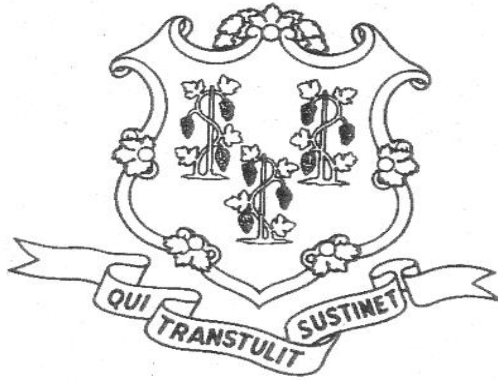


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Hamden Rehabilitation LLC	
Address (No. & Street, City, State, Zip Code) 1270 Sherman Ave, 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 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 9902	RHNS 0	(Specify) 0	Medicare Provider 07-5366
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Medicaid Provider Numbers:	CCNH 0	RHNS 0	ICF-IID 0
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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 9/30/2017	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, 2016 and ending September 30, 2017, 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) David Sones			Printed Name (Owner) Moshe Bernstein		
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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hamden Rehabilitation LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 1270 Sherman Ave, Hamden, CT 06514				
Report Prepared By Blum Shapiro & Company, P.C.	Phone Number (203) 944-2100	Date 2/15/2018		
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 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Hamden Rehabilitation LLC		Address (No. & Street, City, State, Zip) 1270 Sherman Ave, 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 David Sones		Nursing Home Administrator's License No.:	001704	
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 9/30/2017	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	
YMW 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 9/30/2017	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 9/30/2017	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 Bernstein	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
Sparkle Holdings LLC (SMS)		<input checked="" type="radio"/>	<input type="radio"/>	33%	Housekeeping	20 4b	350,863	325,321
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	22 line 9	960,000	960,000
Skilled Marketing Solutions		<input checked="" type="radio"/>	<input type="radio"/>	98%	Website service	16 line m11	498	498 - Disallowed
		<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 9/30/2017	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		9/30/2017			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	6,853	6,853		
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
								6,853	

* 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 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period?				
		<input checked="" type="radio"/> Yes If "No," explain. <input type="radio"/> No		
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 See attached				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 See attached				\$ 35,025
2				\$
3				\$
4				\$
			Charge for Services Provided	
			\$ 35,025	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15 line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 See attached				
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 See attached				\$ 6,004
2				\$
3				\$
4				\$
5				\$
			Charge for Services Provided	
			\$ 6,004	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15 line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility Hamden Rehabilitation	License No. 2427	Report for Year Ended 9/30/2017	Page 7a	of 37
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Vendor	Description	Amount
Blum Shapiro & Company, P.C.	Medicare and Medicaid cost report preparation, Review	18,000
Cornerstone Accounting	Month end close	2,025
SY Consultant	Consulting	15,000
		<u>35,025</u>

General Information and Questionnaire
Accounting Basis

Name of Facility Hamden Rehabilitation	License No. 2427	Report for Year Ended 9/30/17	Page 7b	of 37
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Reference	Description	Amount	Disallowed
Department of Revenue Services	LLC fees	\$ 500	
Goldman, Gruder & Woods, LLC	Collections	1,915	1,915
Mutha Cullina, LLP	General Legal Matters	1,776	
Robinson & Cole LLP	General Legal Matters	1,813	
		<u>\$ 6,004</u>	<u>\$ 1,915</u>

Schedule of Resident Statistics

Name of Facility Hamden Rehabilitation LLC			License No. 9902		Report for Year Ended 9/30/2017				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	135	135			135	135			139	139			
B. As of midnight of THIS report period	143	143			139	139			143	143			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,978	3,978			3,034	3,034			944	944			
B. Medicaid (Conn.)	37,251	37,251			28,223	28,223			9,028	9,028			
C. Medicaid (other states)													
D. Private Pay	3,124	3,124			2,101	2,101			1,023	1,023			
E. State SSI for RCH													
F. Other (Specify) VA Managed care	6,138	6,138			4,347	4,347			1,791	1,791			
G. Total Care Days During Period (3A thru F)	50,491	50,491			37,705	37,705			12,786	12,786			
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	52	52			44	44			8	8			
5. Total Resident Days (3G + 4A + 4B)	50,543	50,543			37,749	37,749			12,794	12,794			

Schedule of Resident Statistics (Cont'd)

Name of Facility Hamden Rehabilitation LLC	License No. 9902	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	102		31				
Per Diem Rate								
a. One bed rm.	PPS	218.18		446 / 528				
b. Two bed rms.	N/A	N/A		N/A				
c. Three or more bed rms.	PPS	218.18		430 / 474				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,919	1,919		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	148	148		
2. Restorative Treatments				
C. Other	12,076	12,076		
D. Total Physical Therapy Treatments	14,143	14,143		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,761	1,761		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	25	25		
2. Restorative Treatments				
C. Other	1,943	1,943		
D. Total Speech Therapy Treatments	3,729	3,729		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,857	3,857		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	203	203		
2. Restorative Treatments				
C. Other	13,031	13,031		
D. Total Occupational Therapy Treatments	17,091	17,091		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation LLC	9902	9/30/2017	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)	140,481	2,208				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	271,714	12,257				
5. Dietary Service						
a. Head Dietitian	52,998	1,469				
b. Food Service Supervisor	57,732	2,203				
c. Dietary Workers	521,618	31,899				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	63,288	2,075				
b. Other Maintenance Workers	75,751	3,932				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	215,625	12,995				
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	240,522	4,302				
b. RN						
1. Direct Care	1,117,180	28,716				
2. Administrative**	164,391	6,387				
c. LPN						
1. Direct Care	1,423,646	48,569				
2. Administrative**						
d. Aides and Attendants	2,216,747	146,189				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	199,948	10,900				
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	183,803	8,665				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	93,863	5,074				
A-13. Total Salary Expenditures	7,039,307	327,840				

* 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	\$ 93,863	5,074				
Total	\$ 93,863	5,074	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nursing Admin Purchased Services	\$ 10,953	55				
Nursing Admin Purchased Services	\$ 27,801	Disallowed				
Psychiatrist	\$ 11,000	Disallowed				
Total	\$ 49,754	55	\$ -	-	\$ -	-

**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	9/30/2017			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	9/30/2017			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***										
Linda Odaynik, 18 Papa Lane, North Haven, CT. 06473 10/1/17-4/1/17	59,615			Non-preferential	Administrator	1,048	A2			
David Sones, 18 Deming Farm Drive, Newington, CT. 06111 3/6/17-9/30/17	80,866			Non-preferential	Administrator	1,160	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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation LLC	9902	9/30/2017	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	3,320	83				
2. Dentist	15,408	Disallowed				
3. Pharmacist	8,167	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	261,582	3,760				
b. Other						
6. Social Worker						
7. Recreation Worker	10,485	89				
8. Physicians						
a. Medical Director (entire facility)	38,700	421				
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	600	4				
9. Speech Therapist						
a. Resident Care	181,023	1,790				
b. Other						
10. Occupational Therapist						
a. Resident Care	316,987	4,253				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	49,754	55				
B-13 Total Fees Paid in Lieu of Salaries	886,026	10,455				

* 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 9/30/2017	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
69155.000	Dietician	Jody Wagner	Dietary Consultation	980	25
		Jessica Paine	Dietary Consultation	2,340	59
87110.000	Dentist	Healthdrive Dental	Dentistry	15,408	Disallowed
85050.000	Pharmacy Consultant	Omnicare Of Connecticut	Pharmacist	8,167	Disallowed
80950.000	Physical Therapy	Preferred Therapy Solutions	Physical Therapy	261,582	3,760
80960.000					
80980.000					
80990.000					
87100.000	Medical Director	Paul Monaco	Medical Director	38,700	421
87105.000	Utilization Review		Medical Staff Meeting	600	4
82950.000	Speech Therapist	Preferred Therapy Solutions	Speech Therapy	181,023	1,790
82960.000					
82980.000					
82990.000					
81950.000	Occupational Therapist:	Preferred Therapy Solutions	Occupation Therapy	316,987	4,253
81960.000					
81980.000					
81990.000					
61660	Recreation Workers	Various - see Pg. 14b	Recreation	10,485	89
67850.000	Nurses and Aides:	Maureen A Canil		6,875	55
		CT Orthopedic Specialists		691	Disallowed
		HealthDrive Audiology/Eye Care/Podiatry		480	Disallowed
		Heartcare Associates Of Connecticut		38	Disallowed
		New England Surgical, Inc.		255	Disallowed
		Omnicare		10,205	Disallowed
		Swallowing Diagnostics		1,800	N/A - per visit
	Admin	Tzippy Schiller		2,278	N/A - per visit
	Admin	Other Nursing Admin-PACT		16,132	Disallowed
				<u>38,754</u>	<u>55</u>
87115.000	Psychiatrist	GAP	Psychiatrist	11,000	Disallowed
				<u>11,000</u>	<u>Disallowed</u>
			<i>Total Fees</i>	886,026	10,455

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 9/30/17	Page 14b	of 37
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Entertainment	Description	Date	Amount
Jack Bussmann	Entertainment 10/4/2016	10/4/2016	\$100.00
Salvatore T. Anastasio	Entertainment 10/3/2016	10/3/2016	\$90.00
Ann DiFiglia	Entertainment 10/27/2016	10/27/2016	\$120.00
Nick Grasso	Entertainment 10/20/2016	10/20/2016	\$50.00
Jane Marino	Entertainment 10/14/2016	10/14/2016	\$125.00
Joanne Wilder	Entertainment 10/21/2016	10/21/2016	\$75.00
Lynn Lewis	Entertainment 10/13/2016	10/13/2016	\$100.00
Suzanne Kostuk	Entertainment 10/18/2016	10/18/2016	\$170.00
Kayte Devlin	Entertainment 10/25/2016	10/25/2016	\$125.00
Larry Batter	Entertainment 11/10/2016	11/10/2016	\$135.00
Bob Giannotti	Entertainment 11/2/2016	11/2/2016	\$175.00
George Smith Jr.	Entertainment 11/9/2016	11/9/2016	\$150.00
Roger S. Hart Photography	Entertainment 11/11/2016	11/11/2016	\$165.00
Suzanne Kostuk	Entertainment 11/15/2016	11/15/2016	\$170.00
Salvatore T. Anastasio	Entertainment 11/30/2016	11/30/2016	\$90.00
Chris Merwin	Entertainment 12/14/2016	12/14/2016	\$150.00
Kayte Devlin	Entertainment 12/27/2016	12/27/2016	\$125.00
Suzanne Kostuk	Entertainment 12/29/2016	12/29/2016	\$170.00
Charlie Salerno	Entertainment 12/2/2016	12/2/2016	\$150.00
Jack Bussmann	Entertainment 12/1/2016	12/1/2016	\$100.00
Christina LaVaughn	Entertainment 1/10/2017	1/10/2017	\$125.00
Vinnie Carr	Entertainment 1/6/2017	1/6/2017	\$175.00
Ann DiFiglia	Entertainment 1/1/2017	1/1/2017	\$120.00
George Smith Jr.	Entertainment 1/27/2017	1/27/2017	\$150.00
Salvatore T. Anastasio	Entertainment 1/3/2017	1/3/2017	\$90.00
Nicholas D'Amato	Entertainment 2/1/2017	2/1/2017	\$125.00
David Goclowski	Entertainment 2/7/2017	2/7/2017	\$85.00
James Sheehan	Entertainment 2/3/2017	2/3/2017	\$110.00
Rita Wahener	Entertainment 2/5/2017	2/5/2017	\$145.00
Kayte Devlin	Entertainment 2/22/2017	2/22/2017	\$125.00
Lynn Lewis	Entertainment 2/16/2017	2/16/2017	\$100.00
Suzanne Kostuk	Entertainment 2/1/2017	2/1/2017	\$85.00
Suzanne Kostuk	Entertainment 2/24/2017	2/24/2017	\$85.00
Don Szamier	Entertainment 2/21/2017	2/21/2017	\$85.00
Jane Marino	Entertainment 2/3/2017	2/3/2017	\$125.00
John Paolillo, LLC	Entertainment 2/23/2017	2/23/2017	\$100.00
Les Julian	Entertainment 2/28/2017	2/28/2017	\$175.00
Kayte Devlin	Entertainment 2/22/2017	2/22/2017	\$125.00
Salvatore T. Anastasio	Entertainment 2/1/2017	2/1/2017	\$90.00
Kayte Devlin	Entertainment 2/22/2017	2/22/2017	(\$125.00)
Jane Marino	Entertainment 3/1/2017	3/1/2017	\$250.00
Larry Batter	Entertainment 3/29/2017	3/29/2017	\$135.00
Charlie Salerno	Entertainment 3/24/2017	3/24/2017	\$150.00
Roger S. Hart Photography	Entertainment 3/28/2017	3/28/2017	\$165.00
Salvatore T. Anastasio	Entertainment 3/13/2017	3/13/2017	\$90.00
James Sheehan	Entertainment 3/1/2017	3/1/2017	\$110.00
James Sheehan	Entertainment 3/24/2017	3/24/2017	\$110.00
Suzanne Kostuk	Entertainment 3/9/2017	3/9/2017	\$85.00
David Goclowski	Entertainment 3/1/2017	3/1/2017	\$85.00
Vinnie Carr	Entertainment 3/2/2017	3/2/2017	\$175.00
George Smith Jr.	Entertainment 3/3/2017	3/3/2017	\$150.00
Nicholas D'Amato	Entertainment 3/1/2017	3/1/2017	\$125.00
Kayte Devlin	Entertainment 4/12/2017	4/12/2017	\$125.00
James Sheehan	Entertainment 4/17/2017	4/17/2017	\$110.00
Jane Marino	Entertainment 4/20/2017	4/20/2017	\$125.00
Lynn Lewis	Entertainment 4/26/2017	4/26/2017	\$100.00
Christina LaVaughn	Entertainment 5/14/2017	5/14/2017	\$125.00
David Goclowski	Entertainment 5/12/2017	5/12/2017	\$85.00
George Smith Jr.	Entertainment 5/29/2017	5/29/2017	\$150.00
Larry Batter	Entertainment 6/14/2017	6/14/2017	\$135.00
John Paolillo, LLC	Entertainment 6/7/2017	6/7/2017	\$135.00
Nicholas D'Amato	Entertainment 6/25/2017	6/25/2017	\$125.00
Nicholas D'Amato	Entertainment 6/25/2017	6/25/2017	\$125.00
Suzanne Kostuk	Entertainment 6/12/2017	6/12/2017	\$85.00
Nicholas D'Amato	Entertainment 6/25/2017	6/25/2017	(\$125.00)
Les Julian	Entertainment 7/1/2017	7/1/2017	\$175.00
Les Julian	Entertainment 8/4/2017	8/4/2017	\$175.00
Hamden Health Care Petty Cash	Entertainment 8/21/2017	8/21/2017	\$200.00
Lynn Lewis	Entertainment 8/17/2017	8/17/2017	\$250.00
Charlie Salerno	Entertainment 8/1/2017	8/1/2017	\$150.00
David Goclowski	Entertainment 8/1/2017	8/1/2017	\$85.00
George Smith Jr.	Entertainment 8/1/2017	8/1/2017	\$150.00
Kayte Devlin	Entertainment 8/1/2017	8/1/2017	\$125.00
Salvatore T. Anastasio	Entertainment 8/1/2017	8/1/2017	\$90.00
Salvatore T. Anastasio	Entertainment 8/1/2017	8/1/2017	\$90.00
James Sheehan	Entertainment 8/1/2017	8/1/2017	\$110.00
James Sheehan	Entertainment 8/1/2017	8/1/2017	\$110.00
Suzanne Kostuk	Entertainment 8/29/2017	8/29/2017	\$85.00
Madelyn Novick	Entertainment 8/1/2017	8/1/2017	\$100.00
Nicholas D'Amato	Entertainment 8/18/2017	8/18/2017	\$150.00
Larry Batter	Entertainment 9/6/2017	9/6/2017	\$135.00
Gone To Yoga, LLC	Entertainment 9/1/2017	9/1/2017	\$90.00
Salvatore T. Anastasio	Entertainment 9/19/2017	9/19/2017	\$90.00
Gone To Yoga, LLC	Entertainment 9/23/2017	9/23/2017	\$90.00
Jane Marino	Entertainment 9/1/2017	9/1/2017	\$125.00
John Paolillo, LLC	Entertainment 9/22/2017	9/22/2017	\$100.00
Jane Marino	Entertainment 9/27/2017	9/27/2017	\$125.00
Kayte Devlin	Entertainment 9/5/2017	9/5/2017	\$125.00

Total Entertainment 10,485 Pg 14a

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation LLC	9902	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 340,256	340,256		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 133,196	133,196		
4. Social Security (F.I.C.A.)	\$ 530,300	530,300		
5. Health Insurance	\$ 724,753	724,753		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 1,060	1,060		
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	\$ 35,025	35,025		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,004	6,004		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 26,793	26,793		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 43,289	43,289		
2. Cellular Phones	\$ 2,784	2,784		
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	\$ 962,065	962,065		
Subtotal	\$ 2,805,525	2,805,525		

* 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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	2,805,525	2,805,525		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 5	5		
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 12,323	12,323		
4. Employee Travel	\$ 1,735	1,735		
5. Education Expenses Related to Seminars and Conventions	\$ 5,335	5,335		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,625	6,625		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 785	785		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 17,915	17,915		
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	\$ 3,754	3,754		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,985	6,985		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 5,424	5,424		
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>)	\$ 85,719	85,719		
12. Administrative Management Services**	\$ 120,000	120,000		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 66,624	66,624		
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,138,754	3,138,754		

* 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	\$ 770		
Business Promotions	\$ 17,145		
Total Other Advertising	\$ 17,915	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues - see page 16b	\$ 6,985		
Total Dues	\$ 6,985	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Checks	\$ 6,506		
Data Processing Fees	\$ 3,910		
Software Maintenance	\$ 31,342		
Crime Insurance	\$ 4,769		
Facility Licenses	\$ 2,447		
Employee Licenses	\$ 1,610		
Bank Charges	\$ 15,159		
Technology Credit	\$ (1,400)		
Medical Records Supplies	\$ 2,281		
Total Other Administrative and General	\$ 66,624	\$ -	\$ -

Detail of Dues and Subscriptions

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation	2427	9/30/2017	16b	37

Description	Total Amount	Dues	Subscriptions	Chamber of Commerce
ACHCA Membership	310	310		
Payroll Based Journal	1,763	1,763		
CAHCF Membership	4,672	4,672		
CT Labor Law Poster Service	80		80	
Creative Forecasting, Inc.	72		72	
Hamden Newsletter	965		965	
ICNC - Yilei Wu Seminar	40	40		
Music & Memory	200	200		
Matrixcare	1,883		1,883	
Right Care	2,424		2,424	
	\$ 12,409	\$ 6,985	\$ 5,424	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Hamden Rehabilitation LLC	9902	9/30/2017	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	60,000	Management Services	16 m12
Mordi Blass	60,000	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 Hamden Rehabilitation LLC		License No. 9902	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	12,973	12,973	
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)		\$			
c. Management Services**		\$			
d. Other (Specify) Chemicals/Detergents, \$6,520; Equipment rental \$10,210		\$	16,730	16,730	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	29,703	29,703	
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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** 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	9/30/2017	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Served by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	23,369	23,369		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Served by Personnel				
	Amt. \$	350,863	350,863		
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	374,232	374,232		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	241,970	241,970		
Medicare, \$182,915; Medicare OTC, \$1,569; Medicaid, \$8,072; Managed Care, \$45,129; Evercare, \$2,784					
b. Medicine Cabinet Drugs	\$	24,885	24,885		
c. Medical and Therapeutic Supplies	\$	14,166	14,166		
d. Ambulance/Limousine***	\$	2,819	2,819		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	33,186	33,186		
f. X-rays and Related Radiological Procedures***	\$	13,556	13,556		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	45,104	45,104		
i. Recreation	\$	874	874		
j. Other (Specify)**** See Attached Schedule	\$	242,109	242,109		
5K. Total Resident Care Expenditures (5a - 5j)	\$	618,669	618,669		

* 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)
Medical Equipment Rental	\$ 200		
Basic Mattresses	\$ 1,234		
Specialty Mattresses	\$ 18,381		
Nursing Admin Small Equipment Purchase	\$ 2,453		
Cable TV	\$ 16,553		
PT Equipment Rental	\$ 20,540		
Medical Records Purchased Services	\$ 638		
Nursing Supplies	\$ 177,496		
Glucose Testing Supplies	\$ 75		
Gloves	\$ 27		
Wound Care Supplies	\$ 739		
Medical Supplies - Medicare	\$ 3,754		
Medical Supply Rentals - Medicare	\$ 19		
Total Other Resident Care	\$ 242,109	\$ -	\$ -

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 9/30/2017			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Sparkle	5140 Highway 9, South Howell, NJ 07731	<input checked="" type="radio"/>	<input type="radio"/>	Owners of Hamden own a %	Housekeeping	350,863			20	4b
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	38,923			22	6f
Saucier	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance	67,135			22	6a/6f
Iris Cafaro	50 Hoinski Way, Ansonia, CT 06401	<input type="radio"/>	<input checked="" type="radio"/>		AR Consulting	46,710			16	m11
A. Santino	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Information Technology	12,093			16	m11
Matrixcare	Bin #32 PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Healthcare system/payables/GL	31,342			16	m13
Rosotto Construction, Inc.	83 Rossotto Drive, Hamden, CT 06514	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	23,776			22	6f
Conquest Consulting	30 Tower Lane, Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		AR/Business Office	16,000			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 78,658	78,658				
b. Heat	\$ 40,654	40,654				
c. Light & Power	\$ 130,401	130,401				
d. Water	\$ 78,676	78,676				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,853	6,853				
f. Other (<i>itemize</i>)	\$ 125,291	125,291				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 460,533	460,533				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 6,213	6,213				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 6,460	6,460				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 12,673	12,673				
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	\$ 200,787	200,787				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 139	139				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,173,599	1,173,599				

* 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	\$ 38,923		
Service Contracts	\$ 34,828		
Plant Supplies	\$ 25,029		
Grounds Maintenance	\$ 19,143		
Plant Purchased Services	\$ 3,262		
Miscellaneous	\$ 335		
Minor Decorating	\$ 92		
Leased items not meeting Page 6 requirements	\$ 2,598		
Dietary Small Equipment Purchase	\$ 1,081		
Total Other Repairs and Maintenance	\$ 125,291	\$ -	\$ -

Depreciation Schedule

Name of Facility Hamden Rehabilitation LLC			License No. 9902		Report for Year Ended 9/30/2017			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			13,748		13,748	248	SL	Various	688			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			288,657		288,657		SL	Various	5,525			
B-4. Subtotal										6,213		
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	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
9/30/2017

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:				
12/31/2016	Lighting	\$ 42,826	15	\$ 2,141
12/31/2016	Lighting	\$ 42,826	15	\$ 2,141
2/28/2017	Air Conditioning Unit	\$ 1,631	10	\$ 96
3/31/2017	Control Panel	\$ 2,970	10	\$ 149
4/30/2017	Roof	\$ 9,798	15	\$ 381
5/31/2017	Roof	\$ 15,141	15	\$ 336
6/30/2017	Sidewalk	\$ 6,624	15	\$ 110
7/31/2017	Roof	\$ 8,175	15	\$ 91
7/31/2017	Signs	\$ 2,150	15	\$ 24
7/31/2017	Signs	\$ 5,016	15	\$ 56
9/30/2017	Flooring, wallpaper, architect & design fees	\$ 151,500	15	\$ -
Total additions for Building Improvements		\$ 288,657		\$ 5,525 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				

Total deletions for Non-Movable Equipment		\$ -		\$ -

**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility Hamden Rehabilitation LLC			License No. 9902		Report for Year Ended 9/30/2017			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 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	04/01/16				
4. Date of Initial Licensure	04/01/16				
5. Total Licensed Bed Capacity	153				
6. Square Footage	49,492				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th 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	7,100,000				
f. Principal balance outstanding as of 9/30/2017	7,100,000				
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	9/30/2017		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		9/30/2017		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)				\$	12,485	12,485	
Interest - related party notes							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	12,485	12,485	
14. Insurance							
a. Insurance on Property (buildings only)				\$	19,394	19,394	
b. Insurance on Automobiles				\$	2,146	2,146	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	13,520	13,520	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	70,289	70,289	
Liability							
14d. Total Insurance Expenditures (14a + b + c)				\$	105,349	105,349	
15. Total All Expenditures (A-13 thru C-14)				\$	14,227,363	14,227,363	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation LLC				9902	9/30/2017	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	\$ 46,462	46,462		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 316,987	316,987		
7.			Other - See attached Schedule	\$ 62,376	62,376		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d/e	Accounting & Legal	\$ 1,915	1,915		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 1,704	1,704		
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 *	\$ 17,915	17,915		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 120,000	120,000		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 51,174	51,174		
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)				\$ 618,533	618,533		

* 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	\$ 37,272		
10	10m	Social Service - Marketing Duties	\$ 9,190		
Total Other Salaries Adjustment			\$ 46,462	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12	Psychiatrist	\$ 11,000		
13	b12	Nursing Admin Purchased Services	\$ 27,801		
13	b2	Dentist	\$ 15,408		
13	b3	Pharmacist	\$ 8,167		
Total Other Fees Adjustments			\$ 62,376	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Crime Insurance	\$ 4,769		
16	13	Employee Relations	\$ 11,073		
20	4b	Housekeeping Purchased Services - Disallow related party markup	\$ 25,542		
		Benefits on disallowed salary above	\$ 9,292		
16	m11	Marketing - related party	\$ 498		
Total Other A&G Adjustments			\$ 51,174	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation LLC				9902	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 618,533	618,533		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 241,970	241,970		
28.	20	5d	Ambulance/Limousine	\$ 2,819	2,819		
29.	20	5f	X-rays, etc	\$ 13,556	13,556		
30.	20	5h	Laboratory	\$ 45,104	45,104		
31.	20	5c	Medical Supplies	\$ 14,166	14,166		
32.	20	5e2	Oxygen (non emergency)	\$ 33,186	33,186		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 52,445	52,445		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (44,761)	(44,761)		
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	\$ 427	427		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 121,264	121,264		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,098,709	1,098,709		

*** 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
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equipment Rental	\$ 200		
20	5j	Specialty Mattresses	\$ 18,381		
20	5j	Physical Therapy Equipment Rental	\$ 20,540		
20	5j	Nursing Admin Small Equipment Purchase	\$ 2,453		
20	5j	Glucose Testing Supplies	\$ 75		
20	5j	Medical Supplies - Medicare	\$ 3,754		
20	5j	Nursing Supplies - % of nursing supplies, gloves, wound care	\$ 7,023		
20	5j	Medical Supply Rentals - Medicare	\$ 19		
Total Other Ancillary Costs			\$ 52,445	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		To include movable depreciation expense at prior owner basis which were purchased by new owner	\$ (44,761)		
Total Excess Movable Equipment Depreciation			\$ (44,761)	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Minor Decorating	\$ 92		
22	6f	Miscellaneous	\$ 335		
Total Other Property Adjustments			\$ 427	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12c-d	Interest Expense	\$ 12,485		
20	5j	Cable TV	\$ 16,553		
30	IV 8	Misc. Income	\$ 92,163		
30	IV 5	Interest Income	\$ 63		
Total Other Adjustments			\$ 121,264	\$ -	\$ -

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	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 16,151,548	16,151,548			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,972,797)	(7,972,797)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,787,206	1,787,206			
b. Medicare Room and Board Contractual Allowance **	\$ 559,044	559,044			
4. a. Private-Pay Residents and Other	\$ 4,064,364	4,064,364			
b. Private-Pay Room and Board Contractual Allowance **	\$ (944,205)	(944,205)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 123,355	123,355			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (114,642)	(114,642)			
c. Prescription Drugs - Non-Medicare	\$ 126,607	126,607			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (101,093)	(101,093)			
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	\$ 474,523	474,523			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (412,891)	(412,891)			
c. Physical Therapy - Non-Medicare	\$ 139,871	139,871			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (105,722)	(105,722)			
4. a. Speech Therapy - Medicare	\$ 268,370	268,370			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (162,898)	(162,898)			
c. Speech Therapy - Non-Medicare	\$ 110,087	110,087			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (61,121)	(61,121)			
5. a. Occupational Therapy - Medicare	\$ 575,338	575,338			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (469,545)	(469,545)			
c. Occupational Therapy - Non-Medicare	\$ 214,607	214,607			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (162,664)	(162,664)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,208	5,208			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,092,550	14,092,550			
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>)	\$ 63	63			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 92,163	92,163			
V. Total Other Revenue (1 thru 8)	\$ 92,226	92,226			
VI. Total All Revenue (III +V)	\$ 14,184,776	14,184,776			

* 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	\$ 2,175		
30 / II6a	X-Ray Medicare A	\$ 2,705		
30 / II6a	LAB Medicare A	\$ 27,026		
30 / II6a	Less: Contractual Adj	\$ (29,882)		
30 / II6B	Ambulance Medicare A	\$ (2,024)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 / II6B	Oxygen Medicaid	\$ 3,127		
30 / II6B	Oxygen EverCare	\$ 483		
30 / II6B	IV Therapy EverCare	\$ 1,996		
30 / II6B	Lab EverCare	\$ 1,389		
30 / II6B	Oxygen Hospice	\$ 86		
30 / II6B	Oxygen Managed Care	\$ 1,653		
30 / II6B	X-Ray Managed Care	\$ 902		
30 / II6B	LAB Managed Care	\$ 9,875		
30 / II6B	Ambulance Managed Care	\$ 140		
30 / II6B	Less: Contractual Adj	\$ (14,443)		
Total Other Resident Revenue		\$ 5,208	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 / IV5	Interest Income		63		
Total Interest Income			\$ 63	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 / IV8	Misc. Income	\$ 92,163		
Total Other Revenue		\$ 92,163	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation LLC	9902	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	432,210
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,923,810
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	148,404
a. Prepaid - Expenses	5,647			
b. Prepaid - Taxes	51,439			
c. Prepaid - Insurance	91,318			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	197,371
Patient funds held in trust	48,417			
Due to TransCon	58,121			
Deposits and other receivables	90,833			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,701,795
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>302,405</u>		\$	295,944
	Accum. Depreciation <u>6,461</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>39,306</u>		\$	30,752
	Accum. Depreciation <u>8,554</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	41,210
Construction in Process	41,210			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	367,906

* 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 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 3,069,701	
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>)				
\$				
Name and Address		Amount	Loan Date	
_____		_____	_____	
_____		_____	_____	
7. Other Assets (<i>itemize</i>)				
\$				

D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 3,069,701				

* 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 Hamden Rehabilitation LLC		License No. 9902	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	827,692
2. Notes Payable (<i>itemize</i>)				\$	
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>)				\$	520,501
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	19,605
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>)				\$	2,095,044
Due to Related Parties		1,519,352	Accrued Provider User F	247,595	
Resident Trust		48,417	Accrued Insurance	46,909	
Accrued Operating Expenses		28,032	Deferred Revenue	28,291	
Accrued Liabilities - Related Parties		176,448			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,462,842

* 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 9/30/2017	Page 34	of 37
Account				Amount
Total Brought Forward:				3,462,842
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>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,462,842

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation LLC	9902	9/30/2017	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			\$	(350,554)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(42,587)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(393,141)
C. Total Reserves and Net Worth			\$	(393,141)
D. Total Liabilities, Reserves, and Net Worth			\$	3,069,701

H. Changes in Total Net Worth

Name of Facility Hamden Rehabilitation LLC	License No. 9902	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(350,554)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,184,776
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,227,363
D. Net Income or Deficit			\$	(42,587)
E. Balance			\$	(393,141)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
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. Balance at End of Period		09/30/17	\$	(393,141)

I. Preparer's/Reviewer's Certification

Name of Facility Hamden Rehabilitation LLC	License No. 9902	Report for Year Ended 9/30/2017	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>2/9/18</i>		
Printed Name of Preparer BlumShapiro & Company PC				
Address 2 Enterprise Drive, Suite 302, Shelton, CT 06484		Phone Number (203) 944-2100		