

# State of Connecticut



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

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 <input type="checkbox"/> Nursing Home only (CCNH)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022	

License Numbers:	CCNH 2424	RHNS	(Specify) 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

State of Connecticut

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

CSP-1 Rev.9/2002

**General Information**

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center,	License No. 2424	Report for Year Ended 9/30/2022	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Waterbury Gardens Nursing & Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

**(a) Subject to Desk Audit review**

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Avi Rosenbloom		Printed Name (Owner)	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)
Address of Notary Public			

(Notary Seal)

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

CSP-1A Rev. 6/95

**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 10/1/2021	To 9/30/2022
Address of Facility 128 Cedar Avenue, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

State of Connecticut

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

CSP-2 Rev. 10/2005

**General Information and Questionnaire**

**Type of Facility - Organization Structure**

Phone No. of Facility	Report for Year Ended	Page	of
203-757-9271	9/30/2022	2	37

Name of Facility (as shown on license)	Address (No. & Street, City, State, Zip )		
Waterbury Gardens Nursing & Rehabilitation Center, LLC	128 Cedar Avenue, Waterbury, CT 06705		
License Numbers:	CCNH 2424	RHNS (Specify) 2424	Medicare Provider No. 07-5210

Type of Facility (Check appropriate box(es))

Chronic and Convalescent       Rest Home with Nursing  
 Nursing Home only (CCNH)       Supervision only (RHNS)       (Specify)

Type of Ownership (Check appropriate box)

Proprietorship     LLC     Partnership     Profit Corp.     Non-Profit Corp.     Government     Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed
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Has there been any change in ownership  
or operation during this report year?       Yes       No      If "Yes," explain fully.

N/A

**Administrator**

Name of Administrator Avi Rosenbloom	Nursing Home Administrator's License No.: 2056
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Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:

State of Connecticut

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

CSP-3 Rev. 10/2005

**General Information and Questionnaire  
Partners/Members**

Name of Facility	License No.	Report for Year Ended	Page of
Waterbury Gardens Nursing & Rehabilitation Center,	2424	9/30/2022	3   37
Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered	
Waterbury Gardens Nursing & Rehabilitation Center, LLC	128 Cedar Avenue, Waterbury, CT 06705	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

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
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# **General Information and Questionnaire**

## **Corporate Owners**

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2022	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

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

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Cent	2424	9/30/2022	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\*

\* 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 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all  Yes  No If "No," explain fully why such allocation was not made.

See attached allocation schedule. Please note that the information used to prepare this cost report was provided by receiver. The receiver began on 11/5/2019.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes  No If "No," explain fully why such allocation was not made.

Waterbury Gardens		Allocation Section					
Cost Year 2022		Allocated Amounts					
Account Number	Account Name	Input Amount	Total Allocation	Skilled Nursing Facility	Vent Unit	Total	
30 11A.10	Medicaid R&B SNF Only	(5,496,336)	Nursing home	(5,496,336)	-	(5,496,336)	
30 11A.22	Medicaid R&B Vent Only	-	Vent	-	-	-	
30 13A.10	Medicare R&B - SNF Only	(635,921)	Nursing home	(635,921)	-	(635,921)	
30 13A.22	Medicare R&B - Vent Only	-	Vent	-	-	-	
30 14A.10	Private pay R&B - SNF Only	(865,459)	Nursing home	(865,459)	-	(865,459)	
30 14A.22	Private pay R&B - Vent Only	-	Vent	-	-	-	
30 11A.10	Prescription Drugs Medicare - Patient Days	(48,711)	Patient days	(38,871)	(9,840)	(48,711)	
30 11C.10	Prescription drugs - Patient Days	(61,908)	Patient days	(49,402)	(12,506)	(61,908)	
30 12A.22	Medical Supplies Medicare Non Reimbursable	-	Vent	-	-	-	
30 13AM.07	PT Medicare PT Treatments	-	PT Treat	-	-	-	
30 13A.10	PT Medicare PT Treatments	(318,300)	PT Treat	(318,300)	-	(318,300)	
30 13CO.07	PT Other - PT Treatments	-	PT Treat	-	-	-	
30 13C.10	PT Other - PT Treatments	(276,100)	PT Treat	(276,100)	-	(276,100)	
30 14AM.08	ST Medicare - ST Treatments	-	ST Treat	-	-	-	
30 14A.10	ST Medicare - ST Treatments	(107,808)	ST Treat	(107,808)	-	(107,808)	
30 14CO.08	ST Other - ST Treatments	-	ST Treat	-	-	-	
30 14C.10	ST Other - ST Treatments	(95,068)	ST Treat	(95,068)	-	(95,068)	
30 15A.10	OT Medicare - OT Treatments	(455,550)	OT Treat	(455,550)	-	(455,550)	
30 15C.10	OT - OT Treatments	(447,682)	OT Treat	(447,682)	-	(447,682)	
30 16A.10	Other Medicare - Patient Days	689,717	Patient days	550,386	139,331	689,717	
30 16B.10	Other - Patient Days	835,205	Patient days	666,484	168,721	835,205	
30 IV5.22	Interest - Patient Days	-	Patient days	-	-	-	
30 IV8.25	Other - Transportation Services	-	Accum Costs	-	-	-	
30 IV8.10	Other - Patient Days	(830,615)	Patient days	(662,821)	(167,794)	(830,615)	
	<b>Total Revenue</b>	<b>(8,114,536.00)</b>		<b>(8,232,447)</b>	<b>117,911</b>	<b>(8,114,536)</b>	

Waterbury Gardens		Allocation Section		Input		Allocated Amounts		Total	
Account Number	Account Name	Amount	Total	Allocation Basis	Skilled Nursing Facility	Vent Unit		Total	
10-A 2.15	Administrators	265,292		Payroll	192,018	73,274		265,292	
10-A 3.15	Assistant Administrator	-		Payroll	-	-		-	
10-A 4.19	Other Admin - Salary %	232,339		Payroll	168,167	64,172		232,339	
10-A 4.43	Other Admin - Patient days	-		Patient days	-	-		-	
10-A 5C.5	Dietary Workers - Meals	443,656		Meals	354,032	89,624		443,656	
10-A 6A	Head Housekeeper	-		Sqft	-	-		-	
10-A 7A..2	Other Maintenance Workers - SQFT	48,647		Soft	40,734	7,913		48,647	
10-A 9	Barber and Beautician Services	-		Payroll	-	-		-	
10-A 10.19	Protective Services	-		Payroll	-	-		-	
10-A 11A	Head Accountant	-		Payroll	-	-		-	
10-A 11B	Other Accountants	-		Payroll	-	-		-	
10-A 12A.10	Director of Nurses/Assistant Director	239,004		Nursing Salary	190,722	48,282		239,004	
10-A 12B1.10	RNs - Direct Care	919,729		Direct	733,932	185,797		919,729	
10-A 12B2.10	RNs - Administrative	237,800		Nursing Salary	189,762	48,038		237,800	
10-A 12C1.10	LPNs - Direct Care	1,193,815		Direct	952,650	241,165		1,193,815	
10-A 12D.10	Aides and Attendants	1,357,766		Direct	1,083,481	274,285		1,357,766	
10-A 12E	Physical Therapists	19,445		PT Treat	19,445	-		19,445	
10-A 12F	Speech Therapists	360		ST Treat	360	-		360	
10-A 12G	Occupational Therapists	92,840		OT Treat	92,840	-		92,840	
10-A 12H.43	Recreation Workers	121,893		Patient days	97,269	24,624		121,893	
10-A 12I	Medical Director	-		Payroll	-	-		-	
10-A 12J	Utilization Review	-		Payroll	-	-		-	
10-A 12J3	Resident Care	-		Payroll	-	-		-	
10-A 12J4	Other	-		Payroll	-	-		-	
10-A 12J	Dentists	-		Payroll	-	-		-	
10-A 12K.22	Pharmacists	-		Payroll	-	-		-	
10-A 12L	Podiatrists	-		Payroll	-	-		-	
10-A 12M.33	Social Workers/Case Management - Direct	94,944		Patient days	75,764	19,180		94,944	
10-A 12N.22	Marketing - Non reimb	-		Patient days	-	-		-	
10-A 12O.22	Other - Vent/Respiratory	607,231		Direct	52,147	555,084		607,231	
10-A 12O.25	Other - Payroll	179,333		Payroll	129,801	49,532		179,333	
13-B 1	Dietitian	-		Patient days	-	-		-	
13-B 2.22	Dentist	-		Patient days	-	-		-	
13-B 3.10	Pharmacist	-		Patient days	-	-		-	

Waterbury Gardens		Allocation Section					
Cost Year 2022		Allocation Section					
Account Number	Account Name	Input Amount	Allocation Basis	Allocated Nursing Facility	Skilled Nursing Facility	Vent Unit	Total
13-B 4	Podiatrist	-	Patient days	-	-	-	-
13-B 5A.07	PT - Resident Care - PT	-	PT Treat	-	-	-	-
13-B 5B	PT - Other	-	PT Treat	-	-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity	-	-	-	-
13-B 7.22	Recreation Worker	-	Patient days	-	-	-	-
13-B 8A.10	Medical Director - Direct	143,178	Direct	61,931	81,247	143,178	
13-B 8B	Utilization Review	-	Patient days	-	-	-	-
13-B 8C	Resident Care	-	Patient days	-	-	-	-
13-B 8D1	Infection Control Committee	-	Patient days	-	-	-	-
13-B 8D2	Pharmaceutical Committee	-	Patient days	-	-	-	-
13-B 8D3	Staff Development Committee	-	Patient days	-	-	-	-
13-B 8E	Other	-	Patient days	-	-	-	-
13-B 9A.08	ST - Resident Care - ST	-	ST Treat	-	-	-	-
13-B 9B	ST - Other	-	ST Treat	-	-	-	-
13-B 10B.10	OT - Other	-	OT Treat	-	-	-	-
13-B 11A1	RN's - Direct Care	-	Direct	-	-	-	-
13-B 11A2	RN's - Administrative	-	Payroll	-	-	-	-
13-B 11B1	LPN's - Direct Care	-	Direct	-	-	-	-
13-B 11B2	LPN's - Administrative	-	Payroll	-	-	-	-
13-B 11C	Aides	-	Direct	-	-	-	-
13-B 11D	Other	-	Direct	-	-	-	-
15 1A1.15	Workmen's Compensation - Salary%	285,465	Payroll	206,619	78,846	285,465	
15 1A4.15	Social Security (FICA) - Salary %	546,947	Payroll	395,879	151,068	546,947	
15 1A5.15	Health Insurance - Salary %	390,764	Payroll	282,834	107,930	390,764	
15 1A6.15	Life Insurance - Salary %	-	Payroll	-	-	-	-
15 1A7.15	Pensions - Salary %	241,552	Payroll	174,835	66,717	241,552	
15 1A8.15	Uniform Allowance - Salary %	-	Payroll	-	-	-	-
15 1A9.15	Other - Salary %	-	Payroll	-	-	-	-
15 1C.42	Bad Debts	283,500	Accum Costs	186,536	96,964	283,500	
15 1D.42	Accounting and Auditing	18,244	Accum Costs	12,004	6,240	18,244	
15 1E.42	Legal - Expenses	30,953	Accum Costs	20,366	10,537	30,953	
15 1F	Insurance of Lives of Owners/Oper.	-	Accum Costs	-	-	-	-
15 1G.42	Office Supplies - Accum Costs	247,804	Accum Costs	163,049	84,755	247,804	
15 1H1.42	Telephone and Telegraph - Accum Costs	3,317	Accum Costs	2,183	1,134	3,317	
15 1I	Appraisal	-	Accum Costs	-	-	-	-

Allocation Section											
Account Number	Account Name	Input Total	Allocation Basis	Allocated Skilled Nursing Facility	Allocated Vent Unit	TOTAL		Allocated Amounts		TOTAL	
15 1J	Corporation Business Taxes	-	-	-	-	Accum Costs		-		-	
15 1K2	Other	-	-	-	-	Accum Costs		-		-	
15 1K3.03	Resident Day User Fee	403,604	Patient days	322,071	81,533	403,604		403,604		403,604	
16 2	Holiday Parties for Staff	-	-	-	-	Accum Costs		-		-	
16 3	Gifts to Staff and Residents	-	-	-	-	Accum Costs		-		-	
16 4.42	Employee Travel - Accum Costs	-	-	-	-	Accum Costs		-		-	
16 5.33	Education Expense - Capacity	25,538	Capacity	20,430	5,108	25,538		25,538		25,538	
16 5.34	Education Expense - Accum Costs	-	-	-	-	Accum Costs		-		-	
16 6.25	Automobile Expense - Accum Costs	-	-	-	-	Accum Costs		-		-	
16 7	Other	-	-	-	-	Accum Costs		-		-	
16 M1.19	Advertising Help Wanted - Salaries %	29,284	Payroll	21,196	8,088	29,284		29,284		29,284	
16 M2.22	Advertising Telephone Directory	-	-	-	-	Accum Costs		-		-	
16 M3.42	Advertising Other	-	-	-	-	Accum Costs		-		-	
16 M4	Fund Raising	-	-	-	-	Accum Costs		-		-	
16 M5.34	Medical Records	-	-	-	-	Accum Costs		-		-	
16 M6.22	Barber and Beauty Supplies	-	-	-	-	Accum Costs		-		-	
16 M7.42	Postage	-	-	-	-	Accum Costs		-		-	
16 M8.33	Dues and Membership Fees to Professional Associations - Cap	-	-	-	-	Capacity		-		-	
16 M8A	Dues to Chamber of Commerce	-	-	-	-	Capacity		-		-	
16 M9.42	Subscriptions - Accum Costs	-	-	-	-	Capacity		-		-	
16 M10.22	Contributions	-	-	-	-	Accum Costs		-		-	
16 M11.42	Services Provided by Contract - Accum Costs	12,161	Accum Costs	8,002	4,159	12,161		12,161		12,161	
16 M12.02	Administrative Management Services - Patient days	-	-	-	-	Patient days		-		-	
16 M13.25	Other - Accum Costs	370,479	Accum Costs	243,766	126,713	370,479		370,479		370,479	
18 2A1.03	Raw Food - Meals	276,951	Meals	221,004	55,947	276,951		276,951		276,951	
18 2A2.03	Non-Food Supplies - Meals	220	Meals	176	44	220		220		220	
18 2B.03	Purchased Services - Meals	-	-	-	-	Meals		-		-	
18 2D.03	Other - Meals	-	-	-	-	Meals		-		-	
19 3A2	Employee Items	-	-	-	-	Laundry		-		-	
19 3A3	Personal clothing - residents washed	-	-	-	-	Laundry		-		-	
19 3A4.10	Repair and/or purchased linens	-	-	-	-	Laundry		-		-	
19 3B.05	Purchased Services - Pounds of Laundry	208,746	Laundry	167,833	40,913	208,746		208,746		208,746	
19 3C	Management Services	-	-	-	-	Laundry		-		-	
19 3D.05	Other - Pounds of Laundry	-	-	-	-	Laundry		-		-	
20 4A1.02	In-House Care Supplies - Sqft	-	-	-	-	Sqft		-		-	

Waterbury Gardens		Allocation Section					
Cost Year 2022		Allocation Section					
Account Number	Account Name	Input Amount	Allocation Basis	Allocated Nursing Facility	Allocated Amounts Vent Unit	TOTAL	
20 4B.02	Purchased Services - Sqft	255,754	Sqft	214,153	41,601	255,754	
20 4C	Management Services	-	Sqft	-	-	-	
20 4D	Other	-	Sqft	-	-	-	
20 5A1	Own Pharmacy	129,558	Patient days	98,670	30,888	129,558	
20 5A.03	Purchased From - Pharmacy	-	Patient days	-	-	-	
20 5B.03	Medicine Cabinet/Drugs	549,434	Patient days	438,442	110,992	549,434	
20 5C.03	Medical and Therapeutic Supplies	65,291	Patient days	52,101	13,190	65,291	
20 5D.03	Ambulance/Limousine - Patient Days	-	Patient days	-	-	-	
20 5E1.03	Oxygen - Emergency Use	759,089	Resp. Salaries	65,188	693,901	759,089	
20 5E2.03	Oxygen - Other - Vent/Respiratory	2,393	Patient days	1,910	483	2,393	
20 5F.03	X-Rays and related radiological - Patient Days	11,340	Lab	9,791	1,549	11,340	
20 5H.03	Laboratory - Patient Days	7,730	Patient days	6,168	1,562	7,730	
20 5I.03	Recreation - Patient Days	38,521	Nursing Home	38,521	-	38,521	
20 5J.03	Other - SNF	-	PT Treat	-	-	-	
20 5J.07	Other - PT Treatments	-	ST Treat	-	-	-	
20 5J.08	Other - ST Treatments	-	OT Treat	-	-	-	
20 5J.09	Other - OT Treatments	-	Payroll	-	-	-	
20 5J.15	Other - Salary %	928,858	Resp. Salaries	79,767	849,091	928,858	
20 5J.22	Other - Vent/Respiratory	105,056	Sqft	87,967	17,089	105,056	
22 6A.02	Repairs and Maintenance - Sqft	-	Vent	-	-	-	
22 6A.22	Repairs and Maintenance - Sqft	-	Sqft	-	-	-	
22 6B.33	Heat - Sqft	205,789	Sqft	172,315	33,474	205,789	
22 6C.33	Light & Power - Sqft	14,576	Sqft	12,205	2,371	14,576	
22 6D.33	Water	282,648	Sqft	236,672	45,976	282,648	
22 6F.02	Other - Sqft	-	Nursing Home	-	-	-	
22 7A.10	Land Improvements - SNF Only	-	Vent	-	-	-	
22 7A.22	Land Improvements - Non Reimb	-	Nursing Home	-	-	-	
22 7B.10	Building & Building Improvements - SNF Only	18,547	Nursing Home	18,547	-	18,547	
22 7B.22	Building & Building Improvements - Non Reimb	4,695	Vent	-	4,695	4,695	
22 7C.10	Non-movable Equipment - SNF Only	-	Nursing Home	-	-	-	
22 7C.22	Non-movable Equipment - Non Reimb	-	Vent	-	-	-	
22 7D.10	Movable Equipment - Patient Days	26,658	Nursing Home	26,658	-	26,658	
22 7D.22	Movable Equipment - Non Reim	6,748	Vent	-	6,748	6,748	
22 8A	Organization Expense	-	Nursing Home	-	-	-	
22 8B.10	Mortgage Expense - SNF	-				-	

Waterbury Gardens		Allocation Section					
Allocation Section		Cost Year 2022					
Account Number	Account Name	Input Total	Allocation Basis	Allocated Nursing Facility	Skilled Nursing Vent	Unit	Total
22 8B.22	Mortgage Expense - Non Reim	-	-	-	-	-	-
22 8C	Leasehold Improvements	-	-	-	-	-	-
22 8D	Other	-	-	-	-	-	-
22 9.33	Rental Payments Sqft	336,844	Sqft	282,053	54,791	336,844	
22 10B	Real estate taxes paid by lessor - Sqft	164,475	Sqft	137,721	26,754	164,475	
22 10C	Personal property taxes - Sqft	63,063	Sqft	52,805	10,258	63,063	
26 12A1	First Mortgage	-	-	-	-	-	-
26 12A2	Second Mortgage	-	-	-	-	-	-
26 12A3	Third Mortgage	-	-	-	-	-	-
26 12A4	Fourth Mortgage	-	-	-	-	-	-
26 12B1	Original Loan Amount	-	-	-	-	-	-
26 12B2	Loan Origination Date	-	-	-	-	-	-
26 12B3	Interest Rate %	-	-	-	-	-	-
26 12B4	Term	-	-	-	-	-	-
26 12B5	CHEFA Interest Expense	-	-	-	-	-	-
26 12B5.22	Non Reimbursable	-	-	-	-	-	-
26 12B5.10	Other-SNF	-	-	-	-	-	-
27 12C1	Automotive Equipment	-	-	-	-	-	-
27 12C2	Other	-	-	-	-	-	-
27 12D.10	Other Interest Expense	-	-	-	-	-	-
27 14A	Insurance on Property - Sqft	-	-	-	-	-	-
27 414B	Insurance of Automobiles	-	-	-	-	-	-
27 14B.25	Transportation Services	-	-	-	-	-	-
27 14C1	Umbrella	-	-	-	-	-	-
27 14C2	Fire and Extended Coverage	-	-	-	-	-	-
27 14C3.42	Other - Accum Costs	227,037	Accum Costs	149,385	77,652	227,037	
		<b>13,776,902</b>		<b>9,064,879</b>	<b>4,712,027</b>	<b>13,776,905</b>	
	Reconciliation to Cost Report	5,662,366		9,064,879	4,712,027		
	Depreciation	(56,645)		(45,205)	(11,444)		
	Cost Report Total	(5,605,721.00)		9,019,674	4,700,583		

## 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.

Is a Mileage Log Book Maintained for All Leased Vehicles?

\* 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 6.

‘*Wingate*’ *is* *now* *more* *than* *just* *a* *name* *to* *me*;

## **General Information and Questionnaire Accounting Basis**

Name of Facility Waterbury Gardens Nursing & Reh	License No. 2424	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual       Cash       Modified Cash

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

N/A

### **Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1    Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2    N/A	N/A
3	
4	

Services Provided by This Firm (*describe fully*)

1	Cost Report Prep/Tax Returns/Covid19 Advisory Services	\$	18,244
2		\$	
3		\$	
4		\$	
		Charge for Services Provided	
		\$	18,244

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

Yes       No      Page 15, Line 1d

## Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 N/A	
2	
3	
4	
5	

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

Services Provided by This Firm (*describe fully*)

1	Miscellaneous Legal (Disallow Page 28)	\$ 30,953
2		\$
3		\$
4		\$
5		\$
	Charge for Services Provided	
		\$ 30,953

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

Page 15, Line 1e

## Schedule of Resident Statistics

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC	License No. 2424	Report for Year Ended 9/30/2022			Report for Year Ended 9/30/2022			Report for Year Ended 9/30/2022			
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS (Specify)	Total	CCNH	RHNS
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	150	120		30	150	120		30			
B. On last day of THIS report period	150	120		30					150	120	30
2. Number of Residents											
A. As of midnight of PREVIOUS report period	84	66		18	84	66		18			
B. As of midnight of THIS report period	75	62		13					75	62	13
3. Total Number of Days Care Provided During Period											
A. Medicare	1,267	974		293	1,013	812		201	254	162	92
B. Medicaid (Conn.)	24,677	19,538		5,139	18,707	14,628		4,079	5,970	4,910	1,060
C. Medicaid (other states)											
D. Private Pay	554	411		143	293	224		69	261	187	74
E. State SSI for RCH											
F. Other (Specify)	1,530	1,443		87	1,263	1,183		80	267	260	7
G. Total Care Days During Period (3A thru F)	28,028	22,366		5,662	21,276	16,847		4,429	6,752	5,519	1,233
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											
5. Total Resident Days (3G + 4A + 4B)	28,028	22,366		5,662	21,276	16,847		4,429	6,752	5,519	1,233

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	75		2				
Per Diem Rate								
a. One bed rms.	Var	300.44		385.00				
b. Two bed rms.	Var	423.82		415.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,666	1,666		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,278	1,278		
2. Restorative Treatments				
C. Other	1,143	1,143		
D. <b>Total Physical Therapy Treatments</b>	4,087	4,087		

8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	298	298		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	509	509		
2. Restorative Treatments				
C. Other	198	198		
D. <b>Total Speech Therapy Treatments</b>	1,005	1,005		

9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,124	2,124		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,078	2,078		
2. Restorative Treatments				
C. Other	1,272	1,272		
D. <b>Total Occupational Therapy Treatments</b>	5,474	5,474		

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**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours ****					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	192,018	1,506			73,274 574
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	168,167	9,326			64,172 3,559
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	354,032	21,873			89,624 5,537
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	40,734	2,192			7,913 426
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	190,722	4,291			48,282 1,086
b. RN					
1. Direct Care	733,932	6,342			185,797 1,605
2. Administrative**	189,762	21,017			48,038 5,321
c. LPN					
1. Direct Care	952,650	41,630			241,165 10,539
2. Administrative**					
d. Aides and Attendants	1,083,481	71,019			274,285 17,979
e. Physical Therapists	19,445	614			
f. Speech Therapists	360	8			
g. Occupational Therapists	92,840	2,883			
h. Recreation Workers	97,269	5,517			24,624 1,397
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	75,764	3,707			19,180 939
n. Marketing					
o. Other (Specify)	181,948	6,192			604,616 25,466
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	4,373,124	198,117			1,680,970 74,428

\* 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.

\*\*\*\* All Hours are estimated based on FY2021 hourly wages from Medicaid Cost Report.

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

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

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

\* 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\***

\*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.

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2424	9/30/2022		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify)
<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					
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	61,931	452/Estimate			81,247 898/Estimate
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>	61,931				81,247

\* 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**

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 285,465	206,619			78,846
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 546,947	395,879			151,068
5. Health Insurance	\$ 390,764	282,834			107,930
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 241,552	174,835			66,717
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 283,500	186,357			97,143
d. Accounting and Auditing	\$ 18,244	11,993			6,251
e. Legal (Services should be fully described on Page 7)	\$ 30,953	20,347			10,606
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 247,806	162,894			84,912
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 3,317	2,180			1,137
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 403,604	322,071			81,533
<b>Subtotal</b>	\$ 2,452,152	1,766,009			686,143

\* 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**

Attachment Page 15

### **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	2,452,152	1,766,009		686,143
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$	25,538	20,430		5,108
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	29,284	21,196		8,088
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )** See Attached Schedule	\$				
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	\$				
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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> )	\$	12,161	7,994		4,167
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	370,479	243,532		126,947
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$	<b>2,889,614</b>	<b>2,059,161</b>		<b>830,453</b>

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

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

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

## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		-
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

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

## Schedule of Dues

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

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		-
Admin-Bank Service Charges	\$ 5,244		\$ 2,734
Admin-Computer Maintenance	51,999		27,105
Admin-Consulting Fees	186,289		97,108
<b>Total Other Administrative and General</b>	<b>\$ 243,532</b>	<b>\$ -</b>	<b>\$ 126,947</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Waterbury Gardens Nursing & Rehabilita	2424	9/30/2022	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 #

\* 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
		9/30/2022		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 276,951	221,004		55,947
2. Non-Food Supplies	\$ 220	176		44
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____	\$ _____			
2D. <b>Total Dietary Expenditures</b> (2a + b + c + d)	\$ 277,171	221,180		55,991
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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**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
	2424	9/30/2022		19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
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)	\$	208,746	167,833		40,913
c. Other (Specify)	\$				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>208,746</b>	<b>167,833</b>		<b>40,913</b>
<b>3E. Laundry Questionnaire</b>					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$			
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
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.	\$	255,754	214,153	41,601
C. Other ( <i>Specify</i> )		\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 255,754	214,153		41,601
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from Outside Pharmacy		\$	129,558	98,670	30,888
b. Medicine Cabinet Drugs		\$			
c. Medical and Therapeutic Supplies		\$ 549,434	438,442		110,992
d. Ambulance/Limousine***		\$ 65,291	52,101		13,190
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 759,089	65,188		693,901
f. X-rays and Related Radiological Procedures***		\$ 2,393	1,910		483
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )					
h. Laboratory***		\$ 11,340	9,791		1,549
i. Recreation		\$ 7,730	6,168		1,562
j. Direct Management Services*					
k. Indirect Management Services*					
l. Other ( <i>Specify</i> )****		\$ 967,379	118,288		849,091
See Attached Schedule					
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 2,492,214	790,558		1,701,656

\* 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)
Ancillary-Equipment Rental	\$ 38,521	\$ -	-
Nursing-Purchased Services	65,261		694,679
Ancillary-Purchased Services	14,506		154,412
<b>Total Other Resident Care</b>	<b>\$ 118,288</b>	<b>\$ -</b>	<b>\$ 849,091</b>

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

**Report of Expenditures**

\* 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).

State of Connecticut

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

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**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	9/30/2022		22   37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 105,056	87,967		17,089
b. Heat	\$			
c. Light & Power	\$ 205,789	172,315		33,474
d. Water	\$ 14,576	12,205		2,371
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$			
f. Other <i>(itemize)</i>	\$ 282,648	236,672		45,976
See Attached Schedule				
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 608,069	509,159		98,910
7. Depreciation <i>(complete schedule page 23*)</i>				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 23,242	18,547		4,695
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 33,406	26,658		6,748
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 56,648	45,205		11,443
8. Amortization <i>(Complete att. Schedule Page 24*)</i>				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other <i>(Specify)</i>	\$			
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 336,844	282,053		54,791
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 164,475	137,721		26,754
c. Personal property taxes	\$ 63,063	52,805		10,258
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 621,030	517,784		103,246

\* 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)
Maintenance-Ground Maintenance	\$ 15,403		\$ 2,992
Maintenance-Trash Removal	\$ 28,201		\$ 5,478
Maintenance-Purchased Services	\$ 193,068		\$ 37,506
<b>Total Other Repairs and Maintenance</b>	<b>\$ 236,672</b>	<b>\$ -</b>	<b>\$ 45,976</b>

## Depreciation Schedule

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			<b>\$ -</b>	<b>\$ -</b>	
Deletions:					
<b>Total deletions for Movable Equipment</b>			<b>\$ -</b>	<b>\$ -</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
Additions:					
<b>Total additions for Leasehold Improvements</b>			<b>\$ -</b>	<b>\$ -</b>	
Deletions:					
<b>Total deletions for Leasehold Improvements</b>			<b>\$ -</b>	<b>\$ -</b>	

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Waterbury Gardens  
Depreciation Schedule  
September 30, 2022

Operating Company	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	2021 Deprec.	2021 Accum. Deprec.	2022 Deprec.	2022 Accum. Deprec.	Net Book Value
<b>Building / Improvements</b>										
Acquired in 2016										
Restore and Clean HVAC	7/20/2016	18,486	18,486	5	S/L	3,343	19,626	(1,140)	18,486	
Acquired in 2017										
Fire Alarm Replacement	5/2/2017	35,882	35,882	10	S/L	3,244	15,159	3,244	18,403	17,479
80 Gallon Commercial Water Heater Illuminated Sign	9/1/2017	3,993	3,993	10	S/L	361	1,553	361	1,914	2,078
Acquired in 2018										
Elevator Unit Installation	2/1/2018	22,497	22,497	20	S/L	1,017	4,284	1,017	5,301	17,196
Sewer Drain Pipe replacement	3/1/2018	11,184	11,184	15	S/L	674	2,840	674	3,514	7,670
Fan Control Board Replacement	3/1/2018	1,032	1,032	5	S/L	187	786	187	973	59
Acquired in 2019										
Various Asset Additions	2019	65,921	65,921	Var	S/L	8,896	27,632	8,896	36,528	29,393
Acquired in 2020										
Bariatric Elevator Improvements	2020	22,869	22,869	20	S/L	1,034	2,068	1,034	3,102	19,767
Various Asset Additions	2020	2,977	2,977	Var	S/L	179	358	179	537	2,440
Acquired in 2021										
Various Asset Additions	2021	78,526	78,526	Var	S/L	5,235	5,235	5,235	10,470	68,056
Acquired in 2022										
Various Asset Additions	2022	48,426	48,426	Var	S/L	-	-	3,228	3,228	45,198
<b>Total</b>		<b>315,409</b>	<b>315,409</b>			<b>24,497</b>	<b>80,949</b>	<b>23,243</b>	<b>104,192</b>	<b>211,217</b>
<b>Movable Equipment</b>										
Acquired in 2016										
Purchase of Prior Owner's Assets	3/16/2016	490,000	490,000	5	S/L	58,397	490,000	-	490,000	
Acquired in 2017										
PTAC Cooler	4/1/2017	1,253	1,253	5	S/L	227	1,081	172	1,253	
PTAC Cooler	8/1/2016	1,253	1,253	5	S/L	227	1,248	5	1,253	
52 Channel Analog TV	10/31/2016	22,656	22,656	5	S/L	4,097	21,410	1,246	22,656	
Bariatric Wheel Scale	11/30/2016	1,462	1,462	10	S/L	132	678	132	810	652
Fond Processor	12/31/2016	1,397	1,397	10	S/L	126	637	126	763	634
Laptop	2/28/2017	521	521	3	S/L	72	593	(72)	521	-
Bariatric Pressure Mattress System	7/1/2017	1,257	1,257	12	S/L	95	426	95	521	736
Prime Care Bed	9/1/2017	1,706	1,706	10	S/L	154	664	154	818	887
Enteral Pump	9/1/2017	1,182	1,182	10	S/L	107	460	107	567	615
Acquired in 2018						-	-	-	-	
13x HP Laptops	10/1/2017	3,483	3,483	3	S/L	-	-	-	-	
Prime Care Bed Model P903	10/1/2017	1,725	1,725	10	S/L	1,050	4,422	(939)	3,483	
Entrapment Measurement Tool	10/1/2017	1,496	1,496	5	S/L	156	658	156	814	911
						271	1,140	271	1,411	85

CR vs F/S NBV - Page 31, Line B9		SNF Depreciation Exp		Total Allocation	
Reserve for Leased Items - Page 35, Line A2		Vent Depreciation Exp		79.80%	
Rounding Variance		Total Depreciation		20.20%	
Building	Movable	Building	Movable	Total	Allocation
23,242	33,406	23,242	33,406	45,205	79.80%
Unimac Control Cpu	1,234	1,234	10	470	112
Bariatric Wheelchair Desk Arms	532	532	5	96	500
Bariatric Freestanding Trapeze	1,018	1,018	10	404	32
Bariatric Alternating Pressure Mattress Sys	793	793	12	388	538
Sentra EC Heavy Duty Wheelchair Control Box	550	550	5	92	480
15K BTU PTAC Cooler	544	544	5	60	312
Bariatric Alternating Pressure Mattress Sys	668	668	5	252	481
15K BTU PTAC Cooler	668	668	5	121	631
Clip Style Slings	2,531	2,531	5	510	312
PVC Shower Garney 600 lbs	516	516	10	121	631
PVC Shower Garney 600 lbs	832	832	10	418	211
3x External Pump	1,709	1,709	10	99	517
Sentra EC Heavy Duty Extra Wide Wheelchairs	550	550	5	418	212
8x Air Conditioners w/ Heat	2,400	2,400	5	1,828	434
Power Edge Server and Software Licenses	22,564	22,564	5	4,080	2,262
Kangaroo cPAP Feeding Pump	1,050	1,050	8	119	619
SIGNA APM WITH LAL - Mattress System	1,452	1,452	12	460	109
Brother all in one printer	699	699	5	126	658
4x Storage Trailers/Containers	12,230	12,230	10	1,06	4,606
Acquired in 2019					
Various Asset Additions	160,412	160,412	Var	23,255	72,231
Acquired in 2020					
Various Asset Additions	7,982	7,982	Var	1,031	2,062
Total	751,118	751,118		97,064	630,004
Total CR Fixed Assets	1,066,527	1,066,527		121,561	710,954
Per Trial Balance	576,526	576,526		58,397	65,872
Page 35, Line A2 - Reserve for Leased Items	490,000	490,000		490,000	490,000
Rounding Variance	1	1		63,164	(4)
				155,082	56,653
					211,730
					(211,730)

### Amortization Schedule\*

Name of Facility							License No.	Report for Year Ended	Page
Waterbury Gardens Nursing & Rehabilitation Center, LLC							2424	9/30/2022	24
			Date of Acquisition	Length of Amortization	Cost to Be Amortized	Amortized to Beginning of Year's Operations	Basis for Computing Amortization**	Rate % for This Year	Totals
Item	Month	Year							
A. <b>Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
B. <b>Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
C. <b>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									
D. <b>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 9/30/2022	Page of 25   37																																						
<b>11. Property Questionnaire</b>																																									
<b>Part A</b> Is the property either owned by the Facility or leased from a Related Party?* <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," complete Part B. If "No," complete Part C.																																									
<small>*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.</small>																																									
<table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td></td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td>03/16/16</td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td>03/16/16</td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>180</td> </tr> <tr> <td>6. Square Footage</td> <td>61,084</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td>    a. Land</td> <td>5,500,000</td> </tr> <tr> <td>    b. Building</td> <td></td> </tr> </tbody> </table>		Description	Total	1. Date Land Purchased		2. Date Structure Completed		3. If NOT 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																					
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<b>Part B - Owner and Related Parties</b> <table border="1"> <thead> <tr> <th></th> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> </thead> <tbody> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    a. Type of Financing (e.g., fixed, variable)</td> <td>Variable</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    b. Date Mortgage Obtained</td> <td>03/16/16</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    c. Interest Rate for the Cost Year</td> <td>Various</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    d. Term of Mortgage (number of years)</td> <td>5 years</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    e. Amount of Principal Borrowed</td> <td>4,400,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>    f. Principal balance outstanding as of 9/30/2022</td> <td>N/A *</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			1st Mortgage	2nd Mortgage	3rd Mortgage	4th 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 9/30/2022	N/A *			
	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																					
1. Financing																																									
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<b>Complete if Mortgage was Refinanced During Current Cost Year</b> <table border="1"> <tbody> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> </tr> </tbody> </table>		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																													
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<b>Part C - Arms-Length Leases for Real Property Improvements Only</b> <table border="1"> <thead> <tr> <th>Name and Address of Lessor</th> <th>Property Leased</th> <th>Date of Lease</th> <th>Term of Lease</th> <th>Annual Amount of Lease</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>		Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease																																			
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.

\* Operated By Court Appointed Receiver

State of Connecticut

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

CSP-26 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

State of Connecticut

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 27	of 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)		\$				
13. <i>Total All Interest Expense</i> (12B7 + 12C3 + 12D)		\$				
14. Insurance						
a. Insurance on Property (buildings only)		\$				
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)		\$				
1. Umbrella ( <i>Blanket Coverage</i> )		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	227,032	149,241		77,791
Business Insurance						
14d. <i>Total Insurance Expenditures</i> (14a + b + c)		\$	227,032	149,241		77,791
15. <i>Total All Expenditures</i> (A-13 thru C-14)		\$	13,776,902	9,064,124		4,712,778

State of Connecticut

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

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**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.	2424	9/30/2022		28   37	
Item Description				Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	10	A12g	Occupational Therapy	\$	92,840	92,840	
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	283,500	186,357	97,143
10.			Accounting	\$			
10a.			Legal	\$	30,953	20,347	10,606
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	m2/3	Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	22,462	22,462	
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 429,755	322,006		107,749

\* 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**

### Schedule of Fees Adjustments

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

### Schedule of Other A&G Adjustments

**NOTE: Marcum created this workpaper to calculate the disallowance of OT benefits on B.01 cost report page 28.**

10-A 12G	Occupational Therapists	Total Salaries	Total	% to total salaries	Total % of Benefits
			92,840	6,054,094	
15 1A1.15	Workmen's Compensation - Salary%	285,465	0.01534		4,378
15 1A2.15	Disability Insurance - Salary %	-	-	-	-
15 1A3.15	Unemployment Insurance - Salary %	-	-	-	-
15 1A4.15	Social Security (FICA) - Salary %	546,947	0.0153		8,387
15 1A5.15	Health Insurance - Salary %	390,764	0.0153		5,992
15 1A6.15	Life Insurance - Salary %	-	-	-	-
15 1A7.15	Pensions - Salary %	241,552	0.0153		3,704
	<b>Total</b>				<b>22,462</b>

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**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	9/30/2022		29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 429,755	322,006		107,749
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 129,558	98,670		30,888
28.	20	5d	Ambulance/Limousine	\$ 65,291	52,101		13,190
29.	20	5f	X-rays, etc	\$ 2,393	1,910		483
30.	20	5h	Laboratory	\$ 11,340	9,791		1,549
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 759,089	65,188		693,901
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<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	\$ 3,014	2,404		610
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,400,440	552,070		848,370

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

### Schedule of Other Ancillary Costs

### Schedule of Excess Movable Equipment Depreciation

### Schedule of Other Property Adjustments

### Schedule of Other - Indirect Adjustments

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## **Schedule of Unallowable Building Interest**

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page of	
		9/30/2022		30   37	
Item		Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 5,496,336	5,496,336			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 635,921	635,921			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 865,459	865,459			
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 48,711	38,871			9,840
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 61,908	49,402			12,506
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	\$ 318,300	318,300			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 276,100	276,100			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 107,808	107,808			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 95,068	95,068			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 455,550	455,550			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 447,682	447,682			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (689,717)	(550,386)			(139,331)
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (835,205)	(666,484)			(168,721)
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,283,921	7,569,627			(285,706)
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 830,615	662,821			167,794
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 830,615	662,821			167,794
<b>VI. Total All Revenue</b> (III +V)	\$ 8,114,536	8,232,448			(117,912)

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

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

## Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Lab-Medicare	\$ 3,814		\$ 966
30 II 6a	Diagnostic-Testing-Medicare	1,349		341
30 II 6a	Ancillary C/A-Medicare	(232,405)		(58,834)
30 II 6a	Ancillary C/A-Medicare B	(323,144)		(81,804)
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (550,386)</b>	<b>\$ -</b>	<b>\$ (139,331)</b>

## Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Oxygen-Medicaid	\$ 13,951		\$ 3,532
30 II 6b	Lab-Medicaid	1,620		410
30 II 6b	Diagnostic-Testing-Medicaid	104		26
30 II 6b	Ancillary C/A-Medicaid	(489,719)		(123,973)
30 II 6b	Oxygen-Private	616		156
30 II 6b	Lab-Private	36		9
30 II 6b	Lab-Managed Care Levels	96		24
30 II 6b	Ancillary C/A-Mang Care Level	(7,150)		(1,810)
30 II 6b	Lab-Managed Care RUGS	1,499		379
30 II 6b	Diag Testing-Managed Care RUGS	415		105
30 II 6b	Ancillary C/A-Mangd Care RUGS	(119,551)		(30,264)
30 II 6b	Ancillary C/A-Managed Care B	(68,401)		(17,315)
<b>Total Other Resident Revenue</b>		<b>\$ (666,484)</b>	<b>\$ -</b>	<b>\$ (168,721)</b>

## Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		-
<b>Total Interest Income</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Care Act revenue	\$ 660,417		\$ 167,184
30 IV 8	Copying Fees (Disallow Page 29)	1,329		337
30 IV 8	Vendor Refunds (Disallow Page 29)	1,075		273
<b>Total Other Revenue</b>		<b>\$ 662,821</b>	<b>\$ -</b>	<b>\$ 167,794</b>

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**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page of
Waterbury Gardens Nursing & Rehabili	2424	9/30/2022	31   37
Account			Amount
<b>Assets</b>			
A. Current Assets			
1. Cash ( <i>on hand and in banks</i> )			\$ 283,155
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 4,947,980
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$
4. Inventories			\$ 21,422
5. Prepaid Expenses			\$ (16,322)
a. Prepaid Expenses			2,960
b. Prepaid Insurance			(19,282)
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</b> (Lines A1 thru 8)			\$ 5,236,235
B. Fixed Assets			
1. Land			\$
2. Land Improvements	*Historical Cost		\$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost	315,409	\$ 211,216
	Accum. Depreciation	104,193	
4. Leasehold Improvements	*Historical Cost		\$
	Accum. Depreciation	Net	
5. Non-Movable Equipment	*Historical Cost		\$
	Accum. Depreciation	Net	
6. Movable Equipment	*Historical Cost	751,118	\$ 87,708
	Accum. Depreciation	663,410	
7. Motor Vehicles	*Historical Cost		\$
	Accum. Depreciation	Net	
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets ( <i>itemize</i> )			\$ 177,000
	FS vs CR NBV	211,730	
	See Schedule	(34,730)	
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$ 475,924

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref.	Line Ref.	Description	
32	D7	Due from prior operator	\$ 1,047,934
32	D7	Due From Opco Facilities	351,388
32	D7	Due From SHPK I	39,918
32	D7	Due From Clinical	124,382
32	D7	Due From Opco in Puerto Rico	867,803
32	D7	Due From Priority NY	606,815
<b>Total Other Assets</b>			<b>\$ 3,018,240</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Schedule of Other Current Liabilities (Itemize) Page 33 Line A13

Page Ref	Line Ref	Description	\$
	33 A12	Accrued Expenses	868,986
	33 A12	Attnex Green - Waterbury	(1,214)
	33 A12	P.R. Withholding Vision	1,212
	33 A12	P.R. Withholding Dental	(1,665)
	33 A12	Resident Trust Liability	35,704
	33 A12	Deferred Tax Liability-Current	45,280
	33 A12	Accrued Provider Taxes	140,286
	33 A12	Other Current Liabilities	515,574
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,694,163</b>

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabili	2424	9/30/2022	32	37
Account				Amount
Total Brought Forward:				\$ 5,712,159
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 <b>Total Leasehold or Like Properties (C1 thru 7)</b>				\$
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> )				\$ 3,018,240
	See Schedule	3,018,240		
D-8. <b>Total Investments and Other Assets (Lines D1 thru 7)</b>				\$ 3,018,240
D-9. <b>Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$ 8,730,399

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

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2022	Page 33	of 37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 2,402,158
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> )				\$ 838,481
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ 10,174
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> )				\$ 1,604,163
See Schedule				1,604,163
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				<b>\$ 4,854,976</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2022	Page of 34   37
Account			Amount
Total Brought Forward:			4,854,976
<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> )			
See Schedule	24,128,610		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)		\$ 24,128,610	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)		\$ 28,983,586	

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**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	9/30/2022	35	37
Account				Amount
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(14,647,466)
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ (5,605,721)
7. Total Net Worth			\$	(20,253,187)
<b>C. Total Reserves and Net Worth</b>				\$ (20,253,187)
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 8,730,399

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**H. Changes in Total Net Worth**

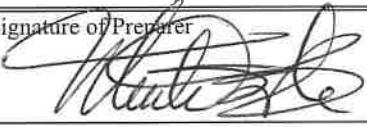
Name of Facility	License No.	Report for Year Ended	Page	of		
		9/30/2022	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$ (13,483,940)		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 8,114,536		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 13,720,257		
D. Net Income or Deficit				\$ (5,605,721)		
E. Balance				\$ (19,089,661)		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Total Expenses Per Page 27 \$13,776,902						
F/S vs C/R Depreciation \$(56,645)						
Total Expenses Per FS \$13,720,257						
2. Other ( <i>itemize</i> )						
Prior Period Adjustment (1,163,526)						
F-3. Total Additions				\$ (1,163,526)		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount			
2. Other Withdrawals ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period 09/30/22				\$ (20,253,187)		

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

Name of Facility Waterbury Gardens Nursing &	License No. 2424	Report for Year Ended 9/30/2022	Page of 37   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

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.

Signature of Preparer 	Title Principal	Date Signed 2/13/23
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Avi Rosenbloom		Phone Number (203)-757-9271
Contact Email Address Arosenbloom@waterburygardensnr.com		