

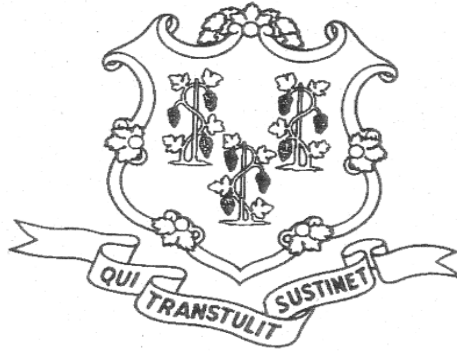
February 14, 2022

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 2021 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 2021

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 10/1/2020	Report for Year Ending 9/30/2021

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 9/30/2021	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, 2020 and ending September 30, 2021, 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) Kerri Kuhn			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 10/1/2020	To 9/30/2021
Address of Facility 1270 Sherman Avenue, Hamden, CT 06514				
Report Prepared By CliftonLarsonAllen LLP		Phone Number 860-561-4000	Date 2/14/2022	
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 9/30/2021	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 Kerri Kuhn		Nursing Home Administrator's License No.:	002019	
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 9/30/2021	Page 3	of 37
Legal Name of Partnership/LLC Hamden Rehabilitation, LLC		Business Address 1270 Sherman Lane, Hamden, CT 06514		State(s) and/or Town(s) in Which Registered 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 9/30/2021	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 9/30/2021	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 9/30/2021	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"/>	95%	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"/>	60%	Laundry Services	Pg 19, 3b	94,222	89,289
Sparkle Holdings, LLC (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	60%	Housekeeping Services	Pg 20, 4b	371,269	351,832
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	Pg 22, line 9	910,262	910,262
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27, line 14a	31,943	31,943
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg 22, line 10b	197,795	197,795
Moshe Berstein	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16, m12	60,000	60,000
Mordi Blass	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16, m12	60,000	60,000
		<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 9/30/2021	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 (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <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 9/30/2021			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 9/30/2021	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 (*describe fully*)

1 See attached	\$ 40,533
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 40,533

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 (*describe fully*)

1 See attached	\$ 30,636
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 30,636

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	9/30/2021	7a	37

Vendor	Description	Amount
CliftonLarsonAllen LLP	Medicare and Medicaid cost report preparation	\$ 12,700
Bonadio & Co, LLP	401k audit	5,333
SY Consultant	Consulting	18,000
Pease CPAs	Accounting Services	4,500
		<u>\$ 40,533</u>

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2021	Page 7b	of 37
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<b>Reference</b>	<b>Description</b>	<b>Amount</b>	<b>Disallowed</b>
Goldman, Gruder & Woods, LLC	Collection/Recoupment of Funds	\$ 1,493	\$ 1,493
Robinson & Cole LLP	General Labor and Employment Matters	7,656	
CT State Marshall	State Marshall Fees	64	64
CT Probate Court	Probate Court	500	
Andrew Knott, Esq.	Collection/Recoupment of Funds	20,923	20,923
		<u>\$ 30,636</u>	<u>\$ 22,480</u>

### Schedule of Resident Statistics

Name of Facility Hamden Rehabilitation, LLC		License No. 9902			Report for Year Ended 9/30/2021				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	105	105			105	105							
B. As of midnight of THIS report period	102	102							102	102			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,238	2,238			1,769	1,769			469	469			
B. Medicaid (Conn.)	26,249	26,249			19,426	19,426			6,823	6,823			
C. Medicaid (other states)													
D. Private Pay	1,645	1,645			1,411	1,411			234	234			
E. State SSI for RCH													
F. Other (Specify) VA Managed Care	6,177	6,177			4,483	4,483			1,694	1,694			
G. Total Care Days During Period (3A thru F)	36,309	36,309			27,089	27,089			9,220	9,220			
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			142	142			39	39			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	36,490	36,490			27,231	27,231			9,259	9,259			



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

Name of Facility Hamden Rehabilitation, LLC			License No. 9902			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(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	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	5	69		28									
Per Diem Rate													
a. One bed rm.	PDPM	265.78		446.00									
b. Two bed rms.	N/A	N/A		N/A									
c. Three or more bed rms.	PDPM	N/A		N/A									
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	Other	
A. Medicare - Part B									1,865	1,865			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									52	52			
C. Other									8,793	8,793			
D. <b>Total Physical Therapy Treatments</b>									10,710	10,710			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									576	576			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									33	33			
C. Other									2,377	2,377			
D. <b>Total Speech Therapy Treatments</b>									2,986	2,986			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,415	1,415			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									78	78			
C. Other									8,085	8,085			
D. <b>Total Occupational Therapy Treatments</b>									9,578	9,578			

### Report of Expenditures - Salaries & Wages

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2021	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)	119,936	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	153,952	5,895				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	78,794	2,477				
c. Dietary Workers	536,949	28,153				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,892	2,080				
b. Other Maintenance Workers	68,833	3,537				
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	273,957	4,752				
b. RN						
1. Direct Care	658,237	15,268				
2. Administrative**	203,809	5,727				
c. LPN						
1. Direct Care	1,247,159	39,520				
2. Administrative**						
d. Aides and Attendants	1,772,506	90,847				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	165,972	8,360				
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	198,149	7,415				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	45,358	2,175				
A-13. Total Salary Expenditures	5,590,503	218,286				

\* 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	\$ 45,358	2,175				
<b>Total</b>	\$ 45,358	2,175	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
Nursing Admin Purchased Services	\$ 104,559	1,401				
Nursing Admin Purchased Services - Disallowed	\$ 49,656	Disallowed				
Other Medical Consultants	\$ 28,000	Disallowed				
<b>Total</b>	\$ 182,215	1,401	\$ -	-	\$ -	-

**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	9/30/2021				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	9/30/2021			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>										
Kerri Kuhn (8/30/2021-9/30/2021)	11,061			Non-Preferential	Administrator	160	A2			
Peter Madden (4/15/2021-8/29/2021)	42,163			Non-Preferential	Administrator	696	A2			
Carmelina Hilliard (10/1/2020-4/14/2021)	66,712			Non-Preferential	Administrator	1,224	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	9/30/2021	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	8,100	Disallowed				
3. Pharmacist	14,453	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	222,263	2,932				
b. Other						
6. Social Worker						
7. Recreation Worker	2,035	15				
8. Physicians						
a. Medical Director (entire facility)	42,000	361				
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	128,490	1,388				
b. Other						
10. Occupational Therapist						
a. Resident Care	200,083	2,621				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	768	16				
2. Administrative***						
c. Aides	240,282	8,536				
d. Other						
12. Other (Specify) See Attached Schedule	182,215	1,401				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,040,689</b>	<b>17,270</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 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
See attached		<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"/>			
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		<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.

**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 9/30/2021	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	8,100	Disallowed
85050.000	Pharmacy Consultant	Omnicare of Connecticut	Pharmacist	14,453	Disallowed
80950.000 80980.000 80990.000	Physical Therapy	Preferred Therapy Solutions	Physical Therapy	222,263	2,932
61660.000	Recreation Workers	Various - see Pg. 14b	Recreation	2,035	15
87100.000	Medical Director	Paul Monaco	Medical Director	42,000	361
82950.000 82980.000 82990.000	Speech Therapist	Preferred Therapy Solutions	Speech Therapy	128,490	1,388
81950.000 81980.000 81990.000	Occupational Therapist	Preferred Therapy Solutions	Occupational Therapy	200,083	2,621
63320.000	Agency L.P.N.	All American Health Care Services	LPN	768	16
63330.000	Agency C.N.A.	Access Capital, Inc. All American Health Care Services CareerStaff Unlimited Towne Healthcare	C.N.A.	172,635 27,529 27,584 12,534 <u>241,050</u>	6,091 969 1,057 419 <u>8,536</u>
67850.000	Nursing Admin Purchased Services	Anthony V. Scialla, M.D. CT Dental Partners HealthDrive Eye Care Group HealthDrive Podiatry Group Mobilex USA Omnicare Of Connecticut PACT LLC Preferred Therapy Solutions Technical Gas Products US Lab & Radiology		(776) (3,435) 17 1,412 40 9,920 9,481 9,988 22,547 462 <u>49,656</u>	Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed
67850.000	Nursing Admin Purchased Services	Teresa Skinner Deborah Finnegan Trademark Services LLC		71,000 27,309 6,250 <u>104,559</u>	710 628 63 <u>1,401</u>
87130.000	Other Medical Consultant	Ricardo Cordido		<u>28,000</u>	Disallowed
<b>Total Fees</b>				<b>1,040,689</b>	<b>17,270</b>



**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 9/30/2021	Page 14b	of 37
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<b>Entertainment</b>	<b>Description</b>	<b>Date</b>	<b>Amount</b>
Mame Wells	Entertainment 5/11/2021	5/11/2021	\$ 75
Patricia Shock	Entertainment 5/12/2021	5/12/2021	100
The Performane Studio, LLC	Entertainment 5/12/2021	5/12/2021	100
John Bussmann	Entertainment 5/13/2021	5/13/2021	100
Mame Wells	Entertainment 6/29/2021	6/29/2021	100
Vinnie Carr	Entertainment 7/14/2021	7/14/2021	175
Mame Wells	Entertainment 7/27/2021	7/27/2021	100
Thomas Borino	Entertainment 7/7/2021	7/7/2021	250
Les Julian	Entertainment 7/21/2021	7/21/2021	175
John Paolillo, LLC	Entertainment 8/4/2021	8/4/2021	160
Salvatore T. Anastasio	Entertainment 8/4/2021	8/4/2021	125
James Sheehan	Entertainment 9/8/2021	9/8/2021	125
Les Julian	Entertainment 9/17/2021	9/17/2021	175
George Smith Jr.	Entertainment 9/1/2021	9/1/2021	175
Mame Wells	Entertainment 9/28/2021	9/28/2021	100
<b>Total Activities &amp; Entertainment</b>			<b>\$ <u>2,035</u></b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2021	15	37
Item	Total	CCNH	RHNS	Other
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 151,173	151,173		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 96,151	96,151		
4. Social Security (F.I.C.A.)	\$ 422,271	422,271		
5. Health Insurance	\$ 594,436	594,436		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 20,051	20,051		
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	\$ 40,533	40,533		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 30,636	30,636		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 10,032	10,032		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 49,481	49,481		
2. Cellular Phones	\$ 3,388	3,388		
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*	\$ 217,000	217,000		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 127,687	127,687		
3. Resident Day User Fee	\$ 670,538	670,538		
<b>Subtotal</b>	<b>\$ 2,433,377</b>	<b>2,433,377</b>		

\* 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	9/30/2021		16	37
Item	Total	CCNH	RHNS	Other	
<b><i>Subtotals Brought Forward:</i></b>	2,433,377	2,433,377			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 212	212			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 27,314	27,314			
4. Employee Travel	\$ 2,545	2,545			
5. Education Expenses Related to Seminars and Conventions	\$ 4,336	4,336			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 4,396	4,396			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 19,371	19,371			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 19,265	19,265			
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	\$ 2,089	2,089			
* 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.***	\$ 745	745			
9. Subscriptions	\$ 5,591	5,591			
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> )	\$ 222,885	222,885			
12. Administrative Management Services**	\$ 120,271	120,271			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 133,068	133,068			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 2,995,815	2,995,815			

\* 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	\$ 19,265		
<b>Total Other Advertising</b>	\$ 19,265	\$ -	\$ -

## 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	\$ 4,998		
Data Processing Fees	\$ 28,026		
Software Maintenance	\$ 54,110		
Facility Licenses	\$ 2,377		
Employee Licenses	\$ 530		
Bank Charges	\$ 14,563		
Insurance - EPLI	\$ 14,977		
Crime Insurance - Disallowed	\$ 2,439		
Insurance - Bond	\$ 888		
State Assessment - Disallowed	\$ 10,160		
<b>Total Other Administrative and General</b>	\$ 133,068	\$ -	\$ -

## Detail of Dues and Subscriptions

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2021	Page 16b	of 37
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Description	Total Amount	Dues	Subscriptions	Chamber of Commerce
CAHCF Membership	350	350		
Allscripts	4,242		4,242	
American Express Membership - Disallowed	685		685	
Language Line	241		241	
Netflix - Disallowed	159		159	
COC	745			745
Vendormate	145		145	
Amazon Prime Membership	119		119	
	\$ 6,686	\$ 350	\$ 5,591	\$ 745

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2021	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	60,000	Management Servicees	16m12	
Moshe Bernstein	60,000	Management Servicees	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 Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	Other
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1.	Raw Food	\$ 238,873	238,873		
2.	Non-Food Supplies	\$ 28,705	28,705		
3.	Other ( <i>Specify</i> ) _____ Dietary Chemicals & Cleaning Supplies	\$ 9,919	9,919		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$ 855	855		
c. Other ( <i>Specify</i> ) _____ Nutritional Supplements		\$ 25,126	25,126		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 303,478</b>	<b>303,478</b>		
<b>2E. Dietary Questionnaire</b>					
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 Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2021		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. \$	191	191		
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> )		\$	265,459	265,459		
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	222	222		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	265,872	265,872		
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 9/30/2021		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. \$	12,820	12,820		
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. \$	371,269	371,269		
C.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	384,089	384,089		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medicare \$77,782; Medicare OTC \$1,652; Medicaid \$4,893; Managed Care \$162,431; Evercare \$436	\$	247,194	247,194		
b.	Medicine Cabinet Drugs	\$	2,513	2,513		
c.	Medical and Therapeutic Supplies	\$	14,667	14,667		
d.	Ambulance/Limousine***	\$	2,179	2,179		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,525	7,525		
f.	X-rays and Related Radiological Procedures***	\$	16,133	16,133		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	39,774	39,774		
i.	Recreation	\$	4,486	4,486		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	236,083	236,083		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	570,554	570,554		

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

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

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

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



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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902		Report for Year Ended 9/30/2021			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	371,269			20	4b
Rossoto	83 Rossoto Drive, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	22,679			22	6f
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	45,970			22	6f
Saucier	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	10,912			22	6a
A.Santino	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consultant	27,534			16	m11
Matrixcare	Bin#32, PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Health Care Software	41,941			16	m13
Sparkle Holdings, LLC. (SMS)	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	94,206			19	3b
Image First	PO Box 61323 King of Prussia PA 19406	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	171,237			19	3b
Viventium	1000, Berkeley Heights, NJ 07922	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Service	22,881			16	m13
Smartlink Solutions	PO BOX 22598 New York, NY 10087	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software	10,061			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	9/30/2021			22	37
Item	Total	CCNH	RHNS	Other		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 32,250	32,250				
b. Heat	\$ 37,778	37,778				
c. Light & Power	\$ 107,380	107,380				
d. Water	\$ 97,278	97,278				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 6,214	6,214				
f. Other ( <i>itemize</i> )	\$ 125,938	125,938				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 406,838</b>	<b>406,838</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 33,402	33,402				
c. Non-Movable Equipment	\$ 6,399	6,399				
d. Movable Equipment	\$ 21,430	21,430				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 61,231</b>	<b>61,231</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	\$ 910,262	910,262				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 197,795	197,795				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 30,938	30,938				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,200,226</b>	<b>1,200,226</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 9/30/2021			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			409,229		409,229	73,185	SL	Various	27,205				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			98,831		98,831		SL	Various	6,197				
B-4. Subtotal										33,402			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			63,996		63,996	3,298	SL	Various	6,399				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)							SL	Various					
C-4. Subtotal										6,399			
		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						85,964		85,964	50,461	SL	Various	13,233	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						64,607		64,607		SL	Various	8,197	
D-3. Subtotal													21,430
<b>E. Total Depreciation</b>													61,231

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>				
10/31/2020	Fire Alarm	\$ 37,127	10	\$ 2,785
10/1/2020	Roof	\$ 29,300	15	\$ 1,791
3/31/2021	Pump	\$ 7,232	10	\$ 362
8/31/2021	Roof	\$ 25,172	15	\$ 1,259
<b>Total additions for Building Improvements</b>		\$ 98,831		\$ 6,197 *
<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	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2020	Furniture	\$ 54,465	7	\$ 6,484
10/31/2020	Maglock	\$ 2,173	5	\$ 362
11/30/2020	Computers	\$ 4,269	5	\$ 854
12/31/2020	Ice Machine	\$ 1,953	5	\$ 293
2/28/2021	Blender	\$ 1,747	5	\$ 204
<b>Total additions for Movable Equipment</b>		\$ 64,607		\$ 8,197 *
<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 Hamden Rehabilitation, LLC			License No. 9902		Report for Year Ended 9/30/2021			Page 24	of 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 9/30/2021	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	4th 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 9/30/2021					
<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	9/30/2021			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		9/30/2021		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)				\$	17,276	17,276	
Interest - Related Party Notes							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	17,276	17,276	
14. Insurance							
a. Insurance on Property (buildings only)				\$	31,943	31,943	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	28,600	28,600	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	133,120	133,120	
Liability							
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	193,663	193,663	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	12,969,003	12,969,003	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2021	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	\$ 15,484	15,484		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 200,083	200,083		
7.			Other - See attached Schedule	\$ 100,209	100,209		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 22,980	22,980		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 2,308	2,308		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	l3	Gifts, flowers and coffee shops	\$ 24,239	24,239		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 19,265	19,265		
19.	15	k1/ k2	Income Tax / Corporate Business Tax	\$ 344,687	344,687		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 120,000	120,000		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 42,843	42,843		
<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>				\$ 892,098	892,098		

\* 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	\$ 7,786		
10	A4	Admissions - Marketing Duties	\$ 7,698		
<b>Total Other Salaries Adjustment</b>			\$ 15,484	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
13	b2	Dentist	\$ 8,100		
13	b12	Nursing Admin Purchased Services	\$ 49,656		
13	b12	Other Medical Consultants	\$ 28,000		
13	b3	Pharmacist	\$ 14,453		
<b>Total Other Fees Adjustments</b>			\$ 100,209	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m8a	COC dues	\$ 745		
16	m9	Newspaper and subscriptions	\$ 844		
16	m13	Crime Insurance	\$ 2,439		
19	3b	Laundry Purchased Services - Disallow related party markup	\$ 4,933		
20	4b	Housekeeping Purchased Services - Disallow related party markup	\$ 19,437		
		Benefits on disallowed salary above	\$ 3,097		
16	m11	Marketing - related party	\$ 1,188		
16	m13	State Assessment	\$ 10,160		
<b>Total Other A&amp;G Adjustments</b>			\$ 42,843	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 892,098	892,098		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 247,194	247,194		
28.	20	5d	Ambulance/Limousine	\$ 2,179	2,179		
29.	20	5f	X-rays, etc	\$ 16,133	16,133		
30.	20	5h	Laboratory	\$ 39,774	39,774		
31.	20	5c	Medical Supplies	\$ 14,667	14,667		
32.	20	5e2	Oxygen (non emergency)	\$ 7,525	7,525		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 93,883	93,883		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (12,720)	(12,720)		
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	\$ 3,056	3,056		
<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	\$ 84,541	84,541		
<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>				\$ 1,388,330	1,388,330		

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



## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	51	Specialty Mattresses	\$ 11,943		
20	51	Physical Therapy Equipment Rental	\$ 12,828		
20	51	Medical Supplies - Medicare	\$ 1,920		
20	51	Nursing Supplies - % of nursing supplies and wound care	\$ 66,814		
20	51	Physical Therapy Small Equipment Purchase	\$ 378		
<b>Total Other Ancillary Costs</b>			\$ 93,883	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Other
		To include movable depreciation expense at prior owner basis which were purchased by new owner	\$ (12,720)		
<b>Total Excess Movable Equipment Depreciation</b>			\$ (12,720)	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	6f	Minor Decorating	\$ 3,056		
<b>Total Other Property Adjustments</b>			\$ 3,056	\$ -	\$ -

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	\$ 17,276		
20	51	Cable TV	\$ 18,116		
30	IV5	Interest Income	\$ 7,986		
30	IV8	Miscellaneous Income	\$ 41,163		
<b>Total Other Adjustments</b>			\$ 84,541	\$ -	\$ -

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	9/30/2021			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> )	\$ 10,651,162	10,651,162				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,744,776)	(4,744,776)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 997,517	997,517				
b. Medicare Room and Board Contractual Allowance **	\$ 525,866	525,866				
4. a. Private-Pay Residents and Other	\$ 3,648,890	3,648,890				
b. Private-Pay Room and Board Contractual Allowance **	\$ (939,721)	(939,721)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 71,275	71,275				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (82,632)	(82,632)				
c. Prescription Drugs - Non-Medicare	\$ 173,802	173,802				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (146,518)	(146,518)				
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	\$ 202,625	202,625				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (157,752)	(157,752)				
c. Physical Therapy - Non-Medicare	\$ 215,182	215,182				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (173,954)	(173,954)				
4. a. Speech Therapy - Medicare	\$ 116,057	116,057				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (81,008)	(81,008)				
c. Speech Therapy - Non-Medicare	\$ 158,186	158,186				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (123,664)	(123,664)				
5. a. Occupational Therapy - Medicare	\$ 184,426	184,426				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (153,403)	(153,403)				
c. Occupational Therapy - Non-Medicare	\$ 227,076	227,076				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (186,522)	(186,522)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (3,748)	(3,748)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 10,063	10,063				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,388,429	10,388,429				
<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> )	\$ 7,986	7,986				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 2,802,705	2,802,705				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,810,691	2,810,691				
<b>VI. Total All Revenue</b> (III +V)	\$ 13,199,120	13,199,120				

\* 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	\$ 445		
30 / II6a	X-Ray Medicare A	\$ 5,228		
30 / II6a	Lab Medicare A	\$ 13,140		
30 / II6a	IV Therapy Medicare A	\$ 4,708		
30 / II6a	Less: Contractual Adj	\$ (27,269)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (3,748)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Other
30 / II6B	Oxygen Medicaid	\$ 4,008		
30 / II6B	Oxygen EverCare	\$ 35		
30 / II6B	Lab EverCare	\$ 2,937		
30 / II6B	Oxygen Managed Care	\$ 2,984		
30 / II6B	X-Ray Managed Care	\$ 9,147		
30 / II6B	Lab Managed Care	\$ 22,205		
30 / II6B	X-Ray EverCare	\$ 470		
30 / II6B	X-Ray Semi Private	\$ 1,711		
30 / II6B	Laboratory Semi Private	\$ 70		
30 / II6B	Laboratory - Medicaid	\$ 1,421		
30 / II6B	IV Therapy Managed Care	\$ 11,130		
30 / II6B	IV Therapy EverCare	\$ 2,179		
30 / II6B	Less: Contractual Adjustment Oxygen	\$ (6,888)		
30 / II6B	Less: Contractual Adjustment Xray	\$ (8,172)		
30 / II6B	Less: Contractual Adjustment IV	\$ (10,879)		
30 / II6B	Less: Contractual Adjustment Lab	\$ (22,348)		
30 / II6B	Oxygen Semi Private	\$ 53		
<b>Total Other Resident Revenue</b>		\$ 10,063	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Other
30 / IV5	Interest Income		\$ 7,986		
<b>Total Interest Income</b>			\$ 7,986	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
30IV8	Miscellaneous Income	\$ 41,163		
30IV8	Employee Retention Credit	\$ 1,365,573		
30IV8	Government Stimulus	\$ 1,395,969		
<b>Total Other Revenue</b>		\$ 2,802,705	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,105,345
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,192,701
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	93,207
a. Expenses	8,424			
b. Taxes	3,458			
c. Insurance	81,325			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	76,825
Patient Funds Held in Trust	76,825			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,468,078
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	508,060	\$	401,473
	Accum. Depreciation	106,587	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	63,996	\$	54,299
	Accum. Depreciation	9,697	Net	
6. Movable Equipment	*Historical Cost	150,571	\$	78,680
	Accum. Depreciation	71,891	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	135,569
Construction in Progress	135,569			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	670,021

\* 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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,138,099
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	408,909
Name and Address	Amount	Loan Date		
GWR, LLC	408,909	Various		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	408,909
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,547,008

\* 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	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	950,669
2. Notes Payable ( <i>itemize</i> )				\$	34,563
Notes Payable - Omnicare				29,893	
Notes Payable - HPC				4,670	
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> )				\$	284,763
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	12,315
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> )				\$	2,706,144
Resident Trust		76,825	Accrued Liabilities Other	1,557,624	
Accrued Operating Expenses		248,355	Loans Payables - AW	119,516	
Accrued Provider User Fee		169,358			
Unearned Revenue		534,466	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,988,454

\* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,988,454	
<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> )				\$ 440,113	
Name and Address of Lender	Amount	Loan Date			
HHC, LLC	191,364	Various			
NMHC, LLC	248,749	Various			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 440,113	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,428,567	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2021	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			\$	(1,111,676)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	230,117
				10/1/2020 thru 9/30/2021
7. Total Net Worth			\$	(881,559)
<b>C. Total Reserves and Net Worth</b>			\$	(881,559)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,547,008

### H. Changes in Total Net Worth

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2021	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(1,111,676)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,199,120
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,969,003
D. Net Income or Deficit			\$	230,117
E. Balance			\$	(881,559)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i> Equity Contributions				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
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>			\$	(881,559)

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2021	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 2/14/2022
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				