

State of Connecticut Long-Term Care Facility
RATE COMPUTATION REPORT
Based on 10/01/2014 through 09/30/2015

DRAFT

Hamden Health Care Center

Facility: 129
Page: 22
Date: 04/13/2016

<u>Page - Lic. Type - Rate Yr</u>	<u>Error Message</u>
2-RHNS	Utilization percentage is less than 70.00%
4-CCH	Dentist hours are 0, hourly limit cannot be checked <i>Fac Self disallowed</i>
12-RHNS-2017	Certified Beds for this license type is zero
New2-RHNS-2017	Act. & Imp. Res. Days not found for 2015
RC-Nurs Fac-CCH	No Self Pay rates entered ✓
RC-Nurs-Fac-RHNS	No Self Pay rates entered

February 8, 2016

Mr. Chris LaVigne, Director
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

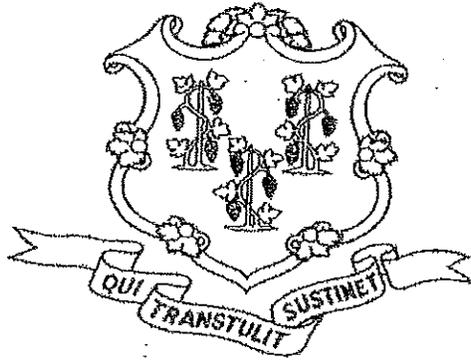
Dear Mr. LaVigne:

Enclosed please find the 2015 Medicaid Cost Report for Hamden Health Care Center.

In preparing this cost report, we did not perform any disallowances for dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. Depreciation taken on page 23 is determined using accelerated tax methods over the estimated tax lives of the assets. The excess movable equipment depreciation is adjusted on page 29. We did not disallow bad debts as it is now netted against Private Pay Revenue. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. The facility had \$191 of direct outpatient therapy costs; no disallowance was made for any indirect costs for outpatient therapies. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

Included in the cost report is an accrual for July 1, 2015 to September 30, 2015 related to the State of Connecticut Department of Social Services wage enhancement program for certain non-administrative employees of Hamden Health Care. The cost report includes additional wage expenses related to this program of \$55,073. We can supply detail by line item as needed.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Hamden Health Care	
Address (No. & Street, City, State, Zip Code) 1270 Sherman Lane, 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 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 990C	RHNS	(Specify)	Medicare Provider 07-5366
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	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 Health Care for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

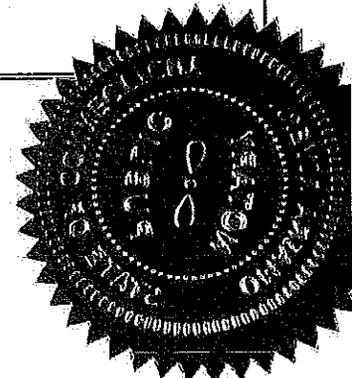
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the 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) <i>Linda Odaynik</i>	Date 2/2/16	Signed (Owner)	Date
Printed Name (Administrator) Linda Odaynik		Printed Name (Owner)	
Subscribed and Sworn to before me: <i>[Signature]</i>	State of ct	Date 2.2.16	Signed (Notary Public) <i>[Signature]</i>
Address of Notary Public 45 mo Hwy St, New Haven, Ct 06513		Comm. Expires 11/3/19	

(Notary Seal)

City/County of New Haven
 State of Connecticut
 The foregoing instrument was acknowledged before me
 this 2 day of February 2016
 by [Signature] Notary Public
 OMAIRA RIVERA
 My commission expires Month January 31, 2019



General Information

Name of Facility (as licensed) Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 1	of 37
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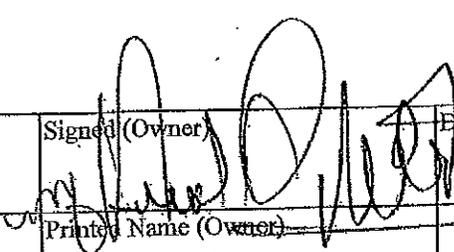
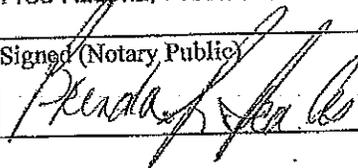
Administrator's/Owner's Certification

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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 Health Care for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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
				02-05-16
Printed Name (Administrator)			Printed Name (Owner)	
			Fred Rzepka, President	
Subscribed and Sworn to before me:	State of Ohio	Date 02-05-16	Signed (Notary Public)	Comm. Expires
				1 1
Address of Notary Public 25250 Rockside Road, Cleveland, OH 44146				



Brenda R. Scales
 Notary Public, State of Ohio
 My Commission Expires 04-13-2016

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 Health Care		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 1270 Sherman Lane, Hamden, CT 06514				
Report Prepared By Blum Shapiro & Company, P.C.		Phone Number 860-561-4000	Date 2/8/2016	
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. <i>Total Wages Paid</i>	\$			
7. Total salaries paid	\$			
8. <i>Total Wages and Salaries Paid</i> (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 9/30/2015	Page 2	of 37
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Name of Facility (as shown on license) Hamden Health Care	Address (No. & Street, City, State, Zip) 1270 Sherman Lane, Hamden, CT 06514
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License Numbers: CCNH 990C	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="checkbox"/> Proprietorship	<input type="checkbox"/> LLC	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> Profit Corp.	<input type="checkbox"/> Non-Profit Corp.	<input type="checkbox"/> Government	<input type="checkbox"/> 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.
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Administrator		
Name of Administrator Linda Odaynik	Nursing Home Administrator's License No.:	000987

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:

General Information and Questionnaire
Corporate Owners

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	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 Health Care	License No. 990C	Report for Year Ended 9/30/2015	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 type="radio"/> Yes <input checked="" 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		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No		
TransCon Builders, Inc.	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees, etc. See page 4b	267,885
TransCon Builders, Inc.	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Interest Income See page 4b	(1,399)
Candlewood New Milford	30 Park Lane East, New Milford, CT 06776	<input type="radio"/>	<input checked="" type="radio"/>	Geriatric Consultant See page 4b	48,000
Owners Management Company	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Accounting page 15 line 1a d	13,327
TBI Profit Sharing Plan	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	Pension page 15 line 1a 7	28,480
Greenwich Woods Health Care	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>	Maint., Admin Svc, and Comp. Svc See page 4b	7,639
Wilton Meadows Health Care	439 Danbury Road, Wilton, CT 06897	<input type="radio"/>	<input checked="" type="radio"/>	Nursing QC, Admin, Maint., Comp. Svc, Ac See page 4b	43,526
Candlewood New Milford	30 Park Lane East, New Milford, CT 06776	<input type="radio"/>	<input checked="" type="radio"/>	Admin Svc and Nursing QC page 20 line 5j	27,894
See page 4a for additional		<input type="radio"/>	<input type="radio"/>		

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire
 Related Parties***

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 4a	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business associatiac <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		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
TransCon Builders, Inc.	25250 Rockside Road, Bedford Heights, OH 44146	<input type="radio"/>	<input checked="" type="radio"/>	See page 4b	10,603	10,603
Wilton Meadows Healthcare	439 Danbury Road, Wilton, CT 06897	<input type="radio"/>	<input checked="" type="radio"/>	See page 4b	886	886

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire
 Related Parties***

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 09/30/2015	Page of 4b 37
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Description	TransCon		Page	Line
	A/C #	Amount		
TransCon Builders, Inc.				
<i>Management Fee</i>				
Telephone	75500	2,332	15	1h1
Business Travel	75510	14,106	16	L4
Ohio Travel	75511	2,870	16	L4
Ct Travel	75512	3,192	16	L4
Travel - Meals	75520	3,002	16	L4
Management Fees	75530	114,858	16	m12
Wages Director of Operations	75100	30,958	10	A4
DO PRT	75200	1,736	15	1a4
DO Benefits	75300	869	15	1a5
Wages Controller	75110	22,063	10	A11a
Controller PRT	75210	1,728	15	1a4
Controller Benefits	75310	2,386	15	1a5
Wages-Finance Other	75115	37,126	10	A4
Finance Other PRT	75215	2,790	15	1a4
Finance Other Benefits	75315	3,812	15	1a5
Wages Assistant Controller	75120	14,818	10	A4
Assistant Controller PRT	75220	1,072	15	1a4
Assistant Controller Benefits	75320	3,360	15	1a5
Wages-Recruiting	75125	4,492	10	A12a
Recruiting-PRT	75225	369	15	1a4
Recruiting Benefits	75325	146	15	1a5
		<u>267,885</u>		
<i>Subtotal TransCon Management Fee</i>				
<i>Interest on Intercompany Loans</i>	59513	<u>(1,399)</u>	30	IV 5
<i>Interest Exp on Interco Loans</i>	92250	<u>10,603</u>	27	12d
Candlewood New Milford				
<i>Geriatric Consultant Services</i>	73420	48,000	16	m11
<i>Nursing Quality Control Svc Allocation from Candlewood</i>		<u>27,894</u>	13	b12
		<u>75,894</u>		
Owners Management Company				
<i>Accounting Services</i>	73440	<u>13,327</u>	15	1ad
401K Plan-Other Participants	73310	<u>28,480</u>	15	1a7
Greens at Greenwich				
Greens at Cannondale				
Greenwich Woods				
Candlewood New Milford				
Wilton Meadows				
Owners Management Co				
TransCon				
Allocation from Greenwich Woods Health Care:				
<i>Maintenance</i>		1,809	22	6f
<i>Admin Services</i>		<u>3,236</u>		
<i>Computer Services</i>		<u>2,594</u>	16	m11
		<u>7,639</u>		
Allocation from Wilton Meadows Health Care:				
<i>Interest Exp on Interco Loans</i>	92250	886	27	12d
<i>Accounting Services</i>	73440	4,328	15	1ad
<i>Nursing Quality Control Svc</i>		20,003	13	b12
<i>Administration</i>		11,731		
<i>Maintenance</i>		473		
<i>Computer Services</i>		<u>6,991</u>		
		<u>44,412</u>		

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Hamden Health Care		990C		9/30/2015			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	6,609	6,609	
	<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"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							Total ****	6,609
							<input type="radio"/> Yes	<input checked="" type="radio"/> No

* 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 Health Care	License No. 990C	Report for Year Ended 9/30/2015	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 <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm			Address (No. & Street, City, State, Zip Code)	
1 See attached				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 See attached			\$	40,003
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$	40,003
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			\$	33,973
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$	33,973
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				

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-7 Rev. 6/95

General Information and Questionnaire
 Accounting Basis

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 7a	of 37
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Vendor	Description	Amount	Vendor Total
Blum Shapiro & Company, P.C.	Review 9/30/15 Financial Statements	8,383	
Blum Shapiro & Company, P.C.	Medicaid C/R Ending 9/30/15	8,282	16,665
Howard, Wershbale, & Co.	Prof Services Thru 10/31/14 - Split	132	
Howard, Wershbale, & Co.	Over Accrued 2014 Costs	(400)	
Howard, Wershbale, & Co.	9/30/15 Medicare C/R	5,200	4,932
McGladrey LLP	Under Accrued 2014 Cost	50	
McGladrey LLP	Prep 2015 Income Tax Returns	700	750
Owner's Management	Oct 2014 Bookkeeping Services	1,901	
Owner's Management	Nov 2014 Bookkeeping Services	1,219	
Owner's Management	Dec 2014 Bookkeeping Services	1,334	
Owner's Management	Jan 2015 Bookkeeping Services - Split	1,191	
Owner's Management	Feb 2015 Bookkeeping Services - Split	1,883	
Owner's Management	Bookkeeping Services March 2015	1,838	
Owner's Management	Bookkeeping April 2015	2,656	
Owner's Management	Bookkeeping Services May 2015	1,305	13,327
Wilton Meadows	Bookkeeping - May 2015	729	
Wilton Meadows	Bookkeeping - June 2015	843	
Wilton Meadows	Bookkeeping - August 2015	926	
Wilton Meadows	Bookkeeping - Sept 2015	896	
Wilton Meadows	Bookkeeping - July 2015	934	4,328
			<u>\$ 40,003</u>

General Information and Questionnaire
 Accounting Basis

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 7b	of 37
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Ref	Transaction Date	Amount	Disallow	Description
Goldman, Gruder & Woods, LLC	11/01/2014	480	480	Legal Services
Goldman, Gruder & Woods, LLC	11/01/2014	872	872	Legal Services
Goldman, Gruder & Woods, LLC	11/01/2014	88	88	Legal Services
Goldman, Gruder & Woods, LLC	11/01/2014	35	35	Legal Services
Goldman, Gruder & Woods, LLC	12/01/2014	450	450	Legal Services
Goldman, Gruder & Woods, LLC	12/01/2014	644	644	Legal Services
Goldman, Gruder & Woods, LLC	12/23/2014	570	570	Legal Services
Goldman, Gruder & Woods, LLC	12/23/2014	84	84	Legal Services
Goldman, Gruder & Woods, LLC	12/23/2014	542	542	Legal Services
Goldman, Gruder & Woods, LLC	01/29/2015	1,645	1,645	Legal Services
Goldman, Gruder & Woods, LLC	01/29/2015	1,357	1,357	Legal Services
Goldman, Gruder & Woods, LLC	01/29/2015	1,088	1,088	Legal Services
Goldman, Gruder & Woods, LLC	02/25/2015	75	75	Legal Services
Goldman, Gruder & Woods, LLC	02/25/2015	725	725	Legal Services
Goldman, Gruder & Woods, LLC	02/25/2015	326	326	Legal Services
Goldman, Gruder & Woods, LLC	02/25/2015	250	250	Legal Services
Goldman, Gruder & Woods, LLC	03/25/2015	778	778	Legal Services
Goldman, Gruder & Woods, LLC	03/25/2015	1,725	1,725	Legal Services
Goldman, Gruder & Woods, LLC	03/25/2015	169	169	Legal Services
Goldman, Gruder & Woods, LLC	05/01/2015	2,015	2,015	Legal Services
Goldman, Gruder & Woods, LLC	05/01/2015	125	125	Legal Services
Goldman, Gruder & Woods, LLC	05/01/2015	220	220	Legal Services
Goldman, Gruder & Woods, LLC	06/01/2015	125	125	Legal Services
Goldman, Gruder & Woods, LLC	06/01/2015	325	325	Legal Services
Goldman, Gruder & Woods, LLC	06/01/2015	125	125	Legal Services
Goldman, Gruder & Woods, LLC	06/01/2015	125	125	Legal Services
Goldman, Gruder & Woods, LLC	07/01/2015	125	125	Legal Services
Goldman, Gruder & Woods, LLC	07/01/2015	25	25	Legal Services
Goldman, Gruder & Woods, LLC	07/01/2015	300	300	Legal Services
Goldman, Gruder & Woods, LLC	07/24/2015	425	425	Legal Services
Goldman, Gruder & Woods, LLC	07/24/2015	525	525	Legal Services
Goldman, Gruder & Woods, LLC	07/24/2015	150	150	Legal Services
Goldman, Gruder & Woods, LLC	07/24/2015	400	400	Legal Services
Goldman, Gruder & Woods, LLC	09/01/2015	75	75	Legal Services
Goldman, Gruder & Woods, LLC	09/01/2015	50	50	Legal Services
Goldman, Gruder & Woods, LLC	09/01/2015	750	760	Legal Services
Goldman, Gruder & Woods, LLC	09/01/2015	300	300	Legal Services
Goldman, Gruder & Woods, LLC	09/01/2015	50	50	Legal Services
Goldman, Gruder & Woods, LLC	09/01/2015	25	25	Legal Services
Goldman, Gruder & Woods, LLC	10/01/2015	200	200	Legal Services
Goldman, Gruder & Woods, LLC	10/01/2015	1,792	1,792	Legal Services
Goldman, Gruder & Woods, LLC	10/01/2015	1,150	1,150	Legal Services
		<u>21,177</u>	<u>21,177</u>	
Murtha Cullina, LLP	01/16/2015	163		Prof Services Thru 12/31/14 - resident issue
Murtha Cullina, LLP	02/18/2015	105		Prof Services Thru 1/31/15 - resident issue
Murtha Cullina, LLP	03/13/2015	420		Prof Services Thru 2/28/15 - employee issue
Murtha Cullina, LLP	04/14/2015	714		Prof Services Thru 3/31/15 - employee issue
Murtha Cullina, LLP	05/20/2015	588		Prof Services Thru 4/30/15 - CHRO complaint
Murtha Cullina, LLP	05/20/2015	70		Prof Services Thru 4/30/15 - Split - therapy contract review
Murtha Cullina, LLP	07/15/2015	2,815		Prof Services Thru 6/30/15 - IDR survey deficiency review
Murtha Cullina, LLP	08/14/2015	1,855		Legal Serv - Surevey Deficiency review
Murtha Cullina, LLP	08/14/2015	90		Legal Services- remedy agreement
Murtha Cullina, LLP	08/14/2015	4,499		Prof Services Thru 7/31/14
Murtha Cullina, LLP	09/16/2015	252		Prof Services Thru 8/31/15 employment issues
Murtha Cullina, LLP	09/16/2015	405		Legal Services employment/remedy agreement
Murtha Cullina, LLP	10/09/2015	546		Legal Services employment
Murtha Cullina, LLP	10/12/2015	30		Legal Services Thru 9/30/15 - employment
		<u>12,552</u>		
Hamden Health Care Center	08/31/2015	150	150	Petty Cash Reimb August 2015 - conservatorship
Hamden Health Care Center	08/31/2015	94	94	Petty Cash Reimb August 2015 - conservatorship
		<u>244</u>	<u>244</u>	
Total Legal Expenses		\$ 33,973	\$ 21,422	Total Disallowed Expenses

Schedule of Resident Statistics (Cont'd)

Name of Facility Hamden Health Care		License No. 990C		Report for Year Ended 9/30/2015			Page 9		of 37					
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	11		103		18									
Per Diem Rate														
a. One bed rm.	PPS		213.19		433.00									
b. Two bed rms.	PPS		N/A		N/A									
c. Three or more bed rms.	N/A		213.19		417.00									
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B							1,643	1,643						
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments							113	113						
2. Restorative Treatments														
C. Other							13,076	13,076						
D. Total Physical Therapy Treatments							14,832	14,832						
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B							866	866						
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments							56	56						
2. Restorative Treatments														
C. Other							1,605	1,605						
D. Total Speech Therapy Treatments							2,527	2,527						
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B							1,081	1,081						
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments							74	74						
2. Restorative Treatments														
C. Other							12,433	12,433						
D. Total Occupational Therapy Treatments							13,588	13,588						

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of	
Hamden Health Care	990C	9/30/2015	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)	120,002	2,091			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	314,293	12,208			
5. Dietary Service					
a. Head Dietitian	56,912	1,640			
b. Food Service Supervisor	51,101	2,133			
c. Dietary Workers	520,917	31,558			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	53,737	2,131			
b. Other Maintenance Workers	70,189	4,533			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	226,580	13,060			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant	22,063	445			
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	198,625	4,271			
b. RN					
1. Direct Care	1,050,260	30,544			
2. Administrative**	303,515	8,774			
c. LPN					
1. Direct Care	1,452,707	50,887			
2. Administrative**	59,075	2,068			
d. Aides and Attendants	2,132,578	144,761			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	240,363	11,401			
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	187,183	8,165			
n. Marketing	7,315	333			
o. Other (Specify)					
See Attached Schedule	156,763	8,601			
A-13. Total Salary Expenditures	7,224,178	339,604			

* 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 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 Health Care		990C		9/30/2015		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 Health Care		990C		9/30/2015		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 Odeynik	120,002		Non-preferential	Administrator	2,091	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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hamden Health Care	990C	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	2,835	63				
2. Dentist	16,616	Disallowed				
3. Pharmacist	11,934	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	278,339	3,880				
b. Other						
6. Social Worker						
7. Recreation Worker	13,375	90				
8. Physicians						
a. Medical Director (entire facility)	38,400	480				
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	1,050	7				
9. Speech Therapist						
a. Resident Care	140,720	1,373				
b. Other						
10. Occupational Therapist						
a. Resident Care	253,794	3,515				
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	115,890	888				
B-13 Total Fees Paid in Lieu of Salaries	872,953	10,489				

* 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 BI - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 14a	of 37
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AC #	Description	Consultant	Total Paid	Total Hours	
69155	DIETICIAN	Anna Aranzullo	2,835	63 @ \$46/hr	
			<u>2,835</u>	63	Total allowable is 46.58/hr limit for 2014 No disallowance required
85060	PHARMACIST	Value Health/Omnicare	11,934	192	Twice a month, 8 hrs. per visit
80950 80970 80980 80990 80960	PHYSICAL THERAPY PT OUTPATIENT	Preferred Therapy Solutions Preferred Therapy Solutions	278,148 191	3,875 5	See therapy sheet
			<u>278,339</u>	<u>3,880</u>	
61660	RECREATION	Various Entertainers	13,375	90	120 performances @ 45min per
87100	MEDICAL DIRECTOR	Dr. Paul Monaco, MD	38,400	480	\$158.90/hr limit in 2015
			<u>38,400</u>	<u>480</u>	
87115	PSYCHIATRIST	Geriatric & Adult Psychiatry LLC	12,000	Disallow	
82950 82970 82960 82990	SPEECH THERAPY	Preferred Therapy Solutions	140,720	1,373	
			<u>140,720</u>	<u>1,373</u>	
81950 81970 81980 81990	OCCUP. THER.	Preferred Therapy Solutions	253,794	3,515	Disallowed
			<u>253,794</u>	<u>3,515</u>	
87105	MEDICAL STAFF MEETING	Mt. Carmel Medical Associates Paul A. Monaco, MD	450 600	3 4	3 attendees-1 hr per meeting 4 meeting per year-1 hr per meeting
			<u>1,050</u>	<u>7</u>	
87110	DENTIST	Healthdrive Dental Group	16,616	-	Disallowed
87850	PURCHASED SERVICES	Value Health - IV Nursing Subtotal Other	9,376 9,376	Disallowed -	avg cost of \$150/start; 1 hr per start Disallow
		WM Quality Assurance	20,003	412	Nurse Quality Assurance/Review WM
		CW Quality Assurance	27,894	476	Nurse Quality Assurance/Review CW
		Subtotal Related Parties	<u>47,897</u>	<u>888</u>	
		Cardiology Physicians Of Fairfield County	26		Med A Residents - disallow
		Cardionet LLC	747		Med A Residents - disallow
		Center For Orthopaedics	70		Med A Residents - disallow
		Connecticut Orthopaedic Specialists	116		Med A Residents - disallow
		Misc Immaterial Journal Entries	(51)		Disallow
		Connecticut Pulmonary Specialists	284		Med A Residents - disallow
		Dr. Nimrod Lavi	44		Med A Residents - disallow
		Geriatric & Adult Psychiatry, LLC	1,324		Med A Residents - disallow
		Healthdrive Audiology Group	139		Med A Residents - disallow
		Healthdrive Dental Group	177		Med A Residents - disallow
		HealthDrive Eye Care Group	621		Med A Residents - disallow
		HealthDrive Podiatry Group	627		Med A Residents - disallow
		Heartcare Associates Of Connecticut	210		Med A Residents - disallow
		Liberty Rehab & Patient Aid Center	1,870		All Medicaid Residents
		Northeast Medical Group, Inc.	3,290		Med A Residents - disallow
		O2Safe Solutions	238		Med A Residents - disallow
		PACT LLC	16,078		Med A Residents - disallow
		ProFered Therapy Solutions	12,707		Med A Residents - disallow
		Quest Diagnostic	45		Med A Residents - disallow
		Southern Connecticut Imaging Centers, LLC	329		Med A Residents - disallow
		Swallowing Diagnostics, LLC	2,880		Med A Residents - disallow
		Technical Gas Products, Inc.	1,799		Med A Residents - disallow
		The Orthopaedic Group LLC	44		Med A Residents - disallow
		Urology Group, PC	242		Med A Residents - disallow
		Yale Medical Group	40		Med A Residents - disallow
		Yale New Haven Hospital	3,619		Med A Residents - disallow
		Subtotal Med A Residents	<u>46,617</u>	Disallowed	
		Total	<u>103,890</u>	<u>888</u>	

Report of Expenditures

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

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 14b	of 37
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Entertainment	Description	Invoice	Date	Amount
Ann DiFiglia	Entertainment 11/11/14	111114	11/11/2014	120
Ann DiFiglia	Entertainment 1/13/15	11315	01/13/2015	120
Ann DiFiglia	Entertainment 3/21/15	32115	03/21/2015	120
Ann DiFiglia	Entertainment 5/8/15	50815	05/08/2015	120
Ann DiFiglia	Entertainment 8/4/15	80415	08/04/2015	120
Arne Johnson	Entertainment 10/7/14	100714	10/07/2014	70
Arne Johnson	Entertainment 12/5/14	120514	12/05/2014	70
Arne Johnson	Entertainment 4/17/15	41715	04/17/2015	70
Arne Johnson	Entertainment 8/30/15	83015	08/30/2015	70
Bob Giannotti	Entertainment 10/22/14	102214	10/22/2014	175
Bob Giannotti	Entertainment 3/18/15	3182015	03/18/2015	175
Bob Giannotti	Entertainment 7/15/15	71515	07/15/2015	175
Bob Giannotti	Entertainment 9/25/15	92515	09/25/2015	175
Charlie Salerno	Entertainment 1/30/15	13015	01/30/2015	150
Charlie Salerno	Entertainment 2/10/15	21015	02/10/2015	150
Charlie Salerno	Entertainment 6/19/15	61915	06/19/2015	150
Charlie Salerno	Entertainment 7/7/15	70715	07/07/2015	150
Christina LaVaughn	Entertainment 3/27/15	32715	03/27/2015	150
David Gocłowski	Entertainment 11/13/14	111314	11/13/2014	85
David Gocłowski	Entertainment 2/20/15	55	02/20/2015	85
David Gocłowski	Entertainment	99	04/28/2015	85
David Gocłowski	Entertainment	169	06/11/2015	85
Dorothy Gorup	Entertainment 10/7/14	100714	10/07/2014	70
Dorothy Gorup	Entertainment 12/5/14	120514	12/05/2014	70
Dorothy Gorup	Entertainment 4/17/15	41715	04/17/2015	70
Dorothy Gorup	Entertainment 8/30/15	83015	08/30/2015	70
Gary Andreadis	Entertainment 10/1/14	2185	10/01/2014	150
Gary Andreadis	Entertainment 6/25/15	2407	07/01/2015	150
Gary Andreadis	Entertainment - Greenwood	2449	08/21/2015	150
Gary Andreadis	Entertainment 9/24/15	2483	09/24/2015	150
George Smith Jr.	Entertainment 11/2/14	11214	11/02/2014	150
George Smith Jr.	Entertainment 2/3/15	2315	02/03/2015	150
George Smith Jr.	Entertainment 4/24/15	42415	04/24/2015	150
George Smith Jr.	Entertainment 5/20/15	52015	05/20/2015	150
George Smith Jr.	Entertainment 7/2/15	7215	07/02/2015	150
George Smith Jr.	Entertainment 9/16/15	91615	09/16/2015	150
Jack Bussmann	Entertainment 10/24/14	102414	10/24/2014	100
Jack Bussmann	Entertainment 12/18/14	121814	12/18/2014	100
Jack Bussmann	Entertainment 2/24/15	22415	02/24/2015	100
Jack Bussmann	Entertainment 4/2/15	40215	04/02/2015	100
Jack Bussmann	Entertainment 5/7/15	50715	05/07/2015	100
Jack Bussmann	Entertainment 8/25/15	82515	08/25/2015	100
James Sheehan	Entertainment 11/26/14	112614	11/26/2014	110
James Sheehan	Entertainment 1/20/15	12015	01/20/2015	110
James Sheehan	Entertainment 4/22/15	42215	04/22/2015	110
James Sheehan	Entertainment 5/12/15	51215	05/12/2015	110
James Sheehan	Entertainment 9/2/15	90215	09/02/2015	110
James Sheehan	Entertainment 10/17/14	101714	10/17/2014	125
Jane Marino	Entertainment 11/20/14	112014	11/20/2014	125
Jane Marino	Entertainment New Year's Eve Party			
Jane Marino	12/31/14	123114	12/01/2014	125
Jane Marino	Entertainment 2/5/15	20515	02/05/2015	125
Jane Marino	Entertainment 4/3/15	40315	04/03/2015	125
Jane Marino	Memory Care Concert 6/9/15	60915	06/09/2015	125
Jane Marino	Entertainment 7/31/15	73115	07/31/2015	125
Jane Marino	Entertainment 9/17/15	91715	09/17/2015	125
John Redgate	Entertainment 12/20/14	122014	12/20/2014	135
John Redgate	Entertainment 1/21/15	12115	01/21/2015	135
John Redgate	Entertainment 4/16/15	41615	04/16/2015	135
John Zamparo	Entertainment 5/1/15	50115	05/01/2015	150
Kayte Devlin	Entertainment 10/27/14	102714	10/27/2014	125
Kayte Devlin	Entertainment 12/30/14	123014	12/30/2014	125
Kayte Devlin	Entertainment 2/23/15	22315	02/23/2015	125
Kayte Devlin	Entertainment 3/26/15	32615	03/26/2015	125
Kayte Devlin	Entertainment 5/26/15	52615	05/26/2015	125
Kayte Devlin	Entertainment 7/17/15	KD07172015	07/17/2015	125
Kayte Devlin	Entertainment 9/29/15	92915	09/29/2015	125
Larry Batter	Entertainment 12/3/14	120314	12/03/2014	135
Larry Batter	Entertainment 3/25/15	32515	03/25/2015	135
Larry Batter	Entertainment 6/17/15	61715	06/17/2015	135

.es Julian	Entertainment 11/7/14	HHC11714	12/01/2014	175
.es Julian	Entertainment 1/2/15	HHC1215	01/02/2015	175
.es Julian	Entertainment 6/22/15	HHC62215	06/22/2015	175
.ynn Lewis	Entertainment 11/6/14	270635	11/06/2014	100
.ynn Lewis	Entertainment 1/22/15	270649	01/24/2015	100
.ynn Lewis	Entertainment 2/5/15	270652	02/14/2015	100
.ynn Lewis	Entertainment 4/23/15	270668	05/01/2015	100
.ynn Lewis	Entertainment 6/12/15	270681	06/18/2015	100
.ynn Lewis	Entertainment 8/7/15	270697	08/07/2015	100
.ynn Lewis	Entertainment 8/19/15	270700	08/24/2015	150
Valini C. Nathwani	Art Group 12/1/14	120114	12/01/2014	120
Vick Grasso	Entertainment 11/25/14	112514	11/25/2014	50
Vick Grasso	Entertainment 1/31/15	13115	01/31/2015	50
Vick Grasso	Entertainment 2/13/15	21315	02/13/2015	50
Vick Grasso	Entertainment 4/7/15	40715	04/07/2015	50
Vick Grasso	Entertainment 5/21/15	52115	05/21/2015	50
Vick Grasso	Entertainment 6/4/15	60415	06/04/2015	50
Roger S. Hart Photography	Slide Presentation 11/21/14	5181	11/21/2014	165
Roger S. Hart Photography	Slide Show Presentation 3/19/15	5256	03/19/2015	165
Roger S. Hart Photography	Slide Presentation 6/24/15	5430	06/24/2015	165
Roger S. Hart Photography	Slide Presentation 8/28/15	5491	09/01/2015	165
Roland Chirico	Entertainment 10/3/14	100314	10/03/2014	140
Roland Chirico	Entertainment 11/28/14	112814	11/28/2014	150
Salvatore T. Anastasio	Entertainment 10/16/14	101614	10/16/2014	90
Salvatore T. Anastasio	Entertainment 1/9/15	10915	01/09/2015	90
Salvatore T. Anastasio	Entertainment 3/19/15	31915	03/19/2015	90
Salvatore T. Anastasio	Entertainment 7/23/15	72315	07/23/2015	90
Salvatore T. Anastasio	Entertainment 9/8/15	90815	09/08/2015	90
Suzanne Kostuk	Entertainment 10/21/14	557711	10/21/2014	90
Suzanne Kostuk	Entertainment 11/18/14	557720	11/18/2014	90
Suzanne Kostuk	Entertainment 12/16/14	557729	12/16/2014	90
Suzanne Kostuk	Entertainment 1/8, 1/29/15	557740	01/29/2015	170
Suzanne Kostuk	Entertainment 2/17/15	589706	03/12/2015	85
Suzanne Kostuk	Entertainment 3/12, 3/24/15	589709	03/24/2015	170
Suzanne Kostuk	Entertainment 4/9, 4/21/15	589717	04/21/2015	170
Suzanne Kostuk	Entertainment 5/14, 5/19/15	589726	05/19/2015	170
Suzanne Kostuk	Entertainment 6/22, 6/30/15	589735	07/01/2015	170
Suzanne Kostuk	Entertainment 7/9, 7/28/15	589741	07/28/2015	170
Suzanne Kostuk	Entertainment 8/18, 8/27/15	82715	08/27/2015	170
Suzanne Kostuk	Entertainment 9/10, 9/22/15	589760	09/22/2015	170
Thomas J. Brasile	Entertainment 9/10/15	1	09/10/2015	130

Total Entertainment 13,375 Pg 14a

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Hamden Health Care	990C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 274,707	274,707			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 171,203	171,203			
4. Social Security (F.I.C.A.)	\$ 537,741	537,741			
5. Health Insurance	\$ 829,953	829,953			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 28,480	28,480			
8. Uniform Allowance	\$ 1,469	1,469			
9. Other (Specify) See Attached Schedule	\$ 3,208	3,208			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 40,003	40,003			
e. Legal (Services should be fully described on Page 7)	\$ 33,973	33,973			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 21,901	21,901			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 32,341	32,341			
2. Cellular Phones	\$ 6,894	6,894			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 250	250			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 940,413	940,413			
Subtotal	\$ 2,922,536	2,922,536			

* 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 Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,922,536	2,922,536		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 26	26		
2. Holiday Parties for Staff	\$ 2,247	2,247		
3. Gifts to Staff and Residents	\$ 14,120	14,120		
4. Employee Travel	\$ 21,149	21,149		
5. Education Expenses Related to Seminars and Conventions	\$ 4,292	4,292		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 13,249	13,249		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,079	4,079		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 1,604	1,604		
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 54,577	54,577		
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	\$ 9,497	9,497		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,654	11,654		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 451	451		
9. Subscriptions	\$ 504	504		
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>)	\$ 85,220	85,220		
12. Administrative Management Services**	\$ 114,858	114,858		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 128,875	128,875		
C-14 Total Administrative & General Expenditures	\$ 3,388,938	3,388,938		

* 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	\$ 11,460		
Business Promotions	\$ 43,117		
Total Other Advertising	\$ 54,577	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues - See pg. 16b	\$ 11,654		
Total Dues	\$ 11,654	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Background Checks	\$ 2,913		
Data Processing Fees	\$ 14,042		
Software Maintenance	\$ 27,286		
Professional Liability & Employee Practices Insurances	\$ 64,131		
Facility & Employee Licenses	\$ 5,612		
Bank Charges	\$ 9,953		
Late Charges	\$ 1,125		
Supplies	\$ 7,520		
Penalties	\$ 2,980		
Loss on disposal of asset	\$ 4,513		
Technology credit	\$ (11,200)		
Total Other Administrative and General	\$ 128,875	\$ -	\$ -

Detail of Dues and Subscriptions

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 16b	of 37
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Description	Total Amount	Dues	Subscriptions	Chamber of Commerce	Transaction Reference
Academy Of Nutrition And Dietetics	456	456			Membership Dues For Jennifer Lim, Dietician
OSCPA, AICPA, ACFE PNC	608	608			OSCPA, AICPA, ACFE, Accountancy Board of
Assoc Professionals Infection Control	218	218			Membership renewal-Irene Markman
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
AHCF	864	864			Monthly Membership Dues
Connecticut Labor Law Poster Service	87		87		2015 State & Federal Posters
Greater New Haven	101				101 Annual Membership Dues
Hamden Chamber of Commerce	350				350 Membership 1/1/15 - 12/31/15
New Haven Register	437		437		1 Year Subscription (Daily/Sunday)
Commissioner of Revenue	4	4			Sales Tax
Totals	12,609	11,654	504		451

Schedule C-1 - Management Services*

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	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 #
TransCon Builders, Inc.	114,858	See page 4	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 Hamden Health Care		License No. 990C	Report for Year Ended 9/30/2015	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 391,383	391,383			
2. Non-Food Supplies	\$ 49,541	49,541			
3. Other (Specify) _____ Chemicals/Cleaning Supplies	\$ 11,764	11,764			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify) _____	\$				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 452,688	452,688			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. 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.

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

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

Name of Facility Hamden Health Care		License No. 990C	Report for Year Ended 9/30/2015		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. \$	26,083	26,083		
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		\$	7,241	7,241		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	33,324	33,324		
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 Hamden Health Care		License No. 990C	Report for Year Ended 9/30/2015		Page 20	of 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. \$	44,434	44,434		
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. \$	342,448	342,448		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Chemicals/Cleaning Supplies	\$	657	657		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	387,539	387,539		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medicare \$198,254, Medicaid \$3,824, Medicare OTC \$2,936, Managed Care \$96,067, Lever Care \$1,059, Facility \$5,699	\$	307,837	307,837		
b.	Medicine Cabinet Drugs	\$	9,594	9,594		
c.	Medical and Therapeutic Supplies	\$	7,343	7,343		
d.	Ambulance/Limousine***	\$	11,973	11,973		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	17,893	17,893		
f.	X-rays and Related Radiological Procedures***	\$	25,031	25,031		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	46,144	46,144		
i.	Recreation	\$	1,980	1,980		
j.	Other (Specify)**** See Attached Schedule	\$	378,201	378,201		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	805,996	805,996		

* 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	\$ 23,600	✓	
Basic Mattresses	\$ 17,726		
Specialty Mattresses	\$ 10,021	✓	
Cable TV	\$ 16,068		
Supplies	\$ 340	✓	
Nursing Supplies	\$ 123,817		
Glucose Testing Supplies	\$ 10,899	✓	
Incontinent Care	\$ 71,480		
Gloves	\$ 23,089		
Wound Care Supplies	\$ 33,658	a	
Nutritional Suppliments	\$ 35,265		
Syringes	\$ 4,635		
Tube Feeding - Medicare	\$ 624	a	
Medical Supplies - Medicare	\$ 6,527		
Medical Records Purchased Service	\$ 452		
Total Other Resident Care	\$ 378,201	\$ -	\$ -

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

Name of Facility Hamden Health Care		License No. 990C	Report for Year Ended 9/30/2015	Total Cost/Page Ref.***			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided* Maintenance / Service Contracts	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Saucier		<input type="radio"/>	<input checked="" type="radio"/>			19,880				22 6a/6f
Stericycle		<input type="radio"/>	<input checked="" type="radio"/>		Medical Waste Removal	50,409				22 6f
Sanitary Services		<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	342,448				20 4b
Proline		<input type="radio"/>	<input checked="" type="radio"/>		Kitchen Appliance Repair	11,324				22 6a
Daniels Equipment		<input type="radio"/>	<input checked="" type="radio"/>		Rental and Service Repairs	18,303				22 6a/6f
All American Waste		<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	35,242				22 6f
Rossoffo Construction		<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maintenance	25,604				22 6f
Dr. Susann Varano		<input checked="" type="radio"/>	<input type="radio"/>		Geriatric Consultant	48,000				16 m11
		<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"/>							

* 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).

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

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 21a	of 37
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A/C NO.	INDIVIDUAL OR COMPANY	SERVICE PROVIDED	TOTAL PAID
72660	Saucier Mechanical	Repair & Maintenance	\$ 16,604
72550	Saucier Mechanical	Maintenance Service Contracts	3,276
			<u>19,880</u>
70700	Daniels Equipment	Laundry Equipment Rental	10,210
72550	Daniels Equipment	Service Repairs	8,093
			<u>18,303</u>
72690	Rossotto Construction	Grounds Maintenance	<u>25,604</u>
71850	Sanitary Services	Housekeeping Services	<u>342,448</u>
72540	All American Waste	Rubbish Removal	<u>35,242</u>
72540	Stericycle	Medical Waste Removal	<u>50,409</u>
72660	Proline	Kitchen appliance repair	<u>11,324</u>
73420	Dr. Susann Varano	Consulting - Geriatric Services	<u>48,000</u>

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

Name of Facility	License No.	Report for Year Ended			Page	of
Hamden Health Care	990C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 54,966	54,966				
b. Heat	\$ 38,008	38,008				
c. Light & Power	\$ 147,858	147,858				
d. Water	\$ 78,226	78,226				
e. Equipment Lease (Provide detail on page 6)	\$ 6,609	6,609				
f. Other (itemize)	\$ 211,172	211,172				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 536,839	536,839				
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$ 6,524	6,524				
b. Building & Building Improvements	\$ 210,907	210,907				
c. Non-Movable Equipment	\$ 10,834	10,834				
d. Movable Equipment	\$ 48,391	48,391				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 276,656	276,656				
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 171,842	171,842				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 24,045	24,045				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 472,543	472,543				

* 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)
Small Equipment Purchase	\$ 8,756		
Trash Removal	\$ 87,745		
Service Contracts	\$ 35,466		
Supplies	\$ 38,331		
Grounds Maintenance	\$ 25,604		
Leased Items not meeting page 6 criteria	\$ 12,191		
Purchased Services	\$ 2,377		
Minor Decorating	\$ 412		
Copy and Other Charges	\$ 290		
Total Other Repairs and Maintenance	\$ 211,172	\$ -	\$ -

Depreciation Schedule

Name of Facility Hamden Health Care		License No. 990C	Report for Year Ended 9/30/2015				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	75,039		75,039	48,376	Tax	Various	6,282	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	6,062				Tax	Various	242	
A-4. Subtotal								6,524
B. Building and Building Improvements								
1. Acquired prior to this report period	9,654,697		9,654,697	5,301,845	Tax	Various	210,212	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	109,572		109,572		Tax	Various	695	
B-4. Subtotal								210,907
C. Non-Movable Equipment								
1. Acquired prior to this report period	384,102		384,102	344,142	Tax	Various	10,680	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	6,062		6,062		Tax	Various	154	
C-4. Subtotal								10,834
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a. 2012 Dodge Journey	34,698		34,698	20,242	Tax	5	444	
b. Disposal - 2012 Dodge Journey	(34,698)		(34,698)	(20,242)	Tax	5	(444)	
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	1,569,804		1,569,804	1,448,339	Tax	Various	37,270	
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	59,049				Tax	Various	11,121	
D-3. Subtotal								48,391
E. Total Depreciation								276,656

Hamden Health Care
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/15	Repair/Replace 50' of walks - front	\$ 6,062	10	\$ 242
Total additions for Land Improvements		\$ 6,062		\$ 242 *
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:				
12/14	Flood Roof	\$ 3,722	39	\$ 76
12/14	Floor Tiles - Rehab Gym	\$ 3,234	39	\$ 66
4/15	Floor Tiles - Alzheimer's	\$ 3,603	39	\$ 66
9/15	New Roof	\$ 92,750	39	\$ 313
9/15	Carpet	\$ 6,263	5	\$ 174
Total additions for Building Improvements		\$ 109,572		\$ 695 *
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:				
9/15	Pump Replacement	\$ 6,062	10	\$ 154
Total additions for Non-Movable Equipment		\$ 6,062		\$ 154 *
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 Health Care	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	of 37
	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 Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
*If 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.			If "Yes," complete Part B. If "No," complete Part C.		
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase		06/01/94			
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		153			
6. Square Footage		49,492			
7. Acquisition Cost					
a. Land		182,560			
b. Building		3,468,642			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th 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					
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 Hamden Health Care		License No. 990C	Report for Year Ended 9/30/2015			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. 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 Health Care	990C	9/30/2015	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)		\$	23,177	23,177	
See attached					
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	23,177	23,177	
14. Insurance					
a. Insurance on Property (buildings only)		\$	13,651	13,651	
b. Insurance on Automobiles		\$	7,577	7,577	
c. Insurance other than Property (as specified above)					
1. Umbrella (Blanket Coverage)		\$			
2. Fire and Extended Coverage		\$			
3. Other (Specify)		\$			
14d. Total Insurance Expenditures (14a + b + c)		\$	21,228	21,228	
15. Total All Expenditures (A-13 thru C-14)		\$	14,219,403	14,219,403	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Health Care	990C	9/30/2015	27a	37

Other Interest Expense *(Include Amount and Description)*

Interest Expense	\$	7,563
Resident Refunds		4,125
Intercompany Interest Expense		
TransCon		10,603
Wilton Meadows		<u>886</u>
Total Other Interest Expense	\$	<u>23,177</u>

D. Adjustments to Statement of Expenditures

Name of Facility Hamden Health Care				License No. 990C	Report for Year Ended 9/30/2015	Page 28	of 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	\$ 32,130	32,130		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10	Occupational Therapy	\$ 253,794	253,794		
7.			Other - See attached Schedule	\$ 84,609	84,609		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d/e	Accounting & Legal	\$ 21,422	21,422		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 5,454	5,454		
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	L4	Automobile Expense (e.g. personal use)	\$ 3,116	3,116		
18.	16	m2/m	Unallowable Advertising *	\$ 56,181	56,181		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 114,858	114,858		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 58,210	58,210		
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)				\$ 629,774	629,774		

* All except "Help Wanted".

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

(Carry Subtotal forward to next page)

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	a12o	Wages - Recruiting	\$ 4,492		
10	a12m	Wages - Marketing	\$ 7,315		
10	a2	Wages - Administrator salary over allowable	\$ 20,323		
Total Other Salaries Adjustment			\$ 32,130	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b2	Dentist	\$ 16,616		
13	b12	Purchased Service -IV Therapy & Other Nursing Services	\$ 55,993		
14	b12	Psychiatrist	\$ 12,000		
Total Other Fees Adjustments			\$ 84,609	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L3	Employee Relations	\$ 10,070		
16	m13	Late Fees	\$ 1,125		
16	m13	Bank Charges	\$ 9,953		
16	m8	Chamber of Commerce Dues	\$ 451		
16	m8	AICPA dues	\$ 606		
16	m8	Newspapers	\$ 437		
16	m13	Data Processing Fees MCR MDS	\$ 14,042		
16	L4	Condo Rent	\$ 7,740		
		Benefits on Salary noted above	\$ 6,043		
16	m13	Penalties	\$ 2,980		
15	lj	Taxes - General	\$ 250		
16	m13	Loss on disposal of asset	\$ 4,513		
Total Other A&G Adjustments			\$ 58,210	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Hamden Health Care			990C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 629,774	629,774		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 307,837	307,837		
28.	20	5d	Ambulance/Limousine	\$ 11,973	11,973		
29.	20	5f	X-rays, etc	\$ 25,031	25,031		
30.	20	5h	Laboratory	\$ 46,144	46,144		
31.	20	5c	Medical Supplies	\$ 7,343	7,343		
32.	20	5e2	Oxygen (non emergency)	\$ 17,893	17,893		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 62,120	62,120		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,969	8,969		
36.	22	d1	Depreciation on Unallowable Motor Vehicles	\$ 102	102		
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 17,631	17,631		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 13,651	13,651		
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	\$ 24,576	24,576		
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)			\$ 1,173,044	1,173,044		

*** 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 Health Care
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Nursing Supplies	\$ 10,109		
20	5j	Medical Supplies - Medicare	7,151		
20	5c	Specialty Mattresses	10,021		
20	5j	Medical Equipment Rental	23,600		
20	5j	Supplies - OT	340		
20	5j	Glucose Testing Supplies	10,899		
Total Other Ancillary Costs			\$ 62,120	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
23	d2	Excess Movable Equipment Depreciation	\$ 8,969		
Total Excess Movable Equipment Depreciation			\$ 8,969	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable TV	16,068		
22	6a	TV for Resident Rooms	338		
27	14a	Insurance on Disallowed Vehicles	1,225		
Total Other Property Adjustments			\$ 17,631	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense	\$ 23,177		
16	m13	Westfield Bank Interest	\$ 1,399		
Total Other Adjustments			\$ 24,576	\$ -	\$ -

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 Health Care	990C	9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 14,994,172	14,994,172			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,208,283)	(7,208,283)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,179,945	2,179,945			
b. Medicare Room and Board Contractual Allowance **	\$ 638,952	638,952			
4. a. Private-Pay Residents and Other	\$ 3,560,727	3,560,727			
b. Private-Pay Room and Board Contractual Allowance **	\$ (816,681)	(816,681)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 202,377	202,377			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (202,377)	(202,377)			
c. Prescription Drugs - Non-Medicare	\$ 62,959	62,959			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (50,142)	(50,142)			
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	\$ 422,259	422,259			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (375,362)	(375,362)			
c. Physical Therapy - Non-Medicare	\$ 50,942	50,942			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (43,437)	(43,437)			
4. a. Speech Therapy - Medicare	\$ 192,329	192,329			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (133,958)	(133,958)			
c. Speech Therapy - Non-Medicare	\$ 54,993	54,993			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (28,121)	(28,121)			
5. a. Occupational Therapy - Medicare	\$ 413,910	413,910			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (384,405)	(384,405)			
c. Occupational Therapy - Non-Medicare	\$ 95,087	95,087			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (77,401)	(77,401)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 19,943	19,943			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,568,428	13,568,428			
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>)	\$ 1,399	1,399			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 13,051	13,051			
V. Total Other Revenue (1 thru 8)	\$ 14,450	14,450			
VI. Total All Revenue (III +V)	\$ 13,582,878	13,582,878			

* 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)
	Oxygen	\$ 3,163		
	X-Ray	\$ 16,945		
	Lab	\$ 27,931		
	Contractual Allowance - X-ray and Lab	\$ (44,876)		
	Contractual Allowance - Oxygen	\$ (3,163)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-Ray	\$ 6,989		
	Lab	\$ 27,815		
	Oxygen	\$ 2,474		
	Contractual Allowance X-Ray and Lab	\$ (15,421)		
	Contractual Allowance Oxygyn	\$ (1,914)		
Total Other Resident Revenue		\$ 19,943	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income	1,399	1,399		
Total Interest Income			\$ 1,399	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc. Income	\$ 13,051		
Total Other Revenue		\$ 13,051	\$ -	\$ -

F. Statement of Revenue

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	Page 30b	of 37
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A/C 59511	Operating Interest	Savings Interest	Security Dep Interest	Medicare/Blue Cross/ABC	Misc.	Total	General Ledger	Difference
Asset	Cash	Cash	Cash	A/R				
Location on Balance Sheet	Cash	Cash	Cash	Resident A/R				
Oct-16		100				100	100	-
Nov-16		227				227	227	-
Dec-16		162				162	162	-
Jan-16		144				144	144	-
Feb-16		(305)				(305)	(305)	-
Mar-16		221		2		223	223	-
Apr-16		124				124	124	-
May-16		139				139	139	-
Jun-16		86				86	86	-
Jul-16		160				160	160	-
Aug-16		161				161	161	-
Sep-16		180				180	180	-
Totals	-	1,397	-	2	-	1,399	1,399	-

A/C # 59513

Interest Income - Intercompany Loans

Asset	L/R TransCon Loans to Owners or Related Parties	L/R Candlewood Loans to Owners or Related Parties	L/R Greenwich Woods Loans to Owners or Related Parties	L/R Wilton Loans to Owners or Related Parties	Total	General Ledger	Difference
Location on Balance Sheet							
Oct-16					-	-	-
Nov-16					-	-	-
Dec-16					-	-	-
Jan-16					-	-	-
Feb-16					-	-	-
Mar-16					-	-	-
Apr-16					-	-	-
May-16					-	-	-
Jun-16					-	-	-
Jul-16					-	-	-
Aug-16					-	-	-
Sep-16					-	-	-
Totals	-	-	-	-	-	-	-

Total Interest 1,399 1,399

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Health Care	990C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	747,660
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,626,847
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	120,895
a. Prepaid Expenses	10,072			
b. Prepaid Insurance	59,691			
c. Prepaid Taxes	51,132			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	2,495,402
B. Fixed Assets				
1. Land			\$	182,560
2. Land Improvements	*Historical Cost	81,101	\$	26,201
	Accum. Depreciation	54,900		Net
3. Buildings	*Historical Cost	9,764,269	\$	4,251,517
	Accum. Depreciation	5,512,752		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	390,164	\$	35,188
	Accum. Depreciation	354,976		Net
6. Movable Equipment	*Historical Cost	1,628,853	\$	132,567
	Accum. Depreciation	1,496,286		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,628,033

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Hamden Health Care		990C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	7,123,435
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>)					
Deposits		848			
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Hamden Health Care		990C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,256,767
2. Notes Payable (<i>itemize</i>)				\$	66,870
Current portion of notes payable				62,048	
Current portion of capital lease				4,822	
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>)				\$	632,050
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	45,580
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>)				\$	702,651
Operating Expenses		125,501	Provider User Fee	237,924	
Accrued 401k Employer Liability		19,822	Security Deposits	37,290	
Home Office Allocations		274,799	Deferred Income	5,600	
Sales Taxes		1,715			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,703,918

* 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 Health Care		License No. 990C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,703,918	
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>)				\$ 741,694	
Name and Address of Lender	Amount	Loan Date			
See attached	741,694				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 34,171	
Long-Term Portion notes payable		32,254			
Long-Term Portion capital lease		1,917			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 775,865	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,479,783	

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Health Care	990C	9/30/2015	34a	37

Name of Lender	Amount
TransCon Builders, Inc.	\$ 691,694
Due to Wilton Retirement Housing, LLC	50,000
Total Loans from Owners or Related Parties	<u>\$ 741,694</u>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Health Care	990C	9/30/2015	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			\$	4,280,025
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(636,525)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	3,644,500
C. Total Reserves and Net Worth			\$	3,644,500
D. Total Liabilities, Reserves, and Net Worth			\$	7,124,283

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hamden Health Care	990C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	4,281,025
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,582,878
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,219,403
D. Net Income or Deficit			\$	(636,525)
E. Balance			\$	3,644,500
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			\$	3,644,500
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Hamden Health Care	License No. 990C	Report for Year Ended 9/30/2015	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 <i>P.C.</i>		Date Signed <i>2/6/16</i>
Printed Name of Preparer Blum Shapiro & Company, P.C.				
Address Address 29 South Main Street, Suite 400, West Hartford, CT 06127			Phone Number 860-561-4000	