

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 <input 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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider 07-5185
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Medicaid Provider Numbers:	CCNH 9639	RHNS	ICF-IID
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**For Department Use Only**

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

**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	9/30/2020	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, 2019 and ending September 30, 2020, 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.

{a} Subject to Desk Audit

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

(Notary Seal)

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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 10/1/2019	To 9/30/2020	
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 9/30/2020	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 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 Cassena	License No. 2209-C	Report for Year Ended 9/30/2020	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 1	License No. 2209-C	Report for Year Ended 9/30/2020	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?    <input type="radio"/> Yes    <input checked="" type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?    <input checked="" type="radio"/> Yes    <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
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	94,423	94,423
New Britain Acquisition II, LLC	66 Clinic Drive, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 22 / Line 9	509,689	627,385
Smartlinx	Edison, NJ, 08837	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Software	Pg 16 / Line m11	9,220	9,220
LI Script	333 Crossways Park Dr, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Prescriptions	Page 20 / Var	198,585	198,585
Theradynamics Rehab Mangement, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Contracted Spech and Respiratory Therapy	Pg 13 / Lines 9a / 12	600	600
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input checked="" type="radio"/>		Supplies	Var / Var	168,168	168,168
Lighthouse Indemnity, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp Insurance	Pg 15 / Line 1a1	91,712	91,712
Perfect Choice	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Postage	Pg 16 / Line m7	1,260	1,260
Related Party Notes	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various Related Interest	Page 27 / Line 12D	147,033	147,033

\* Use additional sheets if necessary.

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



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

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

Name of Facility			License No.	Report for Year Ended			Page	of	
New Britain Acquisition I, LLC d/b/a Cassena Care at New			2209-C	9/30/2020			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	4,361		4,361	
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>
								4,361	

\* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum, LLP 2 Povol & Company, CPA, PC 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 1981 Marcus Ave, Suite C100, Lake Success, NY 11042
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Services Provided by This Firm (*describe fully*)

1 Auditing & Cost Report Preparation	\$ 76,362
2 Tax Preparation	\$ 3,500
3	\$
4	\$
	Charge for Services Provided
	\$ 79,862

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Wilson, Elser, Moskowitz, Edelman & Dicker, LLP 2 Murtha Cullina LLP. 3 Jackson Lewis 4 Abrams, Fensterman 5 Various - See Attached	Telephone Number 212-490-3000 203-772-7700 212-545-4000 516-328-2300 Various
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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 Various

Services Provided by This Firm (*describe fully*)

1 Lawsuit against old owners - Regency Heights (Disallowed on Pg 28)	\$ 11,760
2 General Healthcare Regulatory/Sale of Facility (\$1,987 Disallowed on Pg 28)	\$ 7,911
3 Employee Related, Wage Enhancement, General Legal	\$ 20,895
4 Sale of Facility (Disallowed on Pg 28)	\$ 4,800
5 Various - See Attached (\$6,229 Disallowed)	\$ 10,116
	Charge for Services Provided
	\$ 55,482

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

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

Name of Facility New Britain Acquisitions I, d/b/a Cassena Care at New Britain	License No. 2209-C	Report for Year Ended 9/30/2020	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	Goldman, Gruder & Woods	203-899-8900		
3	Treasurer, State of CT	860-826-2696		
4	GRACJAN MOTOWIDLO	N/A		
5	JADWIGA ROSOCHACKI	N/A		
6	SOCORRO GUITIERREZ	N/A		
7	Perfect Choice	516-224-7802		
8	State Marshall Peter Smulski	N/A		
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	322 Main Street, Port Washington, NY 11050			
2	200 Connecticut Ave, Norwalk, CT 06854			
3	One Liberty Square, PO Box 400, New Britain, CT 06050			
4	N/A			
5	N/A			
6	N/A			
7	225 Crossways Park Drive, Woodbury, NY 11797			
8	N/A			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Annual Retainer (Disallowed on Pg 28)			5,000
2	Cassena NB VS Antonio Cobuzzi/Frank Lentini (Facility won)			3,579
3	Probate Court Fee (Disallowed on Pg 28)			929
4	Probate Court Fee (Disallowed on Pg 28)			60
5	Probate Court Fee (Disallowed on Pg 28)			60
6	Probate Court Fee (Disallowed on Pg 28)			60
7	Agency - Attorney			308
8	Probate Court Fee (Disallowed on Pg 28)			120
			Charge for Services Provided	
			\$ 10,116	

### 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 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90						
B. On last day of THIS report period	90	90							90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	82	82			82	82						
B. As of midnight of THIS report period	61	61							61	61		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,282	2,282			1,695	1,695			587	587		
B. Medicaid (Conn.)	18,719	18,719			14,911	14,911			3,808	3,808		
C. Medicaid (other states)												
D. Private Pay	2,304	2,304			1,926	1,926			378	378		
E. State SSI for RCH												
F. Other (Specify) Insurance / Other	1,492	1,492			1,113	1,113			379	379		
G. Total Care Days During Period (3A thru F)	24,797	24,797			19,645	19,645			5,152	5,152		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	24,797	24,797			19,645	19,645			5,152	5,152		

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

**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 9/30/2020			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)				
N/A													
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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	4		48			9							
Per Diem Rate													
a. One bed rm.	Various		209.94			480.00							
b. Two bed rms.	Various		209.94			480.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,851	1,851			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,957	1,957			
2. Restorative Treatments													
C. Other									7,267	7,267			
D. <b>Total Physical Therapy Treatments</b>									11,075	11,075			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									101	101			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									190	190			
2. Restorative Treatments													
C. Other									537	537			
D. <b>Total Speech Therapy Treatments</b>									828	828			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,477	1,477			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,363	1,363			
2. Restorative Treatments													
C. Other									5,640	5,640			
D. <b>Total Occupational Therapy Treatments</b>									8,480	8,480			

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

CSP-10 Rev. 9/2002

**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	9/30/2020	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)	131,181	1,950				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	142,828	8,066				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	381,686	23,202				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	250,099	13,664				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	31,597	1,955				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	34,839	2,176				
9. Barber and Beautician Services						
10. Protective Services	26,517	2,193				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	172,436	3,900				
b. RN						
1. Direct Care	213,179	5,327				
2. Administrative**	613,531	13,461				
c. LPN						
1. Direct Care	578,854	18,192				
2. Administrative**						
d. Aides and Attendants	919,439	54,575				
e. Physical Therapists	147,686	3,310				
f. Speech Therapists	45,137	589				
g. Occupational Therapists	149,534	3,446				
h. Recreation Workers	68,429	3,803				
i. Physicians						
1. Medical Director						
2. Utilization Review	82,800	2,049				
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	61,630	1,950				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	110,592	3,181				
<i>A-13. Total Salary Expenditures</i>	4,161,994	166,989				

\* 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
	-					
Admissions	\$ 110,592	3,181				
<b>Total</b>	\$ 110,592	3,181	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therpaist (Patient Specific - Disallowed on Pg 28a)	\$ 300	1				
<b>Total</b>	\$ 300	1	\$ -	-	\$ -	-

**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	9/30/2020			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>										
Ojeaga Russel (10/1/19-9/30/20)	50,993			Non Discriminatory	Regional Administrator	1,950	A4			

\* 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)				License No.	Report for Year Ended			Page	of	
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain				2209-C	9/30/2020			12	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 III - Administrators***</b>										
Cynthia Roessler (10/1/19-9/30/20)	131,181			Non Discriminatory	Administrator	1,950	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	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	13,185	Monthly				
2. Dentist	8,960	Monthly				
3. Pharmacist	13,730	160				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	476	No Hours				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	31,194	Monthly				
b. Utilization Review (Title 18 and 19 only) monthly meeting	2,460	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 (Disallowed)	2,491	No Hours				
9. Speech Therapist						
a. Resident Care	300	1				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	2,853	48				
2. Administrative***						
b. LPN						
1. Direct Care	3,557	178				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	300	1				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>79,506</b>	<b>388</b>				

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

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

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

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at N		License No. 2209-C	Report for Year Ended 9/30/2020	Page 14	of 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"/>	Common Ownership	
The Hospital of Central CT	Physician Fees / Contract PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
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	LPN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vertical Staffing, 333 E 34th St Suite 1E, New York, NY 10016	COVID RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Occupational Health Centers	Physician Fees	<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"/>		

\* 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	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 123,838	123,838		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 54,672	54,672		
4. Social Security (F.I.C.A.)	\$ 304,836	304,836		
5. Health Insurance	\$ 284,935	284,935		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 42,154	42,154		
8. Uniform Allowance	\$ 12,624	12,624		
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*	\$ 350,000	350,000		
d. Accounting and Auditing	\$ 79,862	79,862		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 55,482	55,482		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 15,909	15,909		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 12,354	12,354		
2. Cellular Phones	\$ 900	900		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 199	199		
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	\$ 459,547	459,547		
<b>Subtotal</b>	\$ 1,797,312	1,797,312		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at	2209-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,797,312	1,797,312		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,731	5,731			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,099	3,099			
5. Education Expenses Related to Seminars and Conventions	\$ 2,815	2,815			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,707	2,707			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 11,069	11,069			
4. Fund-Raising***	\$				
5. Medical Records	\$ 65	65			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 9,917	9,917			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 5,856	5,856			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 225	225			
9. Subscriptions	\$ 10,232	10,232			
10. Contributions*** See Attached Schedule	\$ 250	250			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 44,396	44,396			
12. Administrative Management Services**	\$ 79,052	79,052			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,447	7,447			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,980,173	1,980,173			

\* 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)
	-		
Meals and Entertainment (Disallowed on Pg 28a)	\$ 2,707		
<b>Total Other Travel and Entertainment</b>	<b>\$ 2,707</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	-		
Marketing (Disallowed on Pg 28)	\$ 11,069		
<b>Total Other Advertising</b>	<b>\$ 11,069</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 4,956		
AHA Dues	900		
<b>Total Dues</b>	<b>\$ 5,856</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	-		
Charitable Contributions (Disallowed on Pg 28)	\$ 250		
<b>Total Contributions</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	-		
Phys Credential Fees	\$ 6		
Licenses and Taxes	1,161		
Bank Charges (\$975 Disallowed on Pg 28a)	4,047		
Employee Fingerprinting	2,233		
<b>Total Other Administrative and General</b>	<b>\$ 7,447</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	9/30/2020	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	79,052		Pg 16 / Line m12
Cassena Care Consulting	6,586		Pg 20 / Line 5j
Cassena Care Consulting	8,785		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	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 208,560	208,560		
2.	Non-Food Supplies	\$ 26,090	26,090		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 3,468	3,468		
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 238,118</b>	<b>238,118</b>		
2E. Dietary Questionnaire					
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	9/30/2020		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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) Other Laundry Supplies		\$	48,130	48,130		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	48,130	48,130		
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	9/30/2020		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> ) Other Housekeeping Supplies		\$ 30,197	30,197		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 30,197	30,197		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from LI Scripts	\$	144,389	144,389		
	b. Medicine Cabinet Drugs	\$	35,060	35,060		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	27,445	27,445		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	5,758	5,758		
	f. X-rays and Related Radiological Procedures***	\$	10,364	10,364		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	58,663	58,663		
	i. Recreation	\$	35,486	35,486		
	j. Direct Management Services*	\$	6,586	6,586		
	k. Indirect Management Services*	\$	8,785	8,785		
	l. Other (Specify)**** See Attached Schedule	\$	195,532	195,532		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 528,068	528,068		

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

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

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

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



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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain			License No. 2209-C		Report for Year Ended 9/30/2020			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	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	55,003			20	5h
Ernie's Lawn Services and Landscaping	33-B Charles Street, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	17,902			22	6f
CWPM, LLC	P.O. Box 415, Plainsville, CT 06060	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Management	45,457			22	6f
Hunters Ambulance Services, Inc	450 W Main St #478, Meriden, CT 06451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ambulance	23,330			20	5d
Digital Media	782 Clinton Avenue, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>	N/A	TV, Phone, Internet	18,765			20	5i
		<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"/>							

\* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 79,474	79,474				
b. Heat	\$ 42,216	42,216				
c. Light & Power	\$ 86,782	86,782				
d. Water	\$ 34,605	34,605				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 4,361	4,361				
f. Other ( <i>itemize</i> )	\$ 90,327	90,327				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 337,765	337,765				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 24,359	24,359				
d. Movable Equipment	\$ 36,565	36,565				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 60,924	60,924				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 509,689	509,689				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 119,585	119,585				
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 690,198	690,198				

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





### Depreciation Schedule

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain			License No. 2209-C		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<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			219,158		219,158	47,156	S/L	Various	19,959				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			63,161		63,161		S/L	Various	4,400				
C-4. Subtotal										24,359			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<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				Var	Var	153,569		153,569	52,972	S/L	Various	18,135	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	93,647		93,647		S/L	Various	18,430	
D-3. Subtotal													36,565
<b>E. Total Depreciation</b>													60,924

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>				
Various	Various - See Attached Schedule	\$ 63,161	Var	\$ 4,400
<b>Total additions for Non-Movable Equipment</b>		\$ 63,161		\$ 4,400 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 93,647	Var	\$ 18,430
<b>Total additions for Movable Equipmen</b>		\$ 93,647		\$ 18,430 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</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 Improvemer</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemer</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

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		9/30/2020			24	37
Item	Date of Acquisition		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
	Month	Year							
<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.

New Britain Acquisition SNFF  
Depreciation Schedule  
9/30/20

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
<b>Land</b>											
Bernard Badello	Computers		11/17/2015	2,897	2,897	36	80	2,897	-	2,897	0
Non-related Party	Computers		1/11/2016	3,784	3,784	36	316	3,784	-	3,784	0
Gerimedix, Inc.	Therapy System		1/13/2016	3,364	3,364	120	336	1,260	336	1,596	1,768
Non-related Party	Computers		1/25/2016	1,138	1,138	36	95	1,137	-	1,137	0
Non-related Party	Computers		2/5/2016	2,971	2,971	36	331	2,971	-	2,971	(0)
Bernard Badello	Computers		4/8/2016	7,344	7,344	36	1,224	7,344	-	7,344	(0)
Neyear Distributors, Inc.	Table		4/15/2016	1,160	1,160	180	77	270	77	347	813
Neyear Distributors, Inc.	Chairs		4/15/2016	15,063	15,063	180	1,004	3,514	1,004	4,518	10,545
R.L.R. Supplies Inc.	Storage Carts		7/15/2016	2,010	2,010	120	201	653	201	854	1,155
<b>Total 2016 Acquisitions</b>				<b>39,730</b>	<b>39,730</b>		<b>3,664</b>	<b>23,831</b>	<b>1,618</b>	<b>25,449</b>	<b>14,281</b>
Central Restaurant Products - BLENDER	Blender		10/14/2016	968	968	60	194	582	194	776	192
Medacure Inc.	Bariatric mattresses		10/20/2016	577	577	180	38	114	38	152	425
SIGNATURE BANK CREDIT CARD	Laptop		11/7/2016	791	791	36	264	770	21	791	(0)
SIGNATURE BANK CREDIT CARD	Desktop and monitor		11/7/2016	992	992	36	331	965	27	992	0
SIGNATURE BANK CREDIT CARD - TV's	TVs		12/5/2016	587	587	60	117	332	117	449	138
Pilothouse Communications	Telephones		12/5/2016	406	406	120	41	116	41	157	249
S&S Wired Systems, LLC	Patient stations and emergency call cord stations		12/24/2016	992	992	120	99	281	99	380	612
SIGNATURE BANK CREDIT CARD - TV's	TVs		1/5/2017	510	510	60	102	281	102	383	128
Allston Supply CO INC	Vacuum, wet/dry vacuum, burnisher, buffer		1/19/2017	2,852	2,852	96	356	979	356	1,335	1,516
SIGNATURE BANK CREDIT CARD - QUADBRIDGE	Computers		6/5/2017	810	810	36	270	630	180	810	(0)
SIGNATURE BANK CREDIT CARD	Printer		7/5/2017	751	751	36	250	563	189	752	(0)
SIGNATURE BANK CREDIT CARD	Laptop power adapters		7/5/2017	545	545	36	182	409	136	545	(0)
CT Telecommunications Service, LLC - Koretel P	Phone system		8/24/2017	9,832	9,832	120	983	2,130	983	3,113	6,719
<b>Total 2017 Acquisitions</b>				<b>20,614</b>	<b>20,614</b>		<b>3,227</b>	<b>8,151</b>	<b>2,483</b>	<b>10,634</b>	<b>9,980</b>
Bank Of America Credit Car	TV		9/30/2017	443	443	60	89	178	89	267	176
Daniels Equipment Company Inc.	Washing machine		2/28/2018	2,124	2,124	120	212	424	212	636	1,488
Signature Bank Credit Card - Quadbridge	Computer, laptop		2/5/2018	1,269	1,269	36	423	846	423	1,269	-
Medd Max	Bariatric patient lifter		12/21/2017	2,238	2,238	120	224	448	224	672	1,566
Medd Max	Monitor, rolling stand		2/2/2018	1,722	1,722	60	344	688	344	1,032	690
Signature Bank Credit Card - Quadbridge	Laptops		3/31/2018	4,901	4,901	36	1,634	3,268	1,633	4,901	-
Signature Bank Credit Card - Staples	Printer		3/31/2018	351	351	60	70	140	70	210	141
Bank Of America Credit Card - TV's (invoice missing)	TVs		3/31/2018	255	255	60	51	102	51	153	102
Allstate Medical Supplies	Digital chair scale		5/25/2018	770	770	120	77	154	77	231	539
Medd Max	Ice maker		5/24/2018	4,592	4,592	120	459	918	459	1,377	3,215
Medd Max	Ice machine dispenser		5/15/2018	4,750	4,750	120	475	950	475	1,425	3,325
Signature Bank Credit Card - Quadbridge	Monitors, display ports, computers, cables		8/9/2018	2,455	2,455	60	491	982	491	1,473	982
Daniels Equipment Company	Washing machine		9/30/2018	4,721	4,721	120	472	944	472	1,416	3,305
Neyear Distributors Inc.	Patient room chairs		9/30/2018	18,705	18,705	120	1,871	3,742	1,871	5,613	13,092
Sales tax - Medd Max	Rolling stand for monitor		9/30/2018	18	18	60	4	8	4	12	6
Sales tax - Medd Max	Ice maker and ice machine dispenser		9/30/2018	593	593	120	59	118	59	177	416
<b>Total 2018 Acquisitions</b>				<b>49,907</b>	<b>49,907</b>		<b>6,955</b>	<b>13,910</b>	<b>6,954</b>	<b>20,864</b>	<b>29,043</b>
Quadbridge Inc.	Lenovo Laptops		2/1/2019	5,932	5,932	36	1,977	1,977	1,977	3,954	1,978
Quadbridge Inc.	Computer Monitor, Computers		2/21/2019	1,072	1,072	36	357	357	357	714	358
Quadbridge Inc.	Computers, Computer Monitors		3/5/2019	1,277	1,277	36	426	426	426	852	425
Amazon	iPad		3/18/2019	414	414	36	138	138	138	276	138
Walmart	TV's and Mounts		6/20/2019	322	322	60	64	64	64	128	194
Brothers Supply Corporation	Air Conditioning Units		12/14/2018	6,873	6,873	60	1,375	1,375	1,375	2,750	4,123
Medd Max	Adjustable Length/Height bed		12/3/2018	970	970	120	97	97	97	194	776
ARxIUM Inc.	MedSelect Flex MO Dispensing Station 5 Drawer		7/18/2019	26,458	26,458	120	2,646	2,646	2,646	5,292	21,166
<b>Total 2019 Acquisitions</b>				<b>43,318</b>	<b>43,318</b>		<b>7,080</b>	<b>7,080</b>	<b>7,080</b>	<b>14,160</b>	<b>29,158</b>
Brothers Supply Corp.	10 Air Conditioners		12/14/2018	6,873	6,873	60	-	-	1,375	1,375	5,498
Medd Max	Bed		12/3/2018	970	970	60	-	-	194	194	776
Quadbridge	Computer		2/21/2019	1,072	1,072	60	-	-	214	214	858
Quadbridge	7 - Lenovo ThinkPad Computer		2/1/2019	5,932	5,932	60	-	-	1,186	1,186	4,746
Amazon	Apple Ipad		3/19/2019	414	414	60	-	-	83	83	331
Quadbridge	Computers/Monitors		3/5/2019	1,277	1,277	60	-	-	255	255	1,022
Walmart	TV Mounts		6/20/2019	322	322	60	-	-	64	64	258
Arxium	MO Dispensing Station, Unit Dose Module		7/18/2019	26,458	26,458	60	-	-	5,292	5,292	21,166
DDP	Roofing Services		7/31/2019	3,239	3,239	60	-	-	648	648	2,591
Warehouse Restaurant Supply	New range		9/9/2019	3,006	3,006	120	-	-	301	301	2,705
ARxIUM, Inc	Dispensing Station Drawer, Printer Kit, Lock Module		11/29/2019	1,184	1,184	60	-	-	237	237	947
ARxIUM, Inc	Dispensing Station Drawer, Printer Kit, Lock Module		11/29/2019	1,755	1,755	60	-	-	351	351	1,404
Walmart	TV's		10/9/2019	278	278	60	-	-	56	56	222
Quadbridge	Mobile Computer cart, Thinkpad		10/9/2019	1,138	1,138	60	-	-	228	228	910
Walmart	TV's		10/9/2019	185	185	60	-	-	37	37	148
Custom Computer Specialists	Computers		1/9/2020	6,693	6,693	60	-	-	1,339	1,339	5,354
Quadbridge	Computers		2/10/2020	5,798	5,798	60	-	-	1,160	1,160	4,638
Quadbridge	Ipad Minis		9/30/2020	368	368	60	-	-	74	74	294
Quadbridge	Ipad Minis		4/9/2020	902	902	60	-	-	180	180	722
Propelgear.com	Computer Software		4/9/2020	90	90	60	-	-	18	18	72

New Britain Acquisition SNFF  
Depreciation Schedule  
9/30/20

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Quadbridge	Computers		4/9/2020	1,745	1,745	60	-	-	349	349	1,396
Walmart	TV's		4/9/2020	287	287	60	-	-	57	57	230
Walmart	TV's		5/11/2020	379	379	60	-	-	76	76	303
Brothers Supply	8000 BTU Window Mounted Room AC		2/11/2020	3,728	3,728	60	-	-	746	746	2,982
Mountain Air	Kitchen - AC Condenser Replacement		11/25/2019	9,777	9,777	60	-	-	1,955	1,955	7,822
Mountain Air	Kitchen - AC Condenser Replacement		11/25/2019	9,777	9,777	60	-	-	1,955	1,955	7,822
<b>Total 2020 Acquisitions</b>				93,647	93,647		-	-	18,430	18,430	75,217
<b>Total Movable Equipment</b>				247,216	247,216		20,926	52,972	36,565	89,537	157,679
Non-related Party	8 Kiosks		1/11/2016	11,589	11,589	180	773	2,898	773	3,671	7,917
Precision Electrical	Writing for Kiosk Stations		1/21/2016	3,871	3,871	180	258	968	258	1,226	2,646
Orbitech Satellite Services	Video Surveillance		2/23/2016	4,572	4,572	120	457	1,676	457	2,133	2,439
Orbitech Satellite Services	Video Surveillance		3/2/2016	7,338	7,338	120	734	2,630	734	3,364	3,974
Saucier Mechanical Services	Supply and Exhaust Air		3/24/2016	4,210	4,210	240	211	756	211	967	3,243
RF Technologies	Wandergard		4/26/2016	13,330	13,330	240	667	2,334	667	3,001	10,329
RF Technologies	Wandergard		4/26/2016	95	95	240	5	17	5	22	72
RF Technologies	Wandergard		5/11/2016	166	166	240	8	27	8	35	130
RF Technologies	Wandergard		5/16/2016	6,213	6,213	240	311	1,062	311	1,373	4,840
Direct Supply, Inc.	Refrigerator		6/13/2016	683	683	120	68	227	68	295	389
Northeast Generator Co.	Radiator Hoses on Generator		7/8/2016	3,500	3,500	120	350	1,138	350	1,488	2,013
RF Technologies	Generator Ventilation		8/25/2016	1,985	1,985	240	99	314	99	413	1,572
Grainger	Mixing Valve		9/30/2016	1,544	1,544	60	309	953	309	1,262	282
Atlantic Ventilating & Equipment Co.Inc. -	Wall A/C		9/8/2016	2,111	2,111	60	422	1,301	422	1,723	388
<b>Total 2016 Acquisitions</b>				61,207	61,207		4,672	16,301	4,672	20,973	40,234
KONE Inc.,	Elevator battery		5/20/2016	2,687	2,687	240	134	402	134	536	2,150
Northeast Generator Co.	Generator		10/6/2016	5,524	5,524	240	276	828	276	1,104	4,420
Riley Plumbing & Heating - TubShower valves,ha	Tub shower valves and handheld bars		10/31/2016	2,000	2,000	120	200	600	200	800	1,200
LSS Life Safety Services	Firestop		10/31/2016	4,970	4,970	120	497	1,491	497	1,988	2,982
Northeast Generator Co.	Generator switch		11/3/2016	1,973	1,973	144	164	479	164	643	1,330
Riley Plumbing & Heating - TubShower valves,ha	Tub shower valves and handheld bars		11/8/2016	810	810	120	81	236	81	317	493
Mountain Air	Boiler control and pilot valve		12/26/2016	2,716	2,716	180	181	513	181	694	2,022
Accurate Commercial Door & Hardware	Door for dietary office		12/27/2016	607	607	180	40	114	40	154	453
Accurate Commercial Door & Hardware	Door for resident showers		12/27/2016	3,277	3,277	180	218	618	218	836	2,441
Mountain Air	T'Stats, zone valves, and zone heads		12/29/2016	5,716	5,716	120	572	1,620	572	2,192	3,524
Riley Plumbing & Heating - Reversed TubShower	Tub shower valves and handheld bars		4/28/2017	(810)	(810)	120		(810)		(810)	-
Mountain Air - Ductless Split System	Ductless split system		6/7/2017	3,031	3,031	120	303	707	303	1,010	2,021
VAPOR CLEAN INC. - NO TAX BILLED	Vapor cleaning machine		8/17/2017	3,141	3,141	60	628	1,361	628	1,989	1,152
Bank Of America Credit Card - Roof Repair 50% Roof	Roof		9/11/2017	7,043	7,043	120	704	1,467	704	2,171	4,872
<b>Total 2017 Acquisitions</b>				42,684	42,684		3,998	9,626	3,998	13,624	29,060
Barrieau Oil Co. Inc.	Water Service Repair		9/22/2017	30,903	30,903	120	3,090	6,180	3,090	9,270	21,633
Mountain Air - 9/14/17 Agreement	Rooftop duct unit		9/14/2017	7,254	7,254	120	725	1,450	725	2,175	5,079
Barrieau Oil Co. Inc.	Hot water boiler		6/22/2017	14,660	14,660	120	1,466	2,932	1,466	4,398	10,262
Bank Of America Credit Card	Bal Roof Repair		9/30/2017	7,043	7,043	120	704	1,408	704	2,112	4,931
Encore Fire Protection	Sprinkler Heads		8/10/2017	3,675	3,675	180	245	490	245	735	2,940
Floors Now	Flooring and carpeting 50% payment		12/7/2017	1,764	1,764	60	353	706	353	1,059	705
Floors Now	Flooring and carpeting 50% payment		1/8/2018	1,764	1,764	60	353	706	353	1,059	705
Accurate Commercial Door & Hardware	Doors		1/8/2018	4,463	4,463	180	298	596	298	894	3,569
CT Telecommunications Service, LLC	Phone system		10/30/2017	6,801	6,801	120	680	1,360	680	2,040	4,761
Barrieau Oil Co. Inc.	Hot water boiler		2/28/2018	280	280	120	28	56	28	84	196
Accurate Commercial Door & Hardware	Doors		4/10/2018	1,639	1,639	180	109	218	109	327	1,312
CT Telecommunications Service, LLC - full job	Phone system		9/20/2017	6,555	6,555	120	656	1,312	656	1,968	4,587
HD Supply	Dead bolt, corner protector		8/20/2018	113	113	120	11	22	11	33	80
HD Supply	Wire		8/15/2018	115	115	240	6	12	6	18	97
HD Supply	Pliers, anchor kit, faucet, drill kit, wall clocks		5/30/2018	231	231	120	23	46	23	69	162
HD Supply	Cement		5/10/2018	22	22	120	2	4	2	6	16
HD Supply	Faucet		7/20/2018	104	104	120	10	20	10	30	74
HD Supply	Blinds		8/20/2018	63	63	60	13	26	13	39	24
HD Supply	Faucet		5/7/2018	140	140	120	14	28	14	42	98
HD Supply	Ceiling panel		8/15/2018	77	77	120	8	16	8	24	53
HD Supply	Outlet		8/17/2018	32	32	120	3	6	3	9	23
HD Supply	P-trap PVC, drain pipe connector, storeroom lever		5/10/2018	51	51	120	5	10	5	15	36
HD Supply	Drill bits, closet rod		5/8/2018	59	59	120	6	12	6	18	41
HD Supply	Telephone cords, wall plates, kickplate, gloves, foam tape		8/9/2018	1,376	1,376	120	138	276	138	414	962
HD Supply	Faucet and ceiling fixture		8/15/2018	164	164	120	16	32	16	48	116
HD Supply	Tile and grout brush		7/19/2018	17	17	120	2	4	2	6	11
K & R Renovation	Compound on walls, prime and paint walls, replace drop ceiling tiles		9/12/2018	7,950	7,950	180	530	1,060	530	1,590	6,360
Accurate Commercial Door & Hardware	Doors		2/9/2018	4,463	4,463	120	446	892	446	1,338	3,125
<b>Total 2018 Acquisitions</b>				101,778	101,778		9,940	19,880	9,940	29,820	71,958
GS Mastercraft Corp	Purchase and install new outlets and new breakers		1/11/2019	1,252	1,252	120	125	125	125	250	1,002
Big L Enterprise Inc	Paint all doorframes on main level		7/24/2019	5,992	5,992	120	599	599	599	1,198	4,794

New Britain Acquisition SNFF  
Depreciation Schedule  
9/30/20

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value
Warehouse Restaurant Supply	Stove Replacement		8/20/2019	3,006	3,006	120	301	301	301	602	2,404
DDP Roofing Services	Roof Repair		7/31/2019	3,239	3,239	120	324	324	324	648	2,591
<b>Total 2019 Acquisitions</b>				<b>13,489</b>	<b>13,489</b>		<b>1,349</b>	<b>1,349</b>	<b>1,349</b>	<b>2,698</b>	<b>10,791</b>
K & R Renovation	Compound on walls, prime and paint walls, replace drop ceiling tiles - Sales Tax		9/12/2018	505	505	180	-	-	34	34	471
Bank of America	Door		12/31/2019	4463	4,463	120	-	-	446	446	4,017
GS Mastercraft Corp	2 new breakers, 4 outlets, electric molding boxes		1/11/2019	1252	1,252	120	-	-	125	125	1,127
Big L Enterprise, Inc.	Plaster and paint resident rooms/paint white door frames		7/27/2019	5992	5,992	180	-	-	399	399	5,593
Raintech Sound & Communications	New Nurse Call System		1/16/2020	50568	50,568	180	-	-	3,371	3,371	47,197
Various	Various Sales Tax on Leasehold Additions		Var	381	381	180	-	-	25	25	356
<b>Total 2020 Acquisitions</b>				<b>63,161</b>	<b>63,161</b>		<b>-</b>	<b>-</b>	<b>4,400</b>	<b>4,400</b>	<b>58,761</b>
<b>Total Non-Movable Equipment</b>				<b>282,319</b>	<b>282,319</b>		<b>19,959</b>	<b>47,156</b>	<b>24,359</b>	<b>71,515</b>	<b>210,804</b>
<b>Total Fixed Assets</b>				<b>529,535</b>	<b>529,535</b>		<b>40,885</b>	<b>100,128</b>	<b>60,924</b>	<b>161,052</b>	<b>368,483</b>



New Britain Acquisition SNFF  
 Depreciation Schedule  
 9/30/20

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2019 Depr	2019 Accum	2020 Depr	2020 Accum	Net Book Value	
	<u>Ties to coresponding pages of Medicaid Cost Report</u>											
	F/S vs C/R Depreciation (Page 31, Line B9)			(37,630)	{b}							
	F/S vs C/R Depreciation (Page 36, Line F1)			(5,181)	{b}							
	Rounding Variance (Page 31, Line B9)				{c}							

Fixed Asset Rollforward			
Book Cost 09/30/20		467,882	
Book A/D 09/30/20		137,029	
Book NBV 09/30/20		330,853	
CR Cost 09/30/20		529,535	(61,653) Cost Variance
CR A/D 09/30/20		161,052	(24,023) A/D Variance
CR NBV 09/30/20		368,483	
Variance		(37,630)	
Cumulative A/D Diff.			
Irreconcilable Difference		(37,630)	

**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 9/30/2020	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 type="radio"/> Yes <input checked="" type="radio"/> No	
<small>*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.</small>			If "Yes," complete Part B. If "No," complete Part C.	
<b>Description</b>		<b>Total</b>		
1. Date Land Purchased		11/16/15		
2. Date Structure Completed				
3. If <b>NOT</b> 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>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>
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 9/30/20		4,341,600	287,126	
<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	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b	2209-C	9/30/2020	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) Related Party Interest	\$	147,033	147,033	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	147,033	147,033	
14. Insurance				
a. Insurance on Property (buildings only)	\$	16,303	16,303	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	77,061	77,061	
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	93,364	93,364	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	8,334,546	8,334,546	

### 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	9/30/2020	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	\$ 149,534	149,534		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 2,791	2,791		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 350,000	350,000		
10.			Accounting	\$			
10a.			Legal	\$ 24,775	24,775		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 4,222	4,222		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 79	79		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 11,069	11,069		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 250	250		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,913	3,913		
<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>				\$ 546,633	546,633		

\* 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)
13	B12	Respiratory Therapist	\$ 300		
13	B8e	Physician Fees	2,491		
<b>Total Other Fees Adjustments</b>			\$ 2,791	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Line of Credit Bank Charges	\$ 975		
16	m8a	Dues to Chamber of Commerce	225		
16	L7	Meals and Entertainment	2,707		
16	m13	Physician Credentialing Fee	6		
<b>Total Other A&amp;G Adjustments</b>			\$ 3,913	\$ -	\$ -

**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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 546,633	546,633		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 144,389	144,389		
28.	20	5d	Ambulance/Limousine	\$ 27,445	27,445		
29.	20	5f	X-rays, etc	\$ 10,364	10,364		
30.	20	5h	Laboratory	\$ 58,663	58,663		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,758	5,758		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 106,406	106,406		
<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	\$ (232)	(232)		
<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>				\$ 899,426	899,426		

\*\*\* 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 Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Central Supply- IV Solutions	\$ 12,415		
20	51	Central Supply- Other Supplies	29,818		
20	51	Central Supply- Rental Expense	46,592		
20	51	PT- Other Supplies	2,416		
20	5i	Cable Television Disallowance (See Attached)	15,165		
<b>Total Other Ancillary Costs</b>			\$ 106,406	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

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



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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebates and Refunds	\$ 626		
30	IV 8	Physician Credential Income	\$ 100		
30	IV 8	Other Miscellaneous Income	\$ (958)		
<b>Total Other Adjustments</b>			\$ (232)	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Cassena Care of New Britain  
Disallowance Schedule for Cable TV  
9/30/2020**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense reclassified to Marcum 105	\$ 18,765 <a href="#">TB Linked</a>
Annual Allowable amount	\$ 3,600
Days in Cost Report Year	<u>365</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 15,165</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		9/30/2020			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> )	\$ 9,594,085	9,594,085				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,753,668)	(4,753,668)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,454,760	1,454,760				
b. Medicare Room and Board Contractual Allowance **	\$ 1,005,648	1,005,648				
4. a. Private-Pay Residents and Other	\$ 1,449,093	1,449,093				
b. Private-Pay Room and Board Contractual Allowance **	\$ (172,590)	(172,590)				
<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	\$ 274,154	274,154				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 170,879	170,879				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 49,557	49,557				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 29,889	29,889				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 219,081	219,081				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 135,455	135,455				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (435,321)	(435,321)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (302,479)	(302,479)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,718,543	8,718,543				
<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> )	\$ 169	169				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 22,840	22,840				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 23,009	23,009				
<b>VI. Total All Revenue</b> (III +V)	\$ 8,741,552	8,741,552				

\* 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)
		-		
30 II 6a	Laboratory - Part A	\$ 9,957		
30 II 6a	Radiology - Diagnostic Part A	7,543		
30 II 6a	Pharmacy - Medicare Part A	110,386		
30 II 6a	Medicare 2% Reduction	(11,180)		
30 II 6a	Ancillary Allowance - Part A	(511,892)		
30 II 6a	Ancillary Allowance - Part B	(24,351)		
30 II 6a	Ancillary Allow - ISNIP Pt B	(15,784)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (435,321)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Medicaid	\$ 22,248		
30 II 6b	Laboratory - 3rd Party Insuran	4,392		
30 II 6b	Radiology - Medicaid	540		
30 II 6b	Radiology - 3rd Party Insuranc	1,381		
30 II 6b	Pharmacy - Medicaid	17,379		
30 II 6b	Pharmacy - Hospice	38		
30 II 6b	Pharmacy -3rd Party Insurance	36,682		
30 II 6b	Pharmacy Income - Pneumoccal	3,596		
30 II 6b	Pharmacy Income - Flu Shots	630		
30 II 6b	Ancillary Allowance - Medicaid	(185,643)		
30 II 6b	Ancillary Allowance - Hospice	(38)		
30 II 6b	Ancillary Allowance - 3rd Party	(203,684)		
<b>Total Other Resident Revenue</b>		<b>\$ (302,479)</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Money Market Account	N/A	\$ 76		
30 IV 5	Interest Booked Through AR	N/A	93		
<b>Total Interest Income</b>			<b>\$ 169</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Rebates and Refunds (Disallowed on Pg 29a)	\$ 626		
30 IV 8	Physician Credential Income (Disallowed on Pg 29a)	100		
30 IV 8	Reversal of Medicare Payment (Disallowed on Pg 29a)	(958)		
30 IV 8	Reversal of Daycare- Purchased Services (No CY Expense)	150		
30 IV 8	Reversal of PY Sales Tax (No CY Expense)	363		
30 IV 8	Reversal of PY Penalties Expense (No CY Expense)	68		
30 IV 8	Reversal of PY Contracted RNs (No CY Expense)	18,508		
30 IV 8	Reversal of PY Contracted Aides (No CY Expense)	3,983		
<b>Total Other Revenue</b>		<b>\$ 22,840</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	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	419,833
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,417,187
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	145,486
a. _____				
b. _____				
c. _____				
d. See Schedule		145,486		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	843,663
Due from Medicaid		826,055		
Patient Refund Exchange		17,608		
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,826,169</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>282,319</u>		\$	210,804
	Accum. Depreciation <u>71,515</u>	Net		
6. Movable Equipment	*Historical Cost <u>247,216</u>		\$	157,679
	Accum. Depreciation <u>89,537</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(37,630)
F/S vs C/R NBV		(37,630)		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>330,853</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)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 39,907
31	A5	Prepaid Insurance	4,247
31	A5	Prepaid RE Taxes	30,139
31	A5	Prepaid Insurance - W.C.	71,193
<b>Total Prepaid Expenses</b>			<b>\$ 145,486</b>

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

### 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	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,157,022
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 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 _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	29,777
Name and Address		Amount	Loan Date	
Due from Prior Operator		29,777		
7. Other Assets <i>(itemize)</i>			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	29,777
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,186,799

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

## Annual Report of Long-Term Care Facility

CSP-33 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 Cassena		2209-C	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	547,957
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
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> )				\$	335,850
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	116,330
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> )				\$	888,600
Accrued Expenses		532,588			
Accrued Pension		30,638			
Due to Medicaid - Rate Changes		273,203			
Patient Fund Liability		52,171	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,888,737

\* 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 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,888,737	
<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> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,700,000	
<u>Loan Payable</u>		1,700,000			
_____					
<u>See Schedule</u>					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,700,000	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,588,737	

**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	9/30/2020	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			\$	3,321,769
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,135,894)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	412,187
7. Total Net Worth			\$	(401,938)
<b>C. Total Reserves and Net Worth</b>			\$	(401,938)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,186,799

### 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	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(3,044,097)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,741,552
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,329,365
D. Net Income or Deficit			\$	412,187
E. Balance			\$	(2,631,910)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27	\$8,334,546			
F/S vs C/R Depreciation	(5,181)			
Total Expenses Per FS	\$8,329,365			
2. Other <i>(itemize)</i>				
Prior Year Adjustment		2,229,972		
(Var from 9/30 CR to 12/31 FS)				
F-3. Total Additions			\$	2,229,972
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>			\$	(401,938)
				09/30/20

### 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 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Anthony Derosa			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, 2020, 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 11, 2021

# Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

**Facility Name** New Britain Acquisitions 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 2018 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: \_\_\_\_\_  
\_\_\_\_\_

Client: **Cassena Care at New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
1011.000	Cash - Operating Account	367,513.00			367,513.00	428,571.00
1012.000	Cash - Payroll Checking	(851.00)			(851.00)	0.00
1014.000	Petty Cash	1,000.00			1,000.00	1,000.00
1015.000	Cash - Money Market	0.00			0.00	5.00
1031.000	A/R Medicare Part A	209,034.00			209,034.00	92,504.00
1031.200	A/R Medicare Part B Snf	9,842.00			9,842.00	8,874.00
1032.000	A/R Medicaid Snf	651,077.00			651,077.00	495,214.00
1032.300	A/R Nami	(39,180.00)			(39,180.00)	87,533.00
1032.400	A/R Pending Medicaid	20,532.00			20,532.00	64,643.00
1033.000	A/R Private	917,733.00			917,733.00	386,961.00
1034.000	A/R Hospice	(2,222.00)			(2,222.00)	(225.00)
1034.500	A/R-3Rd Party Ins/Co-Ins	157,366.00			157,366.00	100,118.00
1034.501	A/R MANAGED MEDICARE	143,005.00			143,005.00	65,903.00
1061.000	Allowance For Bad Debts	(650,000.00)			(650,000.00)	(200,000.00)
1072.000	Due from Medicaid	826,055.00			826,055.00	0.00
1083.200	Patient Refund Exchange	17,608.00			17,608.00	1,400.00
1083.400	Exchanges - Patient Funds	0.00			0.00	(100.00)
1086.000	Due to/from Prior Operator	29,777.00			29,777.00	123,120.00
1120.000	Prepaid Expenses	39,907.00			39,907.00	0.00
1121.000	Prepaid Insurance	4,247.00			4,247.00	4,097.00
1125.000	Prepaid R/E Taxes	30,139.00			30,139.00	29,099.00
1127.000	Prepaid Insurance - W.C.	71,193.00			71,193.00	96,368.00
1160.020	Building Improvement	0.00			0.00	4,463.00
1170.000	Leasehold Imp. - 15 Year	251,464.00			251,464.00	188,303.00
1190.100	Mme - 5 Year	212,420.00			212,420.00	121,781.00
1190.110	Mme 10 Year	3,998.00			3,998.00	992.00
1270.000	Leasehold Improv.-Acc Amort.	(43,915.00)			(43,915.00)	(15,276.00)
1290.000	Mme - Accum Dep - General	(93,114.00)			(93,114.00)	(34,611.00)
1320.000	Patient Savings Account	52,171.00			52,171.00	32,282.00
2012.000	Loan Payable 1	(1,700,000.00)			(1,700,000.00)	(200,000.00)
2021.000	Accounts Payable - Trade	(547,957.00)			(547,957.00)	(1,170,775.00)
2031.000	Accrued Payroll	(109,661.00)			(109,661.00)	(79,080.00)
2032.000	Accrued Sick And Vacation	(226,189.00)			(226,189.00)	(201,780.00)
2036.000	Fica Payable	(112,421.00)			(112,421.00)	(6,050.00)
2041.010	Sui Payable	(3,632.00)			(3,632.00)	(6,988.00)
2041.020	Futa Payable	(277.00)			(277.00)	(452.00)
2049.000	Garnishee Payable	0.00			0.00	(243.00)
2049.010	401K Payable	0.00			0.00	1,101.00
2049.030	Child Support Payable	0.00			0.00	(730.00)
2056.000	Accrued Expenses	(540,400.00)		7,812.00	(532,588.00)	(437,659.00)
			RJE - 7	7,812.00		
2056.020	Accrued Pension	(30,638.00)			(30,638.00)	0.00
2072.000	Due To Medicaid - Rate Changes	(273,203.00)			(273,203.00)	0.00
2116.000	Due To Related Party -Landlord	0.00			0.00	(72,178.00)
2116.020	Due to Members	0.00			0.00	(2,920,000.00)
2161.000	Patient Fund Liability	(52,171.00)			(52,171.00)	(32,282.00)
2361.000	Member Capital	(3,321,769.00)			(3,321,769.00)	0.00
2363.000	Retained Earnings	4,135,894.00			4,135,894.00	2,034,226.00
3020.000	Room and Board - Private	(1,033,670.00)			(1,033,670.00)	(657,555.00)
3020.100	R & B - Medicare Part A	(1,082,405.00)			(1,082,405.00)	(785,545.00)
3020.300	R & B - Medicaid	(9,594,085.00)			(9,594,085.00)	(11,070,375.00)
3020.400	R & B - Hospice	(165,950.00)			(165,950.00)	(222,650.00)
3020.500	R & B - 3rd Party Insurance	(90,040.00)			(90,040.00)	(86,397.00)
3020.501	Room and Board - Mgd Medicare	(372,355.00)			(372,355.00)	(378,518.00)
4210.100	Laboratory - Part A	(9,957.00)			(9,957.00)	(7,325.00)
4210.300	Laboratory - Medicaid	(22,248.00)			(22,248.00)	(1,683.00)
4210.500	Laboratory - 3rd Party Insuran	(4,392.00)			(4,392.00)	(3,999.00)
4240.100	Radiology - Diagnostic Part A	(7,543.00)			(7,543.00)	(6,165.00)
4240.300	Radiology - Medicaid	(540.00)			(540.00)	(545.00)
4240.500	Radiology - 3rd Party Insuranc	(1,381.00)			(1,381.00)	(4,678.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
4270.000	Pharmacy - Private	0.00			0.00	4.00
4270.100	Pharmacy - Medicare Part A	(110,386.00)			(110,386.00)	(56,864.00)
4270.300	Pharmacy - Medicaid	(17,379.00)			(17,379.00)	(9,417.00)
4270.400	Pharmacy - Hospice	(38.00)			(38.00)	(58.00)
4270.500	Pharmacy -3rd Party Insurance	(36,682.00)			(36,682.00)	(44,770.00)
4270.950	Pharmacy Income - Pneumoccal	(3,596.00)			(3,596.00)	0.00
4270.951	Pharmacy Income - Flu Shots	(630.00)			(630.00)	(2,014.00)
4330.000	P.T. Income - Private	(16,673.00)			(16,673.00)	(73.00)
4330.100	P.T. Income - Medicare Part A	(201,462.00)			(201,462.00)	(190,379.00)
4330.200	P.T. Income - Medicare Part B	(72,692.00)			(72,692.00)	(68,101.00)
4330.300	P.T. Income - Medicaid	(75,046.00)			(75,046.00)	(74,902.00)
4330.500	P.T. Income - 3rd Party Ins.	(79,160.00)			(79,160.00)	(89,863.00)
4340.000	O.T. Income - Private	(8,669.00)			(8,669.00)	(84.00)
4340.100	O.T. Income - Medicare Part A	(151,725.00)			(151,725.00)	(201,963.00)
4340.200	O.T. Income - Medicare Part B	(68,005.00)			(68,005.00)	(52,394.00)
4340.300	O.T. Income - Medicaid	(56,723.00)			(56,723.00)	(56,814.00)
4340.500	O.T. Income - 3rd Party Ins.	(70,063.00)			(70,063.00)	(75,469.00)
4340.501	O.T. Income - Mgd Medicare	649.00			649.00	0.00
4350.000	S.T. - Private	(3,681.00)			(3,681.00)	(102.00)
4350.100	S.T. - Medicare Part A	(29,214.00)			(29,214.00)	(57,642.00)
4350.200	S.T. - Medicare Part B	(20,343.00)			(20,343.00)	(9,812.00)
4350.300	S.T. Income - Medicaid	(13,708.00)			(13,708.00)	(14,065.00)
4350.500	S.T. Income - 3rd Party Ins.	(12,500.00)			(12,500.00)	(26,042.00)
5171.000	Cash Discounts On Purchases	(18,112.00)			(18,112.00)	(3,488.00)
5175.000	Rebates and Refunds	(626.00)			(626.00)	(2,509.00)
5177.000	Interest Income	(169.00)			(169.00)	0.00
5178.010	Physician Credential Income	(100.00)			(100.00)	(400.00)
5179.000	Other Miscellaneous Income	958.00			958.00	(5,638.00)
5521.100	R & B Allowance - Medicare A	(427,304.00)			(427,304.00)	(227,225.00)
5521.101	Medicare 2% Reduction	11,180.00			11,180.00	16,448.00
5521.300	R & B Allowance - Medicaid	4,753,668.00			4,753,668.00	5,985,678.00
5521.400	R & B Allowance- Hospice	92,215.00			92,215.00	119,198.00
5521.500	R & B Allowance -3rd Party Ins	80,375.00			80,375.00	48,345.00
5521.501	R & B Allowance - Mgd Medicare	(14,813.00)			(14,813.00)	3,881.00
5521.505	Capitation Revenue	(141,321.00)			(141,321.00)	(148,834.00)
5525.100	Medicare Part A - Prior Year	(563,531.00)			(563,531.00)	0.00
5525.300	Medicaid Retros - Prior Year	0.00			0.00	109,713.00
5527.100	Ancillary Allowance - Part A	511,892.00			511,892.00	520,337.00
5527.200	Ancillary Allowance - Part B	24,351.00			24,351.00	23,474.00
5527.201	Ancillary Allow -ISNIP Pt B	15,784.00			15,784.00	2,083.00
5527.300	Ancillary Allowance - Medicaid	185,643.00			185,643.00	157,426.00
5527.400	Ancillary Allowance - Hospice	38.00			38.00	58.00
5527.500	Ancillary Allowance - 3rd Party	203,684.00			203,684.00	239,858.00
5535.010	Bad Debt Expense	350,000.00			350,000.00	97,249.00
6011.010	Nsg Admin- Supervisor Wages	169,825.00		2,611.00	172,436.00	116,875.00
			RJE - 10	2,611.00		
6011.014	Nsg Admin - Insvc Coord Wages	65,736.00		1,055.00	66,791.00	79,271.00
			RJE - 10	1,055.00		
6011.030	Nsg Admin- RN Wages	530,629.00		16,111.00	546,740.00	540,998.00
			RJE - 10	16,111.00		
6011.060	Nsg Admin- Clerical Wages	467.00			467.00	33,151.00
6011.160	Nsg Admin- FICA	56,492.00			56,492.00	60,580.00
6011.170	Nsg Admin- SUI	4,976.00			4,976.00	5,911.00
6011.171	Nsg Admin- FUI	505.00			505.00	572.00
6011.280	Nsg Admin - Nursing Sup Agency	0.00			0.00	812.00
6011.299	Nsg Admin - Other Consulting	6,586.00			6,586.00	1,951.00
6011.886	Nsg Admin - CNA Recert Fees	0.00			0.00	471.00
6011.887	Nsg Admin-Phys Credential Fees	6.00			6.00	74.00
6020.030	SNF- RN Wages	208,886.00		4,293.00	213,179.00	191,421.00
			RJE - 10	4,293.00		
6020.040	SNF- LPN Wages	565,810.00		13,044.00	578,854.00	622,619.00
			RJE - 10	13,044.00		
6020.050	SNF- Aides Wages	889,133.00		30,306.00	919,439.00	1,015,331.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
			RJE - 10	892.00		
			RJE - 10	29,414.00		
6020.150	SNF- Uniform Allowance	8,576.00			8,576.00	795.00
6020.160	SNF- FICA	127,887.00			127,887.00	135,312.00
6020.170	SNF- SUI	23,101.00			23,101.00	27,817.00
6020.171	SNF- FUI	2,487.00			2,487.00	2,811.00
6020.340	SNF- Agency - RN's	(18,508.00)			(18,508.00)	108,136.00
6020.350	SNF- Agency - LPN's	2,342.00			2,342.00	16,310.00
6020.360	SNF- Agency - CNA's	(3,983.00)			(3,983.00)	19,439.00
6081.670	Daycare- Purchased Services	(150.00)			(150.00)	0.00
7200.410	Central Supply- Oxygen	5,758.00			5,758.00	6,464.00
7200.430	Central Supply- Nutritional S	10,330.00			10,330.00	9,180.00
7200.435	Central Supply- IV Solutions	12,415.00			12,415.00	24,896.00
7200.460	Central Supply- Gloves	6,111.00			6,111.00	8,445.00
7200.490	Central Supply- Other Medical	46,879.00			46,879.00	63,431.00
7200.540	Central Supply- Cleaning Supp	0.00			0.00	340.00
7200.550	Central Supply- Office Suppli	857.00			857.00	507.00
7200.570	Central Supply- Wipes	16,136.00			16,136.00	6,603.00
7200.590	Central Supply- Other Supplies	29,818.00			29,818.00	48,645.00
7200.730	Central Supply- Rental Expense	46,592.00			46,592.00	37,157.00
7200.850	Central Supply- Dues and Subs	0.00			0.00	150.00
7210.680	Lab- Contracted Services	55,663.00			55,663.00	22,118.00
7220.680	EKG - Contracted Services	118.00			118.00	0.00
7240.680	X Ray- Contracted Services	10,246.00			10,246.00	11,943.00
7260.010	Activities- Supervisor Wages	22,777.00		814.00	23,591.00	42,026.00
			RJE - 10	814.00		
7260.050	Activities- Aides Wages	44,000.00		838.00	44,838.00	48,563.00
			RJE - 10	838.00		
7260.160	Activities- FICA	5,393.00			5,393.00	6,714.00
7260.170	Activities- SUI	1,177.00			1,177.00	1,502.00
7260.171	Activities- FUI	129.00			129.00	166.00
7260.550	Activities- Office Supplies	40.00			40.00	0.00
7260.590	Activities- Other Supplies	2,744.00			2,744.00	3,484.00
7260.670	Activities- Purchased Services	2,945.00			2,945.00	5,021.00
7270.290	Pharmacy- Consulting Services	13,730.00			13,730.00	19,936.00
7270.440	Pharmacy- Drugs - Medicare Pa	90,251.00			90,251.00	54,681.00
7270.441	Pharmacy- Drugs - Medicaid	9,889.00			9,889.00	11,339.00
7270.444	Pharmacy- Drugs - HMO	43,228.00			43,228.00	44,178.00
7270.445	Pharmacy - Drugs - Hospice	(1,580.00)			(1,580.00)	0.00
7270.449	Pharmacy- Flu Shots	2,601.00			2,601.00	0.00
7270.450	Pharmacy- Medicine Cabinet Dr	35,060.00			35,060.00	10,165.00
7270.670	Pharmacy- Purchased Services	0.00			0.00	684.00
7290.290	Dental- Consulting Services	8,960.00			8,960.00	9,929.00
7330.010	PT- Supervisor Wages	111,208.00		(49,620.00)	61,588.00	19,057.00
			RJE - 10	1,164.00		
			RJE - 11	(50,784.00)		
7330.020	PT- Tech Wages	6,823.00			6,823.00	2,077.00
7330.050	PT- Aides Wages	78,407.00		868.00	79,275.00	22,814.00
			RJE - 10	868.00		
7330.160	PT- FICA	14,384.00			14,384.00	4,184.00
7330.170	PT- SUI	1,784.00			1,784.00	1,155.00
7330.171	PT- FUI	152.00			152.00	138.00
7330.280	PT- Agency	476.00			476.00	127,031.00
7330.290	PT - Consulting Services	0.00			0.00	19,747.00
7330.299	PT - Other Consulting	1,100.00			1,100.00	(314.00)
7330.590	PT- Other Supplies	2,416.00			2,416.00	3,622.00
7330.680	PT- Contracted Services	0.00			0.00	2,382.00
7340.020	OT- Tech Wages	18,281.00		46,295.00	64,576.00	23,391.00
			RJE - 10	29.00		
			RJE - 11	46,266.00		
7340.050	OT- Aides Wages	83,991.00		967.00	84,958.00	28,155.00
			RJE - 10	967.00		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
7340.160	OT- FICA	6,786.00			6,786.00	2,238.00
7340.170	OT- SUI	1,504.00			1,504.00	854.00
7340.171	OT- FUI	182.00			182.00	117.00
7340.280	OT- Agency	0.00			0.00	89,046.00
7350.020	ST - Wages	40,344.00		4,793.00	45,137.00	16,059.00
			RJE - 10	275.00		
			RJE - 11	4,518.00		
7350.160	ST - FICA	2,732.00			2,732.00	966.00
7350.170	ST - SUI	872.00			872.00	391.00
7350.171	ST - FUI	92.00			92.00	60.00
7350.280	ST - Agency	300.00			300.00	33,206.00
7360.280	RT - Agency	300.00			300.00	325.00
7381.010	Social Services- Supervisor W	60,590.00		1,040.00	61,630.00	58,796.00
			RJE - 10	1,040.00		
7381.160	Social Services- FICA	4,567.00			4,567.00	4,478.00
7381.170	Social Services- SUI	450.00			450.00	465.00
7381.171	Social Services- FUI	42.00			42.00	42.00
7381.299	Social Services - Other Consul	6,036.00			6,036.00	1,030.00
7381.590	Social Services- Other Suppli	0.00			0.00	7.00
7390.590	Medical Records- Other Suppli	65.00			65.00	419.00
7410.280	Medical Consulting Services	0.00			0.00	2,000.00
7420.270	Physician Fees	2,491.00			2,491.00	1,211.00
7420.290	Medical Director- Consulting	31,194.00			31,194.00	34,289.00
7430.020	Utilization Review- Tech Wages	82,100.00		700.00	82,800.00	84,946.00
			RJE - 10	700.00		
7430.160	Utilization Review- FICA	6,193.00			6,193.00	6,427.00
7430.170	Utilization Review- SUI	991.00			991.00	930.00
7430.171	Utilization Review- FUI	119.00			119.00	84.00
7430.290	Utilization Review- Consultin	2,460.00			2,460.00	2,167.00
8212.010	Dietary- Dept Head Wages	58,333.00		1,307.00	59,640.00	28,220.00
			RJE - 10	1,307.00		
8212.020	Dietary- Tech Wages	109,516.00		2,851.00	112,367.00	98,899.00
			RJE - 10	2,851.00		
8212.070	Dietary- Environmental Wages	202,882.00		6,797.00	209,679.00	220,065.00
			RJE - 10	6,797.00		
8212.150	Dietary- Uniform Allowance	2,265.00			2,265.00	82.00
8212.160	Dietary- FICA	28,663.00			28,663.00	26,409.00
8212.170	Dietary- SUI	6,435.00			6,435.00	6,420.00
8212.171	Dietary- FUI	658.00			658.00	704.00
8212.290	Dietary- Consulting Services	13,185.00			13,185.00	48,504.00
8212.299	Dietary - Other Consulting	1,649.00			1,649.00	758.00
8212.430	Dietary- Nutritional Supplemen	695.00			695.00	1,691.00
8212.460	Dietary - Gloves	74.00			74.00	334.00
8212.501	Dietary- Groceries	169,951.00			169,951.00	160,905.00
8212.502	Dietary- Dairy	21,269.00			21,269.00	19,496.00
8212.503	Dietary- Meat and Fish	4,098.00			4,098.00	5,394.00
8212.504	Dietary- Bakery	11,745.00			11,745.00	10,437.00
8212.505	Dietary- Produce	1,497.00			1,497.00	1,170.00
8212.510	Dietary- Tabeware	3,176.00			3,176.00	5,186.00
8212.540	Dietary- Cleaning Supplies	3,295.00			3,295.00	5,289.00
8212.550	Dietary- Office Supplies	227.00			227.00	12.00
8212.570	Dietary- Wipes	49.00			49.00	42.00
8212.590	Dietary- Other Supplies	7,407.00			7,407.00	9,868.00
8212.630	Dietary- Repairs and Maintena	3,742.00			3,742.00	4,510.00
8212.670	Dietary- Purchased Services	524.00			524.00	463.00
8212.680	Dietary- Contracted Services	1,295.00			1,295.00	1,861.00
8212.730	Dietary- Rental Expense	837.00			837.00	1,326.00
8220.070	Plant- Environmental Wages	30,732.00		865.00	31,597.00	31,132.00
			RJE - 10	865.00		
8220.150	Plant- Uniform Allowance	200.00			200.00	0.00
8220.160	Plant- FICA	2,318.00			2,318.00	2,363.00
8220.170	Plant- SUI	450.00			450.00	465.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
8220.171	Plant- FUI	42.00			42.00	42.00
8220.540	Plant - Cleaning Supplies	0.00			0.00	606.00
8220.580	Plant- Minor Non Medical Equi	3,204.00			3,204.00	3,507.00
8220.590	Plant- Other Supplies	27,222.00			27,222.00	26,830.00
8220.630	Plant- Repairs and Maintenance	48,098.00			48,098.00	63,633.00
8220.670	Plant- Purchased Services	23,042.00			23,042.00	23,759.00
8220.680	Plant- Contracted Services	57,942.00			57,942.00	54,557.00
8220.690	Plant - Amort. Leasehold Imp.	16,557.00			16,557.00	7,777.00
8220.691	Plant - Depreciation -MME	39,186.00			39,186.00	23,621.00
8220.710	Plant - Building Rent	509,689.00			509,689.00	657,000.00
8220.730	Plant- Rental Expense	5,939.00			5,939.00	0.00
8220.740	Plant - Electricity	94,594.00			86,782.00	91,323.00
			RJE - 7	(7,812.00)		
8220.750	Plant - Gas	41,034.00			41,034.00	39,211.00
8220.760	Plant - Water and Sewer	34,605.00			34,605.00	40,589.00
8220.770	Plant - Oil	1,182.00			1,182.00	0.00
8220.810	Plant - Property Insurance	16,303.00			16,303.00	16,577.00
8220.830	Plant - Real Estate Taxes	119,585.00			119,585.00	117,114.00
8240.010	Housekeeping- Supervisor Wages	68,440.00			70,690.00	68,019.00
			RJE - 10	2,250.00		
8240.070	Housekeeping- Environmental	170,998.00			8,411.00	179,409.00
			RJE - 10	2,250.00		
				8,411.00		
8240.150	Housekeeping- Uniform Allowan	1,583.00			1,583.00	400.00
8240.160	Housekeeping- FICA	18,142.00			18,142.00	16,383.00
8240.170	Housekeeping- SUI	3,574.00			3,574.00	3,425.00
8240.171	Housekeeping- FUI	356.00			356.00	328.00
8240.460	Housekeeping- Gloves	0.00			0.00	1,062.00
8240.540	Housekeeping- Cleaning Suppli	8,014.00			8,014.00	11,311.00
8240.570	Housekeeping- Wipes	126.00			126.00	789.00
8240.590	Housekeeping- Other Supplies	22,057.00			22,057.00	21,589.00
8240.630	Housekeeping- Repairs and Mai	0.00			0.00	23.00
8250.070	Laundry- Environmental Wages	34,039.00			34,839.00	35,924.00
			RJE - 10	800.00		
				800.00		
8250.150	Laundry- Uniform Allowance	200.00			200.00	0.00
8250.160	Laundry- FICA	2,621.00			2,621.00	2,518.00
8250.170	Laundry- SUI	450.00			450.00	465.00
8250.171	Laundry- FUI	42.00			42.00	42.00
8250.380	Laundry - Diapers	30,044.00			30,044.00	38,369.00
8250.381	Laundry - Undergarments	2,555.00			2,555.00	680.00
8250.530	Laundry - Linen and Bedding	5,865.00			5,865.00	5,246.00
8250.540	Laundry- Cleaning Supplies	7,639.00			7,639.00	6,353.00
8250.590	Laundry- Other Supplies	2,027.00			2,027.00	3,672.00
8250.630	Laundry- Repairs and Maintena	412.00			412.00	484.00
8260.070	Security Officer	25,349.00			26,517.00	21,894.00
			RJE - 10	1,168.00		
				1,168.00		
8260.160	Security Officer - FICA	2,140.00			2,140.00	1,745.00
8260.170	Security Officer - SUI	847.00			847.00	721.00
8260.171	Security Officer - FUTA	113.00			113.00	106.00
8270.670	Ambulance	27,445.00			27,445.00	27,227.00
8311.060	Fiscal- Clerical Wages	41,194.00			42,172.00	18,758.00
			RJE - 10	978.00		
				978.00		
8311.160	Fiscal- FICA	3,080.00			3,080.00	1,331.00
8311.170	Fiscal- SUI	450.00			450.00	73.00
8311.171	Fiscal- FUI	42.00			42.00	0.00
8311.299	Fiscal - Other Consulting	55,450.00			55,450.00	(9,071.00)
8311.310	Fiscal- Audit Fees	79,862.00			79,862.00	41,981.00
8311.680	Fiscal- Contracted Services	3,801.00			3,801.00	0.00
8311.730	Fiscal- Rental Expense	38,857.00			38,857.00	33,625.00
8321.010	Admissions - Dept Head Wages	94,343.00			95,407.00	76,389.00
			RJE - 10	1,064.00		
				1,064.00		
8321.060	Admissions - Clerk Wages	15,185.00			15,185.00	39,506.00
8321.160	Admissions - FICA Expense	8,296.00			8,296.00	9,008.00



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
8321.170	Admissions - SUI	1,118.00			1,118.00	1,554.00
8321.171	Admissions - FUI	125.00			125.00	148.00
8321.299	Admissions - Other Consulting	1,649.00			1,649.00	394.00
8321.590	Admissions-Other Supplies	20.00			20.00	0.00
8351.010	Admin- Supervisor Wages	182,174.00		(50,993.00)	131,181.00	151,850.00
			RJE - 9	(50,993.00)		
8351.012	Admin - Human Resources	0.00			0.00	(1,636.00)
8351.060	Admin- Clerical Wages	47,899.00		52,290.00	100,189.00	48,044.00
			RJE - 9	50,993.00		
			RJE - 10	1,297.00		
8351.160	Admin- FICA	16,274.00			16,274.00	13,906.00
8351.170	Admin- SUI	1,350.00			1,350.00	1,395.00
8351.171	Admin- FUI	126.00			126.00	126.00
8351.230	Admin- Tuition	0.00			0.00	5,000.00
8351.290	Admin- Consulting Services	5,639.00			5,639.00	8,485.00
8351.293	Admin - Legal Consulting	10,979.00			10,979.00	3,384.00
8351.299	Admin - Other Consulting	12,623.00			12,623.00	2,153.00
8351.300	Admin- Legal Fees	55,482.00			55,482.00	64,345.00
8351.550	Admin- Office Supplies	8,963.00			8,963.00	9,858.00
8351.552	Admin - Paper	1,242.00			1,242.00	983.00
8351.590	Admin- Other Supplies	5,481.00			5,481.00	10,351.00
8351.591	Admin - Other Supp. Residents	203.00			203.00	395.00
8351.670	Admin - Purchased Services	0.00			0.00	381.00
8351.680	Admin- Contracted Services	29,757.00		(18,765.00)	10,992.00	6,646.00
			RJE - 4	(18,765.00)		
8351.730	Admin- Rental Expense	9,707.00		(4,361.00)	5,346.00	7,330.00
			RJE - 2	(4,361.00)		
8351.810	Admin - General Insurance	77,061.00			77,061.00	87,144.00
8351.820	Admin - Working Capital Int.	0.00			0.00	37,956.00
8351.824	Admin - Related Party Interest	147,033.00			147,033.00	164,903.00
8351.830	Admin - Licenses and Taxes	1,161.00			1,161.00	2,028.00
8351.835	Admin - Sales Tax	(363.00)			(363.00)	0.00
8351.841	Admin - Telephone	13,254.00		(900.00)	12,354.00	19,494.00
			RJE - 8	(900.00)		
8351.842	Admin - LLC Tax	199.00			199.00	1,088.00
8351.850	Admin- Dues and Subscriptions	16,313.00		(6,081.00)	10,232.00	6,365.00
			RJE - 3	(6,081.00)		
8351.880	Admin - Travel	3,099.00			3,099.00	3,239.00
8351.881	Admin - Auto Expense	0.00			0.00	1,060.00
8351.882	Admin- Bank Charges	4,047.00			4,047.00	3,480.00
8351.883	Admin- Conferences and Worksh	2,815.00			2,815.00	2,780.00
8351.911	Admin - Postage	4,571.00			4,571.00	5,352.00
8351.912	Admin - Marketing	11,069.00			11,069.00	22,447.00
8351.914	Admin - Charitable Contrib	250.00			250.00	0.00
8351.917	Admin - Meals and Entertain	2,707.00			2,707.00	6,337.00
8351.919	Admin - Parties and Gifts	5,731.00			5,731.00	6,008.00
8351.920	Admin - Penalties	(68.00)			(68.00)	22,719.00
8352.099	COVID-19 Wages	101,903.00		(101,903.00)	0.00	0.00
			RJE - 10	(101,903.00)		
8352.259	COVID-19 Benefits	7,796.00		(7,796.00)	0.00	0.00
			RJE - 10	(7,796.00)		
8352.340	COVID-19 Agency RN's	2,853.00			2,853.00	0.00
8352.350	COVID-19 Agency LPN's	1,215.00			1,215.00	0.00
8352.590	COVID-19 Supplies	34,308.00			34,308.00	0.00
8352.680	COVID-19 Lab- Contracted Svc	3,000.00			3,000.00	0.00
8381.680	Reception- Contracted Services	(3,901.00)			(3,901.00)	0.00
8460.160	FICA Expense	(8,928.00)		7,796.00	(1,132.00)	3,471.00
			RJE - 10	68.00		
			RJE - 10	7,728.00		
8460.170	SUI Expense	(69.00)			(69.00)	(41.00)
8460.171	FUI Expense	0.00			0.00	(524.00)
8460.180	Health Insurance	285,069.00			285,069.00	216,854.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
8460.190	Non Union Pension Expense	42,154.00			42,154.00	44,602.00
8460.200	Workers Compensation Expense	123,838.00			123,838.00	181,408.00
8460.246	Dental Insurance	(134.00)			(134.00)	(993.00)
8460.249	Employee Fingerprinting	2,233.00			2,233.00	3,816.00
9009.000	NYS Assessment	459,547.00			459,547.00	560,371.00
Marcum 101	Chamber of Commerce Dues	0.00		225.00	225.00	225.00
			RJE - 3	225.00		
Marcum 102	Professional Dues	0.00		5,856.00	5,856.00	7,166.00
			RJE - 3	5,856.00		
Marcum 105	Cable TV	0.00		18,765.00	18,765.00	18,355.00
			RJE - 4	18,765.00		
Marcum 111	Cell Phone Expense	0.00		900.00	900.00	0.00
			RJE - 8	900.00		
Marcum 112	Lease	0.00		4,361.00	4,361.00	2,012.00
			RJE - 2	4,361.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Client: **Cassena Care at New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
8351.010	Admin- Supervisor Wages	182,174.00		(50,993.00)	131,181.00
			RJE - 9	(50,993.00)	
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>182,174.00</u>		<u>(50,993.00)</u>	<u>131,181.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
6011.060	Nsg Admin- Clerical Wages	467.00		0.00	467.00
8311.060	Fiscal- Clerical Wages	41,194.00		978.00	42,172.00
			RJE - 10	978.00	
8351.060	Admin- Clerical Wages	47,899.00		52,290.00	100,189.00
			RJE - 9	50,993.00	
			RJE - 10	1,297.00	
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>89,560.00</u>		<u>53,268.00</u>	<u>142,828.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
8212.010	Dietary- Dept Head Wages	58,333.00		1,307.00	59,640.00
			RJE - 10	1,307.00	
8212.020	Dietary- Tech Wages	109,516.00		2,851.00	112,367.00
			RJE - 10	2,851.00	
8212.070	Dietary- Environmental Wages	202,882.00		6,797.00	209,679.00
			RJE - 10	6,797.00	
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>370,731.00</u>		<u>10,955.00</u>	<u>381,686.00</u>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
8240.010	Housekeeping- Supervisor Wages	68,440.00		2,250.00	70,690.00
			RJE - 10	2,250.00	
8240.070	Housekeeping- Environmental	170,998.00		8,411.00	179,409.00
			RJE - 10	8,411.00	
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<u>239,438.00</u>		<u>10,661.00</u>	<u>250,099.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
8220.070	Plant- Environmental Wages	30,732.00		865.00	31,597.00
			RJE - 10	865.00	
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>30,732.00</u>		<u>865.00</u>	<u>31,597.00</u>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
8250.070	Laundry- Environmental Wages	34,039.00		800.00	34,839.00
			RJE - 10	800.00	
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<u>34,039.00</u>		<u>800.00</u>	<u>34,839.00</u>
<b>Subgroup : [10]</b>	<b>Protective Services</b>				
8260.070	Security Officer	25,349.00		1,168.00	26,517.00
			RJE - 10	1,168.00	
<b>Subtotal [10]</b>	<b>Protective Services</b>	<u>25,349.00</u>		<u>1,168.00</u>	<u>26,517.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
6011.010	Nsg Admin- Supervisor Wages	169,825.00		2,611.00	172,436.00
			RJE - 10	2,611.00	
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<u>169,825.00</u>		<u>2,611.00</u>	<u>172,436.00</u>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
6020.030	SNF- RN Wages	208,886.00		4,293.00	213,179.00
			RJE - 10	4,293.00	
8352.099	COVID-19 Wages	101,903.00		(101,903.00)	0.00
			RJE - 10	(101,903.00)	
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>310,789.00</u>		<u>(97,610.00)</u>	<u>213,179.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
6011.014	Nsg Admin - Insvc Coord Wages	65,736.00		1,055.00	66,791.00
			RJE - 10	1,055.00	
6011.030	Nsg Admin- RN Wages	530,629.00		16,111.00	546,740.00
			RJE - 10	16,111.00	
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>596,365.00</u>		<u>17,166.00</u>	<u>613,531.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
6020.040	SNF- LPN Wages	565,810.00		13,044.00	578,854.00
			RJE - 10	13,044.00	
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>565,810.00</u>		<u>13,044.00</u>	<u>578,854.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				

6020.050	SNF- Aides Wages	889,133.00		30,306.00	919,439.00
			RJE - 10	29,414.00	
			RJE - 10	892.00	
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>889,133.00</b>		<b>30,306.00</b>	<b>919,439.00</b>
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>				
7330.010	PT- Supervisor Wages	111,208.00		(49,620.00)	61,588.00
			RJE - 10	1,164.00	
			RJE - 11	(50,784.00)	
7330.020	PT- Tech Wages	6,823.00		0.00	6,823.00
7330.050	PT- Aides Wages	78,407.00		868.00	79,275.00
			RJE - 10	868.00	
<b>Subtotal [12E]</b>	<b>Physical Therapists</b>	<b>196,438.00</b>		<b>(48,752.00)</b>	<b>147,686.00</b>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>				
7350.020	ST - Wages	40,344.00		4,793.00	45,137.00
			RJE - 10	275.00	
			RJE - 11	4,518.00	
<b>Subtotal [12F]</b>	<b>Speech Therapists</b>	<b>40,344.00</b>		<b>4,793.00</b>	<b>45,137.00</b>
<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>				
7340.020	OT- Tech Wages	18,281.00		46,295.00	64,576.00
			RJE - 10	29.00	
			RJE - 11	46,266.00	
7340.050	OT- Aides Wages	83,991.00		967.00	84,958.00
			RJE - 10	967.00	
<b>Subtotal [12G]</b>	<b>Occupational Therapists</b>	<b>102,272.00</b>		<b>47,262.00</b>	<b>149,534.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
7260.010	Activities- Supervisor Wages	22,777.00		814.00	23,591.00
			RJE - 10	814.00	
7260.050	Activities- Aides Wages	44,000.00		838.00	44,838.00
			RJE - 10	838.00	
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>66,777.00</b>		<b>1,652.00</b>	<b>68,429.00</b>
<b>Subgroup : [12I2]</b>	<b>Utilization Review</b>				
7430.020	Utilization Review- Tech Wages	82,100.00		700.00	82,800.00
			RJE - 10	700.00	
<b>Subtotal [12I2]</b>	<b>Utilization Review</b>	<b>82,100.00</b>		<b>700.00</b>	<b>82,800.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
7381.010	Social Services- Supervisor W	60,590.00		1,040.00	61,630.00
			RJE - 10	1,040.00	
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>60,590.00</b>		<b>1,040.00</b>	<b>61,630.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
8321.010	Admissions - Dept Head Wages	94,343.00		1,064.00	95,407.00
			RJE - 10	1,064.00	
8321.060	Admissions - Clerk Wages	15,185.00		0.00	15,185.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>109,528.00</b>		<b>1,064.00</b>	<b>110,592.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,161,994.00</b>		<b>0.00</b>	<b>4,161,994.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [1]</b>	<b>Dietitian</b>				
8212.290	Dietary- Consulting Services	13,185.00		0.00	13,185.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>13,185.00</b>		<b>0.00</b>	<b>13,185.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>				
7290.290	Dental- Consulting Services	8,960.00		0.00	8,960.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>8,960.00</b>		<b>0.00</b>	<b>8,960.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
7270.290	Pharmacy- Consulting Services	13,730.00		0.00	13,730.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>13,730.00</b>		<b>0.00</b>	<b>13,730.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
7330.280	PT- Agency	476.00		0.00	476.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>476.00</b>		<b>0.00</b>	<b>476.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
7420.290	Medical Director- Consulting	31,194.00		0.00	31,194.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>31,194.00</b>		<b>0.00</b>	<b>31,194.00</b>
<b>Subgroup : [8B]</b>	<b>Utilization Review</b>				
7430.290	Utilization Review- Consultin	2,460.00		0.00	2,460.00
<b>Subtotal [8B]</b>	<b>Utilization Review</b>	<b>2,460.00</b>		<b>0.00</b>	<b>2,460.00</b>
<b>Subgroup : [8E]</b>	<b>Other</b>				

7420.270	Physician Fees	2,491.00	0.00	2,491.00
<b>Subtotal [8E]</b>	<b>Other</b>	<b>2,491.00</b>	<b>0.00</b>	<b>2,491.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
7350.280	ST - Agency	300.00	0.00	300.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
8352.340	COVID-19 Agency RN's	2,853.00	0.00	2,853.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>2,853.00</b>	<b>0.00</b>	<b>2,853.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
6020.350	SNF- Agency - LPN's	2,342.00	0.00	2,342.00
8352.350	COVID-19 Agency LPN's	1,215.00	0.00	1,215.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>3,557.00</b>	<b>0.00</b>	<b>3,557.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>			
7360.280	RT - Agency	300.00	0.00	300.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>79,506.00</b>	<b>0.00</b>	<b>79,506.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
8460.200	Workers Compensation Expense	123,838.00	0.00	123,838.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>123,838.00</b>	<b>0.00</b>	<b>123,838.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>			
6011.170	Nsg Admin- SUI	4,976.00	0.00	4,976.00
6011.171	Nsg Admin- FUI	505.00	0.00	505.00
6020.170	SNF- SUI	23,101.00	0.00	23,101.00
6020.171	SNF- FUI	2,487.00	0.00	2,487.00
7260.170	Activities- SUI	1,177.00	0.00	1,177.00
7260.171	Activities- FUI	129.00	0.00	129.00
7330.170	PT- SUI	1,784.00	0.00	1,784.00
7330.171	PT- FUI	152.00	0.00	152.00
7340.170	OT- SUI	1,504.00	0.00	1,504.00
7340.171	OT- FUI	182.00	0.00	182.00
7350.170	ST - SUI	872.00	0.00	872.00
7350.171	ST - FUI	92.00	0.00	92.00
7381.170	Social Services- SUI	450.00	0.00	450.00
7381.171	Social Services- FUI	42.00	0.00	42.00
7430.170	Utilization Review- SUI	991.00	0.00	991.00
7430.171	Utilization Review- FUI	119.00	0.00	119.00
8212.170	Dietary- SUI	6,435.00	0.00	6,435.00
8212.171	Dietary- FUI	658.00	0.00	658.00
8220.170	Plant- SUI	450.00	0.00	450.00
8220.171	Plant- FUI	42.00	0.00	42.00
8240.170	Housekeeping- SUI	3,574.00	0.00	3,574.00
8240.171	Housekeeping- FUI	356.00	0.00	356.00
8250.170	Laundry- SUI	450.00	0.00	450.00
8250.171	Laundry- FUI	42.00	0.00	42.00
8260.170	Security Officer - SUI	847.00	0.00	847.00
8260.171	Security Officer - FUTA	113.00	0.00	113.00
8311.170	Fiscal- SUI	450.00	0.00	450.00
8311.171	Fiscal- FUI	42.00	0.00	42.00
8321.170	Admissions - SUI	1,118.00	0.00	1,118.00
8321.171	Admissions - FUI	125.00	0.00	125.00
8351.170	Admin- SUI	1,350.00	0.00	1,350.00
8351.171	Admin- FUI	126.00	0.00	126.00
8460.170	SUI Expense	(69.00)	0.00	(69.00)
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>54,672.00</b>	<b>0.00</b>	<b>54,672.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
6011.160	Nsg Admin- FICA	56,492.00	0.00	56,492.00
6020.160	SNF- FICA	127,887.00	0.00	127,887.00
7260.160	Activities- FICA	5,393.00	0.00	5,393.00
7330.160	PT- FICA	14,384.00	0.00	14,384.00
7340.160	OT- FICA	6,786.00	0.00	6,786.00
7350.160	ST - FICA	2,732.00	0.00	2,732.00
7381.160	Social Services- FICA	4,567.00	0.00	4,567.00
7430.160	Utilization Review- FICA	6,193.00	0.00	6,193.00
8212.160	Dietary- FICA	28,663.00	0.00	28,663.00
8220.160	Plant- FICA	2,318.00	0.00	2,318.00
8240.160	Housekeeping- FICA	18,142.00	0.00	18,142.00
8250.160	Laundry- FICA	2,621.00	0.00	2,621.00
8260.160	Security Officer - FICA	2,140.00	0.00	2,140.00
8311.160	Fiscal- FICA	3,080.00	0.00	3,080.00
8321.160	Admissions - FICA Expense	8,296.00	0.00	8,296.00

8351.160	Admin- FICA	16,274.00	0.00	16,274.00
8460.160	FICA Expense	(8,928.00)	7,796.00	(1,132.00)
			RJE - 10 7,728.00	
			RJE - 10 68.00	
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>297,040.00</b>	<b>7,796.00</b>	<b>304,836.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
8460.180	Health Insurance	285,069.00	0.00	285,069.00
8460.246	Dental Insurance	(134.00)	0.00	(134.00)
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>284,935.00</b>	<b>0.00</b>	<b>284,935.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>			
8460.190	Non Union Pension Expense	42,154.00	0.00	42,154.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>42,154.00</b>	<b>0.00</b>	<b>42,154.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>			
6020.150	SNF- Uniform Allowance	8,576.00	0.00	8,576.00
8212.150	Dietary- Uniform Allowance	2,265.00	0.00	2,265.00
8240.150	Housekeeping- Uniform Allowan	1,583.00	0.00	1,583.00
8250.150	Laundry- Uniform Allowance	200.00	0.00	200.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>12,624.00</b>	<b>0.00</b>	<b>12,624.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>			
8352.259	COVID-19 Benefits	7,796.00	(7,796.00)	0.00
			RJE - 10 (7,796.00)	
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>7,796.00</b>	<b>(7,796.00)</b>	<b>0.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>			
5535.010	Bad Debt Expense	350,000.00	0.00	350,000.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>350,000.00</b>	<b>0.00</b>	<b>350,000.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
8311.310	Fiscal- Audit Fees	79,862.00	0.00	79,862.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>79,862.00</b>	<b>0.00</b>	<b>79,862.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
8351.300	Admin- Legal Fees	55,482.00	0.00	55,482.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>55,482.00</b>	<b>0.00</b>	<b>55,482.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
8321.590	Admissions-Other Supplies	20.00	0.00	20.00
8351.550	Admin- Office Supplies	8,963.00	0.00	8,963.00
8351.552	Admin - Paper	1,242.00	0.00	1,242.00
8351.590	Admin- Other Supplies	5,481.00	0.00	5,481.00
8351.591	Admin - Other Supp. Residents	203.00	0.00	203.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>15,909.00</b>	<b>0.00</b>	<b>15,909.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
8351.841	Admin - Telephone	13,254.00	(900.00)	12,354.00
			RJE - 8 (900.00)	
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>13,254.00</b>	<b>(900.00)</b>	<b>12,354.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>			
Marcum 111	Cell Phone Expense	0.00	900.00	900.00
			RJE - 8 900.00	
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>900.00</b>	<b>900.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>			
8351.842	Admin - LLC Tax	199.00	0.00	199.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>199.00</b>	<b>0.00</b>	<b>199.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
9009.000	NYS Assessment	459,547.00	0.00	459,547.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>459,547.00</b>	<b>0.00</b>	<b>459,547.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,797,312.00</b>	<b>0.00</b>	<b>1,797,312.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>			
8351.919	Admin - Parties and Gifts	5,731.00	0.00	5,731.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>5,731.00</b>	<b>0.00</b>	<b>5,731.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
8351.880	Admin - Travel	3,099.00	0.00	3,099.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>3,099.00</b>	<b>0.00</b>	<b>3,099.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
8351.883	Admin- Conferences and Worksh	2,815.00	0.00	2,815.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>2,815.00</b>	<b>0.00</b>	<b>2,815.00</b>

<b>Subgroup : [7]</b>	<b>Other</b>			
8351.917	Admin - Meals and Entertain	2,707.00	0.00	2,707.00
<b>Subtotal [7]</b>	<b>Other</b>	<b>2,707.00</b>	<b>0.00</b>	<b>2,707.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
8351.912	Admin - Marketing	11,069.00	0.00	11,069.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>11,069.00</b>	<b>0.00</b>	<b>11,069.00</b>
<b>Subgroup : [M5]</b>	<b>Medical Records</b>			
7390.590	Medical Records- Other Suppli	65.00	0.00	65.00
<b>Subtotal [M5]</b>	<b>Medical Records</b>	<b>65.00</b>	<b>0.00</b>	<b>65.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
8351.730	Admin- Rental Expense	9,707.00	(4,361.00)	5,346.00
			RJE - 2 (4,361.00)	
8351.911	Admin - Postage	4,571.00	0.00	4,571.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>14,278.00</b>	<b>(4,361.00)</b>	<b>9,917.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>			
Marcum 102	Professional Dues	0.00	5,856.00	5,856.00
			RJE - 3 (5,856.00)	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>0.00</b>	<b>5,856.00</b>	<b>5,856.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>			
Marcum 101	Chamber of Commerce Dues	0.00	225.00	225.00
			RJE - 3 (225.00)	
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>225.00</b>	<b>225.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>			
8351.850	Admin- Dues and Subscriptions	16,313.00	(6,081.00)	10,232.00
			RJE - 3 (6,081.00)	
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>16,313.00</b>	<b>(6,081.00)</b>	<b>10,232.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>			
8351.914	Admin - Charitable Contrib	250.00	0.00	250.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
8311.680	Fiscal- Contracted Services	3,801.00	0.00	3,801.00
8311.730	Fiscal- Rental Expense	38,857.00	0.00	38,857.00
8351.290	Admin- Consulting Services	5,639.00	0.00	5,639.00
8381.680	Reception- Contracted Services	(3,901.00)	0.00	(3,901.00)
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>44,396.00</b>	<b>0.00</b>	<b>44,396.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>			
8311.299	Fiscal - Other Consulting	55,450.00	0.00	55,450.00
8351.293	Admin - Legal Consulting	10,979.00	0.00	10,979.00
8351.299	Admin - Other Consulting	12,623.00	0.00	12,623.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>79,052.00</b>	<b>0.00</b>	<b>79,052.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
6011.887	Nsg Admin-Phys Credential Fees	6.00	0.00	6.00
8351.830	Admin - Licenses and Taxes	1,161.00	0.00	1,161.00
8351.882	Admin- Bank Charges	4,047.00	0.00	4,047.00
8460.249	Employee Fingerprinting	2,233.00	0.00	2,233.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>7,447.00</b>	<b>0.00</b>	<b>7,447.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	<b>187,222.00</b>	<b>(4,361.00)</b>	<b>182,861.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
8212.501	Dietary- Groceries	169,951.00	0.00	169,951.00
8212.502	Dietary- Dairy	21,269.00	0.00	21,269.00
8212.503	Dietary- Meat and Fish	4,098.00	0.00	4,098.00
8212.504	Dietary- Bakery	11,745.00	0.00	11,745.00
8212.505	Dietary- Produce	1,497.00	0.00	1,497.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>208,560.00</b>	<b>0.00</b>	<b>208,560.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
7200.430	Central Supply- Nutritional S	10,330.00	0.00	10,330.00
8212.430	Dietary- Nutritional Supplemen	695.00	0.00	695.00
8212.460	Dietary - Gloves	74.00	0.00	74.00
8212.510	Dietary- Tabeware	3,176.00	0.00	3,176.00
8212.540	Dietary- Cleaning Supplies	3,295.00	0.00	3,295.00
8212.550	Dietary- Office Supplies	227.00	0.00	227.00
8212.570	Dietary- Wipes	49.00	0.00	49.00
8212.590	Dietary- Other Supplies	7,407.00	0.00	7,407.00
8212.730	Dietary- Rental Expense	837.00	0.00	837.00

<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>26,090.00</b>	<b>0.00</b>	<b>26,090.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>			
8212.299	Dietary - Other Consulting	1,649.00	0.00	1,649.00
8212.670	Dietary- Purchased Services	524.00	0.00	524.00
8212.680	Dietary- Contracted Services	1,295.00	0.00	1,295.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>3,468.00</b>	<b>0.00</b>	<b>3,468.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>238,118.00</b>	<b>0.00</b>	<b>238,118.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3C]</b>	<b>Other</b>			
8250.380	Laundry - Diapers	30,044.00	0.00	30,044.00
8250.381	Laundry - Undergarments	2,555.00	0.00	2,555.00
8250.530	Laundry - Linen and Bedding	5,865.00	0.00	5,865.00
8250.540	Laundry- Cleaning Supplies	7,639.00	0.00	7,639.00
8250.590	Laundry- Other Supplies	2,027.00	0.00	2,027.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>48,130.00</b>	<b>0.00</b>	<b>48,130.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>48,130.00</b>	<b>0.00</b>	<b>48,130.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4C]</b>	<b>Other</b>			
8240.540	Housekeeping- Cleaning Suppli	8,014.00	0.00	8,014.00
8240.570	Housekeeping- Wipes	126.00	0.00	126.00
8240.590	Housekeeping- Other Supplies	22,057.00	0.00	22,057.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>30,197.00</b>	<b>0.00</b>	<b>30,197.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
7270.440	Pharmacy- Drugs - Medicare Pa	90,251.00	0.00	90,251.00
7270.441	Pharmacy- Drugs - Medicaid	9,889.00	0.00	9,889.00
7270.444	Pharmacy- Drugs - HMO	43,228.00	0.00	43,228.00
7270.445	Pharmacy - Drugs - Hospice	(1,580.00)	0.00	(1,580.00)
7270.449	Pharmacy- Flu Shots	2,601.00	0.00	2,601.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>144,389.00</b>	<b>0.00</b>	<b>144,389.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
7270.450	Pharmacy- Medicine Cabinet Dr	35,060.00	0.00	35,060.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>35,060.00</b>	<b>0.00</b>	<b>35,060.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
8270.670	Ambulance	27,445.00	0.00	27,445.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>27,445.00</b>	<b>0.00</b>	<b>27,445.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
7200.410	Central Supply- Oxygen	5,758.00	0.00	5,758.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>5,758.00</b>	<b>0.00</b>	<b>5,758.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
7220.680	EKG - Contracted Services	118.00	0.00	118.00
7240.680	X Ray- Contracted Services	10,246.00	0.00	10,246.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>10,364.00</b>	<b>0.00</b>	<b>10,364.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
7210.680	Lab- Contracted Services	55,663.00	0.00	55,663.00
8352.680	COVID-19 Lab- Contracted Svc	3,000.00	0.00	3,000.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>58,663.00</b>	<b>0.00</b>	<b>58,663.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
7260.550	Activities- Office Supplies	40.00	0.00	40.00
7260.590	Activities- Other Supplies	2,744.00	0.00	2,744.00
7260.670	Activities- Purchased Services	2,945.00	0.00	2,945.00
8351.680	Admin- Contracted Services	29,757.00	(18,765.00)	10,992.00
Marcum 105	Cable TV	0.00	(18,765.00)	18,765.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>35,486.00</b>	<b>0.00</b>	<b>35,486.00</b>
<b>Subgroup : [5J]</b>	<b>Management fee direct</b>			
6011.299	Nsg Admin - Other Consulting	6,586.00	0.00	6,586.00
<b>Subtotal [5J]</b>	<b>Management fee direct</b>	<b>6,586.00</b>	<b>0.00</b>	<b>6,586.00</b>
<b>Subgroup : [5K]</b>	<b>Management fee indirect</b>			
7330.299	PT - Other Consulting	1,100.00	0.00	1,100.00
7381.299	Social Services - Other Consul	6,036.00	0.00	6,036.00
8321.299	Admissions - Other Consulting	1,649.00	0.00	1,649.00
<b>Subtotal [5K]</b>	<b>Management fee indirect</b>	<b>8,785.00</b>	<b>0.00</b>	<b>8,785.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			

7200.435	Central Supply- IV Solutions	12,415.00	0.00	12,415.00
7200.460	Central Supply- Gloves	6,111.00	0.00	6,111.00
7200.490	Central Supply- Other Medical	46,879.00	0.00	46,879.00
7200.550	Central Supply- Office Suppli	857.00	0.00	857.00
7200.570	Central Supply- Wipes	16,136.00	0.00	16,136.00
7200.590	Central Supply- Other Supplies	29,818.00	0.00	29,818.00
7200.730	Central Supply- Rental Expense	46,592.00	0.00	46,592.00
7330.590	PT- Other Supplies	2,416.00	0.00	2,416.00
8352.590	COVID-19 Supplies	34,308.00	0.00	34,308.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>195,532.00</b>	<b>0.00</b>	<b>195,532.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>558,265.00</b>	<b>0.00</b>	<b>558,265.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
8212.630	Dietary- Repairs and Maintena	3,742.00	0.00	3,742.00
8220.590	Plant- Other Supplies	27,222.00	0.00	27,222.00
8220.630	Plant- Repairs and Maintenance	48,098.00	0.00	48,098.00
8250.630	Laundry- Repairs and Maintena	412.00	0.00	412.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>79,474.00</b>	<b>0.00</b>	<b>79,474.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
8220.750	Plant - Gas	41,034.00	0.00	41,034.00
8220.770	Plant - Oil	1,182.00	0.00	1,182.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>42,216.00</b>	<b>0.00</b>	<b>42,216.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
8220.740	Plant - Electricity	94,594.00	(7,812.00)	86,782.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>94,594.00</b>	<b>(7,812.00)</b>	<b>86,782.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
8220.760	Plant - Water and Sewer	34,605.00	0.00	34,605.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>34,605.00</b>	<b>0.00</b>	<b>34,605.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
Marcum 112	Lease	0.00	4,361.00	4,361.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>0.00</b>	<b>4,361.00</b>	<b>4,361.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
8220.150	Plant- Uniform Allowance	200.00	0.00	200.00
8220.580	Plant- Minor Non Medical Equi	3,204.00	0.00	3,204.00
8220.670	Plant- Purchased Services	23,042.00	0.00	23,042.00
8220.680	Plant- Contracted Services	57,942.00	0.00	57,942.00
8220.730	Plant- Rental Expense	5,939.00	0.00	5,939.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>90,327.00</b>	<b>0.00</b>	<b>90,327.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>			
8220.690	Plant - Amort. Leasehold Imp.	16,557.00	0.00	16,557.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>16,557.00</b>	<b>0.00</b>	<b>16,557.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
8220.691	Plant - Depreciation -MME	39,186.00	0.00	39,186.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>39,186.00</b>	<b>0.00</b>	<b>39,186.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
8220.710	Plant - Building Rent	509,689.00	0.00	509,689.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>509,689.00</b>	<b>0.00</b>	<b>509,689.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
8220.830	Plant - Real Estate Taxes	119,585.00	0.00	119,585.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>119,585.00</b>	<b>0.00</b>	<b>119,585.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,026,233.00</b>	<b>(3,451.00)</b>	<b>1,022,782.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
8351.824	Admin - Related Party Interest	147,033.00	0.00	147,033.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>147,033.00</b>	<b>0.00</b>	<b>147,033.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
8220.810	Plant - Property Insurance	16,303.00	0.00	16,303.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>16,303.00</b>	<b>0.00</b>	<b>16,303.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>			
8351.810	Admin - General Insurance	77,061.00	0.00	77,061.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<b>77,061.00</b>	<b>0.00</b>	<b>77,061.00</b>

<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>240,397.00</b>	<b>0.00</b>	<b>240,397.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
3020.300	R & B - Medicaid	(9,594,085.00)	0.00	(9,594,085.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(9,594,085.00)</b>	<b>0.00</b>	<b>(9,594,085.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>			
5521.300	R & B Allowance - Medicaid	4,753,668.00	0.00	4,753,668.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowance</b>	<b>4,753,668.00</b>	<b>0.00</b>	<b>4,753,668.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
3020.100	R & B - Medicare Part A	(1,082,405.00)	0.00	(1,082,405.00)
3020.501	Room and Board - Mgd Medicare	(372,355.00)	0.00	(372,355.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(1,454,760.00)</b>	<b>0.00</b>	<b>(1,454,760.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
5521.100	R & B Allowance - Medicare A	(427,304.00)	0.00	(427,304.00)
5521.501	R & B Allowance - Mgd Medicare	(14,813.00)	0.00	(14,813.00)
5525.100	Medicare Part A - Prior Year	(563,531.00)	0.00	(563,531.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>(1,005,648.00)</b>	<b>0.00</b>	<b>(1,005,648.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
3020.000	Room and Board - Private	(1,033,670.00)	0.00	(1,033,670.00)
3020.400	R & B - Hospice	(165,950.00)	0.00	(165,950.00)
3020.500	R & B - 3rd Party Insurance	(90,040.00)	0.00	(90,040.00)
5171.000	Cash Discounts On Purchases	(18,112.00)	0.00	(18,112.00)
5521.505	Capitation Revenue	(141,321.00)	0.00	(141,321.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(1,449,093.00)</b>	<b>0.00</b>	<b>(1,449,093.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
5521.400	R & B Allowance- Hospice	92,215.00	0.00	92,215.00
5521.500	R & B Allowance -3rd Party Ins	80,375.00	0.00	80,375.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>172,590.00</b>	<b>0.00</b>	<b>172,590.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
4330.100	P.T. Income - Medicare Part A	(201,462.00)	0.00	(201,462.00)
4330.200	P.T. Income - Medicare Part B	(72,692.00)	0.00	(72,692.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(274,154.00)</b>	<b>0.00</b>	<b>(274,154.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
4330.000	P.T. Income - Private	(16,673.00)	0.00	(16,673.00)
4330.300	P.T. Income - Medicaid	(75,046.00)	0.00	(75,046.00)
4330.500	P.T. Income - 3rd Party Ins.	(79,160.00)	0.00	(79,160.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(170,879.00)</b>	<b>0.00</b>	<b>(170,879.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
4350.100	S.T. - Medicare Part A	(29,214.00)	0.00	(29,214.00)
4350.200	S.T. - Medicare Part B	(20,343.00)	0.00	(20,343.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(49,557.00)</b>	<b>0.00</b>	<b>(49,557.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
4350.000	S.T. - Private	(3,681.00)	0.00	(3,681.00)
4350.300	S.T. Income - Medicaid	(13,708.00)	0.00	(13,708.00)
4350.500	S.T. Income - 3rd Party Ins.	(12,500.00)	0.00	(12,500.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(29,889.00)</b>	<b>0.00</b>	<b>(29,889.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
4340.100	O.T. Income - Medicare Part A	(151,725.00)	0.00	(151,725.00)
4340.200	O.T. Income - Medicare Part B	(68,005.00)	0.00	(68,005.00)
4340.501	O.T. Income - Mgd Medicare	649.00	0.00	649.00
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(219,081.00)</b>	<b>0.00</b>	<b>(219,081.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
4340.000	O.T. Income - Private	(8,669.00)	0.00	(8,669.00)
4340.300	O.T. Income - Medicaid	(56,723.00)	0.00	(56,723.00)
4340.500	O.T. Income - 3rd Party Ins.	(70,063.00)	0.00	(70,063.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(135,455.00)</b>	<b>0.00</b>	<b>(135,455.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
4210.100	Laboratory - Part A	(9,957.00)	0.00	(9,957.00)
4240.100	Radiology - Diagnostic Part A	(7,543.00)	0.00	(7,543.00)
4270.100	Pharmacy - Medicare Part A	(110,386.00)	0.00	(110,386.00)
5521.101	Medicare 2% Reduction	11,180.00	0.00	11,180.00
5527.100	Ancillary Allowance - Part A	511,892.00	0.00	511,892.00
5527.200	Ancillary Allowance - Part B	24,351.00	0.00	24,351.00
5527.201	Ancillary Allow -ISNIP Pt B	15,784.00	0.00	15,784.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>435,321.00</b>	<b>0.00</b>	<b>435,321.00</b>



<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
4210.300	Laboratory - Medicaid	(22,248.00)	0.00	(22,248.00)
4210.500	Laboratory - 3rd Party Insuran	(4,392.00)	0.00	(4,392.00)
4240.300	Radiology - Medicaid	(540.00)	0.00	(540.00)
4240.500	Radiology - 3rd Party Insuranc	(1,381.00)	0.00	(1,381.00)
4270.300	Pharmacy - Medicaid	(17,379.00)	0.00	(17,379.00)
4270.400	Pharmacy - Hospice	(38.00)	0.00	(38.00)
4270.500	Pharmacy -3rd Party Insurance	(36,682.00)	0.00	(36,682.00)
4270.950	Pharmacy Income - Pneumoccal	(3,596.00)	0.00	(3,596.00)
4270.951	Pharmacy Income - Flu Shots	(630.00)	0.00	(630.00)
5527.300	Ancillary Allowance - Medicaid	185,643.00	0.00	185,643.00
5527.400	Ancillary Allowance - Hospice	38.00	0.00	38.00
5527.500	Ancillary Allowance - 3rd Party	203,684.00	0.00	203,684.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>302,479.00</b>	<b>0.00</b>	<b>302,479.00</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
5177.000	Interest Income	(169.00)	0.00	(169.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(169.00)</b>	<b>0.00</b>	<b>(169.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
5175.000	Rebates and Refunds	(626.00)	0.00	(626.00)
5178.010	Physician Credential Income	(100.00)	0.00	(100.00)
5179.000	Other Miscellaneous Income	958.00	0.00	958.00
6020.340	SNF- Agency - RN's	(18,508.00)	0.00	(18,508.00)
6020.360	SNF- Agency - CNA's	(3,983.00)	0.00	(3,983.00)
6081.670	Daycare- Purchased Services	(150.00)	0.00	(150.00)
8351.835	Admin - Sales Tax	(363.00)	0.00	(363.00)
8351.920	Admin - Penalties	(68.00)	0.00	(68.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(22,840.00)</b>	<b>0.00</b>	<b>(22,840.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(8,741,552.00)</b>	<b>0.00</b>	<b>(8,741,552.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
1011.000	Cash - Operating Account	367,513.00	0.00	367,513.00
1012.000	Cash - Payroll Checking	(851.00)	0.00	(851.00)
1014.000	Petty Cash	1,000.00	0.00	1,000.00
1320.000	Patient Savings Account	52,171.00	0.00	52,171.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>419,833.00</b>	<b>0.00</b>	<b>419,833.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>			
1031.000	A/R Medicare Part A	209,034.00	0.00	209,034.00
1031.200	A/R Medicare Part B Snf	9,842.00	0.00	9,842.00
1032.000	A/R Medicaid Snf	651,077.00	0.00	651,077.00
1032.300	A/R Nami	(39,180.00)	0.00	(39,180.00)
1032.400	A/R Pending Medicaid	20,532.00	0.00	20,532.00
1033.000	A/R Private	917,733.00	0.00	917,733.00
1034.000	A/R Hospice	(2,222.00)	0.00	(2,222.00)
1034.500	A/R-3Rd Party Ins/Co-Ins	157,366.00	0.00	157,366.00
1034.501	A/R MANAGED MEDICARE	143,005.00	0.00	143,005.00
1061.000	Allowance For Bad Debts	(650,000.00)	0.00	(650,000.00)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,417,187.00</b>	<b>0.00</b>	<b>1,417,187.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
1120.000	Prepaid Expenses	39,907.00	0.00	39,907.00
1121.000	Prepaid Insurance	4,247.00	0.00	4,247.00
1125.000	Prepaid R/E Taxes	30,139.00	0.00	30,139.00
1127.000	Prepaid Insurance - W.C.	71,193.00	0.00	71,193.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>145,486.00</b>	<b>0.00</b>	<b>145,486.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>			
1072.000	Due from Medicaid	826,055.00	0.00	826,055.00
1083.200	Patient Refund Exchange	17,608.00	0.00	17,608.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>843,663.00</b>	<b>0.00</b>	<b>843,663.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
1170.000	Leasehold Imp. - 15 Year	251,464.00	0.00	251,464.00
1270.000	Leasehold Improv.-Acc Amort.	(43,915.00)	0.00	(43,915.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>207,549.00</b>	<b>0.00</b>	<b>207,549.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
1190.100	Mme - 5 Year	212,420.00	0.00	212,420.00
1190.110	Mme 10 Year	3,998.00	0.00	3,998.00
1290.000	Mme - Accum Dep - General	(93,114.00)	0.00	(93,114.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>123,304.00</b>	<b>0.00</b>	<b>123,304.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
1086.000	Due to/from Prior Operator	29,777.00	0.00	29,777.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>29,777.00</b>	<b>0.00</b>	<b>29,777.00</b>

<b>Total [31-32]</b>	<b>Assets</b>	<b>3,186,799.00</b>	<b>0.00</b>	<b>3,186,799.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>			
2021.000	Accounts Payable - Trade	(547,957.00)	0.00	(547,957.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(547,957.00)</b>	<b>0.00</b>	<b>(547,957.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
2031.000	Accrued Payroll	(109,661.00)	0.00	(109,661.00)
2032.000	Accrued Sick And Vacation	(226,189.00)	0.00	(226,189.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(335,850.00)</b>	<b>0.00</b>	<b>(335,850.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
2036.000	Fica Payable	(112,421.00)	0.00	(112,421.00)
2041.010	Sui Payable	(3,632.00)	0.00	(3,632.00)
2041.020	Futa Payable	(277.00)	0.00	(277.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(116,330.00)</b>	<b>0.00</b>	<b>(116,330.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
2056.000	Accrued Expenses	(540,400.00)	7,812.00	(532,588.00)
			RJE - 7 7,812.00	
2056.020	Accrued Pension	(30,638.00)	0.00	(30,638.00)
2072.000	Due To Medicaid - Rate Changes	(273,203.00)	0.00	(273,203.00)
2161.000	Patient Fund Liability	(52,171.00)	0.00	(52,171.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(896,412.00)</b>	<b>7,812.00</b>	<b>(888,600.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
2012.000	Loan Payable 1	(1,700,000.00)	0.00	(1,700,000.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(1,700,000.00)</b>	<b>0.00</b>	<b>(1,700,000.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,596,549.00)</b>	<b>7,812.00</b>	<b>(3,588,737.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owners' Capital</b>			
2361.000	Member Capital	(3,321,769.00)	0.00	(3,321,769.00)
<b>Subtotal [B1]</b>	<b>Owners' Capital</b>	<b>(3,321,769.00)</b>	<b>0.00</b>	<b>(3,321,769.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
2363.000	Retained Earnings	4,135,894.00	0.00	4,135,894.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>4,135,894.00</b>	<b>0.00</b>	<b>4,135,894.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>814,125.00</b>	<b>0.00</b>	<b>814,125.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Cassena Care at New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 2</b>				
Reclass leased equipment				
Marcum 112	Lease		4,361.00	
8351.730	Admin- Rental Expense			4,361.00
<b>Total</b>			<b>4,361.00</b>	<b>4,361.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass expenses from subscriptions account				
Marcum 101	Chamber of Commerce Dues		225.00	
Marcum 102	Professional Dues		5,856.00	
8351.850	Admin- Dues and Subscriptions			6,081.00
<b>Total</b>			<b>6,081.00</b>	<b>6,081.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass cable television from account 8351.680				
Marcum 105	Cable TV		18,765.00	
8351.680	Admin- Contracted Services			18,765.00
<b>Total</b>			<b>18,765.00</b>	<b>18,765.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To perform Reclass provided by client				
2056.000	Accrued Expenses		7,812.00	
8220.740	Plant - Electricity			7,812.00
<b>Total</b>			<b>7,812.00</b>	<b>7,812.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass cell phone expenses to correct line of cost report.				
Marcum 111	Cell Phone Expense		900.00	
8351.841	Admin - Telephone			900.00
<b>Total</b>			<b>900.00</b>	<b>900.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
To reclass Ojeaga Russel's Salary to Other Admin				
8351.060	Admin- Clerical Wages		50,993.00	
8351.010	Admin- Supervisor Wages			50,993.00
<b>Total</b>			<b>50,993.00</b>	<b>50,993.00</b>
<b>Reclassifying Journal Entries JE # 10</b>				
To reclass COVID Salaries and benefits to correct lines of cost report				
6011.010	Nsg Admin- Supervisor Wages		2,611.00	
6011.014	Nsg Admin - Insvc Coord Wages		1,055.00	
6011.030	Nsg Admin- RN Wages		16,111.00	
6020.030	SNF- RN Wages		4,293.00	
6020.040	SNF- LPN Wages		13,044.00	
6020.050	SNF- Aides Wages		892.00	
6020.050	SNF- Aides Wages		29,414.00	
7260.010	Activities- Supervisor Wages		814.00	
7260.050	Activities- Aides Wages		838.00	
7330.010	PT- Supervisor Wages		1,164.00	
7330.050	PT- Aides Wages		868.00	
7340.020	OT- Tech Wages		29.00	
7340.050	OT- Aides Wages		967.00	
7350.020	ST - Wages		275.00	
7381.010	Social Services- Supervisor W		1,040.00	
7430.020	Utilization Review- Tech Wages		700.00	
8212.010	Dietary- Dept Head Wages		1,307.00	
8212.020	Dietary- Tech Wages		2,851.00	
8212.070	Dietary- Environmental Wages		6,797.00	
8220.070	Plant- Environmental Wages		865.00	
8240.010	Housekeeping- Supervisor Wages		2,250.00	
8240.070	Housekeeping- Environmental		8,411.00	
8250.070	Laundry- Environmental Wages		800.00	
8260.070	Security Officer		1,168.00	
8311.060	Fiscal- Clerical Wages		978.00	
8321.010	Admissions - Dept Head Wages		1,064.00	
8351.060	Admin- Clerical Wages		1,297.00	
8460.160	FICA Expense		68.00	
8460.160	FICA Expense		7,728.00	
8352.099	COVID-19 Wages			101,903.00
8352.259	COVID-19 Benefits			7,796.00
<b>Total</b>			<b>109,699.00</b>	<b>109,699.00</b>
<b>Reclassifying Journal Entries JE # 11</b>				

To reclass director of rehab between PT OT & ST

7340.020	OT- Tech Wages	46,266.00	
7350.020	ST - Wages	4,518.00	
7330.010	PT- Supervisor Wages		50,784.00
<b>Total</b>		<u>50,784.00</u>	<u>50,784.00</u>
	<b>Total Reclassifying Journal Entries</b>	<u>249,395.00</u>	<u>249,395.00</u>
	<b>Total All Journal Entries</b>	<u>249,395.00</u>	<u>249,395.00</u>



Provider Name: New Britain Acquisition I, LLC, d/b/a Cassena Care at New Britain, LLC  
Provider Number: 9639  
Period Ended: 9/30/20

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:**