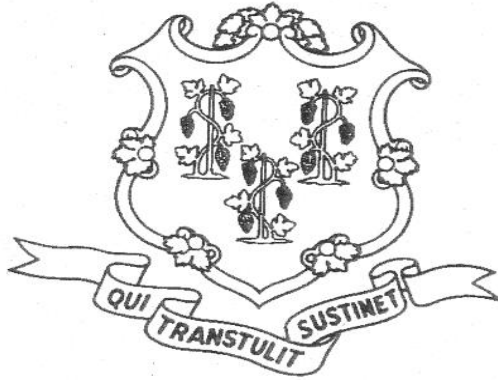


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Hamden Rehabilitation, LLC.	
Address (No. & Street, City, State, Zip Code) 1270 Sherman Avenue, Hamden, CT 06514	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 9902	RHNS	(Specify)	Medicare Provider 07-5366
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Carmelina Hilliard			Printed Name (Owner) Moshe Berstein		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hamden Rehabilitation, LLC.	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 1270 Sherman Avenue, Hamden, CT 06514				
Report Prepared By Blum, Shapiro & Company, P.C.	Phone Number 203-944-2100	Date 2/15/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-281-7555		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Hamden Rehabilitation, LLC.		Address (No. & Street, City, State, Zip) 1270 Sherman Avenue, Hamden, CT 06514		
License Numbers:	CCNH 9902	RHNS (Specify)	Medicare Provider No. 07-5366	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Carmelina Hilliard		Nursing Home Administrator's License No.:	002067	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Hamden Rehabilitation, LLC.		License No. 9902	Report for Year Ended 9/30/2018	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 9/30/2018	Page 3A	of 37
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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	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire Related Parties*

Name of Facility Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Moshe Berstein	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16, m12	20,000	20,000
Mordi Blass	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	16, m12	20,000	20,000
Sparkle Holdings, LLC. (SMS)		<input checked="" type="radio"/>	<input type="radio"/>	41%	Housekeeping and Laundry	20, 4b / 19, 3b	413,996	408,028
HHC Realty, LLC.	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	22, 9	960,000	960,000
Skilled Marketing Solutions		<input checked="" type="radio"/>	<input type="radio"/>	98%	Website Service	16, m3	1,388	1,388
		<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 Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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 Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Hamden Rehabilitation, LLC.			9902	9/30/2018			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Ricoh USA	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/25/13	5 years	6,746	6,746		
	<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	Total ***
								6,746	

* 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	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation	2427	9/30/2018	7a	37

Vendor	Description	Amount
Blum Shapiro & Company, P.C.	Medicare and Medicaid cost report preparation, Review of Financial Statements	20,400
Bonadio & Co, LLP	401k audit	1,333
Cornerstone Accounting	Form 5500	3,000
SY Consultant	Consulting	15,000
		<u>39,733</u>

General Information and Questionnaire
Accounting Basis

Name of Facility Hamden Rehabilitation	License No. 2427	Report for Year Ended 9/30/18	Page 7b	of 37
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Reference	Description	Amount	Disallowed
Goldman, Gruder & Woods, LLC	Collections	9,100	9,100
Mutha Cullina, LLP	General Legal Matters	5,638	
Robinson & Cole LLP	General Legal Matters	6,333	
		<u>\$ 21,071</u>	<u>\$ 9,100</u>

Schedule of Resident Statistics

Name of Facility Hamden Rehabilitation, LLC.			License No. 9902		Report for Year Ended 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	153	153			153	153			153	153			
B. On last day of THIS report period	153	153			153	153			153	153			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	143	143			143	143			138	138			
B. As of midnight of THIS report period	142	142			138	138			142	142			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,131	3,131			2,279	2,279			852	852			
B. Medicaid (Conn.)	35,378	35,378			26,799	26,799			8,579	8,579			
C. Medicaid (other states)													
D. Private Pay	3,675	3,675			2,611	2,611			1,064	1,064			
E. State SSI for RCH													
F. Other (Specify) VA Managed Care	8,591	8,591			6,339	6,339			2,252	2,252			
G. Total Care Days During Period (3A thru F)	50,775	50,775			38,028	38,028			12,747	12,747			
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	85	85			69	69			16	16			
5. Total Resident Days (3G + 4A + 4B)	50,860	50,860			38,097	38,097			12,763	12,763			

Schedule of Resident Statistics (Cont'd)

Name of Facility Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	93		37				
Per Diem Rate								
a. One bed rm.	PPS	218.42		446/528				
b. Two bed rms.	N/A	N/A		N/A				
c. Three or more bed rms.	PPS	218.42		430/474				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,240	2,240		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	88	88		
2. Restorative Treatments				
C. Other	12,210	12,210		
D. Total Physical Therapy Treatments	14,538	14,538		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,049	1,049		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	16	16		
2. Restorative Treatments				
C. Other	2,008	2,008		
D. Total Speech Therapy Treatments	3,073	3,073		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,568	2,568		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	110	110		
2. Restorative Treatments				
C. Other	12,786	12,786		
D. Total Occupational Therapy Treatments	15,464	15,464		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation, LLC.	9902	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	124,937	1,840				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	278,144	13,456				
5. Dietary Service						
a. Head Dietitian	40,392	1,225				
b. Food Service Supervisor	71,730	1,974				
c. Dietary Workers	503,973	31,544				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	58,677	2,040				
b. Other Maintenance Workers	64,667	4,071				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	20,603	560				
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	315,486	6,092				
b. RN						
1. Direct Care	852,837	22,165				
2. Administrative**	156,085	3,932				
c. LPN						
1. Direct Care	1,258,124	43,112				
2. Administrative**	522	22				
d. Aides and Attendants	2,160,343	133,147				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	277,956	12,683				
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	204,190	7,088				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	62,291	3,486				
<i>A-13. Total Salary Expenditures</i>	<i>6,450,957</i>	<i>288,437</i>				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Other Nursing Administration	\$ 62,291	3,486				
Total	\$ 62,291	3,486	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nursing Admin Purchased Services	\$ 16,375	40				
Nursing Admin Purchased Services - disallowed	\$ 56,125	Disallowed				
Psychiatrist	\$ 2,000	Disallowed				
Other Medical Consultants	\$ 2,000	Disallowed				
Total	\$ 76,500	40	\$ -	-	\$ -	-

**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	9/30/2018			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hamden Rehabilitation, LLC.				9902	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
David Sones (9/30/17-5/17/18)	91,889			Non-Preferential	Administrator	1,320	A2			
Tammy Campanelli (interim administrator 5/18/18-6/18/18)				Non-Preferential	Interim Administrator		A4			
Carmelina Hilliard (6/19/18-9/30/18)	33,048			Non-Preferential	Administrator	520	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation, LLC.	9902	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	10,939	Disallowed				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	268,845	3,895				
b. Other						
6. Social Worker						
7. Recreation Worker	11,216	92				
8. Physicians						
a. Medical Director (entire facility)	39,000	444				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
Medical Staff Meetings	818	4				
9. Speech Therapist						
a. Resident Care	137,065	1,603				
b. Other						
10. Occupational Therapist						
a. Resident Care	277,269	3,913				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	112,668	1,822				
2. Administrative***						
b. LPN						
1. Direct Care	227,141	5,056				
2. Administrative***						
c. Aides	244,469	9,987				
d. Other						
12. Other (Specify)						
See Attached Schedule	76,500	40				
B-13 Total Fees Paid in Lieu of Salaries	1,405,930	26,856				

* 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	License No. 2427	Report for Year Ended 9/30/2018	Page 14a	of 37
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G/L Account #	Direct Care Consultant	Company/Individual Name	Full Explanation of Services	Total Fee Paid*	Total Hours Worked
87110.000	Dentist	Healthdrive Dental	Dentistry	10,939	Disallowed
80950.000 80960.000 80980.000 80990.000	Physical Therapy	Preferred Therapy Solutions	Physical Therapy	268,845	3,895
87100.000	Medical Director	Paul Monaco	Medical Director	39,000	444
87105.000	Utilization Review	Paul Monaco, Dharini Sun	Medical Staff Meeting	818	4
82950.000 82960.000 82980.000 82990.000	Speech Therapist	Preferred Therapy Solutions	Speech Therapy	137,065	1,603
81950.000 81960.000 81980.000 81990.000	Occupational Therapist:	Preferred Therapy Solutions	Occupation Therapy	277,269	3,913
61660	Recreation Workers	Various - see Pg. 14b	Recreation	11,216	92
63310	Agency R.N.	Professional Healthcare Services LLC The Nurse Network LLC Worldwide Staffing	RN	24,675 84,604 3,389 112,668	350 1,410 62 1,822
63320	Agency L.P.N.	Professional Healthcare Services LLC The Nurse Network LLC Worldwide Staffing	LPN	14,890 180,566 31,685 227,141	331 4,013 712 5,056
63330	Agency C.N.A.	Professional Healthcare Services LLC The Nurse Network LLC Worldwide Staffing	C.N.A.	3,331 213,783 27,355 244,469	133 8,551 1,303 9,987
67850.000	Nurses and Aides:	Connecticut Image Guided Surgery CT Orthopedic Specialists HealthDrive Audiology/Eye Care/Podiatry Preferred Therapy Solutions PACT LLC Omnicare Technical Gas Products Teresa Skinner Trademark Services LLC Wound Surgeons LLC Yale		262 784 142 19,164 25,547 12,375 5,028 4,000 4,000 777 421 72,500	Disallowed Disallowed Disallowed Disallowed Disallowed N/A Disallowed 40 Disallowed Disallowed Disallowed
87115.000	Psychiatrist	GAP	Psychiatrist	2,000	Disallowed
87130.000	Other Medical Consultant	Ricardo Cordido		2,000	Disallowed
<i>Total Fees</i>				1,405,930	26,816

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

Name of Facility Hamden Rehabilitation	License No. 2427	Report for Year Ended 9/30/18	Page 14b	of 37
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Entertainment	Description	Date	Amount
Larry Batter	Entertainment 10/1/2017	10/1/2017	\$135.00
Charlie Salerno	Entertainment 10/6/2017	10/6/2017	\$150.00
Jane Marino	Entertainment 10/13/2017	10/13/2017	\$125.00
Nicholas D'Amato	Entertainment 10/1/2017	10/1/2017	\$150.00
Vinnie Carr	Entertainment 10/14/2016	10/14/2016	\$175.00
Larry Batter	Entertainment 10/21/2016	10/21/2016	\$135.00
Kayte Devlin	Entertainment 10/13/2016	10/13/2016	\$125.00
Vinnie Carr	Entertainment 11/9/2017	11/9/2017	\$175.00
Anthony Tarsia	Entertainment 11/22/2017	11/22/2017	\$115.00
Gone To Yoga, LLC	Entertainment 11/25/2017	11/25/2017	\$90.00
George Smith Jr.	Entertainment 11/21/2017	11/21/2017	\$150.00
Nicholas D'Amato	Entertainment 11/29/2017	11/29/2017	\$150.00
Salvatore T. Anastasio	Entertainment 11/26/2017	11/26/2017	\$85.00
Salvatore T. Anastasio	Entertainment 11/26/2017	11/26/2017	(\$85.00)
Les Julian	Entertainment 12/8/2017	12/8/2017	\$175.00
Lynn Lewis	Entertainment 12/4/2017	12/4/2017	\$100.00
Michael Rinaldi	Entertainment 12/7/2017	12/7/2017	\$400.00
Charlie Salerno	Entertainment 12/14/2017	12/14/2017	\$150.00
Chris Merwin	Entertainment 12/18/2017	12/18/2017	\$150.00
Salvatore T. Anastasio	Entertainment 12/10/2017	12/10/2017	\$90.00
Kayte Devlin	Entertainment 12/26/2017	12/26/2017	\$125.00
Nicholas D'Amato	Entertainment 12/20/2017	12/20/2017	\$150.00
Robert Giannotti	Entertainment 12/1/2017	12/1/2017	\$175.00
Gone To Yoga, LLC	Entertainment 12/28/2017	12/28/2017	\$90.00
Jane Marino	Entertainment 12/29/2017	12/29/2017	\$125.00
Salvatore T. Anastasio	Entertainment 1/7/2018	1/7/2018	\$100.00
Chris Merwin	Entertainment 1/5/2018	1/5/2018	\$150.00
Vinnie Carr	Entertainment 1/12/2018	1/12/2018	\$175.00
Les Julian	Entertainment 1/19/2018	1/19/2018	\$175.00
Robert Giannotti	Entertainment 1/23/2018	1/23/2018	\$175.00
Chris Merwin	Entertainment 2/6/2018	2/6/2018	\$150.00
Larry Batter	Entertainment 2/19/2018	2/19/2018	\$135.00
George Smith Jr.	Entertainment 2/20/2018	2/20/2018	\$175.00
Kayte Devlin	Entertainment 2/1/2018	2/1/2018	\$125.00
Vinnie Carr	Entertainment 2/16/2018	2/16/2018	\$175.00
Anthony Tarsia	Entertainment 2/27/2018	2/27/2018	\$115.00
Jack Bussmann	Entertainment 2/23/2018	2/23/2018	\$100.00
Anthony Tarsia	Entertainment 3/8/2018	3/8/2018	\$115.00
Roberty Giannotti	Entertainment 3/9/2018	3/9/2018	\$175.00
Salvatore T. Anastasio	Entertainment 3/4/2018	3/4/2018	\$100.00
Vinnie Carr	Entertainment 3/16/2018	3/16/2018	\$175.00
James Sheehan	Entertainment 4/1/2018	4/1/2018	\$110.00
Larry Batter	Entertainment 4/9/2018	4/9/2018	\$135.00
Jane Marino	Entertainment 4/13/2018	4/13/2018	\$125.00
James Sheehan	Entertainment 4/3/2018	4/3/2018	\$120.00
Charlie Salerno	Entertainment 4/20/2018	4/20/2018	\$150.00
George Smith Jr.	Entertainment 4/17/2018	4/17/2018	\$150.00
American Express-Hamden	Entertainment 4/20/2018	4/20/2018	\$11.10
Kayte Devlin	Entertainment 4/26/2018	4/26/2018	\$125.00
Anthony Tarsia	Entertainment 5/3/2018	5/3/2018	\$115.00
David Goclowski	Entertainment 5/13/2018	5/13/2018	\$85.00
David Goclowski	Entertainment 5/8/2018	5/8/2018	\$85.00
Jack Bussmann	Entertainment 5/15/2018	5/15/2018	\$100.00
Vinnie Carr	Entertainment 5/18/2018	5/18/2018	\$175.00
Mame Wells	Entertainment 5/16/2018	5/16/2018	\$75.00
American Express-Hamden	Entertainment 5/20/2018	5/20/2018	\$11.10
David Goclowski	Entertainment 5/1/2018	5/1/2018	\$85.00
Kayte Devlin	Entertainment 6/7/2018	6/7/2018	\$125.00
Roberty Giannotti	Entertainment 6/12/2018	6/12/2018	\$175.00
Larry Batter	Entertainment 6/13/2018	6/13/2018	\$135.00
Charlie Salerno	Entertainment 6/17/2018	6/17/2018	\$150.00
Jack Bussmann	Entertainment 6/14/2018	6/14/2018	\$100.00
American Express-Hamden	Entertainment 6/20/2018	6/20/2018	\$11.10
David Goclowski	Entertainment 6/21/2018	6/21/2018	\$85.00
George Smith Jr.	Entertainment 6/21/2018	6/21/2018	\$150.00
Mame Wells	Entertainment 6/26/2018	6/26/2018	\$75.00
John Paolillo, LLC	Entertainment 7/1/2018	7/1/2018	\$150.00
Jane Marino	Entertainment 7/6/2018	7/6/2018	\$125.00
Salvatore T. Anastasio	Entertainment 7/8/2018	7/8/2018	\$100.00
Jeff Batter	Entertainment 7/2/2018	7/2/2018	\$100.00
Gone To Yoga, LLC	Entertainment 7/1/2018	7/1/2018	\$90.00
Gone To Yoga, LLC	Entertainment 7/12/2018	7/12/2018	\$90.00
James Sheehan	Entertainment 7/17/2018	7/17/2018	\$120.00
Vinnie Carr	Entertainment 7/17/2018	7/17/2018	\$175.00
American Express-Hamden	Entertainment 7/20/2018	7/20/2018	\$11.10
Mame Wells	Entertainment 7/26/2018	7/26/2018	\$75.00
David Goclowski	Entertainment 8/7/2018	8/7/2018	\$85.00
George Smith Jr.	Entertainment 8/9/2018	8/9/2018	\$150.00
Gone To Yoga, LLC	Entertainment 8/9/2018	8/9/2018	\$90.00
Jack Bussmann	Entertainment 8/1/2018	8/1/2018	\$100.00
Jack Bussmann	Entertainment 8/14/2018	8/14/2018	\$100.00
Robert Giannotti	Entertainment 8/16/2018	8/16/2018	\$175.00
Kayte Devlin	Entertainment 8/23/2018	8/23/2018	\$125.00
Jeff Batter	Entertainment 9/11/2018	9/11/2018	\$100.00
Mame Wells	Entertainment 9/6/2018	9/6/2018	\$75.00
Robert Giannotti	Entertainment 9/5/2018	9/5/2018	\$175.00
Jack Bussmann	Entertainment 9/19/2018	9/19/2018	\$100.00
Vinnie Carr	Entertainment 9/14/2018	9/14/2018	\$175.00
American Express-Hamden	Entertainment 9/20/2018	9/20/2018	\$11.10
Charlie Salerno	Entertainment 9/28/2018	9/28/2018	\$150.00
David Goclowski	Entertainment 9/27/2018	9/27/2018	\$85.00
Eric Buggie	Entertainment 9/7/2018	9/7/2018	100
Total Entertainment			11,216

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.	9902	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 255,067	255,067		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 140,602	140,602		
4. Social Security (F.I.C.A.)	\$ 489,835	489,835		
5. Health Insurance	\$ 773,279	773,279		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 21,263	21,263		
8. Uniform Allowance	\$ 519	519		
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	\$ 39,733	39,733		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 21,071	21,071		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 32,381	32,381		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 34,913	34,913		
2. Cellular Phones	\$ 1,447	1,447		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 958,407	958,407		
Subtotal	\$ 2,768,517	2,768,517		

* 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	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,768,517	2,768,517		
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 114	114		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 7,974	7,974		
4. Employee Travel	\$ 2,273	2,273		
5. Education Expenses Related to Seminars and Conventions	\$ 8,766	8,766		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,164	4,164		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 7,566	7,566		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 385	385		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 28,570	28,570		
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	\$ 4,140	4,140		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,808	3,808		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 350	350		
9. Subscriptions	\$ 4,883	4,883		
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>)	\$ 81,471	81,471		
12. Administrative Management Services**	\$ 40,000	40,000		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 106,198	106,198		
C-14 Total Administrative & General Expenditures	\$ 3,069,179	3,069,179		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotions	\$ 120		
Business Promotions	\$ 28,450		
Total Other Advertising	\$ 28,570	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues - see page 16b	\$ 3,808		
Total Dues	\$ 3,808	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Checks	\$ 6,467		
Data Processing Fees	\$ 5,238		
Software Maintenance	\$ 56,152		
Facility Licenses	\$ 2,825		
Employee Licenses	\$ 1,815		
Bank Charges	\$ 15,178		
Insurance	\$ 10,226		
Purchased Services	\$ 91		
State Assessment	\$ 8,206		
Total Other Administrative and General	\$ 106,198	\$ -	\$ -

Annual Report of Long-Term Care Facility

CSP-16 Rev. 9/2002

Detail of Dues and Subscriptions

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation	2427	9/30/2018	16b	37

Description	Total Amount	Dues	Subscriptions	Chamber of Commerce
CAHCF Membership	3,808	3,808		
Newspapers	368		368	
Yale New Haven Hospital Systems	135		135	
Netflix Fee/American Express Annual Fee	56		56	
Preferred Therapy	284		284	
PBJ	1,449		1,449	
New Haven Register	107		107	
Creative Forecasting	60		60	
COC	350			350
Navi Health	404		404	
Right Care	2,020		2,020	
	<u>\$ 9,041</u>	<u>\$ 3,808</u>	<u>\$ 4,883</u>	<u>\$ 350</u>

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Hamden Rehabilitation, LLC.	9902	9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Moshe Bernstein	20,000	Management Services	16 m12
Mordi Blass	20,000	Management Services	16 m12

*** 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) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility		License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.		9902	9/30/2018	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	9,879	9,879	
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)		\$	281,146	281,146	
c. Other (Specify)		\$	6,597	6,597	
Chemicals\$2,780; Equip. Rental\$-851; Supplies\$4,668					
3D. Total Laundry Expenditures (3a + b + c)		\$	297,622	297,622	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hamden Rehabilitation, LLC.		9902	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	17,399	17,399		
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. \$	335,808	335,808		
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	353,207	353,207		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medicare\$92,546; Medicare OTC\$1,168; Medicaid\$19,475; Managed Care\$187,866	\$	301,055	301,055		
b.	Medicine Cabinet Drugs	\$	31,802	31,802		
c.	Medical and Therapeutic Supplies	\$	13,429	13,429		
d.	Ambulance/Limousine***	\$	5,331	5,331		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	16,211	16,211		
f.	X-rays and Related Radiological Procedures***	\$	14,146	14,146		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	38,868	38,868		
i.	Recreation	\$	6,029	6,029		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	221,326	221,326		
5M. Total Resident Care Expenditures (5a - 5j)		\$	648,197	648,197		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Specialty Mattresses	\$ 3,620		
Cable TV	\$ 17,343		
PT Equipment Rental	\$ 18,700		
Nursing Supplies	\$ 165,445		
Wound Care Supplies	\$ 11,349		
Medical Supplies - Medicare	\$ 4,485		
Medical Supply Rentals - Medicare	\$ 344		
Incontinent Care	\$ 40		
Total Other Resident Care	\$ 221,326	\$ -	\$ -

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 9/30/2018	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Sparkle	5140 Highway 9 S, Howell, NJ 07731	<input checked="" type="radio"/>	<input type="radio"/>	Owens a percentage of Hamden	Housekeeping	335,808			20	4b
Rossoto	83 Rossoto Drive, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	25,045			22	6f
All American Waste	P.O. Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	41,435			22	6f
Saucier	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	75,912			22	6a
A. Santino	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consultant	12,979			16	m11
MatrixCare	Bin #32, P.O. Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Health Care Software / Payables	56,152			16	m13
Image First	310 Kuller Rd, Clifton, NJ 07011	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	205,744			19	3b
Sparkle	5140 Highway 9 S, Howell, NJ 07731	<input checked="" type="radio"/>	<input type="radio"/>	Owens a percentage of Hamden	Laundry	78,188			19	3b
Conquest Consulting	30 Tower Lane, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		AR/Business Office	17,750			16	m11
HR Consultants, Inc		<input type="radio"/>	<input checked="" type="radio"/>		HR Consulting	30,053			16	m11
		<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	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 160,689	160,689			
b. Heat	\$ 42,982	42,982			
c. Light & Power	\$ 114,664	114,664			
d. Water	\$ 80,859	80,859			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,746	6,746			
f. Other (<i>itemize</i>)	\$ 164,906	164,906			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 570,846	570,846			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 20,800	20,800			
c. Non-Movable Equipment	\$ 87	87			
d. Movable Equipment	\$ 13,952	13,952			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 34,839	34,839			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 960,000	960,000			
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 203,424	203,424			
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$ 5,309	5,309			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,203,572	1,203,572			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Trash Removal	\$ 44,934		
Service Contracts	\$ 27,309		
Plant Supplies	\$ 47,334		
Grounds Maintenance	\$ 25,045		
Plant Purchased Services	\$ 10,805		
Miscellaneous	\$ 15		
Minor Decorating	\$ 1,266		
Plant Small Equipment Purchase	\$ 778		
Leased items not meeting Page 6 requirements	\$ 1,892		
Dietary Small Equipment Purchase	\$ 5,528		
Total Other Repairs and Maintenance	\$ 164,906	\$ -	\$ -

Depreciation Schedule

Name of Facility Hamden Rehabilitation, LLC.				License No. 9902			Report for Year Ended 9/30/2018			Page 23	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period				302,405		302,405	6,461	SL	Various	19,663		
2. Disposals (attach schedule)				(9,500)		(9,500)	(212)	SL	Various	(212)		
3. Acquired during this report period (attach schedule)				30,345		30,345		SL	Various	1,349		
B-4. Subtotal											20,800	
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)				10,487		10,487		SL	Various	87		
C-4. Subtotal											87	
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												

Hamden Rehabilitation, LLC.
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/31/2018	Remodeling	\$ 30,345	15	\$ 1,349
Total additions for Building Improvements		\$ 30,345		\$ 1,349 *
Deletions:				
	Eagle Rivet Credit	\$ (9,500)		\$ (212)
Total deletions for Building Improvements		\$ (9,500)		\$ (212) **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/31/2018	Trane Rooftop AC	\$ 10,487	10	\$ 87
Total additions for Non-Movable Equipment		\$ 10,487		\$ 87 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2017	Time Clock	\$ 6,381	5	\$ 1,170
12/31/2017	Furniture	\$ 4,921	7	\$ 527
1/31/2018	Frames	\$ 3,034	7	\$ 289
1/31/2018	Frames	\$ 4,225	7	\$ 402
1/31/2018	Computers	\$ 14,601	5	\$ 1,947
4/30/2018	Booster	\$ 3,988	5	\$ 332
3/31/2018	Computers	\$ 1,775	5	\$ 177
7/31/2018	Computers	\$ 1,945	5	\$ 97
Total additions for Movable Equipment		\$ 40,869		\$ 4,943 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Hamden Rehabilitation, LLC.			License No. 9902		Report for Year Ended 9/30/2018			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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
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 NOT Original Owner, Date of Purchase		04/01/16		
4. Date of Initial Licensure		04/01/16		
5. Total Licensed Bed Capacity		153		
6. Square Footage		49,492		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		04/01/16		
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)		4		
e. Amount of Principal Borrowed		7,450,000		
f. Principal balance outstanding as of 9/30/2018		7,410,424		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hamden Rehabilitation, LLC.		9902	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.	9902	9/30/2018	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$	2,427	2,427	
Interest - Related Party Notes				
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	2,427	2,427	
14. Insurance				
a. Insurance on Property (buildings only)	\$	26,627	26,627	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	13,520	13,520	
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$	65,520	65,520	
Liability				
14d. Total Insurance Expenditures (14a + b + c)	\$	105,667	105,667	
15. Total All Expenditures (A-13 thru C-14)	\$	14,465,456	14,465,456	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.				9902	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 30,014	30,014		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 277,269	277,269		
7.			Other - See attached Schedule	\$ 71,064	71,064		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 9,100	9,100		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 367	367		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/m	Unallowable Advertising *	\$ 28,955	28,955		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 40,000	40,000		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 28,250	28,250		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 485,018	485,018		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A2	Administrator salary over allowable	\$ 19,804		
10	12m	Social Service - Marketing Duties	\$ 10,210		
Total Other Salaries Adjustment			\$ 30,014	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12	Psychiatrist	\$ 2,000		
13	b12	Other Medical Consultants	\$ 2,000		
13	b2	Dentist	\$ 10,939		
13	b12	Nursing Admin Purchased Services	\$ 56,125		
Total Other Fees Adjustments			\$ 71,064	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	COC dues	\$ 350		
16	m9	Newspapers and subscriptions	\$ 531		
16	l3	Employee Relations	\$ 5,804		
20	4b	Housekeeping Purchased Services - Disallow related party markup	\$ 5,968		
		Benefits on disallowed salary above	\$ 6,003		
16	m11	Marketing - related party	\$ 1,388		
16	m13	State Assessment	\$ 8,206		
Total Other A&G Adjustments			\$ 28,250	\$ -	\$ -

Annual Report of Long-Term Care Facility

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.				9902	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 485,018	485,018		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 301,055	301,055		
28.			Ambulance/Limousine	\$ 5,331	5,331		
29.			X-rays, etc	\$ 14,146	14,146		
30.			Laboratory	\$ 38,868	38,868		
31.			Medical Supplies	\$ 13,429	13,429		
32.			Oxygen (non emergency)	\$ 16,211	16,211		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,117	34,117		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (36,152)	(36,152)		
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	\$ 1,281	1,281		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 21,770	21,770		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 895,074	895,074		

*** 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.

Hamden Rehabilitation, LLC.
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Specialty Mattresses	\$ 3,620		
20	5j	Physical Therapy Equipment Rental	\$ 18,700		
20	5j	Medical Supplies - Medicare	\$ 4,485		
20	5j	Nursing Supplies - % of nursing supplies, gloves, wound care	\$ 6,968		
20	5j	Medical Supply Rentals - Medicare	\$ 344		
Total Other Ancillary Costs			\$ 34,117	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		To include movable depreciation expense at prior owner basis which	\$ (36,152)		
		were purchased by new owner			
Total Excess Movable Equipment Depreciation			\$ (36,152)	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Minor Decorating	\$ 1,266		
22	6f	Miscellaneous	\$ 15		
Total Other Property Adjustments			\$ 1,281	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12c-d	Interest Expense	\$ 2,427		
20	5j	Cable TV	\$ 17,343		
30	IV5	Interest Income	\$ 2,000		
Total Other Adjustments			\$ 21,770	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Hamden Rehabilitation, LLC.	9902	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 15,498,081	15,498,081			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,631,176)	(7,631,176)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,431,283	1,431,283			
b. Medicare Room and Board Contractual Allowance **	\$ 396,881	396,881			
4. a. Private-Pay Residents and Other	\$ 5,240,440	5,240,440			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,245,553)	(1,245,553)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 106,960	106,960			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (113,756)	(113,756)			
c. Prescription Drugs - Non-Medicare	\$ 217,559	217,559			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (172,828)	(172,828)			
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	\$ 292,257	292,257			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (218,820)	(218,820)			
c. Physical Therapy - Non-Medicare	\$ 179,227	179,227			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (143,726)	(143,726)			
4. a. Speech Therapy - Medicare	\$ 122,597	122,597			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (71,412)	(71,412)			
c. Speech Therapy - Non-Medicare	\$ 94,379	94,379			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (66,964)	(66,964)			
5. a. Occupational Therapy - Medicare	\$ 312,149	312,149			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (240,489)	(240,489)			
c. Occupational Therapy - Non-Medicare	\$ 256,720	256,720			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (209,249)	(209,249)			
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,454)	(1,454)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 7,996	7,996			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,041,102	14,041,102			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 2,000	2,000			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 251,573	251,573			
V. Total Other Revenue (1 thru 8)	\$ 253,573	253,573			
VI. Total All Revenue (III +V)	\$ 14,294,675	14,294,675			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 / II6a	Oxygen Medicare A	\$ 1,483		
30 / II6a	X-Ray Medicare A	\$ 5,362		
30 / II6a	Lab Medicare A	\$ 16,046		
30 / II6a	Less: Contractual Adj	\$ (24,345)		
Total Other Resident Revenue - Medicare		\$ (1,454)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 / II6B	Oxygen Medicaid	\$ 7,859		
30 / II6B	Oxygen EverCare	\$ 275		
30 / II6B	Lab EverCare	\$ 2,939		
30 / II6B	Oxygen Hospice	\$ 40		
30 / II6B	Oxygen Managed Care	\$ 4,118		
30 / II6B	X-Ray Managed Care	\$ 7,365		
30 / II6B	Lab Managed Care	\$ 18,718		
30 / II6B	X-Ray EverCare	\$ 1,297		
30 / II6B	Oxygen Semiprivate	\$ 327		
30 / II6B	X-Ray Semi Private	\$ 210		
30 / II6B	Laboratory Semi Private	\$ 31		
30 / II6B	Laboratory - Medicaid	\$ 767		
30 / II6B	Less: Contractual Adjustment Oxygen	\$ (11,664)		
30 / II6B	Less: Contractual Adjustment Xray	\$ (6,751)		
30 / II6B	Less: Contractual Adjustment Lab	\$ (17,535)		
Total Other Resident Revenue		\$ 7,996	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 / IV5	Interest Income		\$ 2,000		
Total Interest Income			\$ 2,000	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 / IV8	Misc. Income	\$ 251,573		
Total Other Revenue		\$ 251,573	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.	9902	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	380,950
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,597,564
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	109,793
a. Expenses	18,698			
b. Taxes	54,694			
c. Insurance	36,401			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	90,326
Patient Funds Held in Trust	40,326			
Related Party Receivable	50,000			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,178,633
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	_____		
	Accum. Depreciation	_____		
	Net		\$	
3. Buildings	*Historical Cost	323,250		
	Accum. Depreciation	27,049		
	Net		\$	296,201
4. Leasehold Improvements	*Historical Cost	_____		
	Accum. Depreciation	_____		
	Net		\$	
5. Non-Movable Equipment	*Historical Cost	10,487		
	Accum. Depreciation	87		
	Net		\$	10,400
6. Movable Equipment	*Historical Cost	80,175		
	Accum. Depreciation	22,506		
	Net		\$	57,669
7. Motor Vehicles	*Historical Cost	_____		
	Accum. Depreciation	_____		
	Net		\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	42,623
Construction in Progress	42,623			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	406,893

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 2,585,526	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
3. Buildings				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
4. Non-Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
5. Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
6. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$ 148,924				
Name and Address		Amount	Loan Date	
See attached		148,924	Various	
7. Other Assets (<i>itemize</i>)				
\$ 226,664				
Deposits		226,664		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 375,588				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 2,961,114				

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation	2427	9/30/2018	32a	37

Name	Amount
Greenwich Rehabilitation	\$ 121,728
TransCon Builders, Inc.	27,196
Total Loans to Owners or Related Parties	<u>\$ 148,924</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of	
Hamden Rehabilitation, LLC.	9902	9/30/2018	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	1,319,111	
2. Notes Payable (<i>itemize</i>)			\$		

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$		
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	386,226	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$	17,942	
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>)			\$	456,191	
Accrued Prior Period Recoupment		145,268	Unearned Revenue	24,990	
Resident Trust		40,326			
Accrued Operating Expenses		6,000			
Accrued Provider User Fee		239,607	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,179,470	

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,179,470	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,139,719	
Name and Address of Lender	Amount	Loan Date			
Hamden Health Realty	596,526	Various			
New Milford Rehabilitation	543,193	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,139,719	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,319,189	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC.	9902	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	205,847
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(393,141)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(170,781)
7. Total Net Worth			\$	(358,075)
C. Total Reserves and Net Worth			\$	(358,075)
D. Total Liabilities, Reserves, and Net Worth			\$	2,961,114

H. Changes in Total Net Worth

Name of Facility Hamden Rehabilitation, LLC.	License No. 9902	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(393,141)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,294,675
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,465,456
D. Net Income or Deficit			\$	(170,781)
E. Balance			\$	(563,922)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Equity Contributions	205,847			
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	205,847
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. Balance at End of Period			\$	(358,075)

I. Preparer's/Reviewer's Certification

Name of Facility Hamden Rehabilitation, LLC.		License No. 9902	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Blum, Shapiro & Company, P.C.</i>		Title		Date Signed <i>2/18/2019</i>	
Printed Name of Preparer Blum, Shapiro & Company, P.C.					
Address Address 2 Enterprise Drive, Suite 302, Shelton, CT 06484				Phone Number 203-944-2100	
Annual Report Contact George Thomas				Phone Number 203-944-2100	
Annual Report Contact Email Address GTHOMSAS@blumshapiro.com					