

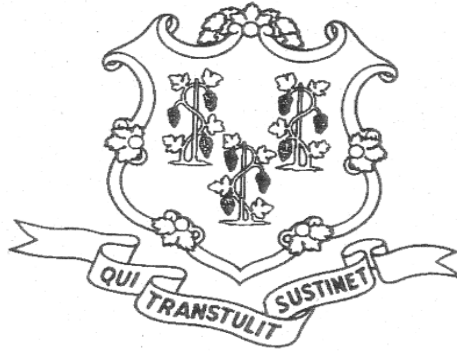
February 12, 2020

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

Dear Ms. Godburn:

Enclosed please find the 2020 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 2020

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 checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 9902	RHNS	Other	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 9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Carmelina Hilliard			Printed Name (Owner) Moshe Berstein	
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 Hamden Rehabilitation, LLC	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 1270 Sherman Avenue, Hamden, CT 06514				
Report Prepared By CliftonLarsonAllen LLP	Phone Number 860-561-4000	Date 2/12/2021		
Item	Total	CCNH	RHNS	Other
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 203-281-7555		Report for Year Ended 9/30/2020	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	Other	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 checked="" type="checkbox"/> Other				
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.				
<b>Administrator</b>				
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 9/30/2020	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 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				



### General Information and Questionnaire Individual Proprietorship

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	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 9/30/2020	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	%**				
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"/>	52%	Laundry Services	Pg 19, 3b	94,222	92,008
Sparkle Holdings, LLC (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	52%	Housekeeping Services	Pg 20, 4b	345,344	337,133
Moshe Berstein	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16, m12	55,000	55,000
Mordi Blass	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16, m12	55,000	55,000
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg 22, line 10b	218,124	218,124
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	Pg 22, line 9	893,990	893,990
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27, line 14a	27,886	27,886
		<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 9/30/2020	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 Hamden Rehabilitation, LLC			License No. 9902	Report for Year Ended 9/30/2020			Page 6	of 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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	6,214

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

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

**Independent Accounting Firm**

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

Services Provided by This Firm ( <i>describe fully</i> )	
1 See attached	\$ 33,707
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 33,707

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	Telephone Number
1 See attached	
2	
3	
4	
5	

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

Services Provided by This Firm ( <i>describe fully</i> )	
1 See attached	\$ 1,923
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 1,923

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	7a	37

Vendor	Description	Amount
CliftonLarsonAllen LLP	Medicare and Medicaid cost report preparation	\$ 12,340
Bonadio & Co, LLP	401k audit	6,367
SY Consultant	Consulting	15,000
		<u>\$ 33,707</u>

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	Page 7b	of 37
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<b>Reference</b>	<b>Description</b>	<b>Amount</b>	<b>Disallowed</b>
Murtha Cullina, LLP	General Legal Matters	\$ 432	
Robinson & Cole LLP	ERISA, Labor and Employment Matters	1,429	
CT State Marshall	State Marshall Fees	62	62
		<u>\$ 1,923</u>	<u>\$ 62</u>

### Schedule of Resident Statistics

Name of Facility Hamden Rehabilitation, LLC		License No. 9902			Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	153	153			153	153							
B. On last day of THIS report period	153	153							153	153			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	144	144			144	144							
B. As of midnight of THIS report period	105	105							105	105			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,964	2,964			2,537	2,537			427	427			
B. Medicaid (Conn.)	32,448	32,448			25,591	25,591			6,857	6,857			
C. Medicaid (other states)													
D. Private Pay	1,966	1,966			1,407	1,407			559	559			
E. State SSI for RCH													
F. Other (Specify) VA Managed Care	7,201	7,201			5,702	5,702			1,499	1,499			
G. Total Care Days During Period (3A thru F)	44,579	44,579			35,237	35,237			9,342	9,342			
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	181	181			164	164			17	17			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	44,760	44,760			35,401	35,401			9,359	9,359			



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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	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)	Other (3)	Lost			Gained			CCNH	RHNS	Other	
				(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	Other
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	Other	R.C.H.	ICF-MR
No. of Residents	6	78		21				
Per Diem Rate								
a. One bed rm.	PPS	227.36		446				
b. Two bed rms.	N/A	N/A		N/A				
c. Three or more bed rms.	PPS	N/A		N/A				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Other
A. Medicare - Part B	4,113	4,113		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	115	115		
C. Other	8,010	8,010		
D. <b>Total Physical Therapy Treatments</b>	12,238	12,238		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	Other
A. Medicare - Part B	957	957		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	29	29		
C. Other	2,026	2,026		
D. <b>Total Speech Therapy Treatments</b>	3,012	3,012		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	Other
A. Medicare - Part B	4,064	4,064		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	123	123		
C. Other	7,956	7,956		
D. <b>Total Occupational Therapy Treatments</b>	12,143	12,143		

### Report of Expenditures - Salaries & Wages

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	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	Other	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)	125,066	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	205,433	7,681				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	83,399	2,752				
c. Dietary Workers	520,494	27,128				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,065	2,072				
b. Other Maintenance Workers	74,488	3,796				
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	222,239	3,889				
b. RN						
1. Direct Care	816,029	18,963				
2. Administrative**	172,300	4,082				
c. LPN						
1. Direct Care	1,343,875	43,116				
2. Administrative**	1,290	16				
d. Aides and Attendants	2,377,477	124,013				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	175,725	7,814				
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	207,664	6,408				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	62,106	2,704				
A-13. Total Salary Expenditures	6,450,650	256,514				

\* 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		Other	
	\$	Hours	\$	Hours	\$	Hours
Other Nursing Administration	\$ 62,106	2,704				
<b>Total</b>	\$ 62,106	2,704	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Nursing Admin Purchased Services	\$ 84,592	1,247				
Nursing Admin Purchased Services - disallowed	\$ 57,883	Disallowed				
Other Medical Consultants	\$ 12,000	Disallowed				
<b>Total</b>	\$ 154,475	1,247	\$ -	-	\$ -	-

**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	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
<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	
Hamden Rehabilitation, LLC				9902	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
<b>Section III - Administrators***</b>										
Carmelina Hilliard	125,066			Non-Preferential	Administrator	2,080	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**

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation, LLC	9902	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Other	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	6,075	Disallowed				
3. Pharmacist	14,542	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	255,728	3,265				
b. Other						
6. Social Worker						
7. Recreation Worker	5,395	47				
8. Physicians						
a. Medical Director (entire facility)	42,000	337				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	133,486	1,310				
b. Other						
10. Occupational Therapist						
a. Resident Care	273,167	3,274				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	154,475	1,247				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>884,868</b>	<b>9,480</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 Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	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	CT Dental Partners	Dentistry	6,075	Disallowed
85050.000	Pharmacy Consultant	Omnicare of Connecticut	Pharmacist	14,542	Disallowed
80950.000 80980.000 80990.000	Physical Therapy	Preferred Therapy Solutions	Physical Therapy	255,728	3,265
61660.000	Recreation Workers	Various - see Pg. 14b	Recreation	5,395	47
87100.000	Medical Director	Paul Monaco	Medical Director	42,000	337
82950.000 82980.000 82990.000	Speech Therapist	Preferred Therapy Solutions	Speech Therapy	133,486	1,310
81950.000 81980.000 81990.000	Occupational Therapist	Preferred Therapy Solutions	Occupation Therapy	273,167	3,274
67850.000	Nursing Admin Purchased Services	Affiliated Foot Surgeons, PC Anthony V. Scialla, M.D. CT Dental Partners Dr. Nimrod Lavi PACT LLC Preferred Therapy Solutions Technical Gas Products Wound Surgeons LLC Yale		153 1,587 4,371 (30) 24,197 11,859 15,213 366 167 <hr/> 57,883	Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed
67850.000	Nursing Admin Purchased Services	Teresa Skinner Deborah Finnegan Omnicare of Connecticut		36,400 36,762 11,430 <hr/> 84,592	316 724 207 <hr/> 1,247
87130.000	Other Medical Consultant	Ricardo Cordido		<hr/> 12,000	Disallowed
<b>Total Fees</b>				<b>884,868</b>	<b>9,480</b>



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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	14b	37

<b>Entertainment</b>	<b>Description</b>	<b>Date</b>	<b>Amount</b>
John Paolillo, LLC	Entertainment 10/1/2019	10/1/2019	\$ 150
Mame Wells	Entertainment 10/2/2019	10/2/2019	75
Ralph Sacco	Entertainment 10/9/2019	10/9/2019	175
Kayte Devlin	Entertainment 10/11/2019	10/11/2019	100
George Smith Jr.	Entertainment 10/22/2019	10/22/2019	150
Jack Bussmann	Entertainment 10/18/2019	10/18/2019	100
Jeff Batter	Entertainment 10/22/2019	10/22/2019	100
Thomas Fortuna	Entertainment 10/16/2019	10/16/2019	100
Christina D'Agostin	Entertainment 10/27/2019	10/27/2019	135
Mame Wells	Entertainment 10/31/2019	10/31/2019	75
Thomas Fortuna	Entertainment 10/30/2019	10/30/2019	100
Jeff Batter	Entertainment 11/6/2019	11/6/2019	100
James Sheehan	Entertainment 11/4/2019	11/4/2019	120
Gary Stabile	Entertainment 11/11/2019	11/11/2019	100
Patricia Shock	Entertainment 11/18/2019	11/18/2019	100
Ralph Sacco	Entertainment 11/19/2019	11/19/2019	175
Christina D'Agostin	Entertainment 11/24/2019	11/24/2019	90
Salvatore T. Anastasio	Entertainment 11/29/2019	11/29/2019	100
Salvatore T. Anastasio	Entertainment 11/27/2019	11/27/2019	100
Charlie Salerno	Entertainment 12/17/2019	12/17/2019	100
Jeff Batter	Entertainment 12/12/2019	12/12/2019	100
John Paolillo, LLC	Entertainment 12/3/2019	12/3/2019	150
Mame Wells	Entertainment 12/18/2019	12/18/2019	75
Robert Giannotti	Entertainment 12/11/2019	12/11/2019	175
Christina D'Agostin	Entertainment 12/29/2019	12/29/2019	90
Jack Bussmann	Entertainment 12/23/2019	12/23/2019	100
Jane Marino	Entertainment 12/30/2019	12/30/2019	125
Jane Marino	Entertainment 12/4/2019	12/4/2019	125
Jeff Batter	Entertainment 1/2/2020	1/2/2020	125
George Smith Jr.	Entertainment 1/14/2020	1/14/2020	150
Nick Grasso	Entertainment 1/7/2020	1/7/2020	50
Kayte Devlin	Entertainment 1/20/2020	1/20/2020	100
Ralph Sacco	Entertainment 1/15/2020	1/15/2020	175
Painted You	Entertainment 1/3/2020	1/3/2020	160
Gary Stabile	Entertainment 1/29/2020	1/29/2020	100
Christina D'Agostin	Entertainment 1/26/2020	1/26/2020	90
James Sheehan	Entertainment 1/24/2020	1/24/2020	120
Gary Andreadis	Entertainment 2/6/2020	2/6/2020	150
Thomas Fortuna	Entertainment 2/5/2020	2/5/2020	100
Leigh Henry Music, LLC	Entertainment 2/17/2020	2/17/2020	150
Charlie Salerno	Entertainment 2/12/2020	2/12/2020	150
Mame Wells	Entertainment 2/18/2020	2/18/2020	75
Patricia Shock	Entertainment 2/10/2020	2/10/2020	100
Gary Stabile	Entertainment 3/5/2020	3/5/2020	100
Christina D'Agostin	Entertainment 3/1/2020	3/1/2020	90
Jane Marino	Entertainment 3/4/2020	3/4/2020	125
Salvatore T. Anastasio	Entertainment 4/1/2020	4/1/2020	100

**Total Activities & Entertainment \$ 5,395 Page 14a**

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 198,197	198,197		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 130,421	130,421		
4. Social Security (F.I.C.A.)	\$ 483,613	483,613		
5. Health Insurance	\$ 783,248	783,248		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 18,848	18,848		
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	\$ 33,707	33,707		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 1,923	1,923		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 16,619	16,619		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 33,475	33,475		
2. Cellular Phones	\$ 1,830	1,830		
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	\$ 52,043	52,043		
3. Resident Day User Fee	\$ 830,289	830,289		
<b>Subtotal</b>	\$ 2,584,213	2,584,213		

\* 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	9/30/2020		16	37
Item	Total	CCNH	RHNS	Other	
<b><i>Subtotals Brought Forward:</i></b>	2,584,213	2,584,213			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 105	105			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 17,903	17,903			
4. Employee Travel	\$ 11,765	11,765			
5. Education Expenses Related to Seminars and Conventions	\$ 4,695	4,695			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 34	34			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 7,620	7,620			
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	\$ 2,685	2,685			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350			
9. Subscriptions	\$ 4,378	4,378			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 22,724	22,724			
12. Administrative Management Services**	\$ 110,000	110,000			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 96,762	96,762			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 2,863,584	2,863,584			

\* 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	Other
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	Other
Business Promotions	\$ 7,620		
<b>Total Other Advertising</b>	\$ 7,620	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	Other
Dues - see page 16b	350		
<b>Total Dues</b>	\$ 350	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	Other
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Employee Background Checks	\$ 2,127		
Data Processing Fees	\$ 4,900		
Software Maintenance	\$ 50,098		
Facility Licenses	\$ 5,371		
Employee Licenses	\$ 1,775		
Bank Charges	\$ 14,666		
Insurance - EPLI	\$ 15,644		
Small Equipment Purchase	\$ 680		
Insurance - Bond	\$ 1,500		
Miscellaneous Expense	\$ 1		
<b>Total Other Administrative and General</b>	\$ 96,762	\$ -	\$ -

## Detail of Dues and Subscriptions

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	Page 16b	of 37
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Description	Total Amount	Dues	Subscriptions	Chamber of Commerce
CAHCF Membership	350	350		
Allscripts	3,441		3,441	
American Express Membership - Disallowed	45		45	
Matrixcare	222		222	
Language Line	59		59	
Netflix - Disallowed	179		179	
COC	350			350
Vendormate	145		145	
Med Pass	287		287	
	\$ 5,078	\$ 350	\$ 4,378	\$ 350

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
Mordi Blass	55,000	Management Services	16m12	
Moshe Bernstein	55,000	Management Services	16m12	

**\* 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	9/30/2020	18	37
Item		Total	CCNH	RHNS	Other
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 280,140	280,140		
2.	Non-Food Supplies	\$ 34,433	34,433		
3.	Other ( <i>Specify</i> ) _____ Dietary Chemicals & Cleaning Supplies	\$ 7,743	7,743		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$ 414	414		
c. Other ( <i>Specify</i> ) _____ Nutritional Supplements		\$ 24,379	24,379		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 347,109</b>	<b>347,109</b>		
2E. Dietary Questionnaire		Total	CCNH	RHNS	Other
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 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	Other	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	296,681	296,681		
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	52	52		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	296,733	296,733		
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 9/30/2020		Page 20	of 37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	25,538	25,538		
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. \$	352,565	352,565		
C.	Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	378,103	378,103		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medicare \$80,739; Medicare OTC \$1,122; Medicaid \$2,418; Managed Care \$160,442	\$	244,721	244,721		
b.	Medicine Cabinet Drugs	\$	2,976	2,976		
c.	Medical and Therapeutic Supplies	\$	5,732	5,732		
d.	Ambulance/Limousine***	\$	805	805		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	13,238	13,238		
f.	X-rays and Related Radiological Procedures***	\$	18,626	18,626		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	55,806	55,806		
i.	Recreation	\$	1,287	1,287		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	344,831	344,831		
5M.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	688,022	688,022		

\* 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	Other
Specialty Mattresses - Disallowed	\$ 12,620		
Cable TV - Disallowed	\$ 18,149		
PT Equipment Rental - Disallowed	\$ 9,768		
Nursing Supplies - Partially Disallowed	\$ 185,015		
Wound Care Supplies	\$ 18,472		
Medical Supplies - Medicare - Disallowed	\$ 2,441		
COVID Supplies	\$ 97,638		
Physical Therapy Small Equipment Purchase - Disallowed	\$ 310		
Nursing Admin Small Equipment Purchase - Disallowed	\$ 418		
<b>Total Other Resident Care</b>	\$ 344,831	\$ -	\$ -

**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 9/30/2020			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Other	Pg	Line
Sparkle Holdings, LLC. (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Housekeeping	352,565			20	4b
Rossoto	83 Rossoto Drive, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	18,691			22	6f
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	43,918			22	6f
Saucier	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	16,699			22	6a
A.Santino	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consultant	21,104			16	m11
Matrixcare	Bin#32, PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Health Care Software	37,631			16	m13
Sparkle Holdings, LLC. (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	94,222			19	3b
Image First	310 Kuller Rd, Clifton, NJ 07011	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	202,459			19	3b
Johnson Controls	27 Inwood Road, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Fire System Service	20,982			22	6f
Smartlink Solutions	PO BOX 22598 New York, NY 10087	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software	10,976			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"/>							

\* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 54,817	54,817				
b. Heat	\$ 36,123	36,123				
c. Light & Power	\$ 107,882	107,882				
d. Water	\$ 93,135	93,135				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,682	7,682				
f. Other ( <i>itemize</i> )	\$ 124,535	124,535				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 424,174</b>	<b>424,174</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 24,279	24,279				
c. Non-Movable Equipment	\$ 2,162	2,162				
d. Movable Equipment	\$ 11,332	11,332				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 37,773</b>	<b>37,773</b>				
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>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 893,990	893,990				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 218,124	218,124				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 10,037	10,037				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,159,924</b>	<b>1,159,924</b>				

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



### Depreciation Schedule

Name of Facility Hamden Rehabilitation, LLC			License No. 9902			Report for Year Ended 9/30/2020			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			343,364		343,364	48,906	SL	Various	22,815				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			65,865		65,865		SL	Various	1,464				
B-4. Subtotal										24,279			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			10,487		10,487	1,136	SL	Various	1,048				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			53,509		53,509		SL	Various	1,114				
C-4. Subtotal										2,162			
		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						82,269		82,269	39,129	SL	Various	11,270	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						3,695		3,695		SL	Various	62	
D-3. Subtotal													11,332
<b>E. Total Depreciation</b>													37,773

## 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>				
5/31/2020	Sidewalk	\$ 65,865	15	\$ 1,464
<b>Total additions for Building Improvements</b>		\$ 65,865		\$ 1,464 *
<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>				
4/30/2020	Packaged Terminal Air Conditioner	\$ 1,670	10	\$ 70
6/30/2020	Dishwasher	\$ 36,737	10	\$ 918
7/31/2020	Carrier Rooftop Unit	\$ 15,102	10	\$ 126
<b>Total additions for Non-Movable Equipment</b>		\$ 53,509		\$ 1,114 *
<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>				
8/31/2020	Refrigerator	\$ 3,695	10	\$ 62
<b>Total additions for Movable Equipment</b>		\$ 3,695		\$ 62 *
<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

**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		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input 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 <b>NOT</b> 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				
<b>Part B - Owner and Related Parties</b>		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 9/30/2020				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Hamden Rehabilitation, LLC		9902	9/30/2020			26	37
Item		Total	CCNH	RHNS	Other		
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
Hamden Rehabilitation, LLC		9902		9/30/2020		27	37
Item				Total	CCNH	RHNS	Other
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)				\$	18,501	18,501	
Interest - Related Party Notes							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	18,501	18,501	
14. Insurance							
a. Insurance on Property (buildings only)				\$	27,886	27,886	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	21,060	21,060	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	104,468	104,468	
Liability							
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	153,414	153,414	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	13,665,082	13,665,082	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 25,242	25,242		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 273,167	273,167		
7.			Other - See attached Schedule	\$ 90,500	90,500		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 62	62		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 750	750		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l3	Gifts, flowers and coffee shops	\$ 13,853	13,853		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	l4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 10,000	10,000		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 7,620	7,620		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 110,000	110,000		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,136	17,136		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 548,330	548,330		

\* 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	Other
10	A2	Administrator salary over allowable	\$ 14,859		
10	12m	Social Service - Marketing Duties	\$ 10,383		
<b>Total Other Salaries Adjustment</b>			\$ 25,242	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
13	b2	Dentist	\$ 6,075		
13	b12	Nursing Admin Purchased Services	\$ 57,883		
13	b12	Other Medical Consultants	\$ 12,000		
13	b3	Pharmacist	\$ 14,542		
<b>Total Other Fees Adjustments</b>			\$ 90,500	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m8a	COC dues	\$ 350		
16	m9	Newspaper and subscriptions	\$ 224		
16	m13	Miscellaneous Expense	\$ 1		
19	3b	Laundry Purchased Services - Disallow related party markup	\$ 2,214		
20	4b	Housekeeping Purchased Services - Disallow related party markup	\$ 8,111		
		Benefits on disallowed salary above	\$ 5,048		
16	m11	Marketing - related party	\$ 1,188		
<b>Total Other A&amp;G Adjustments</b>			\$ 17,136	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 548,330	548,330		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 244,721	244,721		
28.	20	5d	Ambulance/Limousine	\$ 805	805		
29.	20	5f	X-rays, etc	\$ 18,626	18,626		
30.	20	5h	Laboratory	\$ 55,806	55,806		
31.	20	5c	Medical Supplies	\$ 5,732	5,732		
32.	20	5e2	Oxygen (non emergency)	\$ 13,238	13,238		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 130,950	130,950		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (17,798)	(17,798)		
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	\$ 727	727		
<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	\$ 72,419	72,419		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,073,556	1,073,556		

\*\*\* 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.





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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
27	12d	Interest Expense	\$ 18,501		
20	51	Cable TV	\$ 18,149		
30	IV5	Interest Income	\$ 1,097		
30	IV8	Miscellaneous Income	\$ 34,672		
<b>Total Other Adjustments</b>			\$ 72,419	\$ -	\$ -

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020			30	37
Item	Total	CCNH	RHNS	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 13,182,123	13,182,123				
b. Medicaid Room and Board Contractual Allowance **	\$ (6,046,137)	(6,046,137)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,349,926	1,349,926				
b. Medicare Room and Board Contractual Allowance **	\$ 741,712	741,712				
4. a. Private-Pay Residents and Other	\$ 5,080,845	5,080,845				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,385,100)	(1,385,100)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 81,752	81,752				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (94,103)	(94,103)				
c. Prescription Drugs - Non-Medicare	\$ 185,003	185,003				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (126,699)	(126,699)				
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	\$ 220,522	220,522				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (162,950)	(162,950)				
c. Physical Therapy - Non-Medicare	\$ 244,458	244,458				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (155,247)	(155,247)				
4. a. Speech Therapy - Medicare	\$ 135,075	135,075				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (110,444)	(110,444)				
c. Speech Therapy - Non-Medicare	\$ 147,856	147,856				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (91,999)	(91,999)				
5. a. Occupational Therapy - Medicare	\$ 230,739	230,739				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (166,716)	(166,716)				
c. Occupational Therapy - Non-Medicare	\$ 293,774	293,774				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (190,499)	(190,499)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (5,657)	(5,657)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 20,995	20,995				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 13,379,229	13,379,229				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 1,097	1,097				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 34,672	34,672				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 35,769	35,769				
<b>VI. Total All Revenue</b> (III +V)	\$ 13,414,998	13,414,998				

\* 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	Other
30 / II6a	Oxygen Medicare A	\$ 4,851		
30 / II6a	X-Ray Medicare A	\$ 8,262		
30 / II6a	Lab Medicare A	\$ 17,887		
30 / II6a	IV Therapy Medicare A	\$ 6,441		
30 / II6a	Less: Contractual Adj	\$ (43,098)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (5,657)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
30 / II6B	Oxygen Medicaid	\$ 3,719		
30 / II6B	Oxygen EverCare	\$ 53		
30 / II6B	Lab EverCare	\$ 8,121		
30 / II6B	Oxygen Hospice	\$ 632		
30 / II6B	Oxygen Managed Care	\$ 2,709		
30 / II6B	X-Ray Managed Care	\$ 9,097		
30 / II6B	Lab Managed Care	\$ 24,296		
30 / II6B	X-Ray EverCare	\$ 1,260		
30 / II6B	X-Ray Semi Private	\$ 2,746		
30 / II6B	Laboratory Semi Private	\$ 462		
30 / II6B	Laboratory - Medicaid	\$ 4,931		
30 / II6B	IV Therapy Managed Care	\$ 6,097		
30 / II6B	IV Therapy EverCare	\$ 1,020		
30 / II6B	Less: Contractual Adjustment Oxygen	\$ (6,289)		
30 / II6B	Less: Contractual Adjustment Xray	\$ (7,341)		
30 / II6B	Less: Contractual Adjustment IV	\$ (4,906)		
30 / II6B	Less: Contractual Adjustment Lab	\$ (25,612)		
<b>Total Other Resident Revenue</b>		\$ 20,995	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
30 / IV5	Interest Income		\$ 1,097		
<b>Total Interest Income</b>			\$ 1,097	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
30IV8	Miscellaneous Income	\$ 34,672		
<b>Total Other Revenue</b>		\$ 34,672	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	530,721
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,251,534
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	102,428
a. Expenses	3,149			
b. Taxes	2,602			
c. Insurance	96,677			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	92,287
Patient Funds Held in Trust	92,287			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,976,970</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>409,229</u>		\$	336,044
	Accum. Depreciation <u>73,185</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>63,996</u>		\$	60,698
	Accum. Depreciation <u>3,298</u>	Net		
6. Movable Equipment	*Historical Cost <u>85,964</u>		\$	35,503
	Accum. Depreciation <u>50,461</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	182,734
Construction in Progress	182,734			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>614,979</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	2,591,949
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	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> )			\$	396,713
Name and Address	Amount	Loan Date		
GWR, LLC	396,713	Various		
7. Other Assets ( <i>itemize</i> )			\$	150,375
Deposits		150,375		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	547,088
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,139,037

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC		9902	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	475,095
2. Notes Payable ( <i>itemize</i> )				\$	167,813
Notes Payable - Omnicare				144,566	
Notes Payable - HPC				23,247	
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> )				\$	372,147
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	9,674
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> )				\$	2,950,043
Resident Trust		92,287	Accrued Liabilities Other	1,307,624	
Accrued Operating Expenses		72,007			
Accrued Provider User Fee		178,102			
Unearned Revenue		1,300,023	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,974,772

\* 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 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,974,772	
<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> )				\$ 250,113
Name and Address of Lender	Amount	Loan Date		
GWR, LLC	1,364	Various		
NMHC, LLC	248,749	Various		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 25,828
Loans Payables - AW		25,828		
_____ See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 275,941
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,250,713

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	(731,592)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(130,000)
6. Gain or Loss for Period			\$	(250,084)
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	(1,111,676)
<b>C. Total Reserves and Net Worth</b>			\$	(1,111,676)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,139,037

### H. Changes in Total Net Worth

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(731,592)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,414,998
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,665,082
D. Net Income or Deficit			\$	(250,084)
E. Balance			\$	(981,676)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Equity Contributions		94,164		
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	94,164
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	224,164
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Distribution			224,164	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	224,164
H. <b>Balance at End of Period</b>			\$	(1,111,676)

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2020	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 checked="" type="checkbox"/> Other		
<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 <i>CliftonLarsonAllen LLP</i>		Title		Date Signed 2/12/2021
Printed Name of Preparer CliftonLarsonAllen LLP				
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 Jonathan.Fink@CLAconnect.com				