

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 128 Cedar Avenue, Waterbury, CT 06705	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2424	RHNS	SLTC 2424	Medicare Provider 07-5210
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Medicaid Provider Numbers:	CCNH 20156	RHNS	ICF-IID 520157
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**For Department Use Only**

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

### General Information

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center,	License No. 2424	Report for Year Ended 9/30/2018	Page 1	of 37
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#### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Waterbury Gardens Nursing & Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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.

{a} Subject to Desk Audit Review

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

(Notary Seal)

# Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 128 Cedar Avenue, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/5/2019		
Item	Total	CCNH	RHNS	SLTC
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-757-9271		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Waterbury Gardens Nursing & Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip ) 128 Cedar Avenue, Waterbury, CT 06705		
License Numbers:	CCNH 2424	RHNS	SLTC 2424	Medicare Provider No. 07-5210
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Shalom Lerner		Nursing Home Administrator's License No.:	2027	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center,		License No. 2424	Report for Year Ended 9/30/2018	Page 3	of 37
Legal Name of Partnership/LLC Waterbury Gardens Nursing & Rehabilitation Center, LLC		Business Address 128 Cedar Avenue, Waterbury, CT 06705		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
David Gamzeh	128 Cedar Avenue, Waterbury, CT 06705	Member		18.75	
Akiva Glatzer	128 Cedar Avenue, Waterbury, CT 06705	Member		18.75	
Mordy Lahasky	128 Cedar Avenue, Waterbury, CT 06705	Member		18.75	
Shalom Lerner	128 Cedar Avenue, Waterbury, CT 06705	Member		5	
Esther Stolberg	128 Cedar Avenue, Waterbury, CT 06705	Member		9.375	
Joshua Farkovits	128 Cedar Avenue, Waterbury, CT 06705	Member		9.375	
Waterbury 1111 Holdings	128 Cedar Avenue, Waterbury, CT 06705			20	



### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Cent	2424	9/30/2018	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, L	License No. 2424	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Waterbury Gardens Holdings, LLC	128 Cedar Avenue, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Property Rental	Pg 22 / Line 9	1,108,280	765,937
Priority Care Group LLC	99 W Hawthorne Avenue, Suite 508, Valley Stream, NY 11580	<input type="radio"/>	<input checked="" type="radio"/>		Management Company	Pg 16 / Line M12	351,459	351,459
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
\*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Waterbury Gardens Nursing & Rehabilitation Ce	License No. 2424	Report for Year Ended 9/30/2018	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 ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
See attached allocation schedule				
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 Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424		Report for Year Ended 9/30/2018		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

\* 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 Waterbury Gardens Nursing & Reh	License No. 2424	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 Breslin, Young and Slaughter LLC 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 2012 Rock Spring Rd suite c, Forest Hill, MD 21050
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Services Provided by This Firm (*describe fully*)

1 Various Reimbursement Consulting, Preparation of Cost Reports and Financial Statements	\$ 58,164
2 General Accounting	\$ 3,527
3	\$
4	\$
	Charge for Services Provided
	\$ 61,691

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 American Arbitration Association 2 Cowart Dizzia LLP 3 Duane Morris LLP 4 Halloran and Sage LLP 5 See attached Pg. 7a	Telephone Number 917-993-0515 212-692-1000 203-672-5432 See attached Pg. 7a
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Address (*No. & Street, City, State, Zip Code*)

- 1  
2 45 Rockefeller Plaza, Suite 2000, New York, NY 10111  
3 1540 Broadway, New York, NY 10036  
4 265 Church Street, Suite 802, New Haven, CT 06510  
5 See attached Pg. 7a

Services Provided by This Firm (*describe fully*)

1 Union Arbitration	\$ 1,100
2 Collections (Disallowed on Pg. 28)	\$ 11,255
3 Labor Matters	\$ 3,461
4 Rate Appeal	\$ 15,444
5 See attached Pg. 7a (Disallowed \$605 on Pg. 28)	\$ 37,293
	Charge for Services Provided
	\$ 68,553

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

- Yes     No    Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Waterbury Gardens Nursing & Rehabilitation Center, LLC		2424			9/30/2018				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total SLTC	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	SLTC	Total	CCNH	RHNS	SLTC	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	160	130		30	160	130		30	150	120			30
B. On last day of THIS report period	150	120		30	150	120		30	150	120			30
2. Number of Residents													
A. As of midnight of PREVIOUS report period	119	99		20	119	99		20	107	93			14
B. As of midnight of THIS report period	115	100		15	107	93		14	115	100			15
3. Total Number of Days Care Provided During Period													
A. Medicare	5,081	4,937		144	3,690	3,546		144	1,391	1,391			
B. Medicaid (Conn.)	34,864	29,155		5,709	26,586	22,031		4,555	8,278	7,124			1,154
C. Medicaid (other states)													
D. Private Pay	306	299		7	125	118		7	181	181			
E. State SSI for RCH													
F. Other (Specify) Anthem, Cigna, Insurance, Mgt	947	665		282	627	435		192	320	230			90
G. Total Care Days During Period (3A thru F)	41,198	35,056		6,142	31,028	26,130		4,898	10,170	8,926			1,244
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	18	8		10	16	8		8	2				2
5. <b>Total Resident Days (3G + 4A + 4B)</b>	41,216	35,064		6,152	31,044	26,138		4,906	10,172	8,926			1,246

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation			License No. 2424			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input 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	SLTC	Lost			Gained			CCNH	RHNS	SLTC	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
1/19/2018	X			10						120		30	Over-bedded
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	SLTC	
1st change										8,847		1,521	
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	SLTC	R.C.H.	ICF-MR					
No. of Residents	13	84	14	3		1							
Per Diem Rate													
a. One bed rm.	Various	266.81	466.19	447.00		705.00							
b. Two bed rms.	Various	266.81	466.19	415.00		705.00							
c. Three or more bed rms.	Various	266.81	466.19	385.00		705.00							
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	SLTC
A. Medicare - Part B										7,259	7,259		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										4,577	3,537		1,040
2. Restorative Treatments													
C. Other										15,026	14,647		379
D. <b>Total Physical Therapy Treatments</b>										26,862	25,443		1,419
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										1,044	1,044		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										1,118	743		375
2. Restorative Treatments													
C. Other										1,713	1,603		110
D. <b>Total Speech Therapy Treatments</b>										3,875	3,390		485
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										9,650	9,650		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										6,292	4,552		1,740
2. Restorative Treatments													
C. Other										16,232	15,826		406
D. <b>Total Occupational Therapy Treatments</b>										32,174	30,028		2,146

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabilitation Center, LLC	2424	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	SLTC	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	192,049	1,824			49,639	472
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	233,842	10,685			57,304	2,618
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	416,239	23,371			82,606	4,638
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	103,055	3,714			20,020	721
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	190,551	3,677			33,432	645
b. RN						
1. Direct Care	728,998	19,681			127,903	3,453
2. Administrative**	222,405	7,196			39,021	1,262
c. LPN						
1. Direct Care	1,339,479	49,761			235,012	8,731
2. Administrative**						
d. Aides and Attendants	1,622,052	91,882			284,589	16,121
e. Physical Therapists	244,539	6,391			13,639	356
f. Speech Therapists	65,581	1,131			9,382	162
g. Occupational Therapists	360,230	9,881			25,744	706
h. Recreation Workers	132,206	6,221			23,196	1,091
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	71,345	2,775			12,518	487
n. Marketing	29,218	693			5,126	122
o. Other (Specify)						
See Attached Schedule	196,571	8,757			570,025	18,212
A-13. Total Salary Expenditures	6,148,360	247,640			1,589,156	59,797

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		SLTC	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Nurse Scheduler	\$ 33,114	1,797			\$ 5,810	315
Central Supply	26,451	1,698			4,641	298
Unit Secretaries	10,701	239			1,878	42
Admissions	77,835	3,514			13,657	616
Respiratory Therapist	48,469	1,509			544,040	16,941
<b>Total</b>	\$ 196,571	8,757	\$ -	-	\$ 570,025	18,212

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		SLTC	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-



**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
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	SLTC							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	SLTC							
<b>Section III - Administrators***</b>										
Shalom Lerner	192,049		49,639	Non Discriminatory	Administrator	2,296	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabilitation Center	2424	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	SLTC	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	6,202	69			1,088	12
3. Pharmacist	15,273	139			2,680	24
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	287,979	4,749			16,061	265
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	58,900	471			90,300	1,083
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
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						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>368,354</b>	<b>5,428</b>			<b>110,129</b>	<b>1,384</b>

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LI		2424	9/30/2018	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
National Staffing Solutions INC	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Rehability Care	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Remedy Therapy Services, LLC	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Doctors Pun and Delucia PC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Silverman	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Miller	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Peter Zdankiewicz, M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Ce	2424	9/30/2018	15	37
Item	Total	CCNH	RHNS	SLTC
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 320,081	254,342		65,739
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 701,327	557,286		144,041
5. Health Insurance	\$ 718,479	570,916		147,563
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 713,052	566,603		146,449
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 5,411	4,300		1,111
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 879,311	693,316		185,995
d. Accounting and Auditing	\$ 64,601	50,936		13,665
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 68,553	54,052		14,501
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 20,713	16,332		4,381
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 15,813	12,468		3,345
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 737,844	627,712		110,132
<b>Subtotal</b>	\$ 4,245,185	3,408,263		836,922

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

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Waterbury Gardens Nursing & Rehabilitation Center, LLC  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>SLTC</b>
Employee Relations (Disallowed)	\$ 4,300		\$ 1,111
<b>Total</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ 1,111</b>

---

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>SLTC</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation Center,	2424	9/30/2018		16	37
Item	Total	CCNH	RHNS	SLTC	
<b>Subtotals Brought Forward:</b>	4,245,185	3,408,263		836,922	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 24,436	19,267		5,169	
5. Education Expenses Related to Seminars and Conventions	\$ 45,867	36,874		8,993	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 5,582	4,401		1,181	
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 17,712	14,074		3,638	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 22,771	17,954		4,817	
4. Fund-Raising***	\$				
5. Medical Records	\$ 518	408		110	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,434	2,708		726	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,532	8,467		2,065	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 571	459		112	
9. Subscriptions	\$ 2,477	1,991		486	
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> )	\$ 54,106	42,661		11,445	
12. Administrative Management Services**	\$ 351,459	299,000		52,459	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 205,051	161,678		43,373	
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,989,701	4,018,205		971,496	

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	SLTC
	-		-
Marketing	\$ 17,954		\$ 4,817
<b>Total Other Advertising</b>	<b>\$ 17,954</b>	<b>\$ -</b>	<b>\$ 4,817</b>

**Schedule of Dues**

Description	CCNH	RHNS	SLTC
	-		-
CT Association of Health Care Facilities	\$ 8,467		\$ 2,065
<b>Total Dues</b>	<b>\$ 8,467</b>	<b>\$ -</b>	<b>\$ 2,065</b>

**Schedule of Contributions**

Description	CCNH	RHNS	SLTC
	-		-
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	SLTC
	-		-
Pre-Employment Testing	\$ (62)		\$ (17)
Licenses & Certifications	644		173
Bank Service Charges	11,673		3,131
Computer Maintenance	26,994		7,242
Licenses & Certifications	2,464		661
Fines and Penalties	103,628		27,800
Equipment Rental	1,828		491
Consulting	6,419		1,722
Clinical Reimbursement Consultant	8,090		2,170
<b>Total Other Administrative and General</b>	<b>\$ 161,678</b>	<b>\$ -</b>	<b>\$ 43,373</b>



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

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2018	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 #
Priority Care Group LLC, 99 W Hawthorn Avenue, Valley Stream, NY 11580	351,459	Operational and Financial Management	Page 16, Line M12

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility		License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation Center, I		2424	9/30/2018		18	37
Item		Total	CCNH	RHNS	SLTC	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	287,028	239,498		47,530	
2. Non-Food Supplies	\$	56,713	47,322		9,391	
3. Other ( <i>Specify</i> ) _____	\$					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )						
	\$	3,146	2,625		521	
c. Other ( <i>Specify</i> ) _____						
	\$					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	346,887	289,445	57,442	
2F. Dietary Questionnaire		Total	CCNH	RHNS	SLTC	
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 checked="" type="radio"/> Yes <input 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.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LI		2424	9/30/2018		19	37
Item		Total	CCNH	RHNS	SLTC	
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. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	210,723	180,267			30,456
c. Other ( <i>Specify</i> ) Laundry Supplies	\$	1,250	1,069			181
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>211,973</b>	<b>181,336</b>			<b>30,637</b>
<b>3F. Laundry Questionnaire</b>						
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					

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

All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation C		2424	9/30/2018		20	37
Item		Total	CCNH	RHNS	SLTC	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	26,554	22,235		4,319
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. \$	293,884	246,081		47,803
C.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	320,438	268,316		52,122
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Outside Pharmacy	\$	283,117	232,637		50,480
b.	Medicine Cabinet Drugs	\$	52,689	44,825		7,864
c.	Medical and Therapeutic Supplies	\$	157,224	133,756		23,468
d.	Ambulance/Limousine***	\$	31,598	26,882		4,716
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	86,956	7,113		79,843
f.	X-rays and Related Radiological Procedures***	\$	14,321	12,183		2,138
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	44,353	39,971		4,382
i.	Recreation	\$	16,580	14,105		2,475
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	461,094	150,507		310,587
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	1,147,932	661,979		485,953

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

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

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

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



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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424	Report for Year Ended 9/30/2018	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	SLTC	Pg	Line
Zimmet Healthcare Services Group, LLC	4006 US Highway 9, Morganville, NJ 07751	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Reimbursement Support	7,713		2,547	16	m13
Healthcare Services	Bensalem Township, PA	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Management	180,267		30,456	19	3b
Healthcare Services	Bensalem Township, PA	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Management	246,081		47,803	20	4b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehabilitation	2424	9/30/2018			22	37
Item	Total	CCNH	RHNS	SLTC		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 87,086	56,468			30,618	
b. Heat	\$ 52,064	43,595			8,469	
c. Light & Power	\$ 162,427	136,006			26,421	
d. Water	\$ 33,478	28,032			5,446	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 66,838	55,966			10,872	
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 401,893</b>	<b>320,067</b>			<b>81,826</b>	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 10,123	7,973			2,150	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 114,000	89,793			24,207	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 124,123</b>	<b>97,766</b>			<b>26,357</b>	
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,108,280	928,010			180,270	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 264,942	221,846			43,096	
c. Personal property taxes	\$ 52,827	44,234			8,593	
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,550,172</b>	<b>1,291,856</b>			<b>258,316</b>	

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





### Depreciation Schedule

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC	License No. 2424	Report for Year Ended 9/30/2018	Page 23	of 37									
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals					
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period	61,977		61,977	7,105	S/L	Various	8,046						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)	34,713		34,713		S/L	Various	2,077						
B-4. Subtotal								10,123					
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year									
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period			Var	Var	522,687		522,687	151,949	S/L	Various	103,887		
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)			Var	Var	60,037		60,037		S/L	Various	10,113		
D-3. Subtotal												114,000	
<b>E. Total Depreciation</b>												124,123	

Waterbury Gardens Nursing & Rehabilitation Center, LLC  
9/30/2018

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See attached	See attached	\$ 34,713	Various	\$ 2,077
<b>Total additions for Building Improvement</b>		\$ 34,713		\$ 2,077 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See attached	See attached	\$ 60,037	Various	\$ 10,113
<b>Total additions for Movable Equipmen</b>		\$ 60,037		\$ 10,113 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC			2424		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

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

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

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

Name of Facility Waterbury Gardens Nursing & Rehabi	License No. 2424	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		03/16/16		
4. Date of Initial Licensure		03/16/16		
5. Total Licensed Bed Capacity		180		
6. Square Footage		61,084		
7. Acquisition Cost				
a. Land		5,500,000		
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		03/16/16		
c. Interest Rate for the Cost Year		Various		
d. Term of Mortgage (number of years)		5 years		
e. Amount of Principal Borrowed		4,400,000		
f. Principal balance outstanding as of 9/30/2018		4,129,979		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehab		2424	9/30/2018			26	37
Item			Total	CCNH	RHNS	SLTC	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page )

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

Name of Facility		License No.		Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehab		2424		9/30/2018		27	37
Item				Total	CCNH	RHNS	SLTC
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) Line of Credit Interest				\$ 47,218	37,230		9,988
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 47,218	37,230		9,988
14. Insurance							
a. Insurance on Property (buildings only)				\$ 39,535	33,104		6,431
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Insurance - Business				\$ 182,588	143,967		38,621
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 222,123	177,071		45,052
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 17,454,336	13,762,219		3,692,117

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 360,230	360,230		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.	15	1a9	Discriminatory Benefits	\$ 5,411	4,300		1,111
9.	15	1c	Bad Debts	\$ 879,311	693,316		185,995
10.			Accounting	\$			
10a.			Legal	\$ 11,860	9,352		2,508
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 22,771	17,954		4,817
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 123,419	118,470		4,949
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 132,044	104,121		27,923
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 1,535,046</b>	<b>1,307,743</b>		<b>227,303</b>

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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



**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
16	m8a	Chamber of Commerce Dues	\$ 459		\$ 112
16	m13	Non Routine Bank Charges	34		11
16	m13	Fines and Penalties	103,628		27,800
<b>Total Other A&amp;G Adjustments</b>			\$ 104,121	\$ -	\$ 27,923

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

Name of Facility				License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
Subtotals Brought Forward				\$ 1,535,046	1,307,743		227,303
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 232,637	232,637		
28.	20	5d	Ambulance/Limousine	\$ 26,882	26,882		
29.	20	5f	X-rays, etc	\$ 12,183	12,183		
30.	20	5h	Laboratory	\$ 39,971	39,971		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,113	7,113		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 27	27		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 2,609	2,220		389
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,856,468	1,628,776		227,692

\*\*\* 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.

Waterbury Gardens Nursing & Rehabilitation Center, LLC  
 9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
20	51	Resident Lost Items	\$ 27		
<b>Total Other Ancillary Costs</b>			\$ 27	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
<b>Total Excess Movable Equipment Depreciation</b>			\$ -	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
30	IV 5	Bank Interest Income	\$ 9		\$ 1
30	IV 8	Vendor Refunds	2,211		388
<b>Total Other Adjustments</b>			\$ 2,220	\$ -	\$ 389

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehabilita	2424	9/30/2018			30	37
Item	Total	CCNH	RHNS	SLTC		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 9,597,593	6,937,199		2,660,394		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,210,383	3,119,398		90,985		
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 601,067	411,269		189,798		
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 281,265	239,283		41,982		
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 130,149	110,723		19,426		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 2,164,358	2,050,024		114,334		
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 665,307	630,161		35,146		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 113,602	99,383		14,219		
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 75,602	66,140		9,462		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 2,501,311	2,334,474		166,837		
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 853,659	796,720		56,939		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (4,486,297)	(3,816,663)		(669,634)		
b. Other (Specify) - Non-Medicare	\$ (1,697,630)	(1,444,238)		(253,392)		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,010,369	11,533,873		2,476,496		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 10	9		1		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 47,993	40,829		7,164		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 48,003	40,838		7,165		
<b>VI. Total All Revenue</b> (III +V)	\$ 14,058,372	11,574,711		2,483,661		

\* 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	SLTC
		-		-
30 II 6a	Oxygen-Medicare	\$ 1,286		\$ 226
30 II 6a	Lab-Medicare	24,597		4,315
30 II 6a	Diagnostic Testing-Medicare	8,282		1,453
30 II 6a	Ancillary C/A-Medicare	(2,828,129)		(496,195)
30 II 6a	Ancillary C/A-Medicare B	(1,022,699)		(179,433)
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (3,816,663)</b>	<b>\$ -</b>	<b>\$ (669,634)</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	SLTC
		-		-
30 II 6b	Pharmacy OTC-Medicaid	\$ 2,340.00		\$ 410.00
30 II 6b	Oxygen-Medicaid	25,548		4,482
30 II 6b	Lab-Medicaid	3,035		532
30 II 6b	Diagnostic Testing-Medicaid	727		128
30 II 6b	Ancillary C/A-Medicaid	(1,118,492)		(196,239)
30 II 6b	Oxygen-Private	(157)		(27)
30 II 6b	Oxygen-Managed Care Levels	1,135		199
30 II 6b	Lab-Managed Care Levels	3,598		631
30 II 6b	Diagnostic Testing-Managed Care Levels	2,874		504
30 II 6b	Ancillary C/A-Managed Care Levels	(246,099)		(43,178)
30 II 6b	Oxygen-Managed Care RUGS	335		59
30 II 6b	Lab-Managed Care RUGS	463		81
30 II 6b	Diagnostic Testing-Managed Care RUGS	373		65
30 II 6b	Ancillary C/A-Managed Care RUGS	(85,198)		(14,948)
30 II 6b	Ancillary C/A-Managed Care B	(34,720)		(6,091)
<b>Total Other Resident Revenue</b>		<b>\$ (1,444,238)</b>	<b>\$ -</b>	<b>\$ (253,392)</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	SLTC
			-		-
30 IV 5	Bank Interest Income	35,639	\$ 9		\$ 1
<b>Total Interest Income</b>			<b>\$ 9</b>	<b>\$ -</b>	<b>\$ 1</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	SLTC
		-		-
30 IV 8	Cost Settlement Prior Year	\$ 38,618		\$ 6,776
30 IV 8	Vendor Refunds	2,211		388
<b>Total Other Revenue</b>		<b>\$ 40,829</b>	<b>\$ -</b>	<b>\$ 7,164</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabil	2424	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(273,261)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,696,678
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	17,425
5. Prepaid Expenses			\$	125,357
a. Prepaid Expenses	12,092			
b. Prepaid Insurance	113,265			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,566,199
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>96,690</u>		\$	79,462
	Accum. Depreciation <u>17,228</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>92,724</u>		\$	71,775
	Accum. Depreciation <u>20,949</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	15,939
C/R vs F/S NBV	12,439			
See Schedule	3,500			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	167,176

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

(Carry Total forward to next page)

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

Name of Facility Waterbury Gardens Nursing & Rehabil	License No. 2424	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	2,733,375
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 _____ 490,000	
			Accum. Depreciation _____ 245,000	Net
			\$	245,000
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	245,000
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> )			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,978,375

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



Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	CIP	\$ 3,500
Total Other Other Fixed Assets (Itemize)			\$ 3,500

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation		2424	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,616,023
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	610,113
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	4,434
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> )				\$	1,757,000
Accrued Expenses		826,042			
Other Liabilities		895,319			
Resident Trust Liability		35,639			
See Schedule					
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	4,987,570

\* 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 Waterbury Gardens Nursing & Rehabilitation		License No. 2424	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,987,570	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$					
1,271,406					
Due to/from Related Parties			(428,594)		
Line of Credit			900,000		
Working Capital Advances			800,000		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
\$					
1,271,406					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
\$					
6,258,976					

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

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabil	2424	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	245,000
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			\$	245,000
<b>B. Net Worth</b>				
1. Owner's Capital			\$	192,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(427,963)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(3,289,638)
7. Total Net Worth			\$	(3,525,601)
<b>C. Total Reserves and Net Worth</b>			\$	(3,280,601)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,978,375

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabil	2424	9/30/2018	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,206,996)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,058,372		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,348,010		
D. Net Income or Deficit			\$	(3,289,638)		
E. Balance			\$	(4,496,634)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per Pg. 27	\$17,454,336					
C/R vs F/S Depreciation	(106,332)					
Rounding Variance	6					
Expenses Per F/S	\$17,348,010					
2. Other <i>(itemize)</i>						
Review Adjustments / CR Adjustments	971,033					
F-3. Total Additions					\$	971,033
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	(3,525,601)		

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

Name of Facility Waterbury Gardens Nursing &	License No. 2424	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> SLTC		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Annual Report Contact			Phone Number	
Paul Omrod			610-833-4529	
Annual Report Contact Email Address				
Pomrod@phg-us.com				

**Subject to the attached accountants' consulting report**