3,364	120	588	336	924	336	1,260	2,104
Non-related Party	Computers		2/25/2016	1,138	1,138	36	663	379	1,042	95	1,137	0
Non-related Party	Computers		2/25/2016	2,971	2,971	36	1,650	990	2,640	331	2,971	0
Bernard Beadello	Computers		4/8/2016	7,344	7,344	36	3,672	2,448	6,120	1,224	7,344	0
Neyyar Distributors, Inc.	Table		4/15/2016	1,160	1,160	180	116	77	193	77	270	890
Neyyar Distributors, Inc.	Chairs		4/15/2016	15,063	15,063	180	1,506	1,004	2,510	1,004	3,514	11,549
R.L.R. Supplies Inc.	Storage Carts		7/15/2016	2,010	2,010	120	251	201	452	201	653	1,356
<b>Total 2016 Acquisitions</b>				<b>39,730</b>	<b>39,730</b>		<b>12,305</b>	<b>7,662</b>	<b>20,167</b>	<b>3,664</b>	<b>23,831</b>	<b>15,899</b>
Central Restaurant Products - BLENDER	Blender		10/14/2016	968	968	60	194	194	388	194	582	386
Medanice Inc.	Bariatric mattresses		10/20/2016	577	577	180	38	38	114	38	114	463
SIGNATURE BANK CREDIT CARD	Laptop		11/7/2016	791	791	36	242	264	506	264	770	21
SIGNATURE BANK CREDIT CARD	Desktop and monitor		11/7/2016	992	992	36	303	331	634	331	965	27
SIGNATURE BANK CREDIT CARD - TVs	TVs		12/5/2016	587	587	60	98	117	215	117	332	255
Pfizerhouse Communications	Telephones		12/5/2016	406	406	120	34	41	75	41	116	290
S&S Wired Systems, LLC	Patient stations and emergency call cord stations		12/24/2016	992	992	120	83	99	182	99	281	711
SIGNATURE BANK CREDIT CARD - TVs	TVs		1/5/2017	510	510	60	77	102	179	102	281	230
Allison Supply CO INC	Vacuum, wet/dry vacuum, humidifier, buffer		1/19/2017	2,852	2,852	96	267	336	623	356	979	1,872
SIGNATURE BANK CREDIT CARD - QUADRI Computers	Printer		6/5/2017	810	810	36	90	270	360	270	630	180
SIGNATURE BANK CREDIT CARD	Laptop power adapters		7/5/2017	751	751	36	63	250	313	250	563	189
SIGNATURE BANK CREDIT CARD	Laptop power adapters		7/5/2017	545	545	36	45	182	227	182	409	136
CT Telecommunications Service, LLC - Koretel	Phone system		8/24/2017	9,832	9,832	120	164	983	1,147	983	2,130	7,702
<b>Total 2017 Acquisitions</b>				<b>20,614</b>	<b>20,614</b>		<b>1,697</b>	<b>3,227</b>	<b>4,924</b>	<b>3,227</b>	<b>8,151</b>	<b>12,469</b>
Bank Of America Credit Car	TV		9/30/2017	443	443	60	-	89	89	89	178	265
Danuels Equipment Company Inc.	Washing machine		2/28/2018	2,124	2,124	120	212	212	424	212	424	1,700
Signature Bank Credit Card - Quadbridge	Computer, laptop		2/5/2018	1,269	1,269	36	423	423	846	423	846	423
Medd Max	Bariatric patient filter		12/21/2017	2,238	2,238	120	224	224	448	224	448	1,790
Medd Max	Monitor, rolling stand		2/2/2018	1,722	1,722	60	344	344	688	344	688	1,034
Signature Bank Credit Card - Quadbridge	Laptops		3/31/2018	4,901	4,901	36	1,634	1,634	3,268	1,634	3,268	1,633
Signature Bank Credit Card - Staples	Printer		3/31/2018	351	351	60	70	70	140	70	140	211
Bank Of America Credit Card - TVs (invoices missing)	Digital chair scale		3/31/2018	255	255	60	51	51	102	51	102	153
Allstate Medical Supplies	Ice maker		5/25/2018	770	770	120	77	77	154	77	154	616
Medd Max	Ice machine dispenser		5/24/2018	4,592	4,592	120	459	459	918	459	918	3,674
Signature Bank Credit Card - Quadbridge	Monitors, display ports, computers, cables		5/15/2018	4,750	4,750	120	475	475	950	475	950	3,800
Danuels Equipment Company	Washing machine		8/9/2018	2,455	2,455	60	491	491	982	491	982	1,473
Neyyar Distributors Inc.	Patient room chairs		9/30/2018	4,721	4,721	120	472	472	944	472	944	3,777
Sales tax - Medd Max	Rolling stand for monitor		9/30/2018	18,705	18,705	120	1,871	1,871	3,742	1,871	3,742	14,963
Sales tax - Medd Max	Ice maker and ice machine dispenser		9/30/2018	18	18	60	4	4	8	4	8	10
<b>Total 2018 Acquisitions</b>				<b>49,997</b>	<b>49,997</b>		<b>6,955</b>	<b>6,955</b>	<b>13,910</b>	<b>6,955</b>	<b>13,910</b>	<b>35,997</b>
Quadbridge Inc.	Lenovo Laptops		2/1/2019	5,932	5,932	36	-	-	-	1,977	1,977	3,955
Quadbridge Inc.	Computer Monitor, Computers		2/21/2019	1,072	1,072	36	-	-	-	357	357	715
Quadbridge Inc.	Computers, Computer Monitors		3/5/2019	1,277	1,277	36	-	-	-	426	426	851
Amazon	iPad		3/18/2019	414	414	36	-	-	-	138	138	276
Wal-Mart	TVs and Mounts		6/20/2019	322	322	60	-	-	-	64	64	258
Brouers Supply Corporation	Air Conditioning Units		12/14/2018	6,873	6,873	60	-	-	-	1,375	1,375	5,498
Medd Max	Adjustable Length/Height bed		12/15/2018	970	970	120	-	-	-	97	97	873
AS&JUM Inc.	ModSoclet Flex MO Dispensing Station 3 Drawer		7/18/2019	26,458	26,458	120	-	-	-	2,646	2,646	23,812
<b>Total 2019 Acquisitions</b>				<b>43,318</b>	<b>43,318</b>		<b>-</b>	<b>-</b>	<b>7,080</b>	<b>7,080</b>	<b>7,080</b>	<b>36,238</b>
<b>Total Movable Equipment</b>				<b>153,569</b>	<b>153,569</b>		<b>14,202</b>	<b>17,844</b>	<b>32,046</b>	<b>20,926</b>	<b>52,972</b>	<b>100,597</b>
Non-related Party	8 Kinks		1/11/2016	11,589	11,589	180	1,352	773	2,125	773	2,898	8,690
Precision Electrical	Wiring for Kiosk Stations		12/1/2016	3,871	3,871	180	452	238	710	258	968	2,904
Orbitel Satellite Services	Video Surveillance		2/23/2016	4,572	4,572	120	762	457	1,219	457	1,676	2,896
Orbitel Satellite Services	Video Surveillance		3/3/2016	7,338	7,338	120	1,162	754	1,896	754	2,650	4,708
Saucer Mechanical Services	Supply and Exhaust Air		3/24/2016	4,210	4,210	240	334	211	545	211	756	3,454
RF Technologies	Wandergard		4/26/2016	13,330	13,330	240	1,000	667	1,667	667	2,334	10,996
RF Technologies	Wandergard		4/26/2016	95	95	240	7	5	12	5	17	77
RF Technologies	Wandergard		5/11/2016	166	166	240	11	8	19	8	27	138
RF Technologies	Wandergard		5/11/2016	6,213	6,213	240	440	311	751	311	1,062	5,151
Direct Supply, Inc.	Refrigerator		6/13/2016	683	683	120	91	68	159	68	227	457

New Britain Acquisition SINEF  
Depreciation Schedule  
9/30/19

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	Net Book Value
Northeast Generator Co.	Radiator Hoses on Generator		7/8/2016	3,300	3,300	120	438	350	788	330	1,138	2,162
RF Technologies	Generator Ventilation		8/25/2016	1,985	1,985	240	116	99	215	99	314	1,671
Grainer	Mixing Valve		9/30/2016	1,344	1,344	60	335	309	644	309	953	391
Atlantic Ventilation & Equipment Co. Inc.	Wall A/C		9/8/2016	2,111	2,111	60	422	422	879	422	1,301	810
<b>Total 2016 Acquisitions</b>				<b>61,207</b>	<b>61,207</b>		<b>6,957</b>	<b>4,672</b>	<b>11,629</b>	<b>4,672</b>	<b>16,301</b>	<b>44,906</b>
KONE Inc.	Elevator battery		5/20/2016	2,687	2,687	240	134	134	268	134	402	2,284
Northeast Generator Co.	Generator		10/6/2016	5,234	5,234	240	276	276	552	276	828	4,406
Riley Plumbing & Heating - Tub/Shower valves, hand Tub shower valves and handhold bars			10/31/2016	2,000	2,000	120	200	200	400	200	600	1,400
LSS Life Safety Services	Firestop		10/31/2016	4,970	4,970	120	497	497	994	497	1,491	3,479
Northeast Generator Co.	Generator switch		11/2/2016	1,973	1,973	144	151	164	315	164	479	1,494
Riley Plumbing & Heating - Tub/Shower valves, hand Tub shower valves and handhold bars			11/8/2016	810	810	120	74	81	155	81	236	574
Mountain Air	Boiler control and pilot valve		12/26/2016	2,716	2,716	180	151	181	332	181	513	2,203
Accurate Commercial Door & Hardware	Door for dietary office		12/27/2016	607	607	180	34	40	74	40	114	493
Accurate Commercial Door & Hardware	Door for resident showers		12/27/2016	3,277	3,277	180	182	218	400	218	618	2,659
Mountain Air	TSSite, zone valves, and zone heads		12/29/2016	5,716	5,716	120	476	572	1,048	572	1,620	4,096
Riley Plumbing & Heating - Reversed Tub/Shower w/ Tub shower valves and handhold bars			4/28/2017	(810)	(810)	120	(41)	(770)	(810)	(810)	-	-
Mountain Air - Ductless Split System	Ductless split system		6/7/2017	3,031	3,031	120	101	303	404	303	707	2,324
VAPOR CLEAN INC. - NO TAX BILLED	Vapor cleaning machine		8/17/2017	3,141	3,141	60	105	628	733	628	1,361	1,780
Bank Of America Credit Card - Roof Repair 50% D Roof			9/11/2017	7,043	7,043	120	59	704	763	704	1,467	5,576
<b>Total 2017 Acquisitions</b>				<b>42,684</b>	<b>42,684</b>		<b>2,399</b>	<b>3,229</b>	<b>5,628</b>	<b>3,998</b>	<b>9,626</b>	<b>33,058</b>
Barristan Oil Co. Inc.	Water Service Repair		9/22/2017	30,903	30,903	120	-	3,090	3,090	3,090	6,180	24,723
Mountain Air - 9/14/17 Agreement	Roofing duct unit		9/14/2017	7,254	7,254	120	-	725	725	725	1,450	5,804
Barristan Oil Co. Inc.	Hot water boiler		6/22/2017	14,660	14,660	120	-	1,466	1,466	1,466	2,932	11,728
Bank Of America Credit Card	Bat Roof Repair		9/30/2017	7,043	7,043	120	-	704	704	704	1,408	5,635
Encore Fire Protection	Sprinkler Heads		8/10/2017	3,675	3,675	180	-	245	245	245	490	3,185
Floors Now	Flooring and carpeting 50% payment		12/7/2017	1,764	1,764	60	-	353	353	353	706	1,058
Floors Now	Flooring and carpeting 50% payment		1/8/2018	1,764	1,764	60	-	353	353	353	706	1,058
Accurate Commercial Door & Hardware	Doors		1/8/2018	4,463	4,463	180	-	298	298	298	596	3,867
CT Telecommunications Service, LLC	Phone system		10/30/2017	6,801	6,801	120	-	680	680	680	1,360	5,441
Barristan Oil Co. Inc.	Hot water boiler		2/28/2018	280	280	120	-	28	28	28	56	224
Accurate Commercial Door & Hardware	Doors		4/10/2018	1,639	1,639	180	-	218	109	109	1,421	498
CT Telecommunications Service, LLC - full job 163	Phone system		9/20/2017	6,555	6,555	120	-	656	656	656	1,312	5,243
ED Supply	Dead bolt, corner protector		11/3	113	113	120	-	11	11	11	22	91
ED Supply	Wire		8/15/2018	115	115	240	-	6	6	6	12	103
ED Supply	Pliers, anchor kit, faucet, drill kit, wall checks		5/30/2018	231	231	120	-	23	23	23	46	185
ED Supply	Conent		5/10/2018	22	22	120	-	2	2	2	4	18
ED Supply	Faucet		7/20/2018	104	104	120	-	10	10	10	20	84
ED Supply	Blinds		8/20/2018	63	63	60	-	13	13	13	26	37
ED Supply	Faucet		5/7/2018	140	140	120	-	14	14	14	28	112
ED Supply	Ceiling panel		8/15/2018	77	77	120	-	8	8	8	16	61
ED Supply	Outlet		8/17/2018	32	32	120	-	3	3	3	6	26
ED Supply	P-trip PVC, drain pipe connector, storeroom lever		5/10/2018	51	51	120	-	5	5	5	10	41
ED Supply	Drill bits, closet rod		5/8/2018	59	59	120	-	6	6	6	12	47
ED Supply	Telephone cords, wall plates, kickplate, gloves, foam tapo		8/9/2018	1,376	1,376	120	-	138	138	138	276	1,100
ED Supply	Faucet and ceiling fixture		8/15/2018	164	164	120	-	16	16	16	32	132
ED Supply	Tile and grout brush		7/19/2018	17	17	120	-	2	2	2	4	13
ED Supply	Compound on walls, prime and paint walls, replace drop ceiling tiles		9/12/2018	7,950	7,950	180	-	530	530	530	1,060	6,890
Accurate Commercial Door & Hardware	Doors		2/9/2018	4,463	4,463	120	-	446	446	446	892	3,571
<b>Total 2018 Acquisitions</b>				<b>101,778</b>	<b>101,778</b>		<b>-</b>	<b>9,940</b>	<b>9,940</b>	<b>9,940</b>	<b>19,880</b>	<b>81,898</b>
GS Mastercraft Corp	Purchase and install new outlets and new breakers		1/11/2019	1,252	1,252	120	-	-	-	125	125	1,127
Big L Enterprise Inc	Paint all doorframes on main level		7/24/2019	5,992	5,992	120	-	-	-	599	599	5,393
Warehouse Restaurant Supply	Stove Replacement		8/20/2019	3,006	3,006	120	-	-	-	301	301	2,705
DDP Roofing Services	Roof Repair		7/31/2019	3,239	3,239	120	-	-	-	324	324	2,915
<b>Total 2019 Acquisitions</b>				<b>13,489</b>	<b>13,489</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,349</b>	<b>1,349</b>	<b>12,140</b>
<b>Total Non-Movable Equipment</b>				<b>219,158</b>	<b>219,158</b>		<b>9,356</b>	<b>17,841</b>	<b>27,197</b>	<b>19,959</b>	<b>47,156</b>	<b>172,002</b>
<b>Total Fixed Assets</b>				<b>372,737</b>	<b>372,737</b>		<b>23,559</b>	<b>35,685</b>	<b>59,243</b>	<b>40,885</b>	<b>100,128</b>	<b>272,599</b>

New Britain Acquisition SNFF  
 Depreciation Schedule  
 9/30/19

Vendor	Description	Classification	Date of Acquisition	historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	2019 Depr	2019 Accum	Net Book Value
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Ties to corresponding pages of Modified Cost Report

F/S vs C/R Depreciation (Page 31, Line B9)

F/S vs C/R Depreciation (Page 36, Line F1)

Rounding Variance (Page 31, Line B9)

(6,947) (b)  
 (9,487) (b)  
 (c)

Fixed Asset Rollforward	
Book Cost 09/30/19	315,539
Book A/D 09/30/19	49,987
Book NBY 09/30/19	<u>265,652</u>
CR Cost 09/30/19	372,727
CR A/D 09/30/19	100,128
CR NBY 09/30/19	<u>272,599</u>
Variance	(6,947)
Cumulative A/D Diff.	(6,947)
Irreconcilable Difference	(6,947)

(57,189) Cost Variance  
 (60,241) A/D Variance

**Amortization Schedule\***

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New H	Date of Acquisition		License No. 2209-C	Report for Year Ended 9/30/2019			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								

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



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

Name of Facility New Britain Acquisition I, LLC d/b/a	License No. 2209-C	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

**Part A**

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

Yes  No

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

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

Description	Total				
1. Date Land Purchased	11/16/15				
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	11/16/15				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	90				
6. Square Footage	28,660				
7. Acquisition Cost					
a. Land	670,000				
b. Building	6,030,000				

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
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	4.00%	4.50%		
d. Term of Mortgage (number of years)	10	7		
e. Amount of Principal Borrowed	5,360,000	670,000		
f. Principal balance outstanding as of 9/30/19	4,556,000	670,000		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a		2209-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. 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/t		2209-C		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	202,859	202,859	
Working Cap Int = \$37,956 / Rel. Party Int = \$164,903							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	202,859	202,859	
14. Insurance							
a. Insurance on Property (buildings only)				\$	16,577	16,577	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	87,144	87,144	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	103,721	103,721	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	8,437,212	8,437,212	

### 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	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 51,546	51,546		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 89,046	89,046		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 97,249	97,249		
10.			Accounting	\$			
10a.			Legal	\$ 39,587	39,587		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	L7	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 6,337	6,337		
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 *	\$ 22,447	22,447		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 29,281	29,281		
<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	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 335,493</b>	<b>335,493</b>		

\* 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	Admin - Meals and Entertainment	\$ 6,337		
16	m13	Penalties	\$ 22,719		
16	m8a	Chamber of Commerce Dues	\$ 225		
<b>Total Other A&amp;G Adjustments</b>			\$ 29,281	\$	\$

**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	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 335,493	335,493		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 110,882	110,882		
28.	20	5d	Ambulance/Limousine	\$ 27,227	27,227		
29.	20	5f	X-rays, etc	\$ 11,943	11,943		
30.	20	5h	Laboratory	\$ 22,118	22,118		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,464	6,464		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 117,994	117,994		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 8,547	8,547		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 640,668	640,668		

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



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

Schedule of Other - Miscellaneous Administrative Adjustments

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





**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		9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 11,070,375	11,070,375			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,095,391)	(6,095,391)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 1,164,063	1,164,063			
b. Medicare Room and Board Contractual Allowance **	\$ 223,344	223,344			
4. a. Private-Pay Residents and Other	\$ 1,118,924	1,118,924			
b. Private-Pay Room and Board Contractual Allowance **	\$ (167,543)	(167,543)			
<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	\$ 258,480	258,480			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 164,838	164,838			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 67,454	67,454			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 40,209	40,209			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 254,357	254,357			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 132,367	132,367			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other <i>(Specify)</i> - Medicare	\$ (491,988)	(491,988)			
b. Other <i>(Specify)</i> - Non-Medicare	\$ (330,182)	(330,182)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,409,307	7,409,307			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income <i>(Specify)</i>	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 8,547	8,547			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 8,547	8,547			
<b>VI. Total All Revenue</b> (III +V)	\$ 7,417,854	7,417,854			

\* 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	\$ 7,325		
30 II 6a	Radiology - Diagnostic Part A	\$ 6,165		
30 II 6a	Pharmacy - Medicare Part A	\$ 56,864		
30 II 6a	Medicare 2% Reduction	\$ (16,448)		
30 II 6a	Ancillary Allowance - Part A	\$ (520,337)		
30 II 6a	Ancillary Allowance - Part B	\$ (23,474)		
30 II 6a	Ancillary Allow - ISNP Part B	\$ (2,083)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (491,988)	\$	\$

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Laboratory - Medicaid	\$ 1,683		
30 II 6b	Laboratory - 3rd Party Insurance	\$ 3,999		
30 II 6b	Radiology - Medicaid	\$ 545		
30 II 6b	Radiology - 3rd Party Insurance	\$ 4,678		
30 II 6b	Pharmacy - Private	\$ (4)		
30 II 6b	Pharmacy - Medicaid	\$ 9,417		
30 II 6b	Pharmacy - Hospice	\$ 58		
30 II 6b	Pharmacy - 3rd Party Insurance	\$ 44,770		
30 II 6b	Pharmacy Income - Flu Shots	\$ 2,014		
30 II 6b	Ancillary Allowance - Medicaid	\$ (157,426)		
30 II 6b	Ancillary Allowance - Hospice	\$ (58)		
30 II 6b	Ancillary Allowance - 3rd Party	\$ (239,858)		
<b>Total Other Resident Revenue</b>		\$ (330,182)	\$	\$

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
<b>Total Interest Income</b>			\$	\$	\$

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Rebates and Refunds	\$ 2,509		
30 IV 8	Physician Credential Income	\$ 400		
30 IV 8	Other Miscellaneous Income	\$ 5,638		
<b>Total Other Revenue</b>		\$ 8,547	\$	\$

### 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	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	461,858
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,101,525
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	129,564
a. Prepaid Insurance	4,097			
b. Prepaid R/E Taxes	29,099			
c. Prepaid Insurance - W.C.	96,368			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	1,300
Patient Refund Exchange	1,400			
Exchange - Patient Funds	(100)			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,694,247</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>219,158</u>		\$	172,002
	Accum. Depreciation <u>47,156</u>	Net		
6. Movable Equipment	*Historical Cost <u>153,569</u>		\$	100,597
	Accum. Depreciation <u>52,972</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(6,947)
F/S vs C/R NBV	(6,947)			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>265,652</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)



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

CSP-32 Rev. 6/95

**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	9/30/2019	32	37
Account				Amount	
Total Brought Forward:				\$	1,959,899
C.	Leasehold or like property recorded for Equity Purposes.				
1.	Land			\$	
2.	Land Improvements	*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3.	Buildings	*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4.	Non-Movable Equipment	*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5.	Movable Equipment	*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
6.	Motor Vehicles	*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
7.	Minor Equipment-Not Depreciable			\$	
C-8	<b>Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D.	Investment and Other Assets				
1.	Deferred Deposits			\$	
2.	Escrow Deposits			\$	
3.	Organization Expense	*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4.	Goodwill (Purchased Only)			\$	
5.	Investments Related to Resident Care ( <i>itemize</i> )			\$	
	_____				
6.	Loans to Owners or Related Parties ( <i>itemize</i> )			\$	123,120
	Name and Address	Amount	Loan Date		
	Prior Operator	123,120			
7.	Other Assets ( <i>itemize</i> )			\$	
	_____				
	See Schedule				
D-8.	<b>Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	123,120
D-9.	<b>Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,083,019

\* 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	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,170,775
2. Notes Payable ( <i>itemize</i> )				\$	200,000
Loan Payable					200,000
_____					
_____					
See Schedule					
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> )				\$	280,860
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	13,490
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> )				\$	469,813
Garnishee Payable		243 Patient Fund Liability	32,282		
401k Payable		(1,101)			
Child Support Payable		730			
Accrued Expenses		437,659	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>2,134,938</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 Casse		License No. 2209-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,134,938	
<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> )					
\$ 2,992,178					
Name and Address of Lender		Amount	Loan Date		
Landlord		72,178			
Due to Members		2,920,000			
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,992,178	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 5,127,116	



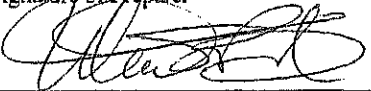
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a	2209-C	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
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			\$	(2,034,226)
6. Gain or Loss for Period			\$	(1,009,871)
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	(3,044,097)
<b>C. Total Reserves and Net Worth</b>			\$	(3,044,097)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,083,019

### H. Changes in Total Net Worth

Name of Facility New Britain Acquisition I, LLC d/b/a Ca	License No. 2209-C	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(3,044,803)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	7,417,854
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,427,725
D. Net Income or Deficit			\$	(1,009,871)
E. Balance			\$	(4,054,674)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Pag. 27			\$8,437,212	
C/R vs F/S Depreciation			(\$9,487)	
Total Expenses Per F/S			\$8,427,725	
2. Other <i>(itemize)</i>				
Prior Year Adjustment			1,010,577	
(Variance from 9/30 CR to 12/31 FS)				
F-3. Total Additions			\$	1,010,577
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>			\$	(3,044,097)
				09/30/19

### 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 9/30/2019	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 2/1/2	
Printed Name of Preparer Matthew S. Bavolack					
Address: Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Anthony Derosa				Phone Number 516-422-7817	
Contact Email Address aderosa@cassenacare.com					

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain. 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 New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain 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 1, 2020

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

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

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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