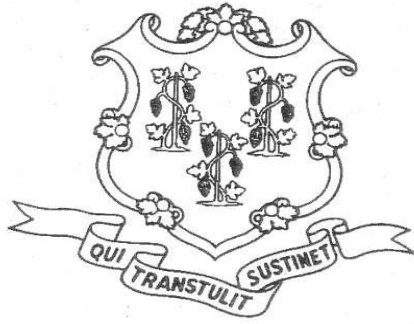


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) New Haven Center for Nursing & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 181 Clifton Street, New Haven, CT 06513	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2465	(Specify)	(Specify)	Medicare Provider 07-5397
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Medicaid Provider Numbers:	CCNH / RHNS 8177	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Rehabilitation, LLC	2465	9/30/2023	1	37

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for New Haven Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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) Jonah Kraus			Printed Name (Owner) Menajem Salamon		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility New Haven Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 181 Clifton Street, New Haven, CT 06513				
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	Date 1/21/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility (203) 907-3550		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) New Haven Center for Nursing & Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 181 Clifton Street, New Haven, CT 06513		
License Numbers:	CCNH / RHNS 2465	(Specify)	(Specify)	Medicare Provider No. 07-5397
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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.				
<b>Administrator</b>				
Name of Administrator Jonah Kraus		Nursing Home Administrator's License No.:	2045	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire  
 Partners/Members**

Name of Facility New Haven Center for Nursing & Rehabilitation, LLC		License No. 2465	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC New Haven Center for Nursing & Rehabilitation, LLC		Business Address 181 Clifton Street, New Haven, CT 06513		State(s) and/or Town(s) in Which Registered Connecticut	
Name of Partners/Members	Business Address	Title		% Owned	
Esther Gewirtz	181 Clifton Street, New Haven, CT 06513	Member		38%	
Sari Landa	182 Clifton Street, New Haven, CT 06513	Member		6%	
Mordejai Salamon	183 Clifton Street, New Haven, CT 06513	Member		7%	
Menajem Salamon	184 Clifton Street, New Haven, CT 06513	CEO		44%	
Various Other Less than 5% ea	185 Clifton Street, New Haven, CT 06513	Member		5%	

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Rehabilitation, I	2465	9/30/2023	3B	37

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

Owner(s) of Facility

N/A



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

Name of Facility New Haven Center for Nursing & Rehabilitation, LLC	License No. 2465	Report for Year Ended 9/30/2023	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	%**				
New Haven Propco LLC	181 Clifton Street, New Haven, CT 06513	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Page 22 Line 9	2,400,000	1,368,257
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

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

Name of Facility	License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Rehabilitation	2465	9/30/2023	5	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?       Yes       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.)

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

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility New Haven Center for Nursing & Rel	License No. 2465	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		32,683		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire  
 Other Lines of Business (Continued)**

Name of Facility New Haven Center for	License No. 2465	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

**Schedule of Resident Statistics**

Name of Facility New Haven Center for Nursing & Rehabilitation, LLC			License No. 2465		Report for Year Ended 9/30/2023				Page 8	of 37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	150	150			150	150							
B. On last day of THIS report period	150	150							150	150			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	100	100			100	100							
B. As of midnight of THIS report period	118	118							118	118			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,619	3,619			2,760	2,760			859	859			
B. Medicaid (Conn.)	36,947	36,947			27,346	27,346			9,601	9,601			
C. Medicaid (other states)													
D. Private Pay	356	356			280	280			76	76			
E. State SSI for RCH													
F. Other (Specify) Hospice/HMO	781	781			673	673			108	108			
G. Total Care Days During Period (3A thru F)	41,703	41,703			31,059	31,059			10,644	10,644			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	41,703	41,703			31,059	31,059			10,644	10,644			

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

Name of Facility New Haven Center for Nursing & Rehabilitation, L	License No. 2465	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	103		2				
Per Diem Rate								
a. One bed rm.	PDPM	317.57		425.00				
b. Two bed rms.	PDPM	317.57		375.00				
c. Three or more bed rms.	PDPM	317.57		375.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	3,940	3,940			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	6,226	6,226			
2. Restorative Treatments					
C. Other	5,729	5,729			
<b>D. Total Physical Therapy Treatments</b>	<b>15,895</b>	<b>15,895</b>			

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	660	660			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,312	1,312			
2. Restorative Treatments					
C. Other	560	560			
<b>D. Total Speech Therapy Treatments</b>	<b>2,532</b>	<b>2,532</b>			

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	3,098	3,098			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	3,864	3,864			
2. Restorative Treatments					
C. Other	5,044	5,044			
<b>D. Total Occupational Therapy Treatments</b>	<b>12,006</b>	<b>12,006</b>			

Report of Expenditures - Salaries & Wages

Name of Facility		License No.		Report for Year Ended				Page		of	
New Haven Center for Nursing & Rehabilitation, LLC		2465		9/30/2023				10		37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No											
Total Cost and Hours											
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	169,069		2,080								
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)											
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	251,019	(150,000)	10,726								
5. Dietary Service											
a. Head Dietitian											
b. Food Service Supervisor	11,166		640								
c. Dietary Workers	538,364		23,635								
6. Housekeeping Service											
a. Head Housekeeper											
b. Other Housekeeping Workers	532,779		24,748								
7. Repairs & Maintenance Services											
a. Engineer or Chief of Maintenance	42,743		2,442								
b. Other Maintenance Workers											
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	80,442		538								
b. RN											
1. Direct Care	1,696,461		19,946								
2. Administrative**											
c. LPN											
1. Direct Care	2,101,364		42,742								
2. Administrative**											
d. Aides and Attendants	3,229,298		95,743								
e. Physical Therapists	249,828		5,902								
f. Speech Therapists	82,523		1,982								
g. Occupational Therapists	140,451	(140,451)	2,405								
h. Recreation Workers	118,506		3,950								
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	215,604		4,154								
n. Marketing											
o. Other (Specify)											
See Attached Schedule											
<i>A-13. Total Salary Expenditures</i>	9,459,617	(290,451)	241,632								

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

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



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

Name of Facility		License No.		Report for Year Ended				Page	of	
New Haven Center for Nursing & Rehabilitation, LLC		2465		9/30/2023				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)	(Specify)							
<b>Section I - Operators/Owners</b>										
Menajem Salamon (Disallowed)	150,000			None	CEO	N/A	A4			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
New Haven Center for Nursing & Rehabilitation, LLC				2465	9/30/2023			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)	(Specify)							
<b>Section III - Administrators***</b>										
Paul Bishins (10/1/2022-6/16/2023)	106,874			Non-Disc.	Administrator	1,504	A2			
Nathan Heilweil (6/16/2023-9/1/2023)	26,923			Non-Disc.	Administrator	448	A2			
Jonah Kraus (9/4/2023-9/30/2023)	35,272			Non-Disc.	Administrator	128	A2			
<b>Section IV - Assistant Administrators</b>										

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include **all** other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility		License No.		Report for Year Ended				Page		of	
New Haven Center for Nursing & Rehabilitation, LI		2465		9/30/2023				13		37	
Total Cost and Hours											
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	86,316		1,282								
2. Dentist	8,160	(8,160)	68								
3. Pharmacist	20,321		254								
4. Podiatrist											
5. Physical Therapy											
a. Resident Care	60,991		790								
b. Other											
6. Social Worker											
7. Recreation Worker											
8. Physicians											
a. Medical Director (entire facility)	36,000		144								
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	3,600		45								
b. Other											
10. Occupational Therapist											
a. Resident Care											
b. Other											
11. Nurses and aides and attendants											
a. RN											
1. Direct Care	81,677		960								
2. Administrative***	179,386		1,818								
b. LPN											
1. Direct Care	2,302		32								
2. Administrative***											
c. Aides											
d. Other											
12. Other (Specify) See Attached Schedule											
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>478,753</b>	<b>(8,160)</b>	<b>5,392</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 in the Adjustment column.

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

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

Name of Facility New Haven Center for Nursing & Rehabilitation, LLC		License No. 2465		Report for Year Ended 9/30/2023		Page 14		of 37	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship					
		Yes	No						
NutraCo, 5691 Brookfield Cir W, Ft. Lauderdale, FL 33312	Dietician	<input type="radio"/>	<input checked="" type="radio"/>						
LTC Management, 174 Scott Rd, Prospect CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>						
Guardian Consulting Services, Inc, 3333 New Hyde Park Rd, Suite 202, New Hyde Park, NY	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>						
Anuruddha Walaliyadda MD, 12 Cooke Rd, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>						
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001	Speech Therapy Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
Zella Staffing Solutions LLC, 7 Eastview Dr, Simsbury, CT 06070	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>						
Dynamic Reimbursement Services, 10 Lancaster Way, Jackson NY 08527	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
QRM, 5057 Keller Springs Rd, Suite 150, Addison TX 75001	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
Golden Managing Services, 18 Walnut Street, Stony Point, NY 10980	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
Innovations Healthcare LLC, 42 Lepes Rd, Portsmouth, RI 02871	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
HINKSON CLINICAL CONSULTING, PLLC, 6 Morgan Place, Aqvont, CT 06001	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
Universal Medical Records 22 The Cross Road, Cortlandt Manor, New York 10567	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>						
AMIDON NURSE STAFFING, 1732 Kingsley Ave, Suite 1, Orange Park, FL 32073	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>						
QRM, 5057 Keller Springs Rd, Suite 150, Addison TX 75001	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>						
Grandison Management, 1413 38th St, Brooklyn, NY 11218	Physical Therapist	<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended					Page	of
New Haven Center for Nursing & Rehabilitation,	2465	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 378,981	378,981						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 96,584	96,584						
4. Social Security (F.I.C.A.)	\$ 718,285	718,285						
5. Health Insurance	\$ 1,585,988	1,585,988						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 564,968	564,968						
8. Uniform Allowance	\$ 1,086	1,086						
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 93,261	93,261						
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$	147,394	(147,394)					
<b>d. Accounting and Auditing</b>	\$ 51,780	51,780						
<b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>	\$ 108,242	160,619	(52,377)					
<b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>	\$							
<b>g. Office Supplies</b>	\$ 22,185	22,185						
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 10,011	10,011						
2. Cellular Phones	\$ 1,127	1,127						
<b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>	\$							
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$							
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>								
1. Income*	\$							
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,430	3,430						
3. Resident Day User Fee	\$ 801,114	801,114						
<b>Subtotal</b>	\$ 4,437,042	4,636,813	(199,771)					

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Union Training Fund	\$ 62,959					
BONUS - DIRECT CARE	\$ 23,742					
BONUS - INDIRECT	\$ 6,060					
BONUS - A&G	\$ 500					
<b>Total</b>	\$ 93,261	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Sales Tax	\$ 3,430					
<b>Total</b>	\$ 3,430	\$ -	\$ -	\$ -	\$ -	\$ -

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

Name of Facility New Haven Center for Nursing & R	License No. 2465	Report for Year Ended 9/30/2023	Page 15b	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 Zella Healthcare Consulting	7 Eastview Dr, Simsbury, CT 06070
2 Burg & Weingarten	170 Harborview North, Lawrence, N.Y. 11559
3	
4	

Services Provided by This Firm (*describe fully*)

1 Monthly Bookkeeping	\$ 36,780
2 Tax Returns	\$ 15,000
3	\$
4	\$
	Charge for Services Provided
	\$ 51,780

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 NY Rytes	914-232-1005
2 Murtha Cullina	203-772-7700
3 Jackson Lewis	860-552-0404
4 American Arbitrators Association	917-438-1660
5 Various	

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )
1 4 Canaan Circle, South Salem, NY 10590
2 265 Church St., New Haven, CT 06510
3 90 State House Sq, Hartford, CT 06103
4 120 Broadway, New York, NY 10271
5 Various

Services Provided by This Firm (*describe fully*)

1 Compliance Program	\$ 12,341
2 General Legal Advise (Disallow CHOW related \$51,462)	\$ 69,471
3 Employee Related Legal Advise & Counsel	\$ 68,940
4 Arbitration Hearings	\$ 8,953
5 Other (Disallowed)	\$ 915
	Charge for Services Provided
	\$ 160,619

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
New Haven Center for Nursing & Rehabilitation, LLC	2465	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>	4,437,042	4,636,813	(199,771)					
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 1,100	1,100						
3. Gifts to Staff and Residents	\$ 708	708						
4. Employee Travel	\$	18,944	(18,944)					
5. Education Expenses Related to Seminars and Conventions	\$ 1,348	1,348						
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	6,492	(6,492)					
7. Other ( <i>Specify</i> ) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 25,819	27,319	(1,500)					
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$							
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ (0)	8,780	(8,780)					
4. Fund-Raising***	\$							
5. Medical Records	\$ 33,881	33,881						
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 14,359	14,359						
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 6,983	6,983						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 350	350						
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> )	\$ 216,029	501,267	(285,238)					
12. Administrative Management Services**	\$							
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 47,118	72,000	(24,882)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,784,737	5,330,344	(545,607)					

\* 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 in the Adjustment column.



Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional Advertising	\$ 8,780	\$ (8,780)				
<b>Total Other Advertising</b>	\$ 8,780	\$ (8,780)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CT Association of Health Care Facilities	\$ 6,983					
	\$ -					
<b>Total Dues</b>	\$ 6,983	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Employee meals/gifts (Disallowed)	\$ 4,380	\$ (4,380)				
Equipment Rental (Disallow Residet Specific \$1853)	\$ 19,853	\$ (1,853)				
Bank Charges (Disallow Non-Routine \$1124)	\$ 23,259	\$ (1,124)				
Credit Card Fees	\$ 704	\$ (704)				
Facility Licenses & Permits (Disallow CHOW \$1875)	\$ 4,749	\$ (1,875)				
Criminal Background	\$ 4,148					
Penalties	\$ 5,322	\$ (5,322)				
Employee Medical Bills	\$ 563	\$ (563)				
Expense from Electric Audit	\$ 9,023	\$ (9,023)				
Medical Records Revenue		\$ (38)				
<b>Total Other Administrative and General</b>	\$ 72,000	\$ (24,882)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page		of
New Haven Center for Nursing & Rehabil	2465	9/30/2023	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 #		
N/A					

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Haven Center for Nursing & Rehabilitation, LLC		2465	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 322,521	322,521						
2. Non-Food Supplies	\$ 43,897	43,897						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,970	1,970						
c. Other (Specify) _____	\$ _____							
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 368,388</b>	<b>368,388</b>						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Haven Center for Nursing & Rehabilitation, LLC		2465	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	133,733	133,733				
c. Other (Specify) Laundry Supplies		\$	275	275				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>134,008</b>	<b>134,008</b>				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Haven Center for Nursing & Rehabilitation		2465	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 36,531	36,531				
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )							
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.	\$ 9,832	9,832				
C.	Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	46,363	46,363				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from Procure	\$	192,179	(192,179)				
b.	Medicine Cabinet Drugs	\$						
c.	Medical and Therapeutic Supplies	\$	151,028	151,028				
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$	30,407	(30,407)				
f.	X-rays and Related Radiological Procedures***	\$	4,270	(4,270)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$	24,670	(24,670)				
i.	Recreation	\$	7,456	7,456				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	7,857	(657)			
m.	Other (Specify)**** See Attached Schedule	\$	20,364	(20,364)				
n.	Physical Therapy Expense	\$	1,080	1,080				
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	166,764	439,311	(272,547)			

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

## Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Resident Personal Items-nonreimbursable	\$ 117	\$ (117)				
Medical Supplies-Patient Specific	\$ 10,333	\$ (10,333)				
Equipment Rental- Resident Specific	\$ 9,914	\$ (9,914)				
<b>Total Other Resident Care</b>	\$ 20,364	\$ (20,364)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility New Haven Center for Nursing & Rehabilitation, LLC		License No. 2465		Report for Year Ended 9/30/2023		Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
ADM ENVIRONMENTAL GROUP, LLC.	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	33,101			22	6F
ASantino Consulting	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consulting, Computer purchases	21,900			Various	Various
CONTROLLED AIR, INC.	21 Thompson Rd, Brandford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>		HVAC Services	24,540			22	8C
CP CORRIDOR AHC LLC	PO Box 37006, Tampa, FL 33631	<input type="radio"/>	<input checked="" type="radio"/>		Contracted AR Services	122,800			16	M11
FACILITIES COMPLIANCE FIRE PROTECTION	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	32,257			22	6F
FACILITIES COMPLIANCE SERVICES LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	15,037			22	6F
HARTFORD ELEVATOR, LLC	1275 Cromwell Ave, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	77,034			Various	Various
Matrixcare	South, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		AP/Payroll/Nursing Software	44,271			16	M11
New Goldland Purchasing	263 N Main Street, Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>		Purchasing Service/Software	18,000			16	M11
SAUCIER MECHANICALS SERVICES, INC	148 Norton Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	12,045			22	6F
THE WINTERBERRY GROUP	2070 West Street, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Service	10,660			22	6F
Unitex Textile Rental Services	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	107,090			19	3b
Med-Apparel Services	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	26,643			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page	of		
New Haven Center for Nursing & Rehabilitati	2465	9/30/2023		22	37		
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 62,559	62,559					
b. Heat	\$ 6,558	6,558					
c. Light & Power	\$ 230,669	230,669					
d. Water	\$ 86,782	86,782					
e. Equipment Lease ( <i>Provide detail on page 22b</i> )	\$ 4,454	4,454					
f. Other ( <i>itemize</i> )	\$ 115,576	126,315	(10,739)				
See Attached Schedule							
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 506,598	517,337	(10,739)				
7. Depreciation ( <i>complete schedule page 23*</i> )							
a. Land Improvements	\$						
b. Building & Building Improvements	\$						
c. Non-Movable Equipment	\$ 1,072	1,072					
d. Movable Equipment	\$ 4,613	4,613					
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 5,685	5,685					
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 33,437	33,437					
d. Other ( <i>Specify</i> )	\$						
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 33,437	33,437					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,400,000	2,400,000					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 75,667	75,667					
c. Personal property taxes	\$ 9,180	9,180					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 2,523,969	2,523,969					

\* 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Elevator Maintenance	\$ 27,550					
Landscaping Service	\$ 10,660					
Waste Removal	\$ 33,101					
Pest Control	\$ 7,710					
Maint. Purchased Services	\$ 36,555					
CHOW Maintenance Services	\$ 10,739	\$ (10,739)				
<b>Total Other Repairs and Maintenance</b>	\$ 126,315	\$ (10,739)	\$ -	\$ -	\$ -	\$ -

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

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

Name of Facility		License No.	Report for Year Ended			Page	of	
New Haven Center for Nursing & Rehabilitation, LLC		2465	9/30/2023			22b	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						
Macquarie Equipment Capital, Inc. PO Box 714862 Cincinnati, OH 45271	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/28/22	Monthly	4,454	4,454	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	4,454

\* 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.



Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
7/26/2023	Television	Administrative	\$ 1,816	60	\$ 91
8/15/2023	Television	Administrative	\$ 1,742	60	\$ 58
10/1/2022	HP LASERJET PRINTER	Administrative	\$ 3,246	36	\$ 1,082
9/30/2023	NEW COMPUTER EQUIPMENT	Administrative	\$ 6,460	36	\$ 179
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 13,264		\$ 1,410 *
<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>				
Various	Please see attached schedule	\$ 108,956	Various	\$ 3,360
<b>Total additions for Leasehold Improvement</b>		\$ 108,956		\$ 3,360 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

New Haven Center for Nursing & Rehabilitation  
 FYE 9-30-23  
 Asset Depreciation Schedule

1615000-00-16      Leasehold Improvements

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> <u>(Months)</u>	<u>Historical Cost</u>	<u>Month in</u> <u>Fiscal Year</u>	<u>9-30-22</u>		<u>2023</u>		<u>Net Book Value</u>
							<u>Depreciation</u>	<u>2022 Acc. Dep.</u>	<u>Depreciation</u>	<u>2023 Acc. Dep.</u>	
FYE 12-31-21											
LI	Concrete Patio	11/1/2021	S/L	180	5,900.00	11	360.56	360.56	393.33	753.89	5,146.11
LI	Phase III Site Survey	12/1/2021	S/L	180	13,181.64	10	732.31	732.31	878.78	1,611.09	11,570.55
LI	Installation of Mag Lock System	12/1/2021	S/L	180	7,138.75	10	396.60	396.60	475.92	872.51	6,266.24
LI	Network Upgrades	12/1/2021	S/L	180	5,243.80	10	291.32	291.32	349.59	640.91	4,602.89
LI	Survey Report	12/1/2021	S/L	180	3,300.00	10	183.33	183.33	220.00	403.33	2,896.67
LI	Design Phase	12/1/2021	S/L	180	52,825.00	10	2,934.72	2,934.72	3,521.67	6,456.39	46,368.61
LI	Wall Covering	11/1/2021	S/L	180	2,722.56	11	166.38	166.38	181.50	347.88	2,374.68
LI	Facilities Compliance Fire Protection	12/31/2021	S/L	180	2,090.00	10	116.11	116.11	139.33	255.44	1,834.56
	12-31-2021 Totals				<u>92,401.75</u>		<u>5,181.33</u>	<u>5,181.33</u>	<u>6,160.12</u>	<u>11,341.45</u>	<u>81,060.30</u>
FYE 9-30-22											
LI	Hartford Elevator Deposit	1/10/2022	S/L	180	6,381.00	9	319.05	319.05	425.40	744.45	5,636.55
LI	AE Design Group - Deposit	1/7/2022	S/L	180	2,400.00	9	120.00	120.00	160.00	280.00	2,120.00
LI	FREEMAN COMPANIES, LLC,	1/1/2022	S/L	180	7,162.49	9	358.12	358.12	477.50	835.62	6,326.87
LI	ACI FLOORING, LLC, FLOORING	1/6/2022	S/L	180	51,608.82	9	2,580.44	2,580.44	3,440.59	6,021.03	45,587.79
LI	ROBEAR MP, LLC, UPGRADES	1/30/2022	S/L	180	1,170.00	9	58.50	58.50	78.00	136.50	1,033.50
LI	CONNECTICUT STUCCO CONSTRUCTION, STUCCO	1/25/2022	S/L	180	8,694.11	9	434.71	434.71	579.61	1,014.31	7,679.80
LI	ROBEAR MP, LLC, INSTALL PHONES	2/16/2022	S/L	180	6,125.66	8	272.25	272.25	408.38	680.63	5,445.03
LI	HARTFORD ELEVATOR, LLC, ELEVATOR	2/1/2022	S/L	180	6,381.00	8	283.60	283.60	425.40	709.00	5,672.00
LI	JET WAVE CORP, PORT	2/23/2022	S/L	180	3,899.70	8	173.32	173.32	259.98	433.30	3,466.40
LI	MBH ARCHITECTURE, SCHEMATIC DESIGN	2/28/2022	S/L	180	153,000.00	8	6,800.00	6,800.00	10,200.00	17,000.00	136,000.00
LI	COASTAL MECHANICAL SERVICES, AC UPGRADE	3/15/2022	S/L	180	2,447.52	7	95.18	95.18	163.17	258.35	2,189.17
LI	FISCHER ROOFING, LLC, DEPOSIT	3/28/2022	S/L	180	9,250.00	7	359.72	359.72	616.67	976.39	8,273.61
LI	DIGLIO MASONRY & RESTORATION, MASONRY WO	3/31/2022	S/L	180	3,700.00	7	143.89	143.89	246.67	390.56	3,309.44
LI	AE DESIGN GROUP, RENDERINGS	4/8/2022	S/L	180	2,400.00	6	80.00	80.00	160.00	240.00	2,160.00
LI	COASTAL MECHANICAL SERVICES, REPAIRS/MAI	2/4/2022	S/L	180	2,428.58	8	107.94	107.94	161.91	269.84	2,158.74
LI	FISCHER ROOFING, LLC, ROOFING	5/2/2022	S/L	180	9,250.00	5	256.94	256.94	616.67	873.61	8,376.39
LI	AK MECHANIC, OUTLETS INSTALL	5/8/2022	S/L	180	2,807.64	5	77.99	77.99	187.18	265.17	2,542.47
LI	CONNECTICUT STUCCO CONSTRUCTION, STUCCO	5/16/2022	S/L	180	7,976.25	5	221.56	221.56	531.75	753.31	7,222.94
LI	HARTFORD ELEVATOR, LLC, ELEVATOR SERVICE	5/10/2022	S/L	180	5,955.60	5	165.43	165.43	397.04	562.47	5,393.13
LI	S&S WIRED SYSTEMS, LLC, MAGNETIC LOCK SY	5/29/2022	S/L	180	7,138.75	5	198.30	198.30	475.92	674.22	6,464.53
LI	MBH ARCHITECTURE, SCHEMATIC DESIGN	5/31/2022	S/L	180	9,562.50	5	265.63	265.63	637.50	903.13	8,659.38
LI	ELEVATOR REPAIRS	6/30/2022	S/L	180	4,032.79	4	89.62	89.62	268.85	358.47	3,674.32
LI	ELEVATOR REPAIRS	6/30/2022	S/L	180	5,019.72	4	111.55	111.55	334.65	446.20	4,573.52
LI	MBH ARCHITECTURE, SCHEMATIC DESIGN	6/30/2022	S/L	180	9,562.50	4	212.50	212.50	637.50	850.00	8,712.50
LI	WINTERBERRY GROUP, LAWN CARE	7/12/2022	S/L	180	4,998.45	3	83.31	83.31	333.23	416.54	4,581.91
LI	COASTAL MECHANICAL SERVICES, REPAIR OF B	7/12/2022	S/L	180	2,731.38	3	45.52	45.52	182.09	227.62	2,503.77
LI	S&S WIRED SYSTEMS, LLC, 50% down payment	8/4/2022	S/L	180	9,039.75	2	100.44	100.44	602.65	703.09	8,336.66
LI	AS ASantino Consulting, DELL 3520 BTX	8/25/2022	S/L	180	2,095.00	2	23.28	23.28	139.67	162.94	1,932.06
LI	CUSTOM SHEET METAL, LLC, INSTALL OF DUCT	9/12/2022	S/L	180	2,500.00	1	13.89	13.89	166.67	180.56	2,319.44
LI	S&S WIRED SYSTEMS, LLC, DIGITAL WATCHDOG	9/18/2022	S/L	180	9,039.75	1	50.22	50.22	602.65	652.87	8,386.88
	9-30-22 Totals				<u>358,758.96</u>		<u>14,102.90</u>	<u>14,102.90</u>	<u>23,917.26</u>	<u>38,020.17</u>	<u>320,738.79</u>
9/30/2023											
LI	DERBY GLASS LLC, WINDOW GLASS REPLACEMENT	10/12/2022	S/L	180	6,875.53	12	-	-	458.37	458.37	6,417.16
LI	S&S WIRED SYSTEMS, LLC, final pymnt on p	11/7/2022	S/L	180	4,253.97	11	-	-	259.96	259.96	3,994.01

LI	CONTROLLED AIR, INC., JOB# J8007	1/31/2023	S/L	180	13,365.00	9	-	-	668.25	668.25	12,696.75
LI	HARTFORD ELEVATOR, LLC,	1/10/2023	S/L	180	4,201.89	9	-	-	210.09	210.09	3,991.80
LI	HARTFORD ELEVATOR, LLC,	4/10/2023	S/L	180	3,762.13	6	-	-	125.40	125.40	3,636.73
LI	HARTFORD ELEVATOR, LLC,	4/25/2023	S/L	180	9,396.02	6	-	-	313.20	313.20	9,082.82
LI	FACILITIES COMPLIANCE FIRE PROTECTION, F	4/20/2023	S/L	180	3,574.42	6	-	-	119.15	119.15	3,455.27
LI	FACILITIES COMPLIANCE FIRE PROTECTION,	5/15/2023	S/L	180	10,050.08	5	-	-	279.17	279.17	9,770.91
LI	HARTFORD ELEVATOR, LLC, SELECTOR BOARD	5/5/2023	S/L	180	4,876.15	5	-	-	135.45	135.45	4,740.70
LI	FACILITIES COMPLIANCE FIRE PROTECTION, F	5/26/2023	S/L	180	3,765.26	5	-	-	104.59	104.59	3,660.67
LI	FACILITIES COMPLIANCE FIRE PROTECTION, F	5/17/2023	S/L	180	4,524.77	5	-	-	125.69	125.69	4,399.08
LI	HARTFORD ELEVATOR, LLC, NEW EMERGENCY LI	6/22/2023	S/L	180	3,321.84	4	-	-	73.82	73.82	3,248.02
LI	HARTFORD ELEVATOR, LLC, PROPOSAL 15975 -	6/20/2023	S/L	180	11,914.00	4	-	-	264.76	264.76	11,649.24
LI	HARTFORD ELEVATOR, LLC,	7/10/2023	S/L	180	2,520.50	3	-	-	42.01	42.01	2,478.49
LI	S&S WIRED SYSTEMS, LLC, INSTALLED NEW EL	7/22/2023	S/L	180	2,584.31	3	-	-	43.07	43.07	2,541.24
LI	HARTFORD ELEVATOR, LLC, ELEVATOR REPAIR	8/11/2023	S/L	180	4,612.93	2	-	-	51.25	51.25	4,561.68
LI	To record Coastal Settlement (S-157987)	9/25/2023	S/L	180	2,647.40	1	-	-	14.71	14.71	2,632.69
LI	DURKINS INCORPORATED, AWNING	9/26/2023	S/L	180	8,508.00	1	-	-	47.27	47.27	8,460.73
LI	HARTFORD ELEVATOR, LLC, REPAIR DOOR EQUI	9/25/2023	S/L	180	4,201.89	1	-	-	23.34	23.34	4,178.55
9-30-23 Totals					<u>108,956.09</u>		<u>-</u>	<u>-</u>	<u>3,359.55</u>	<u>3,359.55</u>	<u>105,596.54</u>
<b>Total FYE 9-30-23</b>					<u><b>560,116.80</b></u>		<u><b>19,284.24</b></u>	<u><b>19,284.24</b></u>	<u><b>33,436.93</b></u>	<u><b>52,721.17</b></u>	<u><b>507,395.63</b></u>

**1620000-00-16**      **Furniture, Fixture & Equipment**

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> <u>Fiscal Year</u>	<u>9-30-22</u>		<u>2023</u>		<u>Net Book Value</u>
							<u>Depreciation</u>	<u>2022 Acc. Dep.</u>	<u>Depreciation</u>	<u>2023 Acc. Dep.</u>	
FFE	ROBEAR MP, LLC, TELEPHONE LINES	1/17/2022	S/L	120	10,724.77	9	804.36	804.36	1,072.48	1,876.83	8,847.94
9-30-22 Totals					<u>10,724.77</u>		<u>804.36</u>	<u>804.36</u>	<u>1,072.48</u>	<u>1,876.83</u>	<u>8,847.94</u>
<b>Total FYE 9-30-23</b>					<u><b>10,724.77</b></u>		<u><b>804.36</b></u>	<u><b>804.36</b></u>	<u><b>1,072.48</b></u>	<u><b>1,876.83</b></u>	<u><b>8,847.94</b></u>

**1623000-00-16      Movable Equipment**

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> <u>(Months)</u>	<u>Historical Cost</u>	<u>Month in</u> <u>Fiscal Year</u>	<u>9-30-22</u>		<u>2023</u>		<u>Net Book Value</u>
							<u>Depreciation</u>	<u>2022 Acc. Dep.</u>	<u>Depreciation</u>	<u>2023 Acc. Dep.</u>	
<i>FYE 12-31-21</i>											
FFE	Theratouch	11/1/2021	S/L	120	2,525.00	11	228.76	228.76	252.50	481.26	2,043.74
FFE	Medical Equipment	12/1/2021	S/L	120	935.00	10	77.92	77.92	93.50	171.42	763.58
	12-31-2021 Totals				<u>3,460.00</u>		<u>306.68</u>	<u>306.68</u>	<u>346.00</u>	<u>652.68</u>	<u>2,807.33</u>
<i>FYE 9-30-22</i>											
FFE	AS ASantino Consulting, COMPUTER	2/28/2022	S/L	120	6,030.00	8	402.00	402.00	603.00	1,005.00	5,025.00
	9-30-22 Totals				<u>6,030.00</u>		<u>402.00</u>	<u>402.00</u>	<u>603.00</u>	<u>1,005.00</u>	<u>5,025.00</u>
<i>FYE 9-30-23</i>											
ME	TELEVISION	7/26/2023	S/L	60	1,816.36	3	-	-	90.82	90.82	1,725.54
	TELEVISION	8/15/2023	S/L	60	1,741.88	2	-	-	58.06	58.06	1,683.82
	12-31-23 Total				<u>3,558.24</u>		<u>-</u>	<u>-</u>	<u>148.88</u>	<u>148.88</u>	<u>3,409.36</u>
	<b>Total FYE 9-30-23</b>				<u><b>13,048.24</b></u>		<u><b>708.68</b></u>	<u><b>708.68</b></u>	<u><b>1,097.88</b></u>	<u><b>1,806.56</b></u>	<u><b>11,241.68</b></u>

**1630000-00-16      Computers**

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> <u>(Months)</u>	<u>Historical Cost</u>	<u>Month in</u> <u>Fiscal Year</u>	<u>9-30-22</u>		<u>2023</u>		<u>Net Book Value</u>
							<u>Depreciation</u>	<u>2022 Acc. Dep.</u>	<u>Depreciation</u>	<u>2023 Acc. Dep.</u>	
<i>FYE 12-31-21</i>											
	12-31-2021 Totals				<u>-</u>		<u>-</u>	<u>-</u>			<u>-</u>
<i>FYE 9-30-22</i>											
COMP	ACER CHROMEBOOK	5/1/2022	S/L	36	1,730.90	5	240.40	240.40	576.97	817.37	1,490.50
COMP	DELL LATITUDE	1/30/2022	S/L	36	975.00	9	243.75	243.75	325.00	568.75	731.25
COMP	TIMECLOCK UPGRADE	3/24/2022	S/L	36	4,055.70	7	788.61	788.61	1,351.90	2,140.51	3,267.09
	9-30-22 Totals				<u>6,761.60</u>		<u>1,272.76</u>	<u>1,272.76</u>	<u>2,253.87</u>	<u>3,526.63</u>	<u>5,488.84</u>
<i>FYE 9-30-23</i>											
COMP	HP LASERJET PRINTER	10/1/2022	S/L	36	3,246.00	12	-	-	1,082.00	1,082.00	2,164.00
COMP	NEW COMPUTER EQUIPMENT	9/30/2023	S/L	36	6,460.00	1	-	-	179.44	179.44	6,280.56
					<u>9,706.00</u>		<u>-</u>	<u>-</u>	<u>1,261.44</u>	<u>1,261.44</u>	<u>8,444.56</u>
	<b>Total FYE 9-30-23</b>				<u><b>16,467.60</b></u>		<u><b>1,272.76</b></u>	<u><b>1,272.76</b></u>	<u><b>3,515.31</b></u>	<u><b>4,788.07</b></u>	<u><b>13,933.39</b></u>



**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
New Haven Center for Nursing & Rehabilitation, LLC			2465		9/30/2023			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	Var	Var		451,161	19,285	SL	Various	30,076	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		108,956		SL	Various	3,360	
C-4. Subtotal									33,436
<b>D. Total Amortization</b>									33,436

\* Straight-line method must be used.

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

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

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

Name of Facility New Haven Center for Nursing & Reh	License No. 2465	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	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	11/01/21				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	150				
6. Square Footage	32,683				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Variable				
b. Date Mortgage Obtained	11/01/21				
c. Interest Rate for the Cost Year	Various				
d. Term of Mortgage (number of years)	30				
e. Amount of Principal Borrowed	6,794,872				
f. Principal balance outstanding as of 9/30/2023	6,407,350				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
New Haven Center for Nursing & Re		2465	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$						

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.	Report for Year Ended				Page	of	
New Haven Center for Nursing &		2465	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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) Working Capital Interest			\$	25,739	(25,739)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	25,739	(25,739)				
14. Insurance									
a. Insurance on Property (buildings only)		\$	68,742	68,742					
b. Insurance on Automobiles		\$							
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)		\$	173,123	173,123					
2. Fire and Extended Coverage		\$							
3. Other (Specify)		\$							
14d. Total Insurance Expenditures (14a + b + c)			\$	241,865	241,865				
15. Total All Expenditures (A-13 thru C-14)			\$	18,412,451	19,565,693	(1,153,242)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
New Haven Center for Nursing & Rehabil	2465	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 11,216,543	11,216,543			
b. Medicaid Room and Board Contractual Allowance **	\$ 74,868	74,868			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,115,651	2,115,651			
b. Medicare Room and Board Contractual Allowance **	\$ (44,070)	(44,070)			
4. a. Private-Pay Residents and Other	\$ 903,161	903,161			
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 74,606	74,606			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 37,056	37,056			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 49,224	49,224			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 18,872	18,872			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 79,470	79,470			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 24,855	24,855			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 3,823	3,823			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 71,332	71,332			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,625,391	14,625,391			
<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> )	\$ 114	114			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 38	38			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 152	152			
<b>VI. Total All Revenue</b> (III +V)	\$ 14,625,543	14,625,543			

\* 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)	(Specify)
30 II6a	Medicare B- Coinsurance- Medicaid	\$ 3,823		
<b>Total Other Resident Revenue - Medicare</b>		\$ 3,823	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 II6b	Private Cert - Contractual Adjustment	(1,830.00)		
31 II6b	Managed Care Cert - Contractual Adjustment	73,621.79		
32 II6b	Hospice Cert - Contractual Adjustment	(459.44)		
<b>Total Other Resident Revenue</b>		\$ 71,332	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
30 IV 5	Interest Income		\$ 114		
<b>Total Interest Income</b>			\$ 114	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV 8	Medical Records Income (Disallowed pg. 16)	\$ 38		
<b>Total Other Revenue</b>		\$ 38	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Reha	2465	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	278,270
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,200,155
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	66,050
a. Prepaid - Insurance	45,888			
b. Prepaid - Real Estate Taxes	20,162			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(40,999)
Medicare Old	(41,000)			
Rounding	1			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,503,476
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>560,117</u>		\$	507,396
	Accum. Depreciation <u>52,721</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>10,725</u>		\$	8,849
	Accum. Depreciation <u>1,876</u>	Net		
6. Movable Equipment	*Historical Cost <u>29,516</u>		\$	22,921
	Accum. Depreciation <u>6,595</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	158,377
Construction in Progress	158,377			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	697,543

\* 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 Current Liabilities (Itemize)</b>			



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

Name of Facility New Haven Center for Nursing & Reha	License No. 2465	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,201,019
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 <b>Total Leasehold or Like Properties</b> (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> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,201,019

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Rehabilitati		2465	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	612,436
2. Notes Payable ( <i>itemize</i> )				\$	300,000
LOC Payable- Key Bank					300,000
_____ _____ _____ See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	3,237,730
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	254,278
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> )				\$	3,794,057
Accrued Rent		3,452,586 Resident Trust	(144)		
Accrued Provider Tax Payable		205,491 Due To Medicaid Rate C	114,962		
Political Action Fund		12 Due to Medicaid NAMI			
Resident Refunds		21,149 See Schedule			
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	8,198,501

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

(Carry Total forward to next page)

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

Name of Facility New Haven Center for Nursing & Rehabil		License No. 2465	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				8,198,501	
<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> )					
\$ 1,753,102					
Name and Address of Lender		Amount	Loan Date		
		1,753,102			
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,753,102	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 9,951,603	


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

Name of Facility	License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Reh	2465	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	461
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,810,894)
6. Gain or Loss for Period			\$	(4,940,151)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(6,750,584)
<b>C. Total Reserves and Net Worth</b>			\$	(6,750,584)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,201,019

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
New Haven Center for Nursing & Rehab	2465	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(2,330,785)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	14,625,543
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	19,565,693
D. Net Income or Deficit			\$	(4,940,150)
E. Balance			\$	(7,270,935)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
Prior Period Adjustment		520,351		
F-3. Total Additions			\$	520,351
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>		09/30/23	\$	(6,750,584)

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

Name of Facility New Haven Center for Nursing &	License No. 2465	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title President	Date Signed 2/15/24		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197		
Contacted Person Regarding Additional Information Needed Regarding This Report Stephen Bernier		Phone Number 203-808-8197		
Contact Email Address stephen.bernier@zellahc.com				