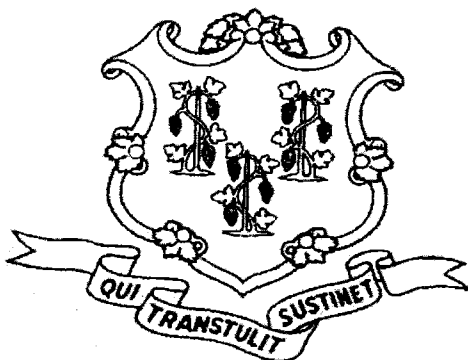


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

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 checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

# Table of Contents

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at	2209-C	9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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 10/1/2017	To 9/30/2018
Address of Facility 66 Clinic Drive, New Britain, CT 06051				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/21/2019	
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 9/30/2018	Page 2	of 37
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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
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.
<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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**Administrator**

Name of Administrator Cynthia Roessler	Nursing Home Administrator's License No.:	001078
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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 9/30/2018	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 Individual Proprietorship

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care	License No. 2209-C	Report for Year Ended 9/30/2018	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at I	License No. 2209-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cassena Care Consulting	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Var / Var	179,834	
New Britain Acquisition II, LLC	66 Clinic Drive, New Britian, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 22 / Line 9	660,001	542,977
Smartlinx	Edison, NJ, 08837	<input type="radio"/>	<input checked="" type="radio"/>		Workforce Management	Pg 16 / Line m11	8,691	8,691
CV Staffing Solutions	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>		C.N.A. Staffing Services	Pg 13 / Line 11C	(2,637)	(2,637)
CV Staffing Solutions	P.O. Box 419621, Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>		Reception Staffing Services	Pg 16 / Line M11	(325)	(325)
HealthPro Nursing Solutions, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Postage	Pg 16 / Line M7	722	722
Lighthouse Indemnity, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Pg 15 / 1a1	295,085	295,085
Medd Max	360 Industrial Loop, Staten Island, NY 10309	<input type="radio"/>	<input checked="" type="radio"/>		Supplies	Var / Var	96,621	96,621
Theradynamics Rehab Management, LLC	225 Crossways Park Drive, Woodbury, NY 11797	<input type="radio"/>	<input checked="" type="radio"/>		Contracted Therapy	Pg 13 / Line B5/9/10	151,279	151,279

\* Use additional sheets if necessary.

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

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena C	License No. 2209-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
New Britain Acquisition I, LLC d/b/a Cassena Care at New			2209-C	9/30/2018			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 (See attached)	03/14/18	48 Months	2,012		2,012
Pitney Bowes Global Financial Services, LLC, P.O. Box 371887, Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage meter	05/06/13	Month to Month	596		596
Wells Fargo, N.A., P.O. Box 70239, Philadelphia, PA 19176	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/15/13	39 Months	2,786		2,786
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	5,394

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

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



# SERVICE AGREEMENT

Date: \_\_\_\_\_

Phone(516)739-0200 Fax(516)739-5701

Rep Name: ANHOUSE

## BILLING ADDRESS

## INSTALLATION ADDRESS

Customer: <u>NEW BRITAIN ACQUISITION</u>	Customer: <u>NEW BRITAIN ACQUISITION LLC</u>
Address: _____	Address: <u>0 0</u>
City/State: <u>NEW BRITAIN CT</u> Zip: <u>6051</u>	City/State: <u>NEW BRITAIN CT</u> Zip: <u>6051</u>
Phone No: <u>(860) 225-8608</u> Fax: _____	Phone No: _____ Fax: _____
Contact: _____	Contact: <u>0 0</u>
Email Address: _____	Email Address: _____

Connectivity and Service Agreement Options: *Appropriate categories must be checked in the box*

<input type="checkbox"/> YES	<input type="checkbox"/> NO	
<input type="checkbox"/>	<input type="checkbox"/>	<b>Initial Connectivity \$250.00</b> Includes at no additional cost the connectivity installation of 3 work stations. (\$35/per workstation beyond 3 units)
<input type="checkbox"/>	<input type="checkbox"/>	<b>Network Service Agreement \$500.00</b> Includes 7 hour blocks of connectivity support beyond the initial installation. (\$1,050.00 value)
<input type="checkbox"/>	<input type="checkbox"/>	<b>Decline Connectivity</b> Current non agreement per call rate is \$150.00/ hour.
<input type="checkbox"/>	<input type="checkbox"/>	<b>Decline Maintenance</b> Current non agreement per call rate is \$150.00/ hour.

Make/Model	Serial Number	Service Information		
Canon 8555		TERM	COPIES/PRINT	AMOUNT
		B & W	MONTH	
		COLOR	MONTH	
		TERM OR COPIES WHICHEVER OCCURS FIRST		
		B&W Overage		Color Overage
		\$0.0060		
		Per Copy/Print		Per Copy/Print
		The "Shipping" freight charge will be billed to the customer		

TYPE	INCLUSIONS	EXCLUSIONS
<input checked="" type="checkbox"/> WARRANTY +	PARTS, LABOR, CONSUMABLES, TONER	PAPER, STAPLE
<input type="checkbox"/> WARRANTY	PARTS, LABOR, CONSUMABLES	TONER, PAPER, STAPLE
<input type="checkbox"/> FAX/PRINTER	PARTS, LABOR	TONER, DRUM CARTRIDGE, FUSER KIT, LASER UNIT, PAPER, STAPLE
<input type="checkbox"/> BASIC	PARTS, LABOR	DRUM, FUSER ROLLER KIT, PM KIT, TONER, TONER BAG, PAPER, STAPLES
<input type="checkbox"/> COST PER COPY+	PARTS, LABOR, CONSUMABLES, TONER	PAPER, STAPLE
<input type="checkbox"/> COST PER COPY	PARTS, LABOR, CONSUMABLES	TONER, PAPER, STAPLE

Start Date: \_\_\_\_\_ Start Meter \_\_\_\_\_ B&W: \_\_\_\_\_ Color: \_\_\_\_\_

<p align="center"><b>Customer Approval</b></p> <p><i>Subject to terms and conditions on reverse side of this page.</i></p> <p>By: <u>[Signature]</u> Duly Authorized Signature</p> <p>Printed: <u>V. J. [Signature]</u></p> <p>Title: <u>Anthony DeLuca</u></p> <p>Date: <u>2/27/18</u> P.O. # _____</p>	<p align="center"><b>New York Business Systems Approval</b></p> <p>By: _____ Duly Authorized Signature</p> <p>Printed: _____</p> <p>Title: _____</p> <p>Date: _____</p>
--	---



**Main Office**  
 150 FULTON AVENUE  
 GARDEN CITY PARK, NY 11040  
 PHONE : (516) 738-0200  
 FAX : (516) 738-5701

**NYC**  
 224 W 35TH STREET #208  
 NEW YORK, NY 10001  
 PHONE : (800) 580-0089

# SALES ORDER

No. \_\_\_\_\_  
 DATE \_\_\_\_\_

BILL TO: NEW  CUSTOMER No. \_\_\_\_\_

SHIP TO: CUSTOMER No. \_\_\_\_\_

Customer  
**NEW BRITAIN ACQUISITION LLC**

Address \_\_\_\_\_ Suite \_\_\_\_\_

City **NEW BRITAIN** State **CT** Zip **6051**

CONTACT \_\_\_\_\_ e-mail \_\_\_\_\_

PHONE  
**(860) 225-8608**

Customer  
**NEW BRITAIN ACQUISITION LLC**

Address \_\_\_\_\_ Suite \_\_\_\_\_

City **NEW BRITAIN** State **CT** Zip **6051**

CONTACT \_\_\_\_\_ e-mail \_\_\_\_\_

PHONE  
 \_\_\_\_\_

SALES REP NAME AND NUMBER: **ANHOUSE** CUSTOMER P.O. NUMBER: \_\_\_\_\_ SHIP VIA:  NYBS  UPS  PICK UP  
 STAIRS  ELEVATOR HR  20 AMP TERM: **COD** DELIVERY DATE: \_\_\_\_\_

QTY	UNIT	ITEM NUMBER	DESCRIPTION	SERIAL No.	ID No.	UNIT PRICE	AMOUNT
1			Canon 6555				
1			FAX OPTION				
1			FINISHER				

**INITIAL EXTRA TONER ORDER**

<b>PICK UP INFORMATION</b> <input type="checkbox"/> TRADE IN <input type="checkbox"/> RETURN TO LEASING <input type="checkbox"/> SHOP WORK MAKE _____ MODEL _____ SERIAL _____ METER: _____ LEASE CO: _____ LEASE I: _____ RETURN DATE: _____ FREIGHT TO RETURN: _____		<b>LEASE INFORMATION</b> MONTHLY PAY \$ <b>285.00</b> TERM: <b>48</b> MONTH SECURITY DEPOSIT: \$ _____ PURCHASE OPTION: _____ LEASE COMPANY <b>CFS</b>		(2 HOURS) CONNECTIVITY CHARGE <b>SUBTOTAL \$0.00</b> TAX (percentage) _____ <input type="checkbox"/> TAX EXEMPTION CERTIFICATE <b>TOTAL \$0.00</b>	
--	--	---	--	--	--

SPECIAL INSTRUCTION: \_\_\_\_\_

A/P Name: \_\_\_\_\_  
 A/P e-mail: \_\_\_\_\_  
 Service Contact Name: \_\_\_\_\_  
 Service Contact e-mail: \_\_\_\_\_

TONER ALLOWANCE INCLUDE INITIAL TONER: BLACK \_\_\_\_\_ COLOR \_\_\_\_\_ SETS TONER WILL BE SUPPLIED UP TO 140% OF PUBLISHED YIELD OF MANUFACTURE

CUSTOMER ACCEPTANCE SIGNATURE: _____	NYBS ACCEPTANCE: SALES REP: _____
PRINT NAME: <b>Anthony DeBo</b>	APPROVED BY: _____
TITLE: <b>V.P. Finance</b> DATE: <b>2/23/11</b>	TITLE: _____ DATE: _____

This order is not effective until approved in writing by the Main Office.  
 Title to all merchandise remains with New York Business Systems until paid in full.  
 This order is not subject to cancellation or modification unless approved in writing by the Main Office.

**\*FOR INTERNAL USE ONLY\***

CREDIT DEPT	SHOP	S/C DEPT	INVOICE #	POSTED BY
-------------	------	----------	-----------	-----------



**CANON FINANCIAL SERVICES, INC. (CFS)**  
 Remittance address: 14904 Collections Center Drive  
 Chicago, Illinois 60693 Phone: (800) 220-0200

**LEASE AGREEMENT**

One-Page Agreement for Transactions Under \$150,000 CFS-1122 (06/16)

CFS AGREEMENT NUMBER

COMPANY LEGAL NAME <b>NEW BRITAIN ACQUISITION LLC</b>		D/B/A		PHONE	
BILLING ADDRESS <b>95 Clinton Dr.</b>		CITY <b>NEW BRITAIN</b>	COUNTY	STATE <b>CT</b>	ZIP <b>06051</b>
EQUIPMENT ADDRESS		CITY	COUNTY	STATE	ZIP

EQUIPMENT INFORMATION		NUMBER AND AMOUNT OF PAYMENTS	
Quantity	Serial Number	Make/Model/Description	Number of Payments Payment Amount *
1		CANON 6555	48 \$285.00

Term in months: \_\_\_\_\_  
 Number of Payments in Advance: \_\_\_\_\_  
 Total Amount Due At Signing: \_\_\_\_\_

Payment Frequency:  Monthly  Quarterly  Other: \_\_\_\_\_  
 End of Term Purchase Option:  Fair Market Value  \$1.00  Other: (\$ or %) \_\_\_\_\_  
 \* Plus Applicable Taxes (estimated)

THIS AGREEMENT IS NON-CANCELABLE BY CUSTOMER. CUSTOMER REPRESENTS THAT ALL ACTION REQUIRED TO AUTHORIZE EXECUTION OF THIS AGREEMENT ON BEHALF OF CUSTOMER BY THE FOLLOWING SIGNATORIES HAS BEEN TAKEN. THE UNDERSIGNED HAS READ, UNDERSTANDS AND HEREBY AGREES TO ALL OF THE TERMS AND CONDITIONS SET FORTH IN THIS AGREEMENT.

ACCEPTED BY CANON FINANCIAL SERVICES, INC.		AUTHORIZED CUSTOMER SIGNATURE	
By: _____	By: _____	Title: _____	Title: _____
Title: _____	Printed Name: _____	Email address: _____	
Date: _____	Tax ID#: _____	If proprietor, D/U/C: _____	Date: <b>2/23/18</b>

**ACCEPTANCE CERTIFICATE**

To: Canon Financial Services, Inc. (CFS)  
 I, the undersigned, certify that (a) the Equipment referred to in this Agreement has been received, (b) installation has been completed, (c) the Equipment has been examined by Customer and is in good operating order and condition and is, in all respects, satisfactory to Customer, and (d) the Equipment is irrevocably accepted by Customer for all purposes under this Agreement. Accordingly, Customer hereby authorizes billing under this Agreement.

Signature: \_\_\_\_\_ Printed Name: **Anthony Recce** Title (if any): **Branch** Date: **3/14/18**

**TERMS AND CONDITIONS**

1. **AGREEMENT:** CFS leases to Customer, a \_\_\_\_\_ organized under the laws of the State of \_\_\_\_\_, with its chief executive office at \_\_\_\_\_ and Customer leases from CFS with its place of business at 159 Gaithar Drive, Suite 200, Milltown, New Jersey 08854, all the equipment described above ("Equipment"). This Agreement shall be effective on the date the Equipment is delivered by Customer ("Commencement Date"), provided Customer executes CFS form of acceptance ("Acceptance Certificate") or provides to CFS other written confirmation of its acceptance of the Equipment, which shall conclusively establish that the Equipment has been delivered to and accepted by Customer for all purposes of the Agreement. The term of this Agreement begins on the date accepted by CFS or any later date CFS designates ("Agreement Date") and shall consist of the payment period specified above, any interim period, and any renewal periods. If Customer has not within 10 days after delivery of the Equipment, delivered to CFS written notice of non-acceptance of any of the Equipment, specifying the reasons therefor and specifically referencing this Agreement, Customer shall be deemed to have irrevocably accepted the Equipment. After acceptance of the Equipment, Customer shall have no right to cancel this Agreement, revoke acceptance or return the Equipment to CFS prior to the end of the scheduled term of this Agreement for any reason whatsoever.

2. **PAYMENTS:** Customer shall pay CFS the payments specified under "Number and Amount of Payments" above and such other amounts provided hereunder as invoiced by CFS ("Payments"). Customer shall also pay CFS an interim payment in an amount equal to 1/30<sup>th</sup> of the monthly amount of the Payment multiplied by the number of days between the Effective Date and the Commencement Date ("Interim Period"), as determined by CFS. A late payment fee equal to the greater of 10% of the late amount or \$25 will be due if a Payment is late. This lease is a net lease. Payments shall be made without cash or other deductions, even if the Equipment malfunctions. Customer authorizes CFS to adjust the Payment and End of Term Purchase Option ("Purchase Option") interest by up to 15% if the actual total cost of the Equipment, including any sales or use tax, is more or less than originally estimated. Customer (a) shall pay an \$85 down payment on lease, and (b) agrees to pay any applicable taxes (including personal property tax), expenses, charges and fees incurred upon CFS or Customer with regard to the Equipment, the Payments, or Customer's performance or non-performance hereunder and shall reimburse CFS for the same plus processing fees (collectively, "Costs"). Customer agrees that CFS may in its sole discretion apply, but shall not be obliged to apply, any amounts paid in advance to any amount due or to become due hereunder, and in no event shall any amount paid in advance earn interest, except where required by applicable law.

3. **NAME; OFFICES:** Customer's legal name (as set forth in its constituent documents), chief executive office address and jurisdiction of incorporation are as set forth herein. Customer shall provide CFS written notice at least 30 days prior to any change of its legal name, chief executive office address or its form of organization (including its jurisdiction of organization), and shall execute and deliver to CFS such documents as required or appropriate.

4. **WARRANTIES: CUSTOMER ACKNOWLEDGES THAT CFS IS NOT A MANUFACTURER, DEALER, OR SUPPLIER OF THE EQUIPMENT, AND AGREES THAT THE EQUIPMENT IS LEASED "AS IS" AND IS OF A SIZE, DESIGN, AND CAPACITY SELECTED BY CUSTOMER. CFS HAS MADE NO REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT, INCLUDING SPECIFICALLY ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. CFS shall not be liable for consequential, special, indirect or punitive damages. Any warranty related to the Equipment made by the manufacturer, dealer, or supplier is separate from, and is not a part of, this Agreement, and CFS assigns to Customer any warranties agreed between Customer and the manufacturer, dealer, or supplier. Customer acknowledges and agrees that it is the supplier or dealer is not an agent of CFS and is not authorized to waive or alter any term of the Agreement, or make any representation of warranty with respect to this Agreement or the Equipment on behalf of CFS. Customer warrants that the Equipment will not be used for personal, family or household purposes.**

5. **LEASE; MAINTENANCE; ALTERATIONS; LOSS:** Customer shall keep the Equipment free and clear of all claims and liens other than those in favor of CFS. Customer shall keep and maintain the Equipment in good working order and shall, at its expense, supply and install replacement parts and accessories when required to maintain the Equipment. Any such changes or substitutions shall be the property of CFS and shall be deemed Equipment. Effective upon delivery to Customer, Customer shall (a) bear the entire risk of any loss, theft of, or damage to the Equipment, and (b) during the term hereof, including renewals and extensions, keep the Equipment insured with CFS as its payee. If Customer fails to provide proof of insurance, CFS may, but is not required to, obtain insurance covering CFS's interests, and charge Customer for the costs of such insurance, and an administrative fee. CFS and any affiliate may make a profit on the foregoing. No such loss, theft, or damage shall relieve Customer of any obligation hereunder.

6. **DEFAULT:** If Customer fails to pay any amount due to CFS, CFS will have the right to exercise any one or all of the following remedies in any order: (a) require Customer to immediately pay all unpaid Payments hereunder (whether or not then due), the Purchase Option amount and any other Costs (collectively, "Remaining Lease Balance"); (b) terminate any and all agreements with Customer; (c) repossess the Equipment; (d) sell the Equipment and recover the amount by which the Remaining Lease Balance exceeds the net amount CFS received from such sale; and/or (e) pursue any other remedy permitted at law or in equity. CFS (i) may sell the Equipment after repaying it for, not (ii) may include warranties of title and the like, and (iii) may comply with applicable law, and these actions shall be deemed committed by CFS. In the event the Equipment is not available for sale, the Customer shall be liable for the Remaining Lease Balance. Customer shall reimburse CFS for its out-of-pocket costs and expenses incurred in enforcing this Agreement and exercising its remedies, including reasonable fees and expenses of attorneys and collection agencies. Any other default hereunder shall entitle CFS to all remedies available at law and equity. Failure to exercise any remedy that CFS may have shall not constitute a waiver of any obligation with respect to which Customer is in default. Customer will also pay for CFS reasonable collection and other costs which, in the case of a court action, 25% of the total amount sought shall be deemed reasonable.

7. **ASSIGNMENT: CUSTOMER SHALL NOT ASSIGN OR PLEDGE THIS AGREEMENT, NOR SHALL CUSTOMER SUE OR LEND ANY ITEM OF EQUIPMENT. CFS may pledge or assign this Agreement. If CFS assigns this Agreement, the assignee will have the same rights and benefits that CFS has now and will not have to perform any of CFS's obligations, and the rights of the assignee will not be subject to any claims, defenses, or setoffs that Customer may have against CFS.**

8. **PURCHASE OPTION: (A) END OF TERM PURCHASE OPTION.** At the end of any term, Customer shall give CFS 60 days' irrevocable prior written notice (unless the Purchase Option is \$1.00) that it will purchase all the Equipment at the Purchase Option plus any Costs. (B) **PRIOR TO MATURITY PURCHASE.** Customer may, at any time, upon 60 days' irrevocable prior written notice, purchase all the Equipment at a price equal to the sum of all remaining Payments plus the Fair Market Value plus Costs. "Fair Market Value" shall be CFS's retail price when Customer purchases the Equipment. Equipment purchases shall be "AS-IS WHERE-IS" without warranty, except for title.

9. **RENEWAL; RETURN:** This Agreement automatically renews under the same terms and conditions on a month-to-month basis if Customer fails to give CFS 60 days' prior written notice of its intent to purchase or return the Equipment before the end of any term. Unless this Agreement automatically renews or Customer purchases the Equipment, Customer shall return the Equipment on the day the Agreement terminates in good operating condition, ordinary wear and tear resulting from proper use excepted, at Customer's sole cost and expense to a location specified by CFS, and shall reimburse CFS for any costs incurred to place the Equipment in good operating condition. CFS may charge Customer a return fee equal to the greater of one Payment or \$250 for the processing of returned Equipment.

10. **DATA:** Customer acknowledges that the hard drive(s) on the Equipment, including attached devices, may retain images, content or other data that Customer may store for purposes of normal operation of the Equipment ("Data"). Customer acknowledges that CFS is not storing Data on behalf of Customer and that exposure or access to the Data by CFS, if any, is purely incidental to the services performed by CFS. Neither CFS nor any of its affiliates has an obligation in any state or over the Data upon Customer's return of the Equipment to CFS. Customer is solely responsible for: (A) its compliance with applicable law and legal requirements pertaining to data privacy, storage, security, retention and protection, and (B) all decisions related to erasing or overwriting Data. Without limiting the foregoing, if applicable, Customer should: (a) enable the Hard Drive (HDD) data erase functionality that is a standard feature on certain Equipment and/or (b) use to return or other disposition of the Equipment, either the Hard Drive (HDD) (or certain) formatting function (which may be referred to as "initialized All Data Settings" function) if found on the Equipment to perform a one-pass overwrite of Data or, if Customer has highest security requirements, Customer may purchase from its Canon dealer at current rates an appropriate system for the Equipment, which may include (a) an HDD Data Erase Kit option which displays information before it is written to the hard drive using encryption algorithms, (b) an HDD Data Erase Kit that can perform up to a 3-pass overwrite of Data (for Equipment and containing data erase functionality as a standard feature), or (c) a replacement hard drive (in which case Customer should properly destroy the replaced hard drive). Customer shall indemnify CFS, its subsidiaries, dealers, officers, employees and agents from and against any and all costs, expenses, liabilities, claims, damages, losses, judgments or fees (including reasonable attorneys' fees) arising or related to the storage, transmission or destruction of the Data. This section survives termination or expiration of the Agreement. The terms of this section shall solely govern as to Data, notwithstanding that any provisions of this Agreement or any separate confidentiality or data security or other agreement now or hereafter entered into between Customer and CFS or any, or could be construed to apply to Data.

11. **UCC:** Customer authorizes CFS to file any form of financing or continuation statement and amendments thereto. THIS AGREEMENT IS INTENDED AS A FINANCE LEASE AS THAT TERM IS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE (UCC 2A) AND CFS IS ENTITLED TO ALL BENEFITS, PROTECTIONS AND PROTECTIONS OF A LESSOR UNDER A FINANCE LEASE. CUSTOMER WAIVES ITS RIGHTS AS A LESSEE UNDER UCC 2A SECTIONS 508-512. If this Agreement is determined not to be a true lease, Customer grants CFS a security interest in the Equipment.

12. **MISCELLANEOUS:** THIS AGREEMENT SHALL BE GOVERNED BY NEW JERSEY LAW. ANY ACTION BETWEEN CUSTOMER AND CFS SHALL BE BROUGHT IN A COURT LOCATED IN THE COUNTY OF BURLINGTON OR CAMDEN, NEW JERSEY, PROVIDED THAT CFS AT ITS SOLE OPTION MAY BRING ANY SUCH ACTION IN A COURT WHERE CUSTOMER OR THE EQUIPMENT IS LOCATED. CUSTOMER AND CFS IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. CFS may accept a facsimile or other electronic transmission of this Agreement and Acceptance Certificate as an original. Customer shall reimburse CFS for and defend CFS against any claim for losses or injury caused by the Equipment, both before and after termination of this Agreement. CFS may visit, missing or correct other information, including the Equipment's description, serial number, and location, and corrections to Customer's legal name, otherwise this Agreement embodies the entire agreement.

**PERSONAL GUARANTY**

The undersigned absolutely, irrevocably and unconditionally, jointly and severally, guarantee to CFS all payments and other obligations under this Agreement. This is an absolute and continuing guaranty. SECTION 12 ABOVE SHALL APPLY TO THIS PERSONAL GUARANTY. The undersigned waives any rights to require any action against Customer or any other party without enforcing this Personal Guaranty.

Directed to: \_\_\_\_\_ Signature: \_\_\_\_\_ (no UCC) Date: \_\_\_\_\_  
 Address: \_\_\_\_\_

**PITNEY BOWES GLOBAL FINANCIAL SERVICES LEASE AGREEMENT**

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Agreement Number

**Your Business Information**

REGENCY HEIGHTS OF NEW BRITAIN, LLC Andrew House Healthcare 46-1649508

Full Legal Name of Lessee DBA Name of Lessee Tax ID # (FEIN/TIN)

66 CLINIC DR NEW BRITAIN CT 06051-4012

Billing Address: Street City State Zip+4

22062354869

Billing Contact Name Billing Contact Phone # Billing CAN #

66 CLINIC DR NEW BRITAIN CT 06051-4012

Installation Address (If different from billing address): Street City State Zip+4

22062355866

Installation Contact Name Installation Contact Phone # Installation CAN #

Please note any special billing requirements here Invoice Attention To Customer PO #

**Your Business Needs**

Qty	Business Solution Description
1	Mail Stream Solution - 1
1	DM125 Desktop Mailing System
1	IntelliLink Interface / PSD for DM125
1	Accounting (10 Dept) Software
1	5lb Integrated Weighing
1	Integrated Weighing Platform
1	Moistener for DM125
1	pbSmartPostage
1	Professional Installation for DM100/DM125
1	IntelliLink Subscription

Check items to be included in customer's payment

- Service Level Agreement  
Standard - Provides maintenance and support for equipment
- Software Maintenance (additional terms apply) - Provides revision updates & technical assistance
- Soft-Guard® Subscription - Provides postal and carrier updates  
If you do not choose Soft-Guard protection with your lease, you will automatically receive updates at PB's current rates.
- IntelliLink® Subscription/Meter Rental - Provides simplified billing and includes postage resets  
( ) Value Based Services  
(x) Purchase Power® credit line
- Permit Mail Payment Service - Allows you to consolidate permit postage with metered postage under one account. As a permit mail user, we need USPS forms 6001, 6002, and 6003, along with the Permit Enrollment form, to activate your Permit Mail Payment service.
- YES PBGFS ValueMAX® Program  
(x) No Enrollment (I will provide proof of insurance within the next 30 days as noted in paragraph L9)

**Your Payment Plan**

Number Of Months	Monthly Amount	Billed Quarterly At*
First 51	\$70	\$210

- ( ) Required advance check of \$( ) received
- ( ) Tax Exempt Certificate Attached
- ( ) Tax Exempt Certificate Not Required

\*Does not include any applicable taxes; payment plans begin after any applicable Interim Usage Period.

**Your Signature Below**

By signing below, you agree to be bound by all the terms and conditions of this Agreement, including those contained on page 2 and those located in the Pitney Bowes Terms (Version 2/13), which are available at www.pb.com/terms and are incorporated by reference. The lease will be binding on PBGFS only after PBGFS has completed its credit and documentation approval process and an authorized PBGFS employee signs below. The lease requires you either to provide proof of insurance or instead participate in the Pitney Bowes ValueMAX equipment protection program (see paragraph L9 on page 2) for an additional fee.

Renata Colozza 5-6-13  
 Customer Signature Date  
RENATA COLOZZA ADMINISTRATOR ANDREWHOUSE\_ADMIN@REGENCYHC.COM  
 Print Name Title Email Address

**Sales Information**

Douglass D. Mitten 046

Account Rep Name District Office PBGFS Acceptance

{C0154404.3}

### General Information and Questionnaire Accounting Basis

Name of Facility New Britain Acquisition I, LLC d/	License No. 2209-C	Report for Year Ended 9/30/2018	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm			Address (No. & Street, City, State, Zip Code)	
1 Marcum, LLP			555 Long Wharf Drive, New Haven, CT	
2 Povol & Company, CPA, P.C.			1981 Marcus Ave Suite C100, Lake Success, NY 11042	
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Auditing & Cost Report Preparation			\$	78,279
2 Tax Preparation			\$	3,000
3			\$	
4			\$	
			<b>Charge for Services Provided</b>	
			\$	81,279
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Certilman Balin Alder & Hyman LLP			516-296-7000	
2 Garfunkel Wild P.C. Attorneys At Law			516-393-2200	
3 Goldman Gruder & Woods LLC			203-899-8900	
4 Jackson Lewis P.C.			(212) 545-4000	
5 See Attachment Page 7a			See Attachment Page 7a	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 90 Merrick Avenue, 9th Floor, East Meadow, NY 11554				
2 111 Great Neck Rd Ste 600, Great Neck, NY 11021				
3 200 Connecticut Avenue, Norwalk, CT 06854				
4 P.O. Box 416019, Boston, MA 02241				
5 See Attachment Page 7a				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Line of credit (Disallowed on Pg. 28)			\$	2,875
2 General matters			\$	(27)
3 Collections (Disallowed on Pg. 28)			\$	13,545
4 General matters			\$	12,199
5 See Attachment Page 7a (Disallowed \$34,403 on Page 28)			\$	60,829
			<b>Charge for Services Provided</b>	
			\$	89,421
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input type="radio"/> Yes <input checked="" type="radio"/> No    Page 15, Line 1e				



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

Name of Facility New Britain Acquisitions I, d/b/a Cassena Care at New Britain	License No. 2209-C	Report for Year Ended 9/30/2018	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Murtha Cullina LLP	203-240-6000		
2	Peter W. Smulski-State Marshal	860-832-9042		
3	Treasurer, State of Connecticut			
4	Wilson, Elser, Moskowitz, Edelman & Dicker LLP	212-490-3000		
5	Abrams, Fensterman			
6	Colby Attorneys Service Co., Inc.			
7				
8				
10				
Address (No. & Street, City, State, Zip Code)				
1	City Place, 185 Asylum Street, Hartford, CT 06103			
2	Hartford County, P.O. Box 2736, New Britain, CT 06050			
3	410 Capitol Avenue, MS#12HSR, P.O. Box 340308, Hartford, CT 06134			
4	150 East 42nd Street, New York, NY 10017			
5				
6				
7				
8				
10				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Reg. Heights of NB, Value HC Svcs, HC Regulatory, Sale of fac./Transfer of oper. (Disallowed \$24,338 on Pg. 28)	30,195		
2	Citation fees (Disallowed on Pg. 28)	232		
3	Conservatorship (Disallowed on Pg. 28)	1,992		
4	Reg. Heights of NB, Procare settlement, Josephine Short settlement (Disallowed \$7,588 on Pg. 28)	28,007		
5	Sales Tax on Reversed Invoice (Disallowed on Pg. 28)	253		
6	General matters	150		
7				
8				
9				
10				
			Charge for Services Provided	
			\$ 60,829	

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 9/30/2018				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			90	90			
B. On last day of THIS report period	90	90			90	90			90	90			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	84	84			84	84			78	78			
B. As of midnight of THIS report period	79	79			78	78			79	79			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,127	2,127			1,602	1,602			525	525			
B. Medicaid (Conn.)	23,889	23,889			17,525	17,525			6,364	6,364			
C. Medicaid (other states)													
D. Private Pay	1,213	1,213			1,190	1,190			23	23			
E. State SSI for RCH													
F. Other (Specify) Insurance, Other	1,827	1,827			1,490	1,490			337	337			
G. Total Care Days During Period (3A thru F)	29,056	29,056			21,807	21,807			7,249	7,249			
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>	29,056	29,056			21,807	21,807			7,249	7,249			

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassen	License No. 2209-C	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	4		69		6				
Per Diem Rate									
a. One bed rm.	Various		201.38		470.00				
b. Two bed rms.	Various		201.38		430.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	861	861		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,202	2,202		
2. Restorative Treatments				
C. Other	9,082	9,082		
D. Total Physical Therapy Treatments	12,145	12,145		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	162	162		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	134	134		
2. Restorative Treatments				
C. Other	735	735		
D. Total Speech Therapy Treatments	1,031	1,031		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	571	571		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,027	1,027		
2. Restorative Treatments				
C. Other	8,102	8,102		
D. Total Occupational Therapy Treatments	9,700	9,700		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New	2209-C	9/30/2018	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)	125,831	2,076				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	102,031	4,533				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	403,815	25,223				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	218,998	12,254				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	26,691	1,868				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	32,961	2,194				
9. Barber and Beautician Services						
10. Protective Services	20,085	1,561				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	144,455	2,400				
b. RN						
1. Direct Care	205,982	5,916				
2. Administrative**	717,602	17,652				
c. LPN						
1. Direct Care	600,260	19,071				
2. Administrative**						
d. Aides and Attendants	993,249	60,499				
e. Physical Therapists	148,538	3,240				
f. Speech Therapists	29,037	509				
g. Occupational Therapists	74,696	2,847				
h. Recreation Workers	92,089	4,768				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	60,478	2,006				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	129,507	2,891				
A-13. Total Salary Expenditures	4,126,305	171,508				

\* 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 - Dept Head	\$ 106,678	2,146				
Admissions	22,829	745				
<b>Total</b>	<b>\$ 129,507</b>	<b>2,891</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility			License No.	Report for Year Ended			Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain			2209-C	9/30/2018			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)			License No.	Report for Year Ended			Page	of		
New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain			2209-C	9/30/2018			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>										
Carla Dunford (10/1/2017 - 2/3/2018)	41,442			Non-Discriminatory	Administrator	816	A2			
Cynthia Roessler (1/31/2018 - 9/30/2018)	84,389			Non-Discriminatory	Administrator	1,260	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.

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

CSP-13 Rev. 9/2002

**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	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	9,774	924				
3. Pharmacist	12,206	159				
4. Podiatrist	75	No Hours				
5. Physical Therapy						
a. Resident Care	98,804	1,371				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	28,929	182				
b. Utilization Review (Title 18 and 19 only) monthly meeting	1,908	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						
9. Speech Therapist						
a. Resident Care	12,294	171				
b. Other						
10. Occupational Therapist						
a. Resident Care	40,541	845				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	170,045	3,014				
2. Administrative***	16,026	262				
b. LPN						
1. Direct Care	9,255	212				
2. Administrative***						
c. Aides	45,017	2,048				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>444,874</b>	<b>9,188</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 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, Inc., 1979 Marcus Ave, New Hyde Park, NY 11042	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Theradynamics Rehab Management, LLC, 225 Crossways Park Drive, Woodbury, NY 11797	PT, OT, ST Contracted Services	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Hartford Hospital, 80 Seymour St, Hartford, CT 06102	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RJV Consulting Services, Inc., 3361 Maplewood Dr. N, Wantagh, NY 11793	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Access Capital, Inc., 405 Park Ave, New York, NY 10022	RN/CNA Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 405 Park Ave, New York, NY 10022	RN Admin, LPN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CV Staffing, P.O. Box 419621, Boston, MA 02241	CNA Staffing	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
SDX Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Speech Therapy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthDrive Podiatry Group, 888 Worcester St, Wellesley, MA 02482	Podiatrist	<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 Ca	2209-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 295,085	295,085		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 67,120	67,120		
4. Social Security (F.I.C.A.)	\$ 306,097	306,097		
5. Health Insurance	\$ 232,682	232,682		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 40,102	40,102		
8. Uniform Allowance	\$ 1,573	1,573		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,000	2,000		
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 234,913	234,913		
<b>d. Accounting and Auditing</b>	\$ 81,279	81,279		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 89,421	89,421		
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 18,473	18,473		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 13,964	13,964		
2. Cellular Phones	\$			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 830	830		
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 5,360	5,360		
3. Resident Day User Fee	\$ 545,091	545,091		
<b>Subtotal</b>	\$ 1,933,990	1,933,990		

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

(Carry Subtotals forward to next page)





Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Admin - Meals and Entertainment (Disallowed on Pg. 28a)	\$ 1,890		
<b>Total Other Travel and Entertainment</b>	<b>\$ 1,890</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admin - Marketing (Disallowed on Pg. 28)	\$ 17,331		
<b>Total Other Advertising</b>	<b>\$ 17,331</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 8,330		
AANAC Dues	124		
ACHCA Dues	310		
<b>Total Dues</b>	<b>\$ 8,764</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Nsg Admin - Phys Credential Fees	\$ 156		
Books and Periodicals	213		
Recruiting Fees	41,000		
Licenses and Taxes	436		
Bank Charges (Disallowed \$561 on Pg. 28a)	18,887		
Other Direct - Stale Checks (Disallowed on Pg. 28a)	2,141		
Penalties (Disallowed on Pg. 28a)	128		
Employee Fingerprinting	3,021		
Legal Settlement Payout (Disallowed on Pg. 28a)	15,360		
Legal Settlement Agreement (Disallowed on Pg. 28a)	10,778		
<b>Total Other Administrative and General</b>	<b>\$ 92,120</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	9/30/2018	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	136,743	Operational & Financial Oversight	Pg 16 / Line m12
Cassena Care Consulting	12,765	Operational & Financial Oversight	Pg 20 / Line 5j
Cassena Care Consulting	30,326	Operational & Financial Oversight	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	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 186,545	186,545		
2. Non-Food Supplies	\$ 53,386	53,386		
3. Other (Specify) _____ Minor Equipment	\$ 102	102		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ (4,661)	(4,661)		
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 235,372</b>	<b>235,372</b>		
	Total	CCNH	RHNS	(Specify)
2F. Dietary Questionnaire				
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

**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	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Laundry Supplies		\$	43,853	43,853		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	43,853	43,853		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

\*\*\* 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	9/30/2018	20	37	
<b>Item</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>4. Housekeeping</b>	<b>Sq. Ft. Served by Personnel</b>				
<b>a. In-House Care</b>					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	<b>Sq. Ft. Served by Personnel</b>				
	Amt. \$	(4,867)	(4,867)		
<b>C. Other (Specify) Supplies</b>		\$ 25,864	25,864		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 20,997	20,997		
<b>5. Resident Care (Supplies)**</b>					
<b>a. Prescription Drugs***</b>					
1. Own Pharmacy	\$				
2. Purchased from Omnicare / Specialty Rx	\$	147,159	147,159		
<b>b. Medicine Cabinet Drugs</b>	\$	15,115	15,115		
<b>c. Medical and Therapeutic Supplies</b>	\$				
<b>d. Ambulance/Limousine***</b>	\$	5,396	5,396		
<b>e. Oxygen</b>					
1. For Emergency Use	\$				
2. Other***	\$	6,223	6,223		
<b>f. X-rays and Related Radiological Procedures***</b>	\$	13,976	13,976		
<b>g. Dental (Not dentists who should be included under salaries or fees)</b>	\$				
<b>h. Laboratory***</b>	\$	24,152	24,152		
<b>i. Recreation</b>	\$	25,098	25,098		
<b>j. Direct Management Services*</b>	\$	12,765	12,765		
<b>k. Indirect Management Services*</b>	\$	30,326	30,326		
<b>l. Other (Specify)****         See Attached Schedule</b>	\$	136,333	136,333		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 416,543	416,543		

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.  
 \*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Nsg Admin- Other Supplies	\$ 30		
Central Supply- IV Solutions	2,441		
Central Supply- Gloves	10,953		
Central Supply- Other Medical	57,998		
Central Supply- Office Suppli	289		
Central Supply- Wipes	8,764		
Central Supply- Other Supplies	24,900		
Central Supply- Purchased Ser	1,228		
Central Supply- Rental Expense	26,955		
PT - Medical Supplies	216		
PT- Other Supplies	2,545		
Social Services - Other Supplies	14		
<b>Total Other Resident Care</b>	<b>\$ 136,333</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain			License No. 2209-C		Report for Year Ended 9/30/2018			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"/>	None	Labs	23,476			20	5h
Patient Care Associates, Inc.	Suite 302, Mamaroneck, NY 10543	<input type="radio"/>	<input checked="" type="radio"/>	None	X-Rays	12,519			20	5f
CWPM, LLC	P.O. Box 415, Plainsville, CT 06060	<input type="radio"/>	<input checked="" type="radio"/>	None	Waste Management	43,013			22	6f
Ernie's Lawn Service and Landscaping, LLC	33-B Charles Street, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>	None	Landscaping	16,449			22	6f
Encore Fire Protection	70 Bacon Street, Pawtucket, RI 02860	<input type="radio"/>	<input checked="" type="radio"/>	None	Fire Protection	17,452			22	Var
Digital Media	782 Clinton Avenue, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>	None	TV, Internet, Phone	17,858			20	5i
Value Health Care Services, LLC	525 Knotter Drive, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	None	Pharmacy Settlement Agreement	10,778			16	m13
PointClickCare Technologies, Inc.	P.O. Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	None	Electronic health record and accounting software	22,102			16	m11
The Execu Search Group	P.O. Box 844276, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	None	Direct hire fees	41,000			16	m13
		<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	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 98,162	98,162				
b. Heat	\$ 58,571	58,571				
c. Light & Power	\$ 49,353	49,353				
d. Water	\$ 14,383	14,383				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 5,394	5,394				
f. Other ( <i>itemize</i> )	\$ 77,263	77,263				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 303,126	303,126				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 17,841	17,841				
d. Movable Equipment	\$ 17,844	17,844				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 35,685	35,685				
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	\$ 660,001	660,001				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 103,780	103,780				
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 799,466	799,466				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
Plant- Minor Non Medical Equi	\$ 3,297		
Plant- Purchased Services	15,070		
Plant- Contracted Services	59,205		
Plant- Rental Expense	(309)		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 77,263</b>	<b>\$ -</b>	<b>\$ -</b>

### 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 9/30/2018			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)													
<b>A-4. Subtotal</b>													
<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>B-4. Subtotal</b>													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period				103,891		103,891	9,356	S/L	Various	7,901			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				101,778		101,778		S/L	Various	9,940			
<b>C-4. Subtotal</b>											17,841		
		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	59,376		59,376	14,202	S/L	Various	10,889	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	50,875		50,875		S/L	Various	6,955	
<b>D-3. Subtotal</b>													17,844
<b>E. Total Depreciation</b>													35,685

New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 101,778	Various	\$ 9,940
<b>Total additions for Non-Movable Equipment</b>		\$ 101,778		\$ 9,940 *
<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>				
See Attached	See Attached	\$ 49,907	Various	\$ 6,955
10/14/2016	Blender (Not picked up in prior year report)	968	5	-
<b>Total additions for Movable Equipment</b>		\$ 50,875		\$ 6,955 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



**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		9/30/2018			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  
9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
<b>Land</b>										
Bernard Badello	Computers		11/17/2015	2,897	2,897	36	1,851	966	2,817	80
Non-related Party	Computers		1/11/2016	3,784	3,784	36	2,207	1,261	3,468	316
Gerimedix, Inc.	Therapy System		1/13/2016	3,364	3,364	120	588	336	924	2,440
Non-related Party	Computers		1/25/2016	1,138	1,138	36	663	379	1,042	95
Non-related Party	Computers		2/5/2016	2,971	2,971	36	1,650	990	2,640	331
Bernard Badello	Computers		4/8/2016	7,344	7,344	36	3,672	2,448	6,120	1,224
Neyyar Distributors, Inc.	Table		4/15/2016	1,160	1,160	180	116	77	193	967
Neyyar Distributors, Inc.	Chairs		4/15/2016	15,063	15,063	180	1,506	1,004	2,510	12,553
R.L.R. Supplies Inc.	Storage Carts		7/15/2016	2,010	2,010	120	251	201	452	1,557
<b>Total 2016 Acquisitions</b>				<b>39,730</b>	<b>39,730</b>		<b>12,505</b>	<b>7,662</b>	<b>20,167</b>	<b>19,563</b>
Central Restaurant Products - BLENDER	Blender		10/14/2016	968	968	60	194	194	388	580
Medacure Inc.	Bariatric mattresses		10/20/2016	577	577	180	38	38	76	501
SIGNATURE BANK CREDIT CARD	Laptop		11/7/2016	791	791	36	242	264	506	285
SIGNATURE BANK CREDIT CARD	Desktop and monitor		11/7/2016	992	992	36	303	331	634	358
SIGNATURE BANK CREDIT CARD - TV's	TVs		12/5/2016	587	587	60	98	117	215	372
Pilohouse Communications	Telephones		12/5/2016	406	406	120	34	41	75	331
S&S Wired Systems, LLC	Patient stations and emergency call cord stations		12/24/2016	992	992	120	83	99	182	810
SIGNATURE BANK CREDIT CARD - TV's	TVs		1/5/2017	510	510	60	77	102	179	332
Allston Supply CO INC	Vacuum, wet/dry vacuum, burnisher, buffer		1/19/2017	2,852	2,852	96	267	356	623	2,228
SIGNATURE BANK CREDIT CARD - QUADBR	Computers		6/5/2017	810	810	36	90	270	360	450
SIGNATURE BANK CREDIT CARD	Printer		7/5/2017	751	751	36	63	250	313	439
SIGNATURE BANK CREDIT CARD	Laptop power adapters		7/5/2017	545	545	36	45	182	227	318
CT Telecommunications Service, LLC - Koretel Pt	Phone system		8/24/2017	9,832	9,832	120	164	983	1,147	8,685
<b>Total 2017 Acquisitions</b>				<b>20,614</b>	<b>20,614</b>		<b>1,697</b>	<b>3,227</b>	<b>4,924</b>	<b>15,690</b>
Bank Of America Credit Car	TV		9/30/2017	443	443	60	-	89	89	354
Daniels Equipment Company Inc.	Washing machine		2/28/2018	2,124	2,124	120	-	212	212	1,912
Signature Bank Credit Card - Quadbridge	Computer, laptop		2/5/2018	1,269	1,269	36	-	423	423	846
Medd Max	Bariatric patient lifter		12/21/2017	2,238	2,238	120	-	224	224	2,014
Medd Max	Monitor, rolling stand		2/2/2018	1,722	1,722	60	-	344	344	1,378
Signature Bank Credit Card - Quadbridge	Laptops		3/31/2018	4,901	4,901	36	-	1,634	1,634	3,267
Signature Bank Credit Card - Staples	Printer		3/31/2018	351	351	60	-	70	70	281
Bank Of America Credit Card - TV's (invoice missing)			3/31/2018	255	255	60	-	51	51	204
Allstate Medical Supplies	Digital chair scale		5/25/2018	770	770	120	-	77	77	693
Medd Max	Ice maker		5/24/2018	4,592	4,592	120	-	459	459	4,133
Medd Max	Ice machine dispenser		5/15/2018	4,750	4,750	120	-	475	475	4,275
Signature Bank Credit Card - Quadbridge	Monitors, display ports, computers, cables		8/9/2018	2,455	2,455	60	-	491	491	1,964
Daniels Equipment Company	Washing machine		9/30/2018	4,721	4,721	120	-	472	472	4,249
Neyyar Distributors Inc.	Patient room chairs		9/30/2018	18,705	18,705	120	-	1,871	1,871	16,834
Sales tax - Medd Max	Rolling stand for monitor		9/30/2018	18	18	60	-	4	4	14
Sales tax - Medd Max	Ice maker and ice machine dispenser		9/30/2018	593	593	120	-	59	59	534
<b>Total 2018 Acquisitions</b>				<b>49,907</b>	<b>49,907</b>		<b>-</b>	<b>6,955</b>	<b>6,955</b>	<b>42,952</b>
<b>Total Movable Equipment</b>				<b>110,251</b>	<b>110,251</b>		<b>14,202</b>	<b>17,844</b>	<b>32,046</b>	<b>78,205</b>
Non-related Party	8 Kiosks		1/11/2016	11,589	11,589	180	1,352	773	2,125	9,463
Precision Electrical	Wiring for Kiosk Stations		1/21/2016	3,871	3,871	180	452	258	710	3,162
Orbitech Satellite Services	Video Surveillance		2/23/2016	4,572	4,572	120	762	457	1,219	3,353
Orbitech Satellite Services	Video Surveillance		3/2/2016	7,338	7,338	120	1,162	734	1,896	5,442
Saucier Mechanical Services	Supply and Exhaust Air		3/24/2016	4,210	4,210	240	334	211	545	3,665
RF Technologies	Wandergard		4/26/2016	13,330	13,330	240	1,000	667	1,667	11,663
RF Technologies	Wandergard		4/26/2016	95	95	240	7	5	12	82
RF Technologies	Wandergard		5/11/2016	166	166	240	11	8	19	146
RF Technologies	Wandergard		5/16/2016	6,213	6,213	240	440	311	751	5,462
Direct Supply, Inc.	Refrigerator		6/13/2016	683	683	120	91	68	159	525
Northeast Generator Co.	Radiator Hoses on Generator		7/8/2016	3,500	3,500	120	438	350	788	2,713
RF Technologies	Generator Ventilation		8/25/2016	1,985	1,985	240	116	99	215	1,770
Grainger	Mixing Valve		9/30/2016	1,544	1,544	60	335	309	644	900

**New Britain Acquisition SNFF  
Depreciation Schedule  
9/30/18**

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
Atlantic Ventilating & Equipment Co.Inc. -	Wall A/C		9/8/2016	2,111	2,111	60	457	422	879	1,232
<b>Total 2016 Acquisitions</b>				<b>61,207</b>	<b>61,207</b>		<b>6,957</b>	<b>4,672</b>	<b>11,629</b>	<b>49,578</b>
KONE Inc ,	Elevator battery		5/20/2016	2,687	2,687	240	134	134	268	2,418
Northeast Generator Co.	Generator		10/6/2016	5,524	5,524	240	276	276	552	4,972
Riley Plumbing & Heating - TubShower valves,har	Tub shower valves and handheld bars		10/31/2016	2,000	2,000	120	200	200	400	1,600
LSS Life Safety Services	Firestop		10/31/2016	4,970	4,970	120	497	497	994	3,976
Northeast Generator Co.	Generator switch		11/3/2016	1,973	1,973	144	151	164	315	1,658
Riley Plumbing & Heating - TubShower valves,har	Tub shower valves and handheld bars		11/8/2016	810	810	120	74	81	155	655
Mountain Air	Boiler control and pilot valve		12/26/2016	2,716	2,716	180	151	181	332	2,384
Accurate Commercial Door & Hardware	Door for dietary office		12/27/2016	607	607	180	34	40	74	533
Accurate Commercial Door & Hardware	Door for resident showers		12/27/2016	3,277	3,277	180	182	218	400	2,877
Mountain Air	T'Stats, zone valves, and zone heads		12/29/2016	5,716	5,716	120	476	572	1,048	4,668
Riley Plumbing & Heating - Reversed TubShower	Tub shower valves and handheld bars		4/28/2017	(810)	(810)	120	(41)	(770)	(810)	-
Mountain Air - Ductless Split System	Ductless split system		6/7/2017	3,031	3,031	120	101	303	404	2,627
VAPOR CLEAN INC. - NO TAX BILLED	Vapor cleaning machine		8/17/2017	3,141	3,141	60	105	628	733	2,408
Bank Of America Credit Card - Roof Repair 50% I Roof			9/11/2017	7,043	7,043	120	59	704	763	6,280
<b>Total 2017 Acquisitions</b>				<b>42,684</b>	<b>42,684</b>		<b>2,399</b>	<b>3,229</b>	<b>5,628</b>	<b>37,056</b>
Barrieau Oil Co. Inc.	Water Service Repair		9/22/2017	30,903	30,903	120	-	3,090	3,090	27,813
Mountain Air - 9/14/17 Agreement	Rooftop duct unit		9/14/2017	7,254	7,254	120	-	725	725	6,529
Barrieau Oil Co. Inc.	Hot water boiler		6/22/2017	14,660	14,660	120	-	1,466	1,466	13,194
Bank Of America Credit Card	Bal Roof Repair		9/30/2017	7,043	7,043	120	-	704	704	6,339
Encore Fire Protection	Sprinkler Heads		8/10/2017	3,675	3,675	180	-	245	245	3,430
Floors Now	Flooring and carpeting 50% payment		12/7/2017	1,764	1,764	60	-	353	353	1,411
Floors Now	Flooring and carpeting 50% payment		1/8/2018	1,764	1,764	60	-	353	353	1,411
Accurate Commerical Door & Hardware	Doors		1/8/2018	4,463	4,463	180	-	298	298	4,165
CT Telecommunications Service, LLC	Phone system		10/30/2017	6,801	6,801	120	-	680	680	6,121
Barrieau Oil Co. Inc.	Hot water boiler		2/28/2018	280	280	120	-	28	28	252
Accurate Commercial Door & Hardware	Doors		4/10/2018	1,639	1,639	180	-	109	109	1,530
CT Telecommunications Service, LLC - full job 16	Phone system		9/20/2017	6,555	6,555	120	-	656	656	5,899
HD Supply	Dead bolt, corner protector		8/20/2018	113	113	120	-	11	11	102
HD Supply	Wire		8/15/2018	115	115	240	-	6	6	109
HD Supply	Pliers, anchor kit, faucet, drill kit, wall clocks		5/30/2018	231	231	120	-	23	23	208
HD Supply	Cement		5/10/2018	22	22	120	-	2	2	20
HD Supply	Faucet		7/20/2018	104	104	120	-	10	10	94
HD Supply	Blinds		8/20/2018	63	63	60	-	13	13	50
HD Supply	Faucet		5/7/2018	140	140	120	-	14	14	126
HD Supply	Ceiling panel		8/15/2018	77	77	120	-	8	8	69
HD Supply	Outlet		8/17/2018	32	32	120	-	3	3	29
HD Supply	P-trap PVC, drain pipe connector, storeroom lever		5/10/2018	51	51	120	-	5	5	46
HD Supply	Drill bits, closet rod		5/8/2018	59	59	120	-	6	6	53
HD Supply	Telephone cords, wall plates, kickplate, gloves, foam tape		8/9/2018	1,376	1,376	120	-	138	138	1,238
HD Supply	Faucet and ceiling fixture		8/15/2018	164	164	120	-	16	16	148
HD Supply	Tile and grout brush		7/19/2018	17	17	120	-	2	2	15
K & R Renovation	Compound on walls, prime and paint walls, replace drop ceiling tiles		9/12/2018	7,950	7,950	180	-	530	530	7,420
Bank Of America Credit Card	Doors		2/9/2018	4,463	4,463	120	-	446	446	4,017
<b>Total 2018 Acquisitions</b>				<b>101,778</b>	<b>101,778</b>		<b>-</b>	<b>9,940</b>	<b>9,940</b>	<b>91,838</b>
<b>Total Non-Movable Equipment</b>				<b>205,669</b>	<b>205,669</b>		<b>9,356</b>	<b>17,841</b>	<b>27,197</b>	<b>178,472</b>
<b>Total Fixed Assets</b>				<b>315,920</b>	<b>315,920</b>		<b>23,559</b>	<b>35,685</b>	<b>59,243</b>	<b>256,677</b>

**Ties to corresponding pages of Medicaid Cost Report**

F/S vs C/R Depreciation (Page 31, Line B9)	9,356	{b}
F/S vs C/R Depreciation (Page 36, Line F1)	(20,657)	{b}
Rounding Variance (Page 31, Line B9)		{c}

New Britain Acquisition SNFF  
 Depreciation Schedule  
 9/30/18

Vendor	Description	Classification	Date of Acquisition	Historical Cost	Cost to be Depreciated	Useful Life (in months)	2017 Accum	2018 Depr	2018 Accum	Net Book Value
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Fixed Asset Rollforward			
Book Cost 09/30/18	315,920		
Book A/D 09/30/18	49,887		
Book NBV 09/30/18	266,033		
CR Cost 09/30/18	315,920	-	Cost Variance
CR A/D 09/30/18	59,243	(9,356)	A/D Variance
CR NBV 09/30/18	256,677		
Variance	9,356		
Cumulative A/D Diff.	9,356		
Irreconcilable Difference	9,356		

### 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 9/30/2018	Page 25 of 37
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**11. Property Questionnaire**

**Part A**

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

Yes  No

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

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

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

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
<b>1. Financing</b>				
a. Type of Financing (e.g., fixed, variable)	Fixed	Fixed		
b. Date Mortgage Obtained	11/16/15	11/16/15		
c. Interest Rate for the Cost Year	4.00%	4.50%		
d. Term of Mortgage (number of years)	10	7		
e. Amount of Principal Borrowed	5,360,000	670,000		
f. Principal balance outstanding as of 9/30/2018	4,770,400	670,000		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

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

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

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
New Britain Acquisition I, LLC d/b/a		2209-C	9/30/2018			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		9/30/2018		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)				\$	143,007	143,007	
Working Cap Int = \$16,104 / Rel. Party Int = \$126,903							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	143,007	143,007	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,764	14,764	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	129,144	129,144	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	143,908	143,908	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	8,946,942	8,946,942	

### 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	9/30/2018	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	\$ 74,696	74,696		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 40,541	40,541		
7.			Other - See attached Schedule	\$ 75	75		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 234,913	234,913		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 50,823	50,823		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 3,000	3,000		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 18,121	18,121		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 31,873	31,873		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 454,042	454,042		

\* 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	B4	Podiatrist	\$ 75		
<b>Total Other Fees Adjustments</b>			\$ 75	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L7	Admin - Meals and Entertainment	\$ 1,890		
16	m8a	Chamber of Commerce Dues	1,015		
16	m13	Non Routine Bank Charges	561		
16	m13	Other Direct - Stale Checks	2,141		
16	m13	Penalties	128		
16	m13	Legal Settlement Payout	15,360		
16	m13	Legal Settlement Agreement	10,778		
<b>Total Other A&amp;G Adjustments</b>			\$ 31,873	\$ -	\$ -

**Norwalk Acquisition I, LLC d/b/a Cassena Care of Norwalk  
 Calculation of Allowable Management Fee  
 September 30, 2018**

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	136,743	
Management fees Charged (Pg. 20 / Line 5j)	12,765	
Management fees Charged (Pg. 20 / Line 5k)	<u>30,326</u>	
Total Management fees Charged	179,834	TB Linked
Patient Days	29,056	Page 8 of C/R
Imputed Days - 90% Occupancy	<u>29,565</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 6.0827</b>	
PPD Allowance Per Rate Agreement (PY Report)	7.31	
2018 CPI Increase of 1.0178%	<u>1.0178%</u>	J.01a
PPD Allowance 9/30/2018	<u>7.38</u>	
<b>Amount over (Under)</b>	<b>\$ (1.3017)</b>	
Total Days	<u>29,565</u>	Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<u><u>\$ -</u></u>	

**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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 454,042	454,042		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 147,159	147,159		
28.	20	5d	Ambulance/Limousine	\$ 5,396	5,396		
29.	20	5f	X-rays, etc	\$ 13,976	13,976		
30.	20	5h	Laboratory	\$ 24,152	24,152		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,223	6,223		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 43,597	43,597		
<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	\$ 2,159	2,159		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>			\$ 696,704	696,704		

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

New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV Disallowance (See attached)	\$ 14,258		
20	51	Central Supply- IV Solutions	2,441		
20	51	Central Supply- Other Supplies	1,563		
20	51	Central Supply- Rental Expense	25,335		
<b>Total Other Ancillary Costs</b>			\$ 43,597	\$ -	\$ -

**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)
30	IV 8	Rebates and Refunds	\$ 1,859		
30	IV 8	Physician Credential Income	300		
<b>Total Other Adjustments</b>			\$ 2,159	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Cassena care of Norwalk  
Disallowance Schedule for Cable TV  
9/30/2018**

Total Cable TV Expense reclassified to Marcum 105	<u>Amount</u> \$ 17,858 TB Linked
--	--------------------------------------

Annual Allowable amount	\$ 3,600
Days in Cost Report Year	<u>365</u>
Total Allowable Cost	\$ 3,600

<b>Disallowed Cable TV</b>	<u><u>\$ 14,258</u></u>
----------------------------	-------------------------

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
New Britain Acquisition I, LLC d/b/a Ca: 2209-C		9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 10,227,871	10,227,871				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,459,673)	(5,459,673)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,368,873	1,368,873				
b. Medicare Room and Board Contractual Allowance **	\$ 250,219	250,219				
4. a. Private-Pay Residents and Other	\$ 1,094,235	1,094,235				
b. Private-Pay Room and Board Contractual Allowance **	\$ (209,306)	(209,306)				
<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	\$ 315,470	315,470				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 165,262	165,262				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 83,479	83,479				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 21,546	21,546				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 288,457	288,457				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 116,694	116,694				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (628,384)	(628,384)				
b. Other (Specify) - Non-Medicare	\$ (289,084)	(289,084)				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 7,345,659	7,345,659				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 390	390				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 5,692	5,692				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 6,082	6,082				
<b>VI. Total All Revenue (III +V)</b>	\$ 7,351,741	7,351,741				

\* 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	\$ 11,348		
30 II 6a	Radiology - Diagnostic Part A	9,646		
30 II 6a	Pharmacy - Medicare Part A	86,823		
30 II 6a	Medicare 2% Reduction	(22,003)		
30 II 6a	Ancillary Allowance - Part A	(679,448)		
30 II 6a	Ancillary Allowance - Part B	(23,096)		
30 II 6a	Ancillary Allow - ISNIP Pt B	(11,654)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (628,384)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Laboratory - Private	\$ (96)		
30 II 6b	Laboratory - Medicaid	966		
30 II 6b	Laboratory - Hospice	46		
30 II 6b	Laboratory - 3rd Party Insuran	4,962		
30 II 6b	Xray - Private	137		
30 II 6b	Radiology - Medicaid	157		
30 II 6b	Radiology - 3rd Party Insuranc	5,576		
30 II 6b	Pharmacy - Private	(337)		
30 II 6b	Pharmacy - Medicaid	206		
30 II 6b	Pharmacy -3rd Party Insurance	48,374		
30 II 6b	Pharmacy Income - Pneumoccal	2,244		
30 II 6b	Pharmacy Income - Flu Shots	1,396		
30 II 6b	Ancillary Allowance - Medicaid	(88,190)		
30 II 6b	Ancillary Allowance - Hospice	(46)		
30 II 6b	Ancillary Allowance - 3rd Party	(264,479)		
<b>Total Other Resident Revenue</b>		<b>\$ (289,084)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - A/R	N/A	\$ 329		
30 IV 5	Interest Income - Money Market	5	61		
<b>Total Interest Income</b>			<b>\$ 390</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Rebates and Refunds	\$ 1,859		
30 IV 8	Physician Credential Income	300		
30 IV 8	Other Miscellaneous Income - Correcting entry (No associated expense)	783		
30 IV 8	Prior Period Invoice Reversal	2,750		
<b>Total Other Revenue</b>		<b>\$ 5,692</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	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	461,858
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,101,525
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	129,564
a. Prepaid Insurance	4,097			
b. Prepaid R/E Taxes	29,099			
c. Prepaid Insurance - W.C.	96,368			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	1,400
Patient Refund Exchange	1,400			
_____ _____ See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,694,347</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>205,669</u>		\$	178,472
	Accum. Depreciation <u>27,197</u>	Net		
6. Movable Equipment	*Historical Cost <u>110,251</u>		\$	78,205
	Accum. Depreciation <u>32,046</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	9,356
F/S vs C/R NBV	9,356			
_____ See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>266,033</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a Ca	2209-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,960,380
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> )				
			\$	123,120
Name and Address		Amount	Loan Date	
Prior Operator		123,120		
7. Other Assets ( <i>itemize</i> )				
\$				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	123,120
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,083,500

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

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

Name of Facility New Britain Acquisition I, LLC d/b/a Cassena	License No. 2209-C	Report for Year Ended 9/30/2018	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,170,775
2. Notes Payable ( <i>itemize</i> )			\$	200,000
Line of Credit				
200,000				
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	280,860
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	13,490
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	471,000
Exchange - Other			100	Accrued Expenses 438,746
Garnishee Payable			243	Patient Fund Liability 32,282
401k Payable			(1,101)	
Child Support Payable			730	See Schedule
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)			\$	2,136,125

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

*(Carry Total forward to next page)*

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

Name of Facility New Britain Acquisition I, LLC d/b/a Casse		License No. 2209-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,136,125	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 2,992,178	
Name and Address of Lender	Amount	Loan Date			
Landlord	72,178				
Due to Members	2,920,000				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,992,178	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 5,128,303	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			<b>\$ -</b>

Schedule of Other Current Assets (Itemize) 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 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>

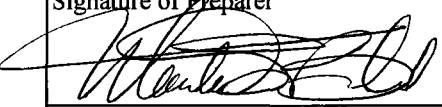
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
New Britain Acquisition I, LLC d/b/a C	2209-C	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,470,259)
6. Gain or Loss for Period			\$	(1,574,544)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(3,044,803)
<b>C. Total Reserves and Net Worth</b>			\$	(3,044,803)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,083,500

### 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 Cas	2209-C	9/30/2018	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,450,261)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,351,741
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	8,926,285
D. Net Income or Deficit			\$	(1,574,544)
E. Balance			\$	(3,024,805)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenses Per Pg. 27			\$8,946,942	
C/R vs F/S Depreciation			(20,657)	
Total Expenses Per F/S			\$8,926,285	
2. Other ( <i>itemize</i> )				
Payout to Gregg Seidner			(20,000)	
Rounding			2	
F-3. Total Additions			\$	(19,998)
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>		09/30/18	\$	(3,044,803)

### 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 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal		Date Signed 1/31/19	
Printed Name of Preparer Matthew S. Bovolack					
Address: Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact Anthony Derosa				Phone Number 516-422-7817	
Annual Report Contact Email Address aderosa@cassenacare.com					

Subject to the attached accountants' consulting report



**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for New Britain Acquisition I, LLC d/b/a Cassena Care at New Britain for the year ended September 30, 2018, 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  
January 30, 2019

# Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes No

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

Explanation:

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Yes No

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

Explanation:

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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:

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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:

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Yes No

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

Explanation:

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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:

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Yes No

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

Explanation:

---

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Yes No

Were all discrepancies on the Error Page addressed?

---

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Yes No

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

Explanation:

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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:

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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:

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Yes No

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

Explanation:

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Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
1011.000	Cash - Operating Account	428,571.00			428,571.00
1014.000	Petty Cash	1,000.00			1,000.00
1015.000	Cash - Money Market	5.00			5.00
1031.000	A/R Medicare Part A	92,504.00			92,504.00
1031.200	A/R Medicare Part B Snf	8,874.00			8,874.00
1032.000	A/R Medicaid Snf	495,214.00			495,214.00
1032.300	A/R Nami	87,533.00			87,533.00
1032.400	A/R Pending Medicaid	64,643.00			64,643.00
1033.000	A/R Private	386,961.00			386,961.00
1034.000	A/R Hospice	(225.00)			(225.00)
1034.500	A/R-3Rd Party Ins/Co-Ins	100,118.00			100,118.00
1034.501	A/R MANAGED MEDICARE	65,903.00			65,903.00
1061.000	Allowance For Bad Debts	(200,000.00)			(200,000.00)
1083.200	Patient Refund Exchange	1,400.00			1,400.00
1083.300	Exchange - Other	(100.00)			(100.00)
1086.000	Due to/from Prior Operator	123,120.00			123,120.00
1121.000	Prepaid Insurance	4,097.00			4,097.00
1125.000	Prepaid R/E Taxes	29,099.00			29,099.00
1127.000	Prepaid Insurance - W.C.	96,368.00			96,368.00
1160.020	Building Improvement	4,463.00			4,463.00
1170.000	Leasehold Imp. - 15 Year	188,684.00			188,684.00
1190.100	Mme - 5 Year	121,781.00			121,781.00
1190.110	Mme 10 Year	992.00			992.00
1270.000	Leasehold Improv.-Acc Amort.	(15,276.00)			(15,276.00)
1290.000	Mme - Accum Dep - General	(34,611.00)			(34,611.00)
1320.000	Patient Savings Account	32,282.00			32,282.00
2012.040	Line Of Credit	(200,000.00)			(200,000.00)
2021.000	Accounts Payable - Trade	(1,170,775.00)			(1,170,775.00)
2031.000	Accrued Payroll	(79,080.00)			(79,080.00)
2032.000	Accrued Sick And Vacation	(201,780.00)			(201,780.00)
2036.000	Fica Payable	(6,050.00)			(6,050.00)
2041.010	Sui Payable	(6,988.00)			(6,988.00)
2041.020	Futa Payable	(452.00)			(452.00)
2049.000	Garnishee Payable	(243.00)			(243.00)
2049.010	401K Payable	1,101.00			1,101.00
2049.030	Child Support Payable	(730.00)			(730.00)
2056.000	Accrued Expenses	(438,746.00)			(438,746.00)
2116.000	Due To Related Party -Landlord	(72,178.00)			(72,178.00)
2116.020	Due to Members	(2,920,000.00)			(2,920,000.00)
2161.000	Patient Fund Liability	(32,282.00)			(32,282.00)
2363.000	Retained Earnings	1,470,259.00			1,470,259.00
3020.000	Room and Board - Private	(519,320.00)			(519,320.00)
3020.100	R & B - Medicare Part A	(923,000.00)			(923,000.00)
3020.300	R & B - Medicaid	(10,227,871.00)			(10,227,871.00)
3020.400	R & B - Hospice	(294,905.00)			(294,905.00)
3020.500	R & B - 3rd Party Insurance	(45,460.00)			(45,460.00)
3020.501	Room and Board - Mgd Medicare	(445,873.00)			(445,873.00)
4210.000	Laboratory - Private	96.00			96.00
4210.100	Laboratory - Part A	(11,348.00)			(11,348.00)
4210.300	Laboratory - Medicaid	(966.00)			(966.00)
4210.400	Laboratory - Hospice	(46.00)			(46.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
4210.500	Laboratory - 3rd Party Insuran	(4,962.00)			(4,962.00)
4240.000	Xray - Private	(137.00)			(137.00)
4240.100	Radiology - Diagnostic Part A	(9,646.00)			(9,646.00)
4240.300	Radiology - Medicaid	(157.00)			(157.00)
4240.500	Radiology - 3rd Party Insuranc	(5,576.00)			(5,576.00)
4270.000	Pharmacy - Private	337.00			337.00
4270.100	Pharmacy - Medicare Part A	(86,823.00)			(86,823.00)
4270.300	Pharmacy - Medicaid	(206.00)			(206.00)
4270.500	Pharmacy -3rd Party Insurance	(48,374.00)			(48,374.00)
4270.950	Pharmacy Income - Pneumoccal	(2,244.00)			(2,244.00)
4270.951	Pharmacy Income - Flu Shots	(1,396.00)			(1,396.00)
4330.000	P.T. Income - Private	(4,601.00)			(4,601.00)
4330.100	P.T. Income - Medicare Part A	(257,390.00)			(257,390.00)
4330.200	P.T. Income - Medicare Part B	(58,080.00)			(58,080.00)
4330.300	P.T. Income - Medicaid	(54,260.00)			(54,260.00)
4330.500	P.T. Income - 3rd Party Ins.	(106,401.00)			(106,401.00)
4340.000	O.T. Income - Private	(2,132.00)			(2,132.00)
4340.100	O.T. Income - Medicare Part A	(250,284.00)			(250,284.00)
4340.200	O.T. Income - Medicare Part B	(38,183.00)			(38,183.00)
4340.300	O.T. Income - Medicaid	(31,074.00)			(31,074.00)
4340.500	O.T. Income - 3rd Party Ins.	(83,488.00)			(83,488.00)
4340.501	O.T. Income - Mgd Medicare	10.00			10.00
4350.000	S.T. - Private	(3,783.00)			(3,783.00)
4350.100	S.T. - Medicare Part A	(63,957.00)			(63,957.00)
4350.200	S.T. - Medicare Part B	(19,522.00)			(19,522.00)
4350.300	S.T. Income - Medicaid	(1,527.00)			(1,527.00)
4350.500	S.T. Income - 3rd Party Ins.	(16,236.00)			(16,236.00)
5171.000	Cash Discounts On Purchases	(62,626.00)			(62,626.00)
5175.000	Rebates and Refunds	(1,859.00)			(1,859.00)
5177.000	Interest Income	(329.00)		(61.00)	(390.00)
			RJE - 6	(61.00)	
5178.010	Physician Credential Income	(300.00)			(300.00)
5179.000	Other Miscellaneous Income	(844.00)		61.00	(783.00)
			RJE - 6	61.00	
5521.000	R & B Allowance - Private	2,626.00			2,626.00
5521.100	R & B Allowance - Medicare A	(302,002.00)			(302,002.00)
5521.101	Medicare 2% Reduction	22,003.00			22,003.00
5521.300	R & B Allowance - Medicaid	5,440,058.00			5,440,058.00
5521.400	R & B Allowance- Hospice	153,269.00			153,269.00
5521.500	R & B Allowance -3rd Party Ins	53,411.00			53,411.00
5521.501	R & B Allowance - Mgd Medicare	51,984.00			51,984.00
5521.503	R & B Allowance - Mgd Medicaid	(85.00)			(85.00)
5521.505	Capitation Revenue	(171,839.00)			(171,839.00)
5525.100	Medicare Part A - Prior Year	(201.00)			(201.00)
5525.300	Medicaid Retros - Prior Year	19,615.00			19,615.00
5527.100	Ancillary Allowance - Part A	679,448.00			679,448.00
5527.200	Ancillary Allowance - Part B	23,096.00			23,096.00
5527.201	Ancillary Allow -ISNIP Pt B	11,654.00			11,654.00
5527.300	Ancillary Allowance - Medicaid	88,190.00			88,190.00
5527.400	Ancillary Allowance - Hospice	46.00			46.00
5527.500	Ancillary Allowance - 3rd Party	264,479.00			264,479.00
5535.010	Bad Debt Expense	234,913.00			234,913.00
6011.010	Nsg Admin- Supervisor Wages	144,455.00			144,455.00
6011.014	Nsg Admin - Insvc Coord Wages	92,737.00			92,737.00
6011.030	Nsg Admin- RN Wages	503,348.00			503,348.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
6011.060	Nsg Admin- Clerical Wages	34,807.00			34,807.00
6011.160	Nsg Admin- FICA	56,645.00			56,645.00
6011.170	Nsg Admin- SUI	6,058.00			6,058.00
6011.171	Nsg Admin- FUI	637.00			637.00
6011.280	Nsg Admin- Nursing Sup Agency	16,026.00			16,026.00
6011.299	Nsg Admin - Other Consulting	12,765.00			12,765.00
6011.590	Nsg Admin- Other Supplies	30.00			30.00
6011.850	Nsg Admin- Dues and Sub	124.00			124.00
6011.883	Nsg Admin- Conferences and Sem	125.00			125.00
6011.887	Nsg Admin-Phys Credential Fees	156.00			156.00
6020.030	SNF- RN Wages	205,982.00			205,982.00
6020.040	SNF- LPN Wages	600,260.00			600,260.00
6020.050	SNF- Aides Wages	993,249.00			993,249.00
6020.150	SNF- Uniform Allowance	1,253.00			1,253.00
6020.160	SNF- FICA	134,047.00			134,047.00
6020.170	SNF- SUI	27,602.00			27,602.00
6020.171	SNF- FUI	2,870.00			2,870.00
6020.340	SNF- Agency - RN's	170,045.00			170,045.00
6020.350	SNF- Agency - LPN's	9,255.00			9,255.00
6020.360	SNF- Agency - CNA's	45,017.00			45,017.00
7200.410	Central Supply- Oxygen	6,223.00			6,223.00
7200.430	Central Supply- Nutritional S	15,586.00			15,586.00
7200.435	Central Supply- IV Solutions	2,441.00			2,441.00
7200.460	Central Supply- Gloves	10,953.00			10,953.00
7200.490	Central Supply- Other Medical	57,998.00			57,998.00
7200.540	Central Supply- Cleaning Supp	1,537.00			1,537.00
7200.550	Central Supply- Office Suppli	289.00			289.00
7200.570	Central Supply- Wipes	8,764.00			8,764.00
7200.590	Central Supply- Other Supplies	24,900.00			24,900.00
7200.670	Central Supply- Purchased Ser	1,228.00			1,228.00
7200.730	Central Supply- Rental Expense	26,955.00			26,955.00
7210.680	Lab- Contracted Services	24,152.00			24,152.00
7220.680	EKG - Contracted Services	109.00			109.00
7240.680	X Ray- Contracted Services	13,867.00			13,867.00
7260.010	Activities- Supervisor Wages	42,399.00			42,399.00
7260.050	Activities- Aides Wages	49,690.00			49,690.00
7260.160	Activities- FICA	6,904.00			6,904.00
7260.170	Activities- SUI	1,446.00			1,446.00
7260.171	Activities- FUI	126.00			126.00
7260.590	Activities- Other Supplies	1,601.00			1,601.00
7260.670	Activities- Purchased Services	3,855.00			3,855.00
7270.290	Pharmacy- Consulting Services	12,206.00			12,206.00
7270.440	Pharmacy- Drugs - Medicare Pa	86,167.00			86,167.00
7270.441	Pharmacy- Drugs - Medicaid	19,921.00			19,921.00
7270.444	Pharmacy- Drugs - HMO	41,071.00			41,071.00
7270.450	Pharmacy- Medicine Cabinet Dr	15,115.00			15,115.00
7270.670	Pharmacy- Purchased Services	10,778.00		(10,778.00)	0.00
			RJE - 7	(10,778.00)	
7290.290	Dental- Consulting Services	9,774.00			9,774.00
7330.010	PT- Supervisor Wages	69,369.00			69,369.00
7330.020	PT- Tech Wages	7,814.00			7,814.00
7330.050	PT- Aides Wages	71,355.00			71,355.00
7330.160	PT- FICA	11,535.00			11,535.00
7330.170	PT- SUI	1,736.00			1,736.00
7330.171	PT- FUI	172.00			172.00



Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
7330.280	PT- Agency	74,141.00			74,141.00
7330.290	PT- Consulting Services	18,692.00			18,692.00
7330.299	PT - Other Consulting	6,386.00			6,386.00
7330.490	PT - Medical Supplies	216.00			216.00
7330.590	PT- Other Supplies	2,545.00			2,545.00
7330.630	PT- Repairs and Maintenance	98.00			98.00
7330.680	PT - Contracted Services	5,971.00			5,971.00
7330.860	PT- Printing and Duplicating	244.00			244.00
7340.020	OT- Tech Wages	11,682.00			11,682.00
7340.050	OT- Aides Wages	63,014.00			63,014.00
7340.160	OT- FICA	5,608.00			5,608.00
7340.170	OT- SUI	1,516.00			1,516.00
7340.171	OT- FUI	169.00			169.00
7340.280	OT- Agency	40,541.00			40,541.00
7350.020	ST - Wages	29,037.00			29,037.00
7350.160	ST - FICA	2,281.00			2,281.00
7350.170	ST - SUI	751.00			751.00
7350.171	ST - FUI	84.00			84.00
7350.280	ST - Agency	12,294.00			12,294.00
7381.010	Social Services- Supervisor W	60,478.00			60,478.00
7381.160	Social Services- FICA	4,420.00			4,420.00
7381.170	Social Services- SUI	829.00			829.00
7381.171	Social Services- FUI	84.00			84.00
7381.299	Social Services - Other Consul	13,978.00			13,978.00
7381.590	Social Services- Other Suppli	14.00			14.00
7390.550	Medical Records- Office Suppl	108.00			108.00
7390.590	Medical Records- Other Suppli	99.00			99.00
7420.270	Physician Fees	259.00		(259.00)	0.00
			RJE - 8	(259.00)	
7420.290	Medical Director- Consulting	28,929.00			28,929.00
7430.020	Utilization Review- Tech Wages	86,710.00			86,710.00
7430.160	Utilization Review- FICA	6,370.00			6,370.00
7430.170	Utilization Review- SUI	990.00			990.00
7430.171	Utilization Review- FUI	84.00			84.00
7430.290	Utilization Review- Consultin	(842.00)		2,750.00	1,908.00
			RJE - 3	2,750.00	
8212.010	Dietary- Dept Head Wages	66,619.00			66,619.00
8212.011	Dietary - Supervisors Wages	(212.00)			(212.00)
8212.020	Dietary- Tech Wages	102,530.00			102,530.00
8212.070	Dietary- Environamental Wages	234,878.00			234,878.00
8212.160	Dietary- FICA	30,414.00			30,414.00
8212.170	Dietary- SUI	8,668.00			8,668.00
8212.171	Dietary- FUI	806.00			806.00
8212.290	Dietary- Consulting Services	(8,594.00)			(8,594.00)
8212.299	Dietary - Other Consulting	6,629.00			6,629.00
8212.430	Dietary- Nutritional Supplemen	1,414.00			1,414.00
8212.460	Dietary - Gloves	400.00			400.00
8212.500	Dietary- Food	262.00			262.00
8212.501	Dietary- Groceries	113,427.00			113,427.00
8212.502	Dietary- Dairy	20,099.00			20,099.00
8212.503	Dietary- Meat and Fish	29,921.00			29,921.00
8212.504	Dietary- Bakery	13,963.00			13,963.00
8212.505	Dietary- Produce	8,873.00			8,873.00
8212.510	Dietary- Tabeware	8,195.00			8,195.00
8212.540	Dietary- Cleaning Supplies	9,184.00			9,184.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
8212.550	Dietary- Office Supplies	377.00			377.00
8212.570	Dietary- Wipes	45.00			45.00
8212.580	Dietary- Minor Non Medical Eq	102.00			102.00
8212.590	Dietary- Other Supplies	17,319.00			17,319.00
8212.630	Dietary- Repairs and Maintena	10,719.00			10,719.00
8212.670	Dietary- Purchased Services	576.00			576.00
8212.680	Dietary- Contracted Services	3,357.00			3,357.00
8212.730	Dietary- Rental Expense	866.00			866.00
8212.860	Dietary- Printing and Duplica	237.00			237.00
8220.010	Plant- Supervisor Wages	(121.00)			(121.00)
8220.070	Plant- Environamental Wages	26,812.00			26,812.00
8220.160	Plant- FICA	2,143.00			2,143.00
8220.170	Plant- SUI	495.00			495.00
8220.171	Plant- FUI	42.00			42.00
8220.540	Plant- Cleaning Supplies	554.00			554.00
8220.580	Plant- Minor Non Medical Equi	3,297.00			3,297.00
8220.590	Plant- Other Supplies	37,468.00			37,468.00
8220.630	Plant- Repairs and Maintenance	47,184.00			47,184.00
8220.670	Plant- Purchased Services	15,070.00			15,070.00
8220.680	Plant- Contracted Services	59,205.00			59,205.00
8220.690	Plant - Amort. Leasehold Imp.	6,611.00			6,611.00
8220.691	Plant - Depreciation -MME	8,417.00			8,417.00
8220.710	Plant - Building Rent	660,001.00			660,001.00
8220.730	Plant- Rental Expense	(309.00)			(309.00)
8220.740	Plant - Electricity	49,353.00			49,353.00
8220.750	Plant - Gas	58,571.00			58,571.00
8220.760	Plant - Water and Sewer	14,383.00			14,383.00
8220.810	Plant - Property Insurance	14,764.00			14,764.00
8220.830	Plant - Real Estate Taxes	103,780.00			103,780.00
8220.890	Plant- Books and Periodicals	213.00			213.00
8240.010	Housekeeping- Supervisor Wages	65,632.00			65,632.00
8240.070	Housekeeping- Environamental	153,366.00			153,366.00
8240.150	Housekeeping- Uniform Allowan	320.00			320.00
8240.160	Housekeeping- FICA	16,041.00			16,041.00
8240.170	Housekeeping- SUI	3,533.00			3,533.00
8240.171	Housekeeping- FUI	342.00			342.00
8240.290	Housekeeping- Consulting Serv	(4,867.00)			(4,867.00)
8240.540	Housekeeping- Cleaning Suppli	12,600.00			12,600.00
8240.550	Housekeeping- Office Supplies	25.00			25.00
8240.570	Housekeeping- Wipes	381.00			381.00
8240.590	Housekeeping- Other Supplies	10,767.00			10,767.00
8240.630	Housekeeping- Repairs and Mai	356.00			356.00
8250.070	Laundry- Environamental Wages	32,961.00			32,961.00
8250.160	Laundry- FICA	2,465.00			2,465.00
8250.170	Laundry- SUI	495.00			495.00
8250.171	Laundry- FUI	42.00			42.00
8250.380	Laundry - Diapers	28,752.00			28,752.00
8250.381	Laundry - Undergarments	7,872.00			7,872.00
8250.530	Laundry - Linen and Bedding	5,146.00			5,146.00
8250.540	Laundry- Cleaning Supplies	487.00			487.00
8250.590	Laundry- Other Supplies	1,596.00			1,596.00
8250.630	Laundry- Repairs and Maintena	2,328.00			2,328.00
8260.070	Security Officer	20,085.00			20,085.00
8260.160	Security Officer - FICA	1,523.00			1,523.00
8260.170	Security Officer - SUI	655.00			655.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
8260.171	Security Officer - FUTA	89.00			89.00
8270.670	Ambulance	5,396.00			5,396.00
8311.060	Fiscal- Clerical Wages	50,128.00			50,128.00
8311.160	Fiscal- FICA	3,547.00			3,547.00
8311.170	Fiscal- SUI	703.00			703.00
8311.171	Fiscal- FUI	42.00			42.00
8311.290	Fiscal- Consulting Services	100.00			100.00
8311.299	Fiscal - Other Consulting	88,573.00			88,573.00
8311.310	Fiscal- Audit Fees	81,179.00			81,179.00
8311.670	Fiscal- Purchased Services	(606.00)			(606.00)
8311.730	Fiscal- Rental Expense	31,096.00			31,096.00
8321.010	Admissions - Dept Head Wages	106,678.00			106,678.00
8321.060	Admissions - Clerk Wages	22,829.00			22,829.00
8321.160	Admissions - FICA Expense	9,782.00			9,782.00
8321.170	Admissions - SUI	2,221.00			2,221.00
8321.171	Admissions - FUI	253.00			253.00
8321.299	Admissions - Other Consulting	3,333.00			3,333.00
8321.670	Admissions- Purchased Services	4,020.00			4,020.00
8351.010	Admin- Supervisor Wages	125,831.00			125,831.00
8351.012	Admin - Human Resources	750.00			750.00
8351.060	Admin- Clerical Wages	52,384.00			52,384.00
8351.160	Admin- FICA	12,683.00			12,683.00
8351.170	Admin- SUI	1,659.00			1,659.00
8351.171	Admin- FUI	128.00			128.00
8351.230	Admin- Tuition	3,000.00			3,000.00
8351.285	Admin - Recruiting Fees	41,000.00			41,000.00
8351.290	Admin- Consulting Services	6,421.00			6,421.00
8351.293	Admin - Legal Consulting	21,840.00			21,840.00
8351.299	Admin - Other Consulting	26,330.00			26,330.00
8351.300	Admin- Legal Fees	104,781.00		(15,360.00)	89,421.00
			RJE - 1	(15,360.00)	
8351.550	Admin- Office Supplies	6,591.00			6,591.00
8351.552	Admin - Paper	1,476.00			1,476.00
8351.590	Admin- Other Supplies	6,614.00			6,614.00
8351.591	Admin - Other Supp. Residents	3,085.00			3,085.00
8351.630	Admin- Repairs and Maintenance	9.00			9.00
8351.670	Admin- Purchased Services	1,193.00			1,193.00
8351.680	Admin- Contracted Services	19,642.00		(17,858.00)	1,784.00
			RJE - 5	(17,858.00)	
8351.730	Admin- Rental Expense	11,452.00		(5,394.00)	6,058.00
			RJE - 2	(5,394.00)	
8351.810	Admin - General Insurance	129,144.00			129,144.00
8351.820	Admin - Working Capital Int.	16,104.00			16,104.00
8351.824	Admin - Related Party Interest	126,903.00			126,903.00
8351.830	Admin - Licenses and Taxes	166.00		270.00	436.00
			RJE - 4	270.00	
8351.835	Admin - Sales Tax	5,360.00			5,360.00
8351.841	Admin - Telephone	13,964.00			13,964.00
8351.842	Admin - LLC Tax	830.00			830.00
8351.850	Admin- Dues and Subscriptions	18,740.00		(10,049.00)	8,691.00
			RJE - 4	(10,049.00)	
8351.860	Admin- Printing and Duplicati	96.00			96.00
8351.880	Admin - Travel	1,641.00			1,641.00
8351.881	Admin - Auto Expense	30.00			30.00
8351.882	Admin- Bank Charges	18,887.00			18,887.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
8351.883	Admin- Conferences and Worksh	1,565.00			1,565.00
8351.910	Admin- Other Direct	2,141.00			2,141.00
8351.911	Admin - Postage	4,150.00			4,150.00
8351.912	Admin - Marketing	17,331.00			17,331.00
8351.916	Admin - Advertising Yellow Pgs	790.00			790.00
8351.917	Admin - Meals and Entertain	1,890.00			1,890.00
8351.919	Admin - Parties and Gifts	8,595.00			8,595.00
8351.920	Admin - Penalties	128.00			128.00
8381.060	Reception- Clerical Wages	(1,231.00)			(1,231.00)
8381.590	Reception- Other Supplies	130.00			130.00
8381.680	Reception- Contracted Services	488.00			488.00
8381.850	Reception- Dues and Subscript	50.00			50.00
8460.160	FICA Expense	(311.00)			(311.00)
8460.170	SUI Expense	1,792.00			1,792.00
8460.171	FUI Expense	1.00			1.00
8460.180	Health Insurance	231,149.00			231,149.00
8460.190	Non Union Pension Expense	40,212.00			40,212.00
8460.200	Workers Compensation Expense	294,901.00		184.00	295,085.00
			RJE - 8	184.00	
8460.210	Union Pension Expense	(110.00)			(110.00)
8460.245	Union Education	2,000.00			2,000.00
8460.246	Dental Insurance	1,533.00			1,533.00
8460.249	Employee Fingerprinting	3,021.00			3,021.00
9009.000	NYS Assessment	545,091.00			545,091.00
Marcum 101	Chamber of Commerce Dues	0.00		1,015.00	1,015.00
			RJE - 4	1,015.00	
Marcum 102	Professional Dues	0.00		8,764.00	8,764.00
			RJE - 4	8,764.00	
Marcum 105	Cable TV	0.00		17,858.00	17,858.00
			RJE - 5	17,858.00	
Marcum 112	Lease	0.00		5,394.00	5,394.00
			RJE - 2	5,394.00	
Marcum 113	Legal Settlement Payout	0.00		26,138.00	26,138.00
			RJE - 1	15,360.00	
			RJE - 7	10,778.00	
Marcum 120	Prior Period Invoice Reversal	0.00		(2,750.00)	(2,750.00)
			RJE - 3	(2,750.00)	
Marcum 121	Podiatrist	0.00		75.00	75.00
			RJE - 8	75.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
8351.010	Admin- Supervisor Wages	125,831.00		0.00	125,831.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>125,831.00</u>		<u>0.00</u>	<u>125,831.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
8311.060	Fiscal- Clerical Wages	50,128.00		0.00	50,128.00
8351.012	Admin - Human Resources	750.00		0.00	750.00
8351.060	Admin- Clerical Wages	52,384.00		0.00	52,384.00
8381.060	Reception- Clerical Wages	(1,231.00)		0.00	(1,231.00)
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>102,031.00</u>		<u>0.00</u>	<u>102,031.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
8212.010	Dietary- Dept Head Wages	66,619.00		0.00	66,619.00
8212.011	Dietary - Supervisors Wages	(212.00)		0.00	(212.00)
8212.020	Dietary- Tech Wages	102,530.00		0.00	102,530.00
8212.070	Dietary- Environmental Wages	234,878.00		0.00	234,878.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>403,815.00</u>		<u>0.00</u>	<u>403,815.00</u>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
8240.010	Housekeeping- Supervisor Wages	65,632.00		0.00	65,632.00
8240.070	Housekeeping- Environmental	153,366.00		0.00	153,366.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<u>218,998.00</u>		<u>0.00</u>	<u>218,998.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
8220.010	Plant- Supervisor Wages	(121.00)		0.00	(121.00)
8220.070	Plant- Environmental Wages	26,812.00		0.00	26,812.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>26,691.00</u>		<u>0.00</u>	<u>26,691.00</u>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
8250.070	Laundry- Environmental Wages	32,961.00		0.00	32,961.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<u>32,961.00</u>		<u>0.00</u>	<u>32,961.00</u>
<b>Subgroup : [10]</b>	<b>Protective Services</b>				
8260.070	Security Officer	20,085.00		0.00	20,085.00
<b>Subtotal [10]</b>	<b>Protective Services</b>	<u>20,085.00</u>		<u>0.00</u>	<u>20,085.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
6011.010	Nsg Admin- Supervisor Wages	144,455.00		0.00	144,455.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<u>144,455.00</u>		<u>0.00</u>	<u>144,455.00</u>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
6020.030	SNF- RN Wages	205,982.00		0.00	205,982.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>205,982.00</u>		<u>0.00</u>	<u>205,982.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
6011.014	Nsg Admin - Insvc Coord Wages	92,737.00		0.00	92,737.00
6011.030	Nsg Admin- RN Wages	503,348.00		0.00	503,348.00
6011.060	Nsg Admin- Clerical Wages	34,807.00		0.00	34,807.00
7430.020	Utilization Review- Tech Wages	86,710.00		0.00	86,710.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>717,602.00</u>		<u>0.00</u>	<u>717,602.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
6020.040	SNF- LPN Wages	600,260.00		0.00	600,260.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>600,260.00</u>		<u>0.00</u>	<u>600,260.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
6020.050	SNF- Aides Wages	993,249.00		0.00	993,249.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<u>993,249.00</u>		<u>0.00</u>	<u>993,249.00</u>
<b>Subgroup : [12E]</b>	<b>Physical Therapists</b>				
7330.010	PT- Supervisor Wages	69,369.00		0.00	69,369.00
7330.020	PT- Tech Wages	7,814.00		0.00	7,814.00
7330.050	PT- Aides Wages	71,355.00		0.00	71,355.00
<b>Subtotal [12E]</b>	<b>Physical Therapists</b>	<u>148,538.00</u>		<u>0.00</u>	<u>148,538.00</u>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>				
7350.020	ST - Wages	29,037.00		0.00	29,037.00
<b>Subtotal [12F]</b>	<b>Speech Therapists</b>	<u>29,037.00</u>		<u>0.00</u>	<u>29,037.00</u>

<b>Subgroup : [12G]</b>	<b>Occupational Therapists</b>			
7340.020	OT- Tech Wages	11,682.00	0.00	11,682.00
7340.050	OT- Aides Wages	63,014.00	0.00	63,014.00
<b>Subtotal [12G]</b>	<b>Occupational Therapists</b>	<b>74,696.00</b>	<b>0.00</b>	<b>74,696.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
7260.010	Activities- Supervisor Wages	42,399.00	0.00	42,399.00
7260.050	Activities- Aides Wages	49,690.00	0.00	49,690.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>92,089.00</b>	<b>0.00</b>	<b>92,089.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
7381.010	Social Services- Supervisor W	60,478.00	0.00	60,478.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>60,478.00</b>	<b>0.00</b>	<b>60,478.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
8321.010	Admissions - Dept Head Wages	106,678.00	0.00	106,678.00
8321.060	Admissions - Clerk Wages	22,829.00	0.00	22,829.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>129,507.00</b>	<b>0.00</b>	<b>129,507.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,126,305.00</b>	<b>0.00</b>	<b>4,126,305.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2]</b>	<b>Dentist</b>			
7290.290	Dental- Consulting Services	9,774.00	0.00	9,774.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>9,774.00</b>	<b>0.00</b>	<b>9,774.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
7270.290	Pharmacy- Consulting Services	12,206.00	0.00	12,206.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>12,206.00</b>	<b>0.00</b>	<b>12,206.00</b>
<b>Subgroup : [4]</b>	<b>Podiatrist</b>			
Marcum 121	Podiatrist	0.00	75.00	75.00
<b>Subtotal [4]</b>	<b>Podiatrist</b>	<b>0.00</b>	<b>75.00</b>	<b>75.00</b>
			RJE - 8	
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
7330.280	PT- Agency	74,141.00	0.00	74,141.00
7330.290	PT- Consulting Services	18,692.00	0.00	18,692.00
7330.680	PT - Contracted Services	5,971.00	0.00	5,971.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>98,804.00</b>	<b>0.00</b>	<b>98,804.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
7420.290	Medical Director- Consulting	28,929.00	0.00	28,929.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>28,929.00</b>	<b>0.00</b>	<b>28,929.00</b>
<b>Subgroup : [8B]</b>	<b>Utilization Review</b>			
7430.290	Utilization Review- Consultin	(842.00)	2,750.00	1,908.00
<b>Subtotal [8B]</b>	<b>Utilization Review</b>	<b>(842.00)</b>	<b>2,750.00</b>	<b>1,908.00</b>
			RJE - 3	
<b>Subgroup : [8E]</b>	<b>Other</b>			
7420.270	Physician Fees	259.00	(259.00)	0.00
<b>Subtotal [8E]</b>	<b>Other</b>	<b>259.00</b>	<b>(259.00)</b>	<b>0.00</b>
			RJE - 8	
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
7350.280	ST - Agency	12,294.00	0.00	12,294.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>12,294.00</b>	<b>0.00</b>	<b>12,294.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
7340.280	OT- Agency	40,541.00	0.00	40,541.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>40,541.00</b>	<b>0.00</b>	<b>40,541.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
6020.340	SNF- Agency - RN's	170,045.00	0.00	170,045.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>170,045.00</b>	<b>0.00</b>	<b>170,045.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>			
6011.280	Nsg Admin- Nursing Sup Agency	16,026.00	0.00	16,026.00
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>16,026.00</b>	<b>0.00</b>	<b>16,026.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
6020.350	SNF- Agency - LPN's	9,255.00	0.00	9,255.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>9,255.00</b>	<b>0.00</b>	<b>9,255.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
6020.360	SNF- Agency - CNA's	45,017.00	0.00	45,017.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>45,017.00</b>	<b>0.00</b>	<b>45,017.00</b>

<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>442,308.00</b>	<b>2,566.00</b>	<b>444,874.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
8460.200	Workers Compensation Expense	294,901.00	184.00	295,085.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>294,901.00</b>	<b>184.00</b>	<b>295,085.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>			
6011.170	Nsg Admin- SUI	6,058.00	0.00	6,058.00
6011.171	Nsg Admin- FUI	637.00	0.00	637.00
6020.170	SNF- SUI	27,602.00	0.00	27,602.00
6020.171	SNF- FUI	2,870.00	0.00	2,870.00
7260.170	Activities- SUI	1,446.00	0.00	1,446.00
7260.171	Activities- FUI	126.00	0.00	126.00
7330.170	PT- SUI	1,736.00	0.00	1,736.00
7330.171	PT- FUI	172.00	0.00	172.00
7340.170	OT- SUI	1,516.00	0.00	1,516.00
7340.171	OT- FUI	169.00	0.00	169.00
7350.170	ST - SUI	751.00	0.00	751.00
7350.171	ST - FUI	84.00	0.00	84.00
7381.170	Social Services- SUI	829.00	0.00	829.00
7381.171	Social Services- FUI	84.00	0.00	84.00
7430.170	Utilization Review- SUI	990.00	0.00	990.00
7430.171	Utilization Review- FUI	84.00	0.00	84.00
8212.170	Dietary- SUI	8,668.00	0.00	8,668.00
8212.171	Dietary- FUI	806.00	0.00	806.00
8220.170	Plant- SUI	495.00	0.00	495.00
8220.171	Plant- FUI	42.00	0.00	42.00
8240.170	Housekeeping- SUI	3,533.00	0.00	3,533.00
8240.171	Housekeeping- FUI	342.00	0.00	342.00
8250.170	Laundry- SUI	495.00	0.00	495.00
8250.171	Laundry- FUI	42.00	0.00	42.00
8260.170	Security Officer - SUI	655.00	0.00	655.00
8260.171	Security Officer - FUTA	89.00	0.00	89.00
8311.170	Fiscal- SUI	703.00	0.00	703.00
8311.171	Fiscal- FUI	42.00	0.00	42.00
8321.170	Admissions - SUI	2,221.00	0.00	2,221.00
8321.171	Admissions - FUI	253.00	0.00	253.00
8351.170	Admin- SUI	1,659.00	0.00	1,659.00
8351.171	Admin- FUI	128.00	0.00	128.00
8460.170	SUI Expense	1,792.00	0.00	1,792.00
8460.171	FUI Expense	1.00	0.00	1.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>67,120.00</b>	<b>0.00</b>	<b>67,120.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
6011.160	Nsg Admin- FICA	56,645.00	0.00	56,645.00
6020.160	SNF- FICA	134,047.00	0.00	134,047.00
7260.160	Activities- FICA	6,904.00	0.00	6,904.00
7330.160	PT- FICA	11,535.00	0.00	11,535.00
7340.160	OT- FICA	5,608.00	0.00	5,608.00
7350.160	ST - FICA	2,281.00	0.00	2,281.00
7381.160	Social Services- FICA	4,420.00	0.00	4,420.00
7430.160	Utilization Review- FICA	6,370.00	0.00	6,370.00
8212.160	Dietary- FICA	30,414.00	0.00	30,414.00
8220.160	Plant- FICA	2,143.00	0.00	2,143.00
8240.160	Housekeeping- FICA	16,041.00	0.00	16,041.00
8250.160	Laundry- FICA	2,465.00	0.00	2,465.00
8260.160	Security Officer - FICA	1,523.00	0.00	1,523.00
8311.160	Fiscal- FICA	3,547.00	0.00	3,547.00
8321.160	Admissions - FICA Expense	9,782.00	0.00	9,782.00
8351.160	Admin- FICA	12,683.00	0.00	12,683.00
8460.160	FICA Expense	(311.00)	0.00	(311.00)
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>306,097.00</b>	<b>0.00</b>	<b>306,097.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
8460.180	Health Insurance	231,149.00	0.00	231,149.00
8460.246	Dental Insurance	1,533.00	0.00	1,533.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>232,682.00</b>	<b>0.00</b>	<b>232,682.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>			
8460.190	Non Union Pension Expense	40,212.00	0.00	40,212.00
8460.210	Union Pension Expense	(110.00)	0.00	(110.00)
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>40,102.00</b>	<b>0.00</b>	<b>40,102.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>			
6020.150	SNF- Uniform Allowance	1,253.00	0.00	1,253.00

8240.150	Housekeeping- Uniform Allowan	320.00	0.00	320.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>1,573.00</b>	<b>0.00</b>	<b>1,573.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>			
8460.245	Union Education	2,000.00	0.00	2,000.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>			
5535.010	Bad Debt Expense	234,913.00	0.00	234,913.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>234,913.00</b>	<b>0.00</b>	<b>234,913.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
8311.290	Fiscal- Consulting Services	100.00	0.00	100.00
8311.310	Fiscal- Audit Fees	81,179.00	0.00	81,179.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>81,279.00</b>	<b>0.00</b>	<b>81,279.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
8351.300	Admin- Legal Fees	104,781.00	(15,360.00)	89,421.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>104,781.00</b>	<b>(15,360.00)</b>	<b>89,421.00</b>
			RJE - 1	
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
7330.860	PT- Printing and Duplicating	244.00	0.00	244.00
8212.860	Dietary- Printing and Duplica	237.00	0.00	237.00
8351.550	Admin- Office Supplies	6,591.00	0.00	6,591.00
8351.552	Admin - Paper	1,476.00	0.00	1,476.00
8351.590	Admin- Other Supplies	6,614.00	0.00	6,614.00
8351.591	Admin - Other Supp. Residents	3,085.00	0.00	3,085.00
8351.860	Admin- Printing and Duplicati	96.00	0.00	96.00
8381.590	Reception- Other Supplies	130.00	0.00	130.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>18,473.00</b>	<b>0.00</b>	<b>18,473.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
8351.841	Admin - Telephone	13,964.00	0.00	13,964.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>13,964.00</b>	<b>0.00</b>	<b>13,964.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>			
8351.842	Admin - LLC Tax	830.00	0.00	830.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>830.00</b>	<b>0.00</b>	<b>830.00</b>
<b>Subgroup : [1K2]</b>	<b>Other</b>			
8351.835	Admin - Sales Tax	5,360.00	0.00	5,360.00
<b>Subtotal [1K2]</b>	<b>Other</b>	<b>5,360.00</b>	<b>0.00</b>	<b>5,360.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
9009.000	NYS Assessment	545,091.00	0.00	545,091.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>545,091.00</b>	<b>0.00</b>	<b>545,091.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,949,166.00</b>	<b>(15,176.00)</b>	<b>1,933,990.00</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	8,595.00	0.00	8,595.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>8,595.00</b>	<b>0.00</b>	<b>8,595.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
8351.880	Admin - Travel	1,641.00	0.00	1,641.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>1,641.00</b>	<b>0.00</b>	<b>1,641.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
6011.883	Nsg Admin- Conferences and Sem	125.00	0.00	125.00
8351.230	Admin- Tuition	3,000.00	0.00	3,000.00
8351.883	Admin- Conferences and Worksh	1,565.00	0.00	1,565.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>4,690.00</b>	<b>0.00</b>	<b>4,690.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>			
8351.881	Admin - Auto Expense	30.00	0.00	30.00
<b>Subtotal [6]</b>	<b>Automobile Expense</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>
<b>Subgroup : [7]</b>	<b>Other</b>			
8351.917	Admin - Meals and Entertain	1,890.00	0.00	1,890.00
<b>Subtotal [7]</b>	<b>Other</b>	<b>1,890.00</b>	<b>0.00</b>	<b>1,890.00</b>
<b>Subgroup : [M2]</b>	<b>Advertising Telephone Directory</b>			
8351.916	Admin - Advertising Yellow Pgs	790.00	0.00	790.00
<b>Subtotal [M2]</b>	<b>Advertising Telephone Directory</b>	<b>790.00</b>	<b>0.00</b>	<b>790.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			



8351.912	Admin - Marketing	17,331.00	0.00	17,331.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>17,331.00</b>	<b>0.00</b>	<b>17,331.00</b>
<b>Subgroup : [M5]</b>	<b>Medical Records</b>			
7390.550	Medical Records- Office Suppl	108.00	0.00	108.00
7390.590	Medical Records- Other Suppli	99.00	0.00	99.00
<b>Subtotal [M5]</b>	<b>Medical Records</b>	<b>207.00</b>	<b>0.00</b>	<b>207.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
8351.730	Admin- Rental Expense	11,452.00	(5,394.00)	6,058.00
8351.911	Admin - Postage	4,150.00	0.00	4,150.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>15,602.00</b>	<b>(5,394.00)</b>	<b>10,208.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>			
Marcum 102	Professional Dues	0.00	8,764.00	8,764.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>0.00</b>	<b>8,764.00</b>	<b>8,764.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>			
Marcum 101	Chamber of Commerce Dues	0.00	1,015.00	1,015.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>1,015.00</b>	<b>1,015.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>			
6011.850	Nsg Admin- Dues and Sub	124.00	0.00	124.00
8351.850	Admin- Dues and Subscriptions	18,740.00	(10,049.00)	8,691.00
8381.850	Reception- Dues and Subscript	50.00	0.00	50.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>18,914.00</b>	<b>(10,049.00)</b>	<b>8,865.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
8311.670	Fiscal- Purchased Services	(606.00)	0.00	(606.00)
8311.730	Fiscal- Rental Expense	31,096.00	0.00	31,096.00
8321.670	Admissions- Purchased Services	4,020.00	0.00	4,020.00
8351.290	Admin- Consulting Services	6,421.00	0.00	6,421.00
8351.670	Admin- Purchased Services	1,193.00	0.00	1,193.00
8381.680	Reception- Contracted Services	488.00	0.00	488.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>42,612.00</b>	<b>0.00</b>	<b>42,612.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>			
8311.299	Fiscal - Other Consulting	88,573.00	0.00	88,573.00
8351.293	Admin - Legal Consulting	21,840.00	0.00	21,840.00
8351.299	Admin - Other Consulting	26,330.00	0.00	26,330.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>136,743.00</b>	<b>0.00</b>	<b>136,743.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
6011.887	Nsg Admin-Phys Credential Fees	156.00	0.00	156.00
8220.890	Plant- Books and Periodicals	213.00	0.00	213.00
8351.285	Admin - Recruiting Fees	41,000.00	0.00	41,000.00
8351.830	Admin - Licenses and Taxes	166.00	270.00	436.00
8351.882	Admin- Bank Charges	18,887.00	0.00	18,887.00
8351.910	Admin- Other Direct	2,141.00	0.00	2,141.00
8351.920	Admin - Penalties	128.00	0.00	128.00
8460.249	Employee Fingerprinting	3,021.00	0.00	3,021.00
Marcum 113	Legal Settlement Payout	0.00	26,138.00	26,138.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>65,712.00</b>	<b>26,408.00</b>	<b>92,120.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and Genera</b>	<b>314,757.00</b>	<b>20,744.00</b>	<b>335,501.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
8212.500	Dietary- Food	262.00	0.00	262.00
8212.501	Dietary- Groceries	113,427.00	0.00	113,427.00
8212.502	Dietary- Dairy	20,099.00	0.00	20,099.00
8212.503	Dietary- Meat and Fish	29,921.00	0.00	29,921.00
8212.504	Dietary- Bakery	13,963.00	0.00	13,963.00
8212.505	Dietary- Produce	8,873.00	0.00	8,873.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>186,545.00</b>	<b>0.00</b>	<b>186,545.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
7200.430	Central Supply- Nutritional S	15,586.00	0.00	15,586.00
8212.430	Dietary- Nutritional Supplemen	1,414.00	0.00	1,414.00
8212.460	Dietary - Gloves	400.00	0.00	400.00
8212.510	Dietary- Tabeware	8,195.00	0.00	8,195.00

8212.540	Dietary- Cleaning Supplies	9,184.00	0.00	9,184.00
8212.550	Dietary- Office Supplies	377.00	0.00	377.00
8212.570	Dietary- Wipes	45.00	0.00	45.00
8212.590	Dietary- Other Supplies	17,319.00	0.00	17,319.00
8212.730	Dietary- Rental Expense	866.00	0.00	866.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>53,386.00</b>	<b>0.00</b>	<b>53,386.00</b>
<b>Subgroup : [2A3]</b>	<b>Other</b>			
8212.580	Dietary- Minor Non Medical Eq	102.00	0.00	102.00
<b>Subtotal [2A3]</b>	<b>Other</b>	<b>102.00</b>	<b>0.00</b>	<b>102.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>			
8212.290	Dietary- Consulting Services	(8,594.00)	0.00	(8,594.00)
8212.670	Dietary- Purchased Services	576.00	0.00	576.00
8212.680	Dietary- Contracted Services	3,357.00	0.00	3,357.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>(4,661.00)</b>	<b>0.00</b>	<b>(4,661.00)</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>236,372.00</b>	<b>0.00</b>	<b>236,372.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3C]</b>	<b>Other</b>			
8250.380	Laundry - Diapers	28,752.00	0.00	28,752.00
8250.381	Laundry - Undergarments	7,872.00	0.00	7,872.00
8250.530	Laundry - Linen and Bedding	5,146.00	0.00	5,146.00
8250.540	Laundry- Cleaning Supplies	487.00	0.00	487.00
8250.590	Laundry- Other Supplies	1,596.00	0.00	1,596.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>43,853.00</b>	<b>0.00</b>	<b>43,853.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>43,853.00</b>	<b>0.00</b>	<b>43,853.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>			
8240.290	Housekeeping- Consulting Serv	(4,867.00)	0.00	(4,867.00)
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>(4,867.00)</b>	<b>0.00</b>	<b>(4,867.00)</b>
<b>Subgroup : [4C]</b>	<b>Other</b>			
7200.540	Central Supply- Cleaning Supp	1,537.00	0.00	1,537.00
8220.540	Plant- Cleaning Supplies	554.00	0.00	554.00
8240.540	Housekeeping- Cleaning Suppli	12,600.00	0.00	12,600.00
8240.550	Housekeeping- Office Supplies	25.00	0.00	25.00
8240.570	Housekeeping- Wipes	381.00	0.00	381.00
8240.590	Housekeeping- Other Supplies	10,767.00	0.00	10,767.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>25,864.00</b>	<b>0.00</b>	<b>25,864.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
7270.440	Pharmacy- Drugs - Medicare Pa	86,167.00	0.00	86,167.00
7270.441	Pharmacy- Drugs - Medicaid	19,921.00	0.00	19,921.00
7270.444	Pharmacy- Drugs - HMO	41,071.00	0.00	41,071.00
7270.670	Pharmacy- Purchased Services	10,778.00	(10,778.00)	0.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>157,937.00</b>	<b>(10,778.00)</b>	<b>147,159.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
7270.450	Pharmacy- Medicine Cabinet Dr	15,115.00	0.00	15,115.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>15,115.00</b>	<b>0.00</b>	<b>15,115.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
8270.670	Ambulance	5,396.00	0.00	5,396.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>5,396.00</b>	<b>0.00</b>	<b>5,396.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
7200.410	Central Supply- Oxygen	6,223.00	0.00	6,223.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>6,223.00</b>	<b>0.00</b>	<b>6,223.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
7220.680	EKG - Contracted Services	109.00	0.00	109.00
7240.680	X Ray- Contracted Services	13,867.00	0.00	13,867.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>13,976.00</b>	<b>0.00</b>	<b>13,976.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
7210.680	Lab- Contracted Services	24,152.00	0.00	24,152.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>24,152.00</b>	<b>0.00</b>	<b>24,152.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
7260.590	Activities- Other Supplies	1,601.00	0.00	1,601.00
7260.670	Activities- Purchased Services	3,855.00	0.00	3,855.00
8351.680	Admin- Contracted Services	19,642.00	(17,858.00)	1,784.00

Marcum 105	Cable TV	0.00	RJE - 5	(17,858.00)	17,858.00
<b>Subtotal [6I]</b>	<b>Recreation</b>	<b>25,098.00</b>	RJE - 5	<b>17,858.00</b>	<b>17,858.00</b>
				<b>0.00</b>	<b>25,098.00</b>
<b>Subgroup : [5J]</b>	<b>Management fee direct</b>				
6011.299	Nsg Admin - Other Consulting	12,765.00		0.00	12,765.00
<b>Subtotal [5J]</b>	<b>Management fee direct</b>	<b>12,765.00</b>		<b>0.00</b>	<b>12,765.00</b>
<b>Subgroup : [5K]</b>	<b>Management fee indirect</b>				
7330.299	PT - Other Consulting	6,386.00		0.00	6,386.00
7381.299	Social Services - Other Consul	13,978.00		0.00	13,978.00
8212.299	Dietary - Other Consulting	6,629.00		0.00	6,629.00
8321.299	Admissions - Other Consulting	3,333.00		0.00	3,333.00
<b>Subtotal [5K]</b>	<b>Management fee indirect</b>	<b>30,326.00</b>		<b>0.00</b>	<b>30,326.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
6011.590	Nsg Admin- Other Supplies	30.00		0.00	30.00
7200.435	Central Supply- IV Solutions	2,441.00		0.00	2,441.00
7200.460	Central Supply- Gloves	10,953.00		0.00	10,953.00
7200.490	Central Supply- Other Medical	57,998.00		0.00	57,998.00
7200.550	Central Supply- Office Suppli	289.00		0.00	289.00
7200.570	Central Supply- Wipes	8,764.00		0.00	8,764.00
7200.590	Central Supply- Other Supplies	24,900.00		0.00	24,900.00
7200.670	Central Supply- Purchased Ser	1,228.00		0.00	1,228.00
7200.730	Central Supply- Rental Expense	26,955.00		0.00	26,955.00
7330.490	PT - Medical Supplies	216.00		0.00	216.00
7330.590	PT- Other Supplies	2,545.00		0.00	2,545.00
7381.590	Social Services- Other Suppli	14.00		0.00	14.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>136,333.00</b>		<b>0.00</b>	<b>136,333.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<b>448,318.00</b>		<b>(10,778.00)</b>	<b>437,540.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
7330.630	PT- Repairs and Maintenance	98.00		0.00	98.00
8212.630	Dietary- Repairs and Maintena	10,719.00		0.00	10,719.00
8220.590	Plant- Other Supplies	37,468.00		0.00	37,468.00
8220.630	Plant- Repairs and Maintenance	47,184.00		0.00	47,184.00
8240.630	Housekeeping- Repairs and Mai	356.00		0.00	356.00
8250.630	Laundry- Repairs and Maintena	2,328.00		0.00	2,328.00
8351.630	Admin- Repairs and Maintenance	9.00		0.00	9.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>98,162.00</b>		<b>0.00</b>	<b>98,162.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
8220.750	Plant - Gas	58,571.00		0.00	58,571.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>58,571.00</b>		<b>0.00</b>	<b>58,571.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
8220.740	Plant - Electricity	49,353.00		0.00	49,353.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>49,353.00</b>		<b>0.00</b>	<b>49,353.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
8220.760	Plant - Water and Sewer	14,383.00		0.00	14,383.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>14,383.00</b>		<b>0.00</b>	<b>14,383.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
Marcum 112	Lease	0.00	RJE - 2	5,394.00	5,394.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>0.00</b>		<b>5,394.00</b>	<b>5,394.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
8220.580	Plant- Minor Non Medical Equi	3,297.00		0.00	3,297.00
8220.670	Plant- Purchased Services	15,070.00		0.00	15,070.00
8220.680	Plant- Contracted Services	59,205.00		0.00	59,205.00
8220.730	Plant- Rental Expense	(309.00)		0.00	(309.00)
<b>Subtotal [6F]</b>	<b>Other</b>	<b>77,263.00</b>		<b>0.00</b>	<b>77,263.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>				
8220.690	Plant - Amort. Leasehold Imp.	6,611.00		0.00	6,611.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>6,611.00</b>		<b>0.00</b>	<b>6,611.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
8220.691	Plant - Depreciation -MME	8,417.00		0.00	8,417.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>8,417.00</b>		<b>0.00</b>	<b>8,417.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
8220.710	Plant - Building Rent	660,001.00		0.00	660,001.00

<b>Subtotal [9]</b>	<b>Rental Payments</b>	<u>660,001.00</u>	<u>0.00</u>	<u>660,001.00</u>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
8220.830	Plant - Real Estate Taxes	103,780.00	0.00	103,780.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<u>103,780.00</u>	<u>0.00</u>	<u>103,780.00</u>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<u>1,076,541.00</u>	<u>5,394.00</u>	<u>1,081,935.00</u>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
8351.820	Admin - Working Capital Int.	16,104.00	0.00	16,104.00
8351.824	Admin - Related Party Interest	126,903.00	0.00	126,903.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<u>143,007.00</u>	<u>0.00</u>	<u>143,007.00</u>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
8220.810	Plant - Property Insurance	14,764.00	0.00	14,764.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<u>14,764.00</u>	<u>0.00</u>	<u>14,764.00</u>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>			
8351.810	Admin - General Insurance	129,144.00	0.00	129,144.00
<b>Subtotal [14C1]</b>	<b>Umbrella</b>	<u>129,144.00</u>	<u>0.00</u>	<u>129,144.00</u>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<u>286,915.00</u>	<u>0.00</u>	<u>286,915.00</u>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
3020.300	R & B - Medicaid	(10,227,871.00)	0.00	(10,227,871.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<u>(10,227,871.00)</u>	<u>0.00</u>	<u>(10,227,871.00)</u>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>			
5521.300	R & B Allowance - Medicaid	5,440,058.00	0.00	5,440,058.00
5525.300	Medicaid Retros - Prior Year	19,615.00	0.00	19,615.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual allowance</b>	<u>5,459,673.00</u>	<u>0.00</u>	<u>5,459,673.00</u>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>			
3020.100	R & B - Medicare Part A	(923,000.00)	0.00	(923,000.00)
3020.501	Room and Board - Mgd Medicare	(445,873.00)	0.00	(445,873.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All Inclusive)</b>	<u>(1,368,873.00)</u>	<u>0.00</u>	<u>(1,368,873.00)</u>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
5521.100	R & B Allowance - Medicare A	(302,002.00)	0.00	(302,002.00)
5521.501	R & B Allowance - Mgd Medicare	51,984.00	0.00	51,984.00
5525.100	Medicare Part A - Prior Year	(201.00)	0.00	(201.00)
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<u>(250,219.00)</u>	<u>0.00</u>	<u>(250,219.00)</u>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
3020.000	Room and Board - Private	(519,320.00)	0.00	(519,320.00)
3020.400	R & B - Hospice	(294,905.00)	0.00	(294,905.00)
3020.500	R & B - 3rd Party Insurance	(45,460.00)	0.00	(45,460.00)
5171.000	Cash Discounts On Purchases	(62,626.00)	0.00	(62,626.00)
5521.503	R & B Allowance - Mgd Medicaid	(85.00)	0.00	(85.00)
5521.505	Capitation Revenue	(171,839.00)	0.00	(171,839.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<u>(1,094,235.00)</u>	<u>0.00</u>	<u>(1,094,235.00)</u>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
5521.000	R & B Allowance - Private	2,626.00	0.00	2,626.00
5521.400	R & B Allowance- Hospice	153,269.00	0.00	153,269.00
5521.500	R & B Allowance -3rd Party Ins	53,411.00	0.00	53,411.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<u>209,306.00</u>	<u>0.00</u>	<u>209,306.00</u>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
4330.100	P.T. Income - Medicare Part A	(257,390.00)	0.00	(257,390.00)
4330.200	P.T. Income - Medicare Part B	(58,080.00)	0.00	(58,080.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<u>(315,470.00)</u>	<u>0.00</u>	<u>(315,470.00)</u>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
4330.000	P.T. Income - Private	(4,601.00)	0.00	(4,601.00)
4330.300	P.T. Income - Medicaid	(54,260.00)	0.00	(54,260.00)
4330.500	P.T. Income - 3rd Party Ins.	(106,401.00)	0.00	(106,401.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<u>(165,262.00)</u>	<u>0.00</u>	<u>(165,262.00)</u>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
4350.100	S.T. - Medicare Part A	(63,957.00)	0.00	(63,957.00)
4350.200	S.T. - Medicare Part B	(19,522.00)	0.00	(19,522.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<u>(83,479.00)</u>	<u>0.00</u>	<u>(83,479.00)</u>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			

4350.000	S.T. - Private	(3,783.00)	0.00	(3,783.00)
4350.300	S.T. Income - Medicaid	(1,527.00)	0.00	(1,527.00)
4350.500	S.T. Income - 3rd Party Ins.	(16,236.00)	0.00	(16,236.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(21,546.00)</b>	<b>0.00</b>	<b>(21,546.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
4340.100	O.T. Income - Medicare Part A	(250,284.00)	0.00	(250,284.00)
4340.200	O.T. Income - Medicare Part B	(38,183.00)	0.00	(38,183.00)
4340.501	O.T. Income - Mgd Medicare	10.00	0.00	10.00
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(288,457.00)</b>	<b>0.00</b>	<b>(288,457.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
4340.000	O.T. Income - Private	(2,132.00)	0.00	(2,132.00)
4340.300	O.T. Income - Medicaid	(31,074.00)	0.00	(31,074.00)
4340.500	O.T. Income - 3rd Party Ins.	(83,488.00)	0.00	(83,488.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(116,694.00)</b>	<b>0.00</b>	<b>(116,694.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
4210.100	Laboratory - Part A	(11,348.00)	0.00	(11,348.00)
4240.100	Radiology - Diagnostic Part A	(9,646.00)	0.00	(9,646.00)
4270.100	Pharmacy - Medicare Part A	(86,823.00)	0.00	(86,823.00)
5521.101	Medicare 2% Reduction	22,003.00	0.00	22,003.00
5527.100	Ancillary Allowance - Part A	679,448.00	0.00	679,448.00
5527.200	Ancillary Allowance - Part B	23,096.00	0.00	23,096.00
5527.201	Ancillary Allow -ISNIP Pt B	11,654.00	0.00	11,654.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>628,384.00</b>	<b>0.00</b>	<b>628,384.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
4210.000	Laboratory - Private	96.00	0.00	96.00
4210.300	Laboratory - Medicaid	(966.00)	0.00	(966.00)
4210.400	Laboratory - Hospice	(46.00)	0.00	(46.00)
4210.500	Laboratory - 3rd Party Insuran	(4,962.00)	0.00	(4,962.00)
4240.000	Xray - Private	(137.00)	0.00	(137.00)
4240.300	Radiology - Medicaid	(157.00)	0.00	(157.00)
4240.500	Radiology - 3rd Party Insuranc	(5,576.00)	0.00	(5,576.00)
4270.000	Pharmacy - Private	337.00	0.00	337.00
4270.300	Pharmacy - Medicaid	(206.00)	0.00	(206.00)
4270.500	Pharmacy -3rd Party Insurance	(48,374.00)	0.00	(48,374.00)
4270.950	Pharmacy Income - Pneumoccal	(2,244.00)	0.00	(2,244.00)
4270.951	Pharmacy Income - Flu Shots	(1,396.00)	0.00	(1,396.00)
5527.300	Ancillary Allowance - Medicaid	88,190.00	0.00	88,190.00
5527.400	Ancillary Allowance - Hospice	46.00	0.00	46.00
5527.500	Ancillary Allowance - 3rd Party	264,479.00	0.00	264,479.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>289,084.00</b>	<b>0.00</b>	<b>289,084.00</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
5177.000	Interest Income	(329.00)	(61.00)	(390.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(329.00)</b>	<b>(61.00)</b>	<b>(390.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
5175.000	Rebates and Refunds	(1,859.00)	0.00	(1,859.00)
5178.010	Physician Credential Income	(300.00)	0.00	(300.00)
5179.000	Other Miscellaneous Income	(844.00)	61.00	(783.00)
Marcum 120	Prior Period Invoice Reversal	0.00	61.00	(2,750.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(3,003.00)</b>	<b>(2,689.00)</b>	<b>(5,692.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(7,348,991.00)</b>	<b>(2,750.00)</b>	<b>(7,351,741.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
1011.000	Cash - Operating Account	428,571.00	0.00	428,571.00
1014.000	Petty Cash	1,000.00	0.00	1,000.00
1015.000	Cash - Money Market	5.00	0.00	5.00
1320.000	Patient Savings Account	32,282.00	0.00	32,282.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>461,858.00</b>	<b>0.00</b>	<b>461,858.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>			
1031.000	A/R Medicare Part A	92,504.00	0.00	92,504.00
1031.200	A/R Medicare Part B Snf	8,874.00	0.00	8,874.00
1032.000	A/R Medicaid Snf	495,214.00	0.00	495,214.00
1032.300	A/R Nami	87,533.00	0.00	87,533.00
1032.400	A/R Pending Medicaid	64,643.00	0.00	64,643.00
1033.000	A/R Private	386,961.00	0.00	386,961.00
1034.000	A/R Hospice	(225.00)	0.00	(225.00)
1034.500	A/R-3Rd Party Ins/Co-ins	100,118.00	0.00	100,118.00

1034.501	A/R MANAGED MEDICARE	65,903.00	0.00	65,903.00
1061.000	Allowance For Bad Debts	(200,000.00)	0.00	(200,000.00)
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,101,525.00</b>	<b>0.00</b>	<b>1,101,525.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
1121.000	Prepaid Insurance	4,097.00	0.00	4,097.00
1125.000	Prepaid R/E Taxes	29,099.00	0.00	29,099.00
1127.000	Prepaid Insurance - W.C.	96,368.00	0.00	96,368.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>129,564.00</b>	<b>0.00</b>	<b>129,564.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>			
1083.200	Patient Refund Exchange	1,400.00	0.00	1,400.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>1,400.00</b>	<b>0.00</b>	<b>1,400.00</b>
<b>Subgroup : [B3]</b>	<b>Buildings</b>			
1160.020	Building Improvement	4,463.00	0.00	4,463.00
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>4,463.00</b>	<b>0.00</b>	<b>4,463.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
1170.000	Leasehold Imp. - 15 Year	188,684.00	0.00	188,684.00
1270.000	Leasehold Improv.-Acc Amort.	(15,276.00)	0.00	(15,276.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>173,408.00</b>	<b>0.00</b>	<b>173,408.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
1190.100	Mme - 5 Year	121,781.00	0.00	121,781.00
1190.110	Mme 10 Year	992.00	0.00	992.00
1290.000	Mme - Accum Dep - General	(34,611.00)	0.00	(34,611.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>88,162.00</b>	<b>0.00</b>	<b>88,162.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
1086.000	Due to/from Prior Operator	123,120.00	0.00	123,120.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>123,120.00</b>	<b>0.00</b>	<b>123,120.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>2,083,500.00</b>	<b>0.00</b>	<b>2,083,500.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>			
2021.000	Accounts Payable - Trade	(1,170,775.00)	0.00	(1,170,775.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(1,170,775.00)</b>	<b>0.00</b>	<b>(1,170,775.00)</b>
<b>Subgroup : [A2]</b>	<b>Note Payable</b>			
2012.040	Line Of Credit	(200,000.00)	0.00	(200,000.00)
<b>Subtotal [A2]</b>	<b>Note Payable</b>	<b>(200,000.00)</b>	<b>0.00</b>	<b>(200,000.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
2031.000	Accrued Payroll	(79,080.00)	0.00	(79,080.00)
2032.000	Accrued Sick And Vacation	(201,780.00)	0.00	(201,780.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(280,860.00)</b>	<b>0.00</b>	<b>(280,860.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
2038.000	Fica Payable	(6,050.00)	0.00	(6,050.00)
2041.010	Sui Payable	(6,988.00)	0.00	(6,988.00)
2041.020	Futa Payable	(452.00)	0.00	(452.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(13,490.00)</b>	<b>0.00</b>	<b>(13,490.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
1083.300	Exchange - Other	(100.00)	0.00	(100.00)
2049.000	Garnishee Payable	(243.00)	0.00	(243.00)
2049.010	401K Payable	1,101.00	0.00	1,101.00
2049.030	Child Support Payable	(730.00)	0.00	(730.00)
2056.000	Accrued Expenses	(438,746.00)	0.00	(438,746.00)
2161.000	Patient Fund Liability	(32,282.00)	0.00	(32,282.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(471,000.00)</b>	<b>0.00</b>	<b>(471,000.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
2116.000	Due To Related Party -Landlord	(72,178.00)	0.00	(72,178.00)
2116.020	Due to Members	(2,920,000.00)	0.00	(2,920,000.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(2,992,178.00)</b>	<b>0.00</b>	<b>(2,992,178.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(5,128,303.00)</b>	<b>0.00</b>	<b>(5,128,303.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
2363.000	Retained Earnings	1,470,259.00	0.00	1,470,259.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>1,470,259.00</b>	<b>0.00</b>	<b>1,470,259.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>1,470,259.00</b>	<b>0.00</b>	<b>1,470,259.00</b>

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

Client: **Cassena Care of New Britain**  
 Engagement: **Medicaid - Cassena Care of New Britain**  
 Period Ending: **9/30/2018**  
 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 # 1</b>				
To reclass legal settlement payout				
Marcum 113	Legal Settlement Payout	D.01 - Legal Fees	15,360.00	
8351.300	Admin- Legal Fees			15,360.00
<b>Total</b>			<b>15,360.00</b>	<b>15,360.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
Reclass leased equipment				
Marcum 112	Lease	D.01 - Leased Equip	5,394.00	
8351.730	Admin- Rental Expense			5,394.00
<b>Total</b>			<b>5,394.00</b>	<b>5,394.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass prior period invoice reversal				
7430.290	Utilization Review- Consultin	N.01	2,750.00	
Marcum 120	Prior Period Invoice Reversal			2,750.00
<b>Total</b>			<b>2,750.00</b>	<b>2,750.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass expenses from subscriptions account				
8351.830	Admin - Licenses and Taxes	D.01 - Dues	270.00	
Marcum 101	Chamber of Commerce Dues		1,015.00	
Marcum 102	Professional Dues		8,764.00	
8351.850	Admin- Dues and Subscriptions			10,049.00
<b>Total</b>			<b>10,049.00</b>	<b>10,049.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass cable television from account 8351.680				
Marcum 105	Cable TV	N.01	17,858.00	
8351.680	Admin- Contracted Services			17,858.00
<b>Total</b>			<b>17,858.00</b>	<b>17,858.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
Reclas A/R interest from other misc. income				
5179.000	Other Miscellaneous Income	N.01	61.00	
5177.000	Interest Income			61.00
<b>Total</b>			<b>61.00</b>	<b>61.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass settlement agreement				
Marcum 113	Legal Settlement Payout	N.01	10,778.00	
7270.670	Pharmacy- Purchased Services			10,778.00
<b>Total</b>			<b>10,778.00</b>	<b>10,778.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass physician fees				
8460.200	Workers Compensation Expense	N.01	184.00	
Marcum 121	Podiatrist		75.00	
7420.270	Physician Fees			259.00
<b>Total</b>			<b>269.00</b>	<b>269.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>62,509.00</b>	<b>62,509.00</b>
<b>Total All Journal Entries</b>			<b>62,509.00</b>	<b>62,509.00</b>





**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 1/28/2019

Run Date: 1/28/2019

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

Provider Number: 9639

Period Ended: 9/30/18

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:**