

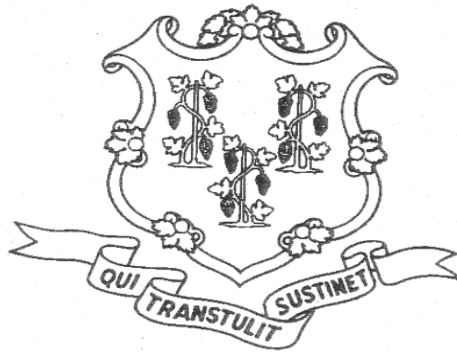
February 13, 2020

Ms. Kathleen Shaughnessy
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Ms. Shaughnessy:

Enclosed please find the 2019 Medicaid Cost Report for Hamden Rehabilitation, LLC. In preparing this cost report, we did not perform any disallowances for dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. We did not disallow bad debts as it is netted against Private Pay Revenue. Page 23 only includes assets which were acquired by Hamden Rehabilitation subsequent to the purchase of the facility. The original purchase of building and equipment is recorded on the books of the management company at acquisition values. As this is a for-profit facility, building and non-moveable equipment value for fair rental purposes should be maintained at the prior owner basis which is recorded in the rate system for the facility. Moveable equipment assets which were acquired have been maintained for this filing at the basis of the prior owner and depreciation expense has been added to page 29 for these assets. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Hamden Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 1270 Sherman Avenue, Hamden, CT 06514	
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 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 9902	RHNS	(Specify)	Medicare Provider 07-5366
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Medicaid Provider Numbers:	CCNH	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

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General Information

Name of Facility (as licensed) Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 1	of 37
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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 Hamden Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Carmelina Hilliard</i>	Date <i>2/10/2020</i>	Signed (Owner) <i>Moshe Berstein</i>	Date <i>2/10/2020</i>
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Printed Name (Administrator) Carmelina Hilliard	Printed Name (Owner) Moshe Berstein
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Subscribed and Sworn to before me: <i>Mauro M. Varona</i>	State of <i>CT</i>	Date <i>2/10/2020</i>	Signed (Notary Public) <i>Mauro M. Varona</i>	Comm. Expires <i>2/30/2024</i>
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Address of Notary Public
210 Beechwood Woods, 1165 King Street, Greenwich, CT 06831

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hamden Rehabilitation, LLC	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 1270 Sherman Avenue, Hamden, CT 06514				
Report Prepared By Blum, Shapiro & Company, P.C.	Phone Number 860-561-4000	Date 2/13/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-281-7555		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Hamden Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 1270 Sherman Avenue, Hamden, CT 06514		
License Numbers:	CCNH 9902	RHNS (Specify)	Medicare Provider No. 07-5366	
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.				
Administrator				
Name of Administrator Carmelina Hilliard		Nursing Home Administrator's License No.:	002067	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2019	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
Hamden Rehabilitation, LLC		1270 Sherman Lane, Hamden, CT 06514		Connecticut	
Name of Partners/Members	Business Address	Title		% Owned	
YMC CT, LLC	1165 King Street, Greenwich, CT 06831	Owner		7.06%	
SJJJ, LLC	1165 King Street, Greenwich, CT 06831	Owner		7.06%	
GW Holdings, LLC	1165 King Street, Greenwich, CT 06831	Owner		54.11%	
IK Greenwich, LLC	1165 King Street, Greenwich, CT 06831	Owner		7.06%	
WCTHC, LLC	1165 King Street, Greenwich, CT 06831	Owner		24.71%	

General Information and Questionnaire Corporate Owners

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	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 Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	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 Hamden Rehabilitation, LLC		License No. 9902		Report for Year Ended 9/30/2019		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						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? <input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
Skilled Marketing Solutions	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	98%	Website Service - Disallowed	Pg 16, line m3	1,188	1,188
Sparkle Holdings, LLC (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	33%	Laundry Services	Pg 19, 3b	83,911	82,916
Sparkle Holdings, LLC (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	33%	Housekeeping Services	Pg 20, 4b	348,848	344,713
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	Pg 22, line 9	959,036	959,036
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27, line 14a	21,919	21,919
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg 22, line 10b	159,045	159,045
Moshe Berstein	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Auto Expenses	Pg 16, line L6	12,500	12,500
Mordi Blass	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Auto Expenses	Pg 16, line L6	12,500	12,500
		<input type="radio"/>	<input checked="" type="radio"/>					

* 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 Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

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
Hamden Rehabilitation, LLC			9902	9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Ricoh USA, Inc. 70 Valley Stream Parkway, Malven, PA 19355	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/01/17	60 months	6,214		6,214
	<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"/>						
							Total ***	6,214

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.

General Information and Questionnaire
Accounting Basis

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 See attached 2 3 4	Address (No. & Street, City, State, Zip Code)
--	---

Services Provided by This Firm (<i>describe fully</i>)	
1 See attached	\$ 28,850
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 28,850

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See attached 2 3 4 5	Telephone Number
--	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (<i>describe fully</i>)	
1 See attached	\$ 15,874
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 15,874

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

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/19	7a	37

Vendor	Description	Amount
Blum Shapiro & Company, P.C.	Medicare and Medicaid cost report preparation	\$ 12,100
Bonadio & Co, LLP	401k audit	1,750
SY Consultant	Consulting	15,000
		<u>\$ 28,850</u>

General Information and Questionnaire
Accounting Basis

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/19	Page 7b	of 37
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Reference	Description	Amount	Disallowed
Goldman, Gruder & Woods, LLC	Collections	\$ 8,066	\$ 8,066
Mutha Cullina, LLP	General Legal Matters	3,901	
Robinson & Cole LLP	ERISA, Labor and Employment Matters	2,589	
CT State Marshall	State Marshall Fees	1,318	1,318
		<hr/>	
		\$ 15,874	\$ 9,384

Schedule of Resident Statistics

Name of Facility Hamden Rehabilitation, LLC			License No. 9902		Report for Year Ended 9/30/2019				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	153	153			153	153			153	153		
B. On last day of THIS report period	153	153			153	153			153	153		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	142	142			142	142			142	142		
B. As of midnight of THIS report period	144	144			142	142			144	144		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,087	4,087			3,354	3,354			733	733		
B. Medicaid (Conn.)	35,208	35,208			25,940	25,940			9,268	9,268		
C. Medicaid (other states)												
D. Private Pay	2,314	2,314			1,733	1,733			581	581		
E. State SSI for RCH												
F. Other (Specify) VA Managed Care	9,275	9,275			6,930	6,930			2,345	2,345		
G. Total Care Days During Period (3A thru F)	50,884	50,884			37,957	37,957			12,927	12,927		
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	140	140			82	82			58	58		
5. Total Resident Days (3G + 4A + 4B)	51,024	51,024			38,039	38,039			12,985	12,985		

Schedule of Resident Statistics (Cont'd)

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	99		35				
Per Diem Rate								
a. One bed rm.	PPS	227.33		446/528				
b. Two bed rms.	N/A	N/A		N/A				
c. Three or more bed rms.	PPS	227.33		430/474				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,225	2,225		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	124	124		
2. Restorative Treatments				
C. Other	13,724	13,724		
D. Total Physical Therapy Treatments	16,073	16,073		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	784	784		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	30	30		
2. Restorative Treatments				
C. Other	3,044	3,044		
D. Total Speech Therapy Treatments	3,858	3,858		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,232	2,232		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	196	196		
2. Restorative Treatments				
C. Other	14,831	14,831		
D. Total Occupational Therapy Treatments	17,259	17,259		

Report of Expenditures - Salaries & Wages

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 10	of 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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	115,516	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	214,318	8,668				
5. Dietary Service						
a. Head Dietitian	72,474	1,975				
b. Food Service Supervisor	10,549	274				
c. Dietary Workers	536,008	31,410				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	60,589	2,088				
b. Other Maintenance Workers	69,185	3,874				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	228,482	4,258				
b. RN						
1. Direct Care	762,279	18,444				
2. Administrative**	232,648	5,532				
c. LPN						
1. Direct Care	1,485,936	49,868				
2. Administrative**						
d. Aides and Attendants	2,597,052	149,410				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	259,125	11,529				
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	244,184	7,922				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	91,621	4,795				
A-13. Total Salary Expenditures	6,979,966	302,127				

* 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
Other Nursing Administration	\$ 91,621	4,795				
Total	\$ 91,621	4,795	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nursing Admin Purchased Services	\$ 29,075	177				
Nursing Admin Purchased Services - disallowed	\$ 51,352	Disallowed				
Other Medical Consultants	\$ 26,500	Disallowed				
Total	\$ 106,927	177	\$ -	-	\$ -	-

**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
Hamden Rehabilitation, LLC				9902	9/30/2019				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** 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	
Hamden Rehabilitation, LLC				9902	9/30/2019			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)							
Section III - Administrators***										
Carmelina Hilliard	115,516			Non-Preferential	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation, LLC	9902	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	8,100	Disallowed				
3. Pharmacist	10,174	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	303,980	4,344				
b. Other						
6. Social Worker						
7. Recreation Worker	12,520	107				
8. Physicians						
a. Medical Director (entire facility)	42,000	444				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
Medical Staff Meetings	150	1				
9. Speech Therapist						
a. Resident Care	150,575	1,735				
b. Other						
10. Occupational Therapist						
a. Resident Care	318,387	4,527				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	2,655	44				
2. Administrative***						
b. LPN						
1. Direct Care	10,271	236				
2. Administrative***						
c. Aides	62,228	2,593				
d. Other						
12. Other (Specify)						
See Attached Schedule	106,927	177				
B-13 Total Fees Paid in Lieu of Salaries	1,027,967	14,208				

* 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 Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 14a	of 37
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G/L Account #	Direct Care Consultant	Company/Individual Name	Full Explanation of Services	Total Fee Paid*	Total Hours Worked
87110.000	Dentist	Healthdrive Dental	Dentistry	8,100	Disallowed
85050.000	Pharmacy Consultant	Omnicare Of Connecticut	Pharmacist	10,174	Disallowed
80950.000 80980.000 80990.000	Physical Therapy	Preferred Therapy Solutions	Physical Therapy	303,980	4,344
61660.000	Recreation Workers	Various - see Pg. 14b	Recreation	12,520	107
87100.000	Medical Director	Paul Monaco	Medical Director	42,000	444
87105.000	Utilization Review	Paul Monaco	Medical Staff Meeting	150	1
82950.000 82980.000 82990.000	Speech Therapist	Preferred Therapy Solutions	Speech Therapy	150,575	1,735
81950.000 81980.000 81990.000	Occupational Therapist	Preferred Therapy Solutions	Occupation Therapy	318,387	4,527
63310.000	Agency R.N	The Nurse Network LLC	RN	2,655	44
63320.000	Agency L.P.N.	The Nurse Network LLC Worldwide Staffing	LPN	6,887 <u>3,384</u> 10,271	160 <u>76</u> 236
63330.000	Agency C.N.A.	The Nurse Network LLC Worldwide Staffing	C.N.A.	59,424 <u>2,804</u> 62,228	2,476 <u>117</u> 2,593
67850.000	Nursing Admin Purchased Services	Connecticut Foot And Ankle CT Orthopedic Specialists Dr. Nimrod Lavi HealthDrive Audiology/Eye Care/Podiatry Heartcare Associates Of Connecticut Mass General Hospital PACT LLC Preferred Therapy Solutions Preventative Service, LLC Quest Diagnostic Technical Gas Products U S Lab & Radiology, Inc. Wound Surgeons LLC Yale		75 116 59 158 187 338 23,366 14,824 800 181 8,276 221 297 <u>2,454</u> 51,352	Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed
67850.000	Nursing Admin Purchased Services	Omnicare Teresa Skinner Trademark Services LLC		11,425 14,150 <u>3,500</u> 29,075	N/A <u>142</u> 35 177
87130.000	Other Medical Consultant	Ricardo Cordido		<u>26,500</u>	Disallowed
Total Fees				1,027,967	14,208

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/19	Page 14b	of 37
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Entertainment	Description	Date	Amount
Salvatore T. Anastasio	Entertainment 10/02/2018	10/2/2018	\$ 100
Jane Marino	Entertainment 10/05/2018	10/5/2018	125
George Smith Jr.	Entertainment 10/16/2018	10/16/2018	150
Mame Wells	Entertainment 10/10/2018	10/10/2018	75
Kayte Devlin	Entertainment 10/18/2018	10/18/2018	100
Gone To Yoga, LLC	Entertainment 10/28/2018	10/28/2018	90
John Bussmann	Entertainment 10/26/2018	10/26/2018	100
James Sheehan	Entertainment 10/16/2018	10/16/2018	110
American Express - Hamden	Entertainment 10/20/2018	10/20/2018	11
Craig Callistro	Entertainment 10/24/2018	10/24/2018	100
Patricia Shock	Entertainment 10/01/2018	10/1/2018	100
David Godowski	Entertainment 11/13/2018	11/13/2018	85
Jeff Batter	Entertainment 11/20/2018	11/20/2018	100
James Sheehan	Entertainment 11/06/2018	11/6/2018	110
Vinnie Carr	Entertainment 11/16/2018	11/16/2018	175
Ralph Sacco	Entertainment 11/20/2018	11/20/2018	175
American Express - Hamden	Entertainment 12/05/2018	12/5/2018	11
Mame Wells	Entertainment 12/11/2018	12/11/2018	75
David Godowski	Entertainment 12/03/2018	12/3/2018	85
Gone To Yoga, LLC	Entertainment 12/01/2018	12/1/2018	90
Jack Bussmann	Entertainment 12/20/2018	12/20/2018	100
Les Julian	Entertainment 12/14/2018	12/14/2018	150
Robert Giannotti	Entertainment 12/18/2018	12/18/2018	175
Vinnie Carr	Entertainment 12/06/2018	12/6/2018	175
Vinnie Carr	Entertainment 01/04/2019	1/4/2019	175
Jeff Batter	Entertainment 01/09/2019	1/9/2019	100
Ralph Sacco	Entertainment 01/18/2019	1/18/2019	175
Harold Grossgold	Entertainment 01/18/2019	1/18/2019	100
James Sheehan	Entertainment 01/15/2019	1/15/2019	110
Thomas Dans	Entertainment 01/31/2019	1/31/2019	200
John Bussmann	Entertainment 01/23/2019	1/23/2019	100
Salvatore T. Anastasio	Entertainment 01/30/2019	1/30/2019	100
Gone To Yoga, LLC	Entertainment 01/01/2019	1/1/2019	90
Les Julian	Entertainment 01/01/2019	1/1/2019	150
American Express - Hamden	Entertainment 02/05/2019	2/5/2019	183
David Godowski	Entertainment 02/05/2019	2/5/2019	85
Salvatore T. Anastasio	Entertainment 02/01/2019	2/1/2019	100
Charlie Salerno	Entertainment 02/22/2019	2/22/2019	150
Mame Wells	Entertainment 02/14/2019	2/14/2019	75
Patricia Shock	Entertainment 02/18/2019	2/18/2019	100
Kayte Devlin	Entertainment 02/27/2019	2/27/2019	100
Elizabeth Petrakis	Entertainment 02/26/2019	2/26/2019	100
Gone To Yoga, LLC	Entertainment 02/10/2019	2/10/2019	45
Jack Bussmann	Entertainment 02/01/2019	2/1/2019	100
John Paolillo, LLC	Entertainment 02/01/2019	2/1/2019	150
Robert Giannotti	Entertainment 03/01/2019	3/1/2019	175
Jack Bussmann	Entertainment 03/05/2019	3/5/2019	100
John Paolillo, LLC	Entertainment 03/12/2019	3/12/2019	150
Gary Andreadis	Entertainment 03/08/2019	3/8/2019	150
Charlie Salerno	Entertainment 03/01/2019	3/1/2019	150
John Paolillo, LLC	Entertainment 03/16/2019	3/16/2019	150
Gone To Yoga, LLC	Entertainment 03/01/2019	3/1/2019	(45)
Gone To Yoga, LLC	Entertainment 03/01/2019	3/1/2019	90
Craig Callistro	Entertainment 03/22/2019	3/22/2019	100
Jeff Batter	Entertainment 03/27/2019	3/27/2019	100
Angelo Sapia	Entertainment 03/22/2019	3/22/2019	150
Gone To Yoga, LLC	Entertainment 04/07/2019	4/7/2019	90
Kayte Devlin	Entertainment 04/03/2019	4/3/2019	100
Mame Wells	Entertainment 04/02/2019	4/2/2019	75
Robert Giannotti	Entertainment 04/10/2019	4/10/2019	175
George Smith Jr.	Entertainment 04/15/2019	4/15/2019	150
Salvatore T. Anastasio	Entertainment 04/17/2019	4/17/2019	100
James Sheehan	Entertainment 04/22/2019	4/22/2019	110
Jane Marino	Entertainment 04/26/2019	4/26/2019	125
Charlie Salerno	Entertainment 05/08/2019	5/8/2019	150
Jack Bussmann	Entertainment 05/15/2019	5/15/2019	100
Mame Wells	Entertainment 05/15/2019	5/15/2019	75
Patricia Shock	Entertainment 05/06/2019	5/6/2019	100
Stacey Ziegler	Entertainment 05/17/2019	5/17/2019	175
Lauren Agnelli	Entertainment 05/12/2019	5/12/2019	185
Christina D'Agostin	Entertainment 05/26/2019	5/26/2019	90
Jeff Batter	Entertainment 05/22/2019	5/22/2019	100
John Paolillo, LLC	Entertainment 05/03/2019	5/3/2019	150
David Godowski	Entertainment 06/04/2019	6/4/2019	85
George Smith Jr.	Entertainment 06/04/2019	6/4/2019	150
Ralph Sacco	Entertainment 06/12/2019	6/12/2019	175
Craig Callistro	Entertainment 06/13/2019	6/13/2019	100
Jeff Batter	Entertainment 06/15/2019	6/15/2019	100
James Sheehan	Entertainment 06/17/2019	6/17/2019	120
Mame Wells	Entertainment 06/26/2019	6/26/2019	75
Robert Giannotti	Entertainment 06/19/2019	6/19/2019	175
Christina D'Agostin	Entertainment 06/30/2019	6/30/2019	90
Mame Wells	Entertainment 07/10/2019	7/10/2019	75
Salvatore T. Anastasio	Entertainment 07/03/2019	7/3/2019	100
Les Julian	Entertainment 07/12/2019	7/12/2019	150
Salvatore T. Anastasio	Entertainment 07/01/2019	7/1/2019	100
Jack Bussmann	Entertainment 07/24/2019	7/24/2019	100
John Paolillo, LLC	Entertainment 07/23/2019	7/23/2019	150
Robert Giannotti	Entertainment 07/16/2019	7/16/2019	175
Richard A. Dagenais	Entertainment 07/31/2019	7/31/2019	60
Salvatore T. Anastasio	Entertainment 07/31/2019	7/31/2019	100
Kayte Devlin	Entertainment 08/06/2019	8/6/2019	100
Jeff Batter	Entertainment 08/21/2019	8/21/2019	100
Patricia Shock	Entertainment 08/19/2019	8/19/2019	100
Jane Marino	Entertainment 08/16/2019	8/16/2019	125
Craig Callistro	Entertainment 08/28/2019	8/28/2019	100
Ralph Sacco	Entertainment 08/28/2019	8/28/2019	175
Robert Giannotti	Entertainment 09/04/2019	9/4/2019	175
Gary Andreadis	Entertainment 09/06/2019	9/6/2019	150
David Godowski	Entertainment 09/10/2019	9/10/2019	85
Gary Stable	Entertainment 09/01/2019	9/01/2019	100
Gary Stable	Entertainment 09/19/2019	9/19/2019	100
Robert Giannotti	Entertainment 09/18/2019	9/18/2019	175
Painted You	Entertainment 09/04/2019	9/04/2019	160
James Sheehan	Entertainment 09/27/2019	9/27/2019	120
Charlie Salerno	Entertainment 09/27/2019	9/27/2019	150
John Pierce Campbell	Entertainment 09/01/2019	9/01/2019	150
Total Activities & Entertainment			\$ 12,520

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 220,374	220,374		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 143,386	143,386		
4. Social Security (F.I.C.A.)	\$ 525,513	525,513		
5. Health Insurance	\$ 790,470	790,470		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 19,504	19,504		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 28,850	28,850		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 15,874	15,874		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 19,185	19,185		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 39,725	39,725		
2. Cellular Phones	\$ 2,095	2,095		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 948,423	948,423		
Subtotal	\$ 2,753,399	2,753,399		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,753,399	2,753,399			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 336	336			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 46,316	46,316			
4. Employee Travel	\$ 445	445			
5. Education Expenses Related to Seminars and Conventions	\$ 12,378	12,378			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 27,276	27,276			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,001	1,001			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 23,530	23,530			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,019	2,019			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 824	824			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350			
9. Subscriptions	\$ 1,932	1,932			
10. Contributions*** See Attached Schedule	\$ 50	50			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 21,532	21,532			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 115,891	115,891			
C-14 Total Administrative & General Expenditures	\$ 3,007,279	3,007,279			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotions	\$ 2,258		
Business Promotions	\$ 21,433		
Advertising - Directory	\$ (161)		
Total Other Advertising	\$ 23,530	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues - see page 16b	\$ 824		
Total Dues	\$ 824	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Elm City Chorus	\$ 50		
Total Contributions	\$ 50	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Checks	\$ 4,133		
Data Processing Fees	\$ 4,666		
Software Maintenance	\$ 43,348		
Facility Licenses	\$ 5,166		
Employee Licenses	\$ 1,921		
Bank Charges	\$ 16,566		
Insurance - EPLI	\$ 14,034		
Insurance - Bond	\$ 750		
Purchased Services	\$ 63		
State Assessment - Disallowed	\$ 19,793		
Small Equipment Purchase	\$ 189		
Miscellaneous Expense - Disallowed	\$ 5,262		
Total Other Administrative and General	\$ 115,891	\$ -	\$ -

Detail of Dues and Subscriptions

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 16b	of 37
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Description	Total Amount	Dues	Subscriptions	Chamber of Commerce
CAHCF Membership	700	700		
Allscripts	641		641	
Commercial Magazine Service of Holland	173		173	
American Express Membership	235		235	
Netflix	84		84	
Language Line	79		79	
Med Pass	285		285	
Audible	15		15	
Vendormate	135		135	
Amazon Prime	50		50	
American Association of Nurses	124	124		
New Haven Register	175		175	
Creative Forecasting	60		60	
COC	350			350
	\$ 3,106	\$ 824	\$ 1,932	\$ 350

Schedule C-1 - Management Services*

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 17 of 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 #

*** 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
Hamden Rehabilitation, LLC		9902	9/30/2019		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 308,204	308,204			
2.	Non-Food Supplies	\$ 34,038	34,038			
3.	Other (<i>Specify</i>) _____ Dietary Chemicals & Cleaning Supplies	\$ 8,978	8,978			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$ 2,356	2,356			
c. Other (<i>Specify</i>) _____ Nutritional Supplements		\$ 27,003	27,003			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 380,579	380,579			
2E. Dietary Questionnaire						
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2019		Page 19	of 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. \$	11,700	11,700		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	277,724	277,724		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	289,424	289,424		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2019		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	18,132	18,132		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	348,848	348,848		
C.	Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 366,980	366,980		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medicare \$141,297; Medicare OTC \$1,484; Medicaid \$4,142; Managed Care \$204,215; Ever Care \$53	\$	351,191	351,191		
b.	Medicine Cabinet Drugs	\$	13,439	13,439		
c.	Medical and Therapeutic Supplies	\$	8,477	8,477		
d.	Ambulance/Limousine***	\$	657	657		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	16,236	16,236		
f.	X-rays and Related Radiological Procedures***	\$	18,435	18,435		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	49,921	49,921		
i.	Recreation	\$	6,509	6,509		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	235,400	235,400		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 700,265	700,265		

* 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)
Specialty Mattresses - Disallowed	\$ 4,006		
Cable TV - Disallowed	\$ 18,539		
PT Equipment Rental - Disallowed	\$ 17,141		
Nursing Supplies	\$ 189,204		
Wound Care Supplies	\$ 4,204		
Medical Supplies - Medicare - Disallowed	\$ 2,306		
Total Other Resident Care	\$ 235,400	\$ -	\$ -

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

Name of Facility Hamden Rehabilitation, LLC			License No. 9902	Report for Year Ended 9/30/2019	Page 21	of 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
Sparkle Holdings, LLC. (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Housekeeping	348,848			20	4b
Rossoto	83 Rossoto Drive, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	23,929			22	6f
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	37,709			22	6f
Saucier	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	43,628			22	6a
A.Santino	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consultant	13,384			16	m11
Matrixcare	Bin#32, PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Healthcare Software	33,756			16	m13
Sparkle Holdings, LLC. (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	82,504			19	3b
Image First	310 Kuller Rd, Clifton, NJ 07011	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	195,220			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 69,336	69,336				
b. Heat	\$ 43,760	43,760				
c. Light & Power	\$ 121,867	121,867				
d. Water	\$ 92,063	92,063				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,214	6,214				
f. Other (<i>itemize</i>)	\$ 134,173	134,173				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 467,413	467,413				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 21,857	21,857				
c. Non-Movable Equipment	\$ 1,049	1,049				
d. Movable Equipment	\$ 16,623	16,623				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 39,529	39,529				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 959,036	959,036				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 52,685	52,685				
b. Real estate taxes paid by lessor	\$ 159,045	159,045				
c. Personal property taxes	\$ 8,098	8,098				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,218,393	1,218,393				

* 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)
Trash Removal	\$ 39,222		
Service Contracts	\$ 44,038		
Plant Supplies	\$ 14,273		
Grounds Maintenance	\$ 23,929		
Plant Purchased Services	\$ 2,174		
Minor Decorating - Disallowed	\$ 583		
Plant Small Equipment Purchase	\$ 554		
Leased items not meeting Page 6 requirements	\$ 3,633		
Dietary Small Equipment Purchase	\$ 4,924		
Grounds Landscaping	\$ 843		
Total Other Repairs and Maintenance	\$ 134,173	\$ -	\$ -

Depreciation Schedule

Name of Facility Hamden Rehabilitation, LLC			License No. 9902			Report for Year Ended 9/30/2019			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			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			323,250		323,250	27,049	SL	Various	21,474				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			20,114		20,114		SL	Various	383				
B-4. Subtotal										21,857			
C. Non-Movable Equipment													
1. Acquired prior to this report period			10,487		10,487	87	SL	Various	1,049				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										1,049			
		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								
D. Movable Equipment													
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						80,175		80,175	22,506	SL	Various	16,488	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						2,094		2,094		SL	Various	135	
D-3. Subtotal													16,623
E. Total Depreciation													39,529

Schedule of Land Improvements Acquired during this report period

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

*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
Additions:				
6/30/2019	Air Control System	\$ 16,475	15	\$ 275
4/30/2019	Sun Room Roof	\$ 2,414	15	\$ 67
5/31/2019	Roof	\$ 1,225	15	\$ 41
Total additions for Building Improvements		\$ 20,114		\$ 383 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*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
Additions:				
1/31/2019	Bed	\$ 1,018	5	\$ 135
9/30/2019	Bed	\$ 1,076	5	\$ -
Total additions for Movable Equipment		\$ 2,094		\$ 135 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Hamden Rehabilitation, LLC			9902		9/30/2019			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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase		04/01/16		
4. Date of Initial Licensure		04/01/16		
5. Total Licensed Bed Capacity		153		
6. Square Footage		49,492		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Available upon		
b. Date Mortgage Obtained		Request		
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2019				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)		Available upon		
h. Date of Refinancing		Request		
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
Hamden Rehabilitation, LLC	9902	9/30/2019	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Hamden Rehabilitation, LLC		9902		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	4,147	4,147	
Interest - Related Party Notes							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	4,147	4,147	
14. Insurance							
a. Insurance on Property (buildings only)				\$	35,480	35,480	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	17,420	17,420	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	82,108	82,108	
Liability							
14d. Total Insurance Expenditures (14a + b + c)				\$	135,008	135,008	
15. Total All Expenditures (A-13 thru C-14)				\$	14,577,421	14,577,421	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 19,731	19,731		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 318,387	318,387		
7.			Other - See attached Schedule	\$ 96,126	96,126		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 9,384	9,384		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 1,015	1,015		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	l6	Automobile Expense (e.g. personal use)	\$ 25,000	25,000		
18.	16	m2	Unallowable Advertising *	\$ 23,530	23,530		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 50	50		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 77,279	77,279		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 570,502	570,502		

* 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)
10	A2	Administrator salary over allowable	\$ 7,522		
10	12m	Social Service - Marketing Duties	\$ 12,209		
Total Other Salaries Adjustment			\$ 19,731	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b2	Dentist	\$ 8,100		
13	b12	Nursing Admin Purchased Services	\$ 51,352		
13	b12	Other Medical Consultants	\$ 26,500		
13	b3	Pharmacist	\$ 10,174		
Total Other Fees Adjustments			\$ 96,126	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	COC dues	\$ 350		
16	m9	Newspapers and subscriptions	\$ 494		
16	l3	Employee Gifts	\$ 41,116		
19	3b	Laundry Purchased Services - Disallow related party markup	\$ 995		
20	4b	Housekeeping Purchased Services - Disallow related party markup	\$ 4,135		
		Benefits on disallowed salary above	\$ 3,946		
16	m11	Marketing - related party	\$ 1,188		
16	m13	State Assessment	\$ 19,793		
16	m13	Miscellaneous Expense	\$ 5,262		
Total Other A&G Adjustments			\$ 77,279	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 570,502	570,502		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 351,191	351,191		
28.	20	5d	Ambulance/Limousine	\$ 657	657		
29.	20	5f	X-rays, etc	\$ 18,435	18,435		
30.	20	5h	Laboratory	\$ 49,921	49,921		
31.	20	5c	Medical Supplies	\$ 8,477	8,477		
32.	20	5e2	Oxygen (non emergency)	\$ 16,236	16,236		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 91,145	91,145		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (30,308)	(30,308)		
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	\$ 583	583		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 22,715	22,715		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,099,554	1,099,554		

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense	\$ 4,147		
20	51	Cable TV	\$ 18,539		
30	IV5	Interest Income	\$ 29		
Total Other Adjustments			\$ 22,715	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 15,447,334	15,447,334				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,463,870)	(7,463,870)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,837,606	1,837,606				
b. Medicare Room and Board Contractual Allowance **	\$ 529,299	529,299				
4. a. Private-Pay Residents and Other	\$ 4,929,514	4,929,514				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,534,831)	(1,534,831)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 125,897	125,897				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (135,334)	(135,334)				
c. Prescription Drugs - Non-Medicare	\$ 239,881	239,881				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (194,751)	(194,751)				
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	\$ 403,221	403,221				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (349,630)	(349,630)				
c. Physical Therapy - Non-Medicare	\$ 227,981	227,981				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (176,835)	(176,835)				
4. a. Speech Therapy - Medicare	\$ 209,171	209,171				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (163,639)	(163,639)				
c. Speech Therapy - Non-Medicare	\$ 146,082	146,082				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (103,397)	(103,397)				
5. a. Occupational Therapy - Medicare	\$ 451,306	451,306				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (401,783)	(401,783)				
c. Occupational Therapy - Non-Medicare	\$ 263,600	263,600				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (207,992)	(207,992)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (2,787)	(2,787)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 8,680	8,680				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,084,723	14,084,723				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 29	29				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$					
V. Total Other Revenue (1 thru 8)	\$ 29	29				
VI. Total All Revenue (III +V)	\$ 14,084,752	14,084,752				

* 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 / II6a	Oxygen Medicare A	\$ 3,613		
30 / II6a	X-Ray Medicare A	\$ 7,907		
30 / II6a	Lab Medicare A	\$ 20,607		
31 / II6a	IV Therapy Medicare A	\$ 5,057		
30 / II6a	Less: Contractual Adj	\$ (39,971)		
Total Other Resident Revenue - Medicare		\$ (2,787)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 / II6B	Oxygen Medicaid	\$ 7,785		
30 / II6B	Oxygen EverCare	\$ 174		
30 / II6B	Lab EverCare	\$ 1,775		
30 / II6B	Oxygen Hospice	\$ 662		
30 / II6B	Oxygen Managed Care	\$ 4,457		
30 / II6B	X-Ray Managed Care	\$ 7,241		
30 / II6B	Lab Managed Care	\$ 20,446		
30 / II6B	X-Ray EverCare	\$ 140		
30 / II6B	Oxygen Semiprivate	\$ 361		
30 / II6B	X-Ray Semi Private	\$ 701		
30 / II6B	Laboratory Semi Private	\$ 105		
30 / II6B	Laboratory - Medicaid	\$ 3,149		
31 / II6B	IV Therapy Managed Care	\$ 1,293		
30 / II6B	Less: Contractual Adjustment Oxygen	\$ (11,765)		
30 / II6B	Less: Contractual Adjustment Xray	\$ (6,246)		
31 / II6B	Less: Contractual Adjustment IV	\$ (1,052)		
30 / II6B	Less: Contractual Adjustment Lab	\$ (20,546)		
Total Other Resident Revenue		\$ 8,680	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 / IV5	Interest Income		\$ 29		
Total Interest Income			\$ 29	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Revenue		\$ -	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	252,018
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,197,765
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	49,624
a. Expenses	2,991			
b. Taxes	2,072			
c. Insurance	44,561			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	63,881
Patient Funds Held in Trust	42,365			
Related Party Receivable	21,516			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,563,288
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>343,364</u>		\$	294,458
	Accum. Depreciation <u>48,906</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>10,487</u>		\$	9,351
	Accum. Depreciation <u>1,136</u>	Net		
6. Movable Equipment	*Historical Cost <u>82,269</u>		\$	43,140
	Accum. Depreciation <u>39,129</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	42,622
Construction in Progress	42,622			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	389,571

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,952,859
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			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
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>)			\$	375,874
Name and Address	Amount	Loan Date		
GWR, LLC	375,874	Various		
7. Other Assets (<i>itemize</i>)			\$	179,075
Deposits		179,075		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	554,949
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,507,808

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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC		9902	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,478,266
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	397,059
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	13,413
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>)				\$	360,549
Accrued Prior Period Recoupment		20,752	Unearned Revenue	23,104	
Resident Trust		42,365			
Accrued Operating Expenses		26,250			
Accrued Provider User Fee		248,078	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,249,287

* 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 Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,249,287	
Liabilities (cont'd)				
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>)				\$ 990,113
Name and Address of Lender	Amount	Loan Date		
HHC, LLC	741,364	Various		
NMHC, LLC	248,749	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 990,113
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,239,400

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019	35	37
Account			Amount	
A. Reserves				
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. Net Worth				
1. Owner's Capital			\$	(358,075)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	119,152
6. Gain or Loss for Period			\$	(492,669)
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	(731,592)
C. Total Reserves and Net Worth			\$	(731,592)
D. Total Liabilities, Reserves, and Net Worth			\$	2,507,808

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(358,075)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,084,752
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,577,421
D. Net Income or Deficit			\$	(492,669)
E. Balance			\$	(850,744)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Equity Contributions		230,000		
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	230,000
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	110,848
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Distribution			90,000	
Taxes			20,848	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	110,848
H. Balance at End of Period			\$	(731,592)

I. Preparer's/Reviewer's Certification

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<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 <i>Blum, Shapiro & Company, P.C.</i>		Title		Date Signed <i>2/13/2020</i>
Printed Name of Preparer Blum, Shapiro & Company, P.C.				
Address Address 29 S Main St, West Hartford, CT 06107			Phone Number 860-561-4000	
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink			Phone Number 860-561-4000	
Contact Email Address JFINK@blumshapiro.com				