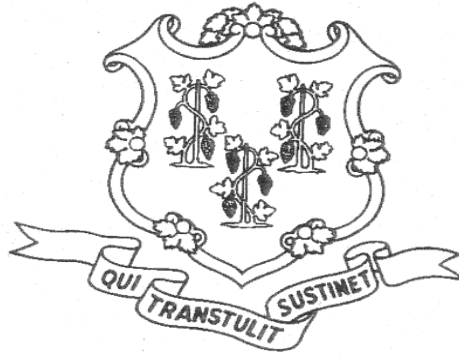


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Hamden Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 1270 Sherman Avenue, Hamden, CT 06514	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 9902	RHNS	(Specify)	Medicare Provider 07-5366
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Medicaid Provider Numbers:	CCNH 9902	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 9/30/2022	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, 2021 and ending September 30, 2022, 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.

\*\*Subject to Desk Review audit

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Nickeisha Bewry-Clarke			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)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Hamden Rehabilitation, LLC	Period Covered:	From 10/1/2021	To 9/30/2022	
Address of Facility 1270 Sherman Avenue, Hamden, CT 06514				
Report Prepared By Zella Healthcare Consulting	Phone Number 203-808-8197	Date 1/27/2023		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-561-4000		Report for Year Ended 9/30/2022	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.				
<b>Administrator</b>				
Name of Administrator Nickeisha Bewry-Clarke		Nursing Home Administrator's License No.:	2016	
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 9/30/2022	Page 3	of 37
Legal Name of Partnership/LLC Hamden Rehabilitation, LLC		Business Address 1270 Sherman Avenue, 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 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902		Report for Year Ended 9/30/2022		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> 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? <input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	Pg 22, Line 9	997,311	950,000
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27, Line 14a	35,192	35,192
HHC Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Page 22, Line 10b	107,497	107,497
Moshe Bernstein	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	60,000	60,000
Mordi Blass	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	60,000	60,000
Sparkle	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	7%	Housekeeping P/S	Page 20, Line 4b	432,047	451,187
Sparkle	1165 King Street, Greenwich, CT 06831	<input checked="" type="radio"/>	<input type="radio"/>	7%	Laundry P/S	Page 19, Line 3b	52,926	55,271
Farming Rehab Center, LLC	416 Colt Highway, Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Oversight	Page 16 Line m13	78,590	78,590
		<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 9/30/2022	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 Hamden Rehabilitation, LLC			License No. 9902	Report for Year Ended 9/30/2022			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Ricoh USA, Inc. 70 Valley Stream Parkway, Malven, PA 19355	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/01/17	60 months - auto renewed	7,474	7,474	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
							<b>Total ***</b>	7,474

\* 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 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 SY Consultant	1138 E. 12th Street, Brooklyn, NY 11230
2 Pease & Associates	1111 Superior Avenue, Cleveland, OH 44114
3 Bonadio & Co. LLP	1040 Avenue of the Americas, 3rd Floor, New York, NY 10018
4 Clifton, Larson, Allen LLP	29 South Main Street, 4th Floor, West Hartford, CT 06107

Services Provided by This Firm (*describe fully*)

1 Consulting	\$ 18,000
2 Accounting & HHS	\$ 11,600
3 401K	\$ 1,933
4 Medicare & Medicaid Cost Report Preparation	\$ 24,005
	<b>Charge for Services Provided</b>
	\$ 55,538

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

- Yes     No    Page 15 Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Robinson and Cole	860-275-8200
2 CT Probate Court	N/A
3 Gordon & Rees Law Firm	N/A
4 CT State Marshall	N/A
5 US Treasury	N/A

Address (*No. & Street, City, State, Zip Code*)

1 280 Trumbull St., Hartford, CT 06103
2 N/A
3 N/A
4 N/A
5 N/A

Services Provided by This Firm (*describe fully*)

1 General Labor & Employment Matters	\$ 12,010
2 Probate Court (Self Disallowed)	\$ 750
3 Employment Practice Claim - Case was dismissed	\$ 901
4 State Marshall Fees (Self Disallowed)	\$ 64
5 Excise Tax	\$ 195
	<b>Charge for Services Provided</b>
	\$ 13,920

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

- Yes     No    Page 15 Line 1e

### Schedule of Resident Statistics

Name of Facility Hamden Rehabilitation, LLC			License No. 9902		Report for Year Ended 9/30/2022				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							
B. On last day of THIS report period	153	153							153	153			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	102	102			102	102							
B. As of midnight of THIS report period	134	134							134	134			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,750	2,750			1,919	1,919			831	831			
B. Medicaid (Conn.)	26,768	26,768			19,761	19,761			7,007	7,007			
C. Medicaid (other states)													
D. Private Pay	3,548	3,548			2,372	2,372			1,176	1,176			
E. State SSI for RCH													
F. Other (Specify) Managed Care & VA	6,087	6,087			4,070	4,070			2,017	2,017			
G. Total Care Days During Period (3A thru F)	39,153	39,153			28,122	28,122			11,031	11,031			
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	234	234			116	116			118	118			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	39,387	39,387			28,238	28,238			11,149	11,149			

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2022	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	14	73		47				
Per Diem Rate								
a. One bed rm.	PDPM	263.82		558.00				
b. Two bed rms.	N/A	263.82		504.00				
c. Three or more bed rms.	PDPM	N/A		N/A				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,701	1,701		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	170	170		
C. Other	10,193	10,193		
<b>D. Total Physical Therapy Treatments</b>	<b>12,064</b>	<b>12,064</b>		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	573	573		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	42	42		
C. Other	2,059	2,059		
<b>D. Total Speech Therapy Treatments</b>	<b>2,674</b>	<b>2,674</b>		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,553	1,553		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	132	132		
C. Other	10,201	10,201		
<b>D. Total Occupational Therapy Treatments</b>	<b>11,886</b>	<b>11,886</b>		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation, LLC	9902	9/30/2022	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	144,154	2,088				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	219,788	8,602				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	82,491	2,149				
c. Dietary Workers	551,373	28,731				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	61,385	1,996				
b. Other Maintenance Workers	78,818	4,217				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	332,040	5,339				
b. RN						
1. Direct Care	750,612	19,308				
2. Administrative**	343,829	6,944				
c. LPN						
1. Direct Care	1,228,477	37,219				
2. Administrative**						
d. Aides and Attendants	1,932,019	94,657				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	203,582	10,118				
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	232,423	7,094				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,160,991	228,462				

\* 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
	\$ -					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Clinical Consultant	\$ 36,800	368				
Other Nursing Admin (Disallowed)	\$ 48,188	N/A				
<b>Total</b>	\$ 84,988	368	\$ -	-	\$ -	-



**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	9/30/2022				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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hamden Rehabilitation, LLC				9902	9/30/2022			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)							
<b>Section III - Administrators***</b>										
Kerri Roche (10/1/21 - 3/2/22)	60,064			Non-discriminatory	Administrator	870	A2			
Nickeisha Bewry-Clarke (3/7/22 - 9/30/22)	84,090			Non-discriminatory	Administrator	1,218	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**Annual Report of Long-Term Care Facility**

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Rehabilitation, LLC	9902	9/30/2022	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	6,750	N/A				
3. Pharmacist	22,769	N/A				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	238,962	3,216				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	465				
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) Cardiologist	24,000	100				
9. Speech Therapist						
a. Resident Care	116,712	1,226				
b. Other						
10. Occupational Therapist						
a. Resident Care	242,195	3,204				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	22,539	347				
2. Administrative***						
b. LPN						
1. Direct Care	154,672	3,291				
2. Administrative***						
c. Aides	93,385	2,668				
d. Other						
12. Other (Specify) See Attached Schedule	84,988	368				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,048,972</b>	<b>14,885</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902		Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Connecticut Dental Partners, 300 Church Street, Wallingford, CT	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>			
Omnicare of Connecticut	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Preferred Therapy Solutions, 850 Silas Dean Highway, Wethersfield, CT	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>			
Paul Monaco, 2440 Whitney Avenue, Suite 108, Hamden, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Ricardo Cordido, 2200 Whitney Avenue, Hamden, CT	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>			
Teresa Skinner, 305 Silver Creek Lane, Norwalk, CT	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Nurse Network, 405 Park Avenue, New York, NY	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>			
Norton and Associated, 97 Elm Street, Cohasset, MA	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>			
Guardian Consulting Services	Pharmacist	<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"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 142,326	142,326		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 95,790	95,790		
4. Social Security (F.I.C.A.)	\$ 465,890	465,890		
5. Health Insurance	\$ 530,476	530,476		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 99,319	99,319		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 44,024	44,024		
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$			
<b>d. Accounting and Auditing</b>	\$ 55,538	55,538		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 13,920	13,920		
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 24,862	24,862		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 29,721	29,721		
2. Cellular Phones	\$ 2,087	2,087		
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,456	2,456		
3. Resident Day User Fee	\$ 674,195	674,195		
<b>Subtotal</b>	<b>\$ 2,180,604</b>	<b>2,180,604</b>		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
Hamden Rehabilitation, LLC	9902	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,180,604	2,180,604			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,148	2,148			
5. Education Expenses Related to Seminars and Conventions	\$ 46,823	46,823			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 217	217			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 14,920	14,920			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 26,709	26,709			
4. Fund-Raising***	\$				
5. Medical Records	\$ 562	562			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,682	1,682			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 395	395			
9. Subscriptions	\$ 5,047	5,047			
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> )	\$ 41,496	41,496			
12. Administrative Management Services**	\$ 120,000	120,000			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 204,680	204,680			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,645,633	2,645,633			

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	\$ -		
Business Promotion (Disallowed)	\$ 26,709		
<b>Total Other Advertising</b>	\$ 26,709	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	\$ -		
CAHCF	\$ 350		
<b>Total Dues</b>	\$ 350	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	\$ 0		
Employee Background Checks	\$ 9,572		
Administrative Oversight	\$ 78,590		
Data Processing Fees	\$ 22,695		
Software Maintenance	\$ 53,660		
Facility Licenses	\$ 4,516		
Penalty (Disallowed)	\$ 9,750		
Employee License Renewals	\$ 1,100		
Bank Charges (Routine)	\$ 12,587		
State Assessment (Disallowed)	\$ 5,965		
Provider Relief Reporting	\$ 2,500		
Unemployment Tax Mgmt	\$ 1,620		
Consultant Fee RE: CHRO Case	\$ 2,125		
<b>Total Other Administrative and General</b>	\$ 204,680	\$ -	\$ -



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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2022	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Mordi Blass	60,000	Management Services	Page 16, Line M12
Moshe Bernstein	60,000	Management Services	Page 16, Line 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) - Dietary Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC		9902	9/30/2022	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 291,805	291,805		
2.	Non-Food Supplies	\$ 41,852	41,852		
3.	Other (Specify) _____ Dietary Cleaning Supplies	\$ 11,099	11,099		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 504	504		
c. Other (Specify) _____ Small Equipment - Dietary Nutritional Supplements		\$ 35,136	35,136		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 380,396</b>	<b>380,396</b>		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2022		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. \$	3,054	3,054		
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	230,720	230,720		
c.	Other ( <i>Specify</i> ) Laundry Supplies	\$	1,156	1,156		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	234,930	234,930		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Hamden Rehabilitation, LLC	9902	9/30/2022	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. \$				
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. \$	432,047	432,047		
C. Other ( <i>Specify</i> )		\$ 20,000	20,000		
Other Housekeeping Supplies - Paper/Plastic					
4D. <b>Total Housekeeping Expenditures</b> (4a + b + c )		\$ 452,047	452,047		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare / Pharmscript	\$	296,012	296,012		
b. Medicine Cabinet Drugs	\$	2,557	2,557		
c. Medical and Therapeutic Supplies	\$	164,385	164,385		
d. Ambulance/Limousine***	\$	202	202		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	6,171	6,171		
f. X-rays and Related Radiological Procedures***	\$	13,930	13,930		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	28,656	28,656		
i. Recreation	\$	26,096	26,096		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	131,455	131,455		
5M. <b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 669,464	669,464		

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

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

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

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



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

Name of Facility Hamden Rehabilitation, LLC			License No. 9902	Report for Year Ended 9/30/2022	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
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	46,242			22	6f
A Santino Consutling	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consultant	41,496			16	m11
MatrixCare	Bin #32, PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Clinical/AR/AP Software	41,171			16	m13
McGrath Landscaping	PO Box 185668, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	13,028			16	6f
Sparkle	North, Quite Q, Howel, NJ 06514	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Housekeeping	432,047			20	4b
Sparkle	North, Quite Q, Howel, NJ 06514	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Laundry	52,926			19	3b
Saucier	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	40,817			22	6f
Viventium	1000 Berkeley Heights, NJ 07922	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	22,695			16	m13
Smartlinx Solutions	PO Box 22598 New York, NY 10087	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software	11,855			16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<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	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 162,369	162,369				
b. Heat	\$ 47,155	47,155				
c. Light & Power	\$ 107,835	107,835				
d. Water	\$ 88,965	88,965				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,474	7,474				
f. Other ( <i>itemize</i> )	\$ 106,233	106,233				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 520,031	520,031				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 40,222	40,222				
c. Non-Movable Equipment	\$ 10,235	10,235				
d. Movable Equipment	\$ 17,967	17,967				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 68,424	68,424				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 997,311	997,311				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 107,497	107,497				
c. Personal property taxes	\$ 16,835	16,835				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,190,067	1,190,067				

\* 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)
	\$ (0)		
Trash Removal	\$ 48,284		
Service Contracts	\$ 36,654		
Grounds Maintenance	\$ 21,004		
Minor Decorating (Disallowed)	\$ 291		
<b>Total Other Repairs and Maintenance</b>	\$ 106,233	\$ -	\$ -

-----





Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
2/28/2022	Paving	\$ 3,300	8	\$ 240
8/31/2022	Boiler	\$ 104,875	20	\$ 437
8/31/2022	Roof	\$ 6,104	15	\$ 34
5/31/2021	Remodeling	\$ 42,350	15	\$ 2,823
5/31/2021	Remodeling	\$ 21,196	15	\$ 1,413
<b>Total additions for Building Improvements</b>		\$ 177,825		\$ 4,947
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ -

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/31/2022	Hot Water Tanks	\$ 22,815	10	\$ 1,141
11/31/21	Nurse Call Bell	\$ 29,400	10	\$ 2,695
<b>Total additions for Non-Movable Equipment</b>		\$ 52,215		\$ 3,836
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ -

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2021	Telephone System	Administrative	\$ 10,527	10	\$ 965
12/31/2021	Door	Administrative	\$ 3,876	10	\$ 291
3/31/2022	Hot Food Table	Administrative	\$ 2,459	15	\$ 82
4/30/2022	Door	Administrative	\$ 5,987	10	\$ 249
9/30/2022	Equipment	Standard Resident	\$ 3,099	7	\$ -
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 25,948		\$ 1,587
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Hamden Rehabilitation, LLC			License No. 9902		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

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

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

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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2022	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		04/01/16		
4. Date of Initial Licensure		04/01/16		
5. Total Licensed Bed Capacity		153		
6. Square Footage		49,492		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/22				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Hamden Rehabilitation, LLC		License No. 9902	Report for Year Ended 9/30/2022		Page 26	of 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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Hamden Rehabilitation, LLC		9902		9/30/2022		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)				\$	2,561	2,561	
Other Int. Expense							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	2,561	2,561	
14. Insurance							
a. Insurance on Property (buildings only)				\$	35,192	35,192	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	18,200	18,200	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	202,585	202,585	
Liability Insurance							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	255,977	255,977	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	13,561,069	13,561,069	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Hamden Rehabilitation, LLC			9902	9/30/2022	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 2,847	2,847		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 242,195	242,195		
7.			Other - See attached Schedule	\$ 101,707	101,707		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 814	814		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 1,007	1,007		
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.	16	l6	Automobile Expense (e.g. personal use)	\$ 217	217		
18.	16	m3	Unallowable Advertising *	\$ 26,709	26,709		
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	\$ 60,771	60,771		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 556,267	556,267		

\* 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	A12m	Admissions - Marketing Duties (5% of Salary)	\$ 2,847		
<b>Total Other Salaries Adjustment</b>			\$ 2,847	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b2	Dentist	\$ 6,750		
13	b3	Pharmacist	\$ 22,769		
13	B8e	Cardiologist	\$ 24,000		
13	b12	Other Nursing Admin (Disallowed)	\$ 48,188		
<b>Total Other Fees Adjustments</b>			\$ 101,707	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 395		
16	m13	State Assessment (Disallowed)	\$ 5,965		
15	Various	Fringe Benefits Associated with Marketing Salary	\$ 637		
15	1a9	Employee Relations	\$ 44,024		
16	m13	Penalty (Disallowed)	\$ 9,750		
<b>Total Other A&amp;G Adjustments</b>			\$ 60,771	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC				9902	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 556,267	556,267		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 296,012	296,012		
28.	20	5d	Ambulance/Limousine	\$ 202	202		
29.	20	5f	X-rays, etc	\$ 13,930	13,930		
30.	20	5h	Laboratory	\$ 28,656	28,656		
31.	20	5c	Medical Supplies	\$ 52,382	52,382		
32.	20	5e2	Oxygen (non emergency)	\$ 6,171	6,171		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,882	31,882		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (4,865)	(4,865)		
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	\$ 291	291		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 980,928	980,928		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5I	Cable in excess of \$3,600	\$ 15,196		
20	5L	Specialty Mattresses (Disallowed)	\$ 4,743		
20	5L	Purchased Services - Medicare (Disallowed)	\$ 12		
20	5L	OT Supplies & Equipment Rentals (Disallowed)	\$ 706		
20	5L	Wound Care Supplies (Disallowed)	\$ 11,225		
<b>Total Other Ancillary Costs</b>			\$ 31,882	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
23	7d	To include movable depreciation expense as prior owner basis which were purchased by new owner	\$ (4,865)		
<b>Total Excess Movable Equipment Depreciation</b>			\$ (4,865)	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Minor Decorating (Disallowed)	\$ 291		
<b>Total Other Property Adjustments</b>			\$ 291	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hamden Rehabilitation, LLC	9902	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 10,287,670	10,287,670				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,403,387)	(4,403,387)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,285,418	1,285,418				
b. Medicare Room and Board Contractual Allowance **	\$ 433,350	433,350				
4. a. Private-Pay Residents and Other	\$ 5,843,221	5,843,221				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,288,321)	(1,288,321)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 70,277	70,277				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 206,104	206,104				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 205,197	205,197				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 240,516	240,516				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 121,009	121,009				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 132,314	132,314				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 207,348	207,348				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 298,453	298,453				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (474,702)	(474,702)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (742,975)	(742,975)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,421,492	12,421,492				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 2,500	2,500				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 155,428	155,428				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 157,928	157,928				
<b>VI. Total All Revenue</b> (III +V)	\$ 12,579,420	12,579,420				

\* 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)
		\$ 0		
30 II6a	Oxygen	\$ 350		
30 II6a	IV Therapy	\$ 4,689		
30 II6a	X-Ray	\$ 4,476		
30 II6a	Lab	\$ 8,829		
30 II6a	Contractual Allowance	\$ (493,046)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (474,702)	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		\$ 0		
30 II6b	Oxygen	\$ 5,898		
30 II6b	IV Therapy	\$ 9,834		
30 II6b	X-Ray	\$ 9,454		
30 II6b	Lab	\$ 19,827		
30 II6b	Contractual Allowance	\$ (787,988)		
<b>Total Other Resident Revenue</b>		\$ (742,975)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			\$ 0		
30 IV5	Interest Income		\$ 2,500		
<b>Total Interest Income</b>			\$ 2,500	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		\$ -		
30 IV8	Simulus	\$ 43,990		
30 IV8	Medicaid COVID Funds	\$ 92,835		
30 IV8	Misc. Other Adj.	\$ 18,603		
<b>Total Other Revenue</b>		\$ 155,428	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	160,131
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,947,470
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	120,431
a. Prepaid Expenses - Other	3,365			
b. Prepaid Insurance	99,264			
c. Prepaid Taxes	17,802			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,228,032
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____	685,885	\$	539,076
	Accum. Depreciation _____	146,809	Net	
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____	116,211	\$	96,279
	Accum. Depreciation _____	19,932	Net	
6. Movable Equipment	*Historical Cost _____	176,519	\$	86,661
	Accum. Depreciation _____	89,858	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	44,087
NBV Adjustment to PY	1,464			
See Schedule	42,623			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	766,103

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

*(Carry Total forward to next page)*

Schedule of Prepaid Expenses Page 31 Line A5

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

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

Page Ref	Line Ref	Description	
			0
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
			0
31	B9	CIP	\$ 42,623
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 42,623

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
			0
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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



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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 2,994,135	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost _____	Net	\$	
	Accum. Depreciation _____		\$	
3. Buildings			\$	
	*Historical Cost _____	Net	\$	
	Accum. Depreciation _____		\$	
4. Non-Movable Equipment			\$	
	*Historical Cost _____	Net	\$	
	Accum. Depreciation _____		\$	
5. Movable Equipment			\$	
	*Historical Cost _____	Net	\$	
	Accum. Depreciation _____		\$	
6. Motor Vehicles			\$	
	*Historical Cost _____	Net	\$	
	Accum. Depreciation _____		\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost _____	Net	\$	
	Accum. Depreciation _____		\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$ 562,896	
Name and Address		Amount	Loan Date	
Various		562,896	Various	
7. Other Assets ( <i>itemize</i> )			\$ (3)	
Rounding			(3)	
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$ 562,893	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 3,557,028	

\* 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 9/30/2022	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,572,542
2. Notes Payable ( <i>itemize</i> )			\$	9,227
Omnicare			4,558	
HPC			4,669	
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> )			\$	301,432
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	16,636
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> )			\$	920,223
Accrued Liabilities Other			463,560	
Unearned Revenue			187,623	Accrued Provider User F 167,340
Resident Trust			80,741	
Accrued Operating Expenses			20,959	See Schedule
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>2,820,060</b>

\* 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 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,820,060	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 551,680
Name and Address of Lender	Amount	Loan Date		
HHC, LLC	387,313	Various		
NMHC, LLC	164,367	Various		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 551,680
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,371,740

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Rehabilitation, LLC	9902	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,166,937
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(981,649)
10/1/2021 thru 9/30/2022				
7. Total Net Worth			\$	185,288
<b>C. Total Reserves and Net Worth</b>			\$	185,288
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,557,028



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

Name of Facility Hamden Rehabilitation, LLC	License No. 9902	Report for Year Ended 9/30/2022	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title President	Date Signed 02/13/2023		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197		
Contacted Person Regarding Additional Information Needed Regarding This Report Simon Yisroel		Phone Number 347-254-5765		
Contact Email Address simonyisroel@yahoo.com				