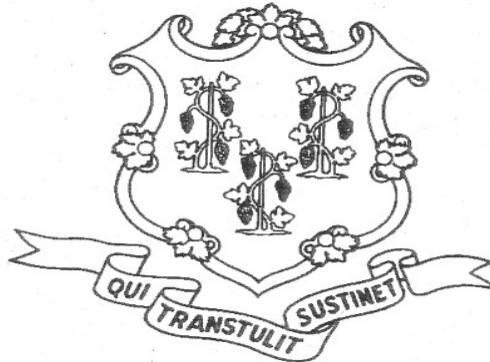


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Waterbury Center for Nursing & Rehabilitation, LLC					
Address (No. & Street, City, State, Zip Code) 177 Whitewood Road, Waterbury, CT 06708					
Type of Facility					
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Report for Year Beginning 11/1/2021		Report for Year Ending 9/30/2022			

License Numbers:	CCNH 2469	RHNS	(Specify)	Medicare Provider 07-5219
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Medicaid Provider Numbers:	CCNH 9001	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469	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 Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning November 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

**Subject to Desk Review audit

Signed (Administrator)	Date	Signed (Owner)	Date	
Printed Name (Administrator) Maria Serrano		Printed Name (Owner) Menajem Salomon		
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public				

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	Period Covered:	From 11/1/2021	To 9/30/2022
Address of Facility 177 Whitewood Road, Waterbury, CT 06708			
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	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. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-707-5800	9/30/2022	2	37

Name of Facility (as shown on license) Waterbury Center for Nursing & Rehabilitation, LLC	Address (No. & Street, City, State, Zip) 177 Whitewood Road, Waterbury, CT 06708		
License Numbers: CCNH 2469	RHNS	(Specify)	Medicare Provider No. 07-5219

Type of Facility (Check appropriate box(es))

Chronic and Convalescent
 Nursing Home only (CCNH) Rest Home with Nursing
 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

Has there been any change in ownership
or operation during this report year?

Yes

No

If "Yes," explain fully.

Change of ownership on 11/1/21.

Administrator

Name of Administrator Maria Serrano	Nursing Home Administrator's License No.: 2150
--	---

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name N/A	License No.:

General Information and Questionnaire

Partners/Members

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469	Report for Year Ended 9/30/2022	Page of 3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Waterbury Center for Nursing & Rehabilitation, LLC		177 Whitewood Road, Waterbury, CT 06708	
Name of Partners/Members	Business Address	Title	% Owned
Joseph Landa	177 Whitewood Road, Waterbury, CT 06708		36.5%
Sari Landa	177 Whitewood Road, Waterbury, CT 06708		5%
Mordejai Salamon	177 Whitewood Road, Waterbury, CT 06708		7%
Menajem Salamon	177 Whitewood Road, Waterbury, CT 06708		41.5%
Elisheva Eisenberger	177 Whitewood Road, Waterbury, CT 06708		5%
Various Other Less than 5% ea	177 Whitewood Road, Waterbury, CT 06708		5%

General Information and Questionnaire

Corporate Owners

Name of Facility Waterbury Center for Nursing & Rehabilitation	License No. 2469	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:

**General Information and Questionnaire
Individual Proprietorship**

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469	Report for Year Ended 9/30/2022	Page of 3B 37
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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 Center for Nursing & Rehabilitation, LLC	License No. 2469	Report for Year Ended 9/30/2022	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?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.
---	--------------------------------------	--------------------------	---

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Waterbury Propco, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Page 22 Line 9	1,100,000	840,009
		<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.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Waterbury Center for Nursing & Rehabilitation	License No. 2469	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire

Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			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					
Macquarie Equipment Capital Inc PO Box 714862, Cincinnati, OH 45271	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease	01/28/23	Monthly	7,761	7,761
	<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	Total ***	7,761

* 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 Center for Nursing & Re	License No. 2469	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?

If "No," explain.

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Zella Healthcare Consulting	7 Eastview Drive, Simsbury, CT 06070
2 Burg & Weingarten CPA PC	170 Harborview North, Lawrence, NY 11559
3	
4	

Services Provided by This Firm (*describe fully*)

1	Monthly bookkeeping services	\$ 27,060
2	Tax returns	\$ 3,600
3		\$
4		\$
		Charge for Services Provided
		\$ 30,660

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 NY RYTES	914-232-1005
2 Murtha Cullina	203-772-7700
3 Jackson Lewis	860-522-0404
4 American Arbitration Association	N/A
5 Various (Disallowed)	N/A

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

- 1 1979 Marcus Ave., Ste 210, New Hyde Park, NY 11042
- 2 265 Church St., New Haven, CT 06510
- 3 90 State House Square, Hartford, CT 06103
- 4 N/A
- 5 N/A

Services Provided by This Firm (*describe fully*)

1	Compliance Program	\$	17,079
2	DPH Compliance/General Legal	\$	7,391
3	Employee Related Legal	\$	4,591
4	Arbitration Hearings	\$	325
5	Other (Disallowed)	\$	18,269
		Charge for Services Provided	
		\$	47,655

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

Q_V Q_N Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC			License No. 2469			Report for Year Ended 9/30/2022				Page 8 of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					120	120						
A. On last day of PREVIOUS report period	120	120										
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period												
B. As of midnight of THIS report period	115	115							115	115		
3. Total Number of Days Care Provided During Period					2,469	2,469				459	459	
A. Medicare	2,928	2,928										
B. Medicaid (Conn.)	32,743	32,743			23,459	23,459			9,284	9,284		
C. Medicaid (other states)												
D. Private Pay	1,415	1,415			984	984			431	431		
E. State SSI for RCH												
F. Other (Specify) Insurance	429	429			308	308			121	121		
G. Total Care Days During Period (3A thru F)	37,515	37,515			27,220	27,220			10,295	10,295		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	141	141			140	140			1	1		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	37,656	37,656			27,360	27,360			10,296	10,296		

Schedule of Resident Statistics (Cont'd)

Name of Facility Waterbury Center for Nursing & Rehabilitation	License No. 2469	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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
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	8	103		4				
Per Diem Rate								
a. One bed rm.	PDPM	310.58		376.00				
b. Two bed rms.	PDPM	310.58		353.00				
c. Three or more bed rms.	PDPM	310.58		335.00				

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		2,858	2,858		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		2,235	2,235		
2. Restorative Treatments					
C. Other		360	360		
D. Total Physical Therapy Treatments		5,453	5,453		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		445	445		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		281	281		
2. Restorative Treatments					
C. Other		53	53		
D. Total Speech Therapy Treatments		779	779		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		2,160	2,160		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,299	1,299		
2. Restorative Treatments					
C. Other		354	354		
D. Total Occupational Therapy Treatments		3,813	3,813		

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			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	157,330	2,160			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	184,045	8,890			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	541,993	23,772			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	379,436	20,963			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	71,924	2,709			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	36,119	1,996			
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	110,501	1,811			
b. RN					
1. Direct Care	871,969	19,954			
2. Administrative**					
c. LPN					
1. Direct Care	1,375,296	36,782			
2. Administrative**					
d. Aides and Attendants	1,767,080	84,067			
e. Physical Therapists	239,734	6,539			
f. Speech Therapists	24,957	521			
g. Occupational Therapists	55,462	1,685			
h. Recreation Workers	106,630	4,748			
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	190,607	4,593			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
A-13. Total Salary Expenditures	6,113,083	221,191			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC				License No. 2469		Report for Year Ended 9/30/2022			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Menajem Salamon	27,500			None	CEO	N/A	A4			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Waterbury Center for Nursing & Rehabilitation, LLC				2469		9/30/2022			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Cynthia Roessler (11/1/21 - 11/7/21)	2,260			Non Discriminatory	Administrator	40	A2			
Donna Stango (11/8/21 - 2/14/22)	42,150			Non Discriminatory	Administrator	592	A2			
Danita Rayford (2/15/22 - 9/30/22)	112,920			Non Discriminatory	Administrator	1,528	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2469	9/30/2022		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	3,500	78			
2. Dentist	5,555	N/A			
3. Pharmacist	18,027	277			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	28,023	375			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	33,000	260			
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	554,116	3,948			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule					
B-13 Total Fees Paid in Lieu of Salaries	642,221	4,938			

* 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*

* 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 Center for Nursing & Rehabilitation, I	2469	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 299,049	299,049		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 77,468	77,468		
4. Social Security (F.I.C.A.)	\$ 465,035	465,035		
5. Health Insurance	\$ 1,136,735	1,136,735		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 328,232	328,232		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 44,582	44,582		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 30,660	30,660		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 47,655	47,655		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 33,324	33,324		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 9,508	9,508		
2. Cellular Phones	\$ 397	397		
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	\$ 5,076	5,076		
3. Resident Day User Fee	\$ 729,962	729,962		
Subtotal	\$ 3,207,683	3,207,683		

* 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)
CT Sales & Use Tax	\$ 5,076		
Total	\$ 5,076	\$ -	\$ -

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

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469	Report for Year Ended 9/30/2022		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		3,207,683	3,207,683		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	1,100	1,100		
3. Gifts to Staff and Residents	\$	1,200	1,200		
4. Employee Travel	\$	2,001	2,001		
5. Education Expenses Related to Seminars and Conventions	\$	744	744		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$	2,214	2,214		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	8,499	8,499		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	16,630	16,630		
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	\$	10,916	10,916		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	5,263	5,263		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	600	600		
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>)	\$	204,988	204,988		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	7,279	7,279		
C-14 Total Administrative & General Expenditures	\$	3,469,117	3,469,117		

* 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)
Auto Rental	\$ -		
	\$ 2,214		
Total Other Travel and Entertainment	\$ 2,214	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising	\$ -		
	\$ 16,630		
Total Other Advertising	\$ 16,630	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ -		
	\$ 5,263		
Total Dues	\$ 5,263	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges (Disallow Credit Card Fees \$2,122)	\$ -		
Licenses & Permits	\$ 5,913		
Background Checks	\$ 340		
Employee Meals (Disallowed)	\$ 851		
	\$ 175		
Total Other Administrative and General	\$ 7,279	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Waterbury Center for Nursing & Rehabili	License No. 2469	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

*** 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 Center for Nursing & Rehabilitation, LLC	2469	9/30/2022	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 258,739	258,739		
2. Non-Food Supplies	\$ 27,719	27,719		
3. Other (Specify) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 286,458	286,458		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs

(See Note on Page 5)

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469	Report for Year Ended 9/30/2022	Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	6,186	6,186	
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)	\$			
c. Other (Specify) Other Laundry Expense	\$	9,375	9,375	
3D. Total Laundry Expenditures (3a + b + c)	\$	15,561	15,561	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Waterbury Center for Nursing & Rehabilitation	License No. 2469	Report for Year Ended 9/30/2022		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 49,046	49,046		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	49,046	49,046		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Medwiz / Procare	\$	86,725	86,725		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	166,807	166,807		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	17,077	17,077		
f. X-rays and Related Radiological Procedures***	\$	1,522	1,522		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	16,240	16,240		
i. Recreation	\$	14,291	14,291		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	49,705	49,705		
5M. Total Resident Care Expenditures (5a - 5j)	\$	352,367	352,367		

* 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

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

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC				License No. 2469	Report for Year Ended 9/30/2022				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Waste Management	22,055			22	6f
ASantino Consulsting	42 Robin Hill Ln, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consultant / Computer Purchases	32,332			Var	Var
Comprehensive A/R	36 Airport Rd, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>		AR Services	104,500			16	m11
Facilities Compliance Services	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Maint. Compliance	79,689			22	Var
MatrixCare	10900 Hampshire Ave South, Minneapolis, MN	<input type="radio"/>	<input checked="" type="radio"/>		AP / Accounting / Nursing Software	38,817			16	m11
The Winterberry Group	2070 West St, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	18,360			22	6f
New Goldland Purchasing	263 N Main St, Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>		Purchasing Software	16,500			16	m11
		<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 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	117,163	117,163			
b. Heat	\$	78,795	78,795			
c. Light & Power	\$	108,203	108,203			
d. Water	\$	55,370	55,370			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	7,761	7,761			
f. Other (<i>itemize</i>)	\$	89,774	89,774			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	457,066	457,066			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	18,559	18,559			
c. Non-Movable Equipment	\$	5,125	5,125			
d. Movable Equipment	\$	3,408	3,408			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	27,092	27,092			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,100,000	1,100,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	139,484	139,484			
c. Personal property taxes	\$	16,690	16,690			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,283,266	1,283,266			

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*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	Useful Life		
		Movable Category	Cost	Life	Depreciation
Additions:					
11/1/2021	Scrubber	Administrative	\$ 6,065	60	\$ 1,112
3/24/2022	Timeclocks	Administrative	\$ 4,056	180	\$ 158
11/1/2021	Computers and Printers	Administrative	\$ 6,996	36	\$ 2,138
		Administrative			
		Administrative			
Total additions for Movable Equipment			\$ 17,117		\$ 3,408
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Waterbury Center for Nursing & Rehabilitation

FYE 9-30-22

Asset Depreciation Schedule

1615000-00-19 Leasehold Improvements

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> <u>(Months)</u>	<u>Historical Cost</u>	<u>Month in</u> <u>Fiscal Year</u>	<u>2021</u>	<u>Depreciation</u>	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
<i>FYE 12-31-21</i>										
LI	JRM Supplies	11/23/2021	S/L	180	2,069.40	11	126.46	126.46	1,942.94	
LI	S&S Wired - Maglocks System	11/26/2021	S/L	180	6,013.75	11	367.51	367.51	5,646.24	
LI	A Santino - Timeclock Install	12/1/2021	S/L	180	3,626.20	10	201.46	201.46	3,424.74	
LI	Coastal Mechanical - Rebuild Pump	12/23/2021	S/L	180	2,754.47	10	153.03	153.03	2,601.44	
LI	Coastal Mechanical	12/14/2021	S/L	180	4,115.75	10	228.65	228.65	3,887.10	
LI	MBH Arch. - Pre-Design Service	12/31/2021	S/L	360	5,000.00	10	138.89	138.89	4,861.11	
LI	Facilities Compliance - Fire Alarm Repair	12/1/2021	S/L	180	2,260.88	10	125.60	125.60	2,135.28	
LI	AE Design - Design for Reno	12/9/2021	S/L	360	28,000.00	10	777.78	777.78	27,222.22	
LI	Facilities Compliance - Fire Alarm Repair	12/1/2021	S/L	180	2,164.75	10	120.26	120.26	2,044.49	
LI	AK Mechanic - Outdoor Lighting	12/11/2021	S/L	180	3,500.00	10	194.44	194.44	3,305.56	
LI	Hartford Elevator - Elevator Repair	12/13/2021	S/L	180	4,181.68	10	232.32	232.32	3,949.36	
12-31-2021 Totals					63,686.88			2,666.40	2,666.40	61,020.48

FYE 9-30-22

LI	COASTAL MECHANICAL SERVICES,	1/12/2022	S/L	180	4,892.10	9	244.61	244.61	4,647.50
LI	COASTAL MECHANICAL SERVICES,	1/26/2022	S/L	180	6,487.35	9	324.37	324.37	6,162.98
LI	COASTAL MECHANICAL SERVICES,	1/13/2022	S/L	180	4,672.50	9	233.63	233.63	4,438.88
LI	FACILITIES COMPLIANCE FIRE PROTECTION LL	2/7/2022	S/L	180	2,699.96	8	120.00	120.00	2,579.96
LI	JET WAVE CORP, PHONE PROJECT	2/23/2022	S/L	180	2,249.85	8	99.99	99.99	2,149.86
LI	AE DESIGN GROUP, RETAINER BALANCE	2/24/2022	S/L	180	6,500.00	8	288.89	288.89	6,211.11
LI	AK MECHANICE, WALL HEATER	2/5/2022	S/L	180	23,786.11	8	1,057.16	1,057.16	22,728.95
LI	S&S WIRED SYSTEMS, LLC., MAG LOCK SYSTEM	3/8/2022	S/L	180	12,027.50	7	467.74	467.74	11,559.76
LI	S&S WIRED SYSTEMS, LLC., INTERCOMS AND C	3/8/2022	S/L	180	6,613.06	7	257.17	257.17	6,355.89
LI	SCHOLAR PAINTING & RESTORATION, DEPOSIT	3/28/2022	S/L	180	54,396.00	7	2,115.40	2,115.40	52,280.60
LI	AE DESIGN GROUP, DESIGN DOCUMENTATION	3/23/2022	S/L	180	6,500.00	7	252.78	252.78	6,247.22
LI	H.O.PENN MACHINERY COMPANY, INC., REPLAC	3/29/2022	S/L	180	9,447.86	7	367.42	367.42	9,080.44
LI	AE DESIGN GROUP, RETAINER	4/19/2022	S/L	180	1,520.00	6	50.67	50.67	1,469.33
LI	FISHER ROOFING, LLC - ROOF REPAIRS	3/29/2022	S/L	180	5,200.00	7	202.22	202.22	4,997.78
LI	MBH ARCHITECTURE, SCHEMATIC DESIGN PHASE	2/28/2022	S/L	180	32,500.00	8	1,444.44	1,444.44	31,055.56
LI	ROBEAR MP, LLC, REPLACE OF BED TELEPHONE	4/19/2022	S/L	180	14,822.00	6	494.07	494.07	14,327.93
LI	COASTAL MECHANICAL SERVICES, REPALCEMENT	2/22/2022	S/L	180	7,572.12	8	336.54	336.54	7,235.58
LI	COASTAL MECHANICAL SERVICES, WIRING REPA	3/1/2022	S/L	180	2,956.53	7	114.98	114.98	2,841.55
LI	COASTAL MECHANICAL SERVICES, MOTOR ASSEM	1/28/2022	S/L	180	4,992.10	9	249.61	249.61	4,742.50
LI	AE DESIGN GROUP, DESIGN DEVELOPMENT PHAS	5/5/2022	S/L	180	21,000.00	5	583.33	583.33	20,416.67
LI	AE DESIGN GROUP, SITE CONSULT SERVICES	5/5/2022	S/L	180	1,755.00	5	48.75	48.75	1,706.25
LI	FACILITIES COMPLIANCE FIRE PROTECTION LL	5/10/2022	S/L	180	14,463.60	5	401.77	401.77	14,061.83
LI	SCHOLAR PAINTING & RESTORATION, 2ND PAYM	5/13/2022	S/L	180	54,396.00	5	1,511.00	1,511.00	52,885.00
LI	MBH ARCHITECTURE, DESIGN DEVELOPEMENT	5/31/2022	S/L	180	57,700.00	5	1,602.78	1,602.78	56,097.22
LI	COASTAL MECHANICAL SERVICES, TRANSFORMER	5/27/2022	S/L	180	3,326.70	5	92.41	92.41	3,234.29
LI	COASTAL MECHANICAL SERVICES, MOTOR REPAI	5/20/2022	S/L	180	4,465.25	5	124.03	124.03	4,341.22

LI	SCHOLAR PAINTING & RESTORATION, 3RD PAYM	6/8/2022	S/L	180	54,396.00	4	1,208.80	1,208.80	53,187.20
LI	GATEWAY COMMERCIAL FINANCE, CLEANING OF	6/10/2022	S/L	180	9,369.65	4	208.21	208.21	9,161.44
LI	AE DESIGN GROUP, DESIGN PHASE	6/10/2022	S/L	180	7,000.00	4	155.56	155.56	6,844.44
LI	SCHOLAR PAINTING & RESTORATION, FINAL PA	6/14/2022	S/L	180	18,132.00	4	402.93	402.93	17,729.07
LI	MBH ARCHITECTURE, CONSTRUCTION DOCS FEE	6/30/2022	S/L	180	11,300.00	4	251.11	251.11	11,048.89
LI	CORNERSTONE FENCE & ORNAMENTAL GATE, LLC	7/19/2022	S/L	180	5,953.47	3	99.22	99.22	5,854.25
LI	COASTAL MECHANICAL SERVICES, AC REPAIR	7/20/2022	S/L	180	2,326.94	3	38.78	38.78	2,288.16
LI	AE DESIGN GROUP, DESIGN DOCS FEE	7/7/2022	S/L	180	13,000.00	3	216.67	216.67	12,783.33
LI	AE DESIGN GROUP, DESIGNER JULY HOURS	8/9/2022	S/L	180	4,371.25	2	48.57	48.57	4,322.68
LI	TRI BORO MOLD REMEDIATION, MOLD REMEDIAT	8/1/2022	S/L	180	13,500.00	2	150.00	150.00	13,350.00
LI	SAUCIER MECHANICAL SERVICES	9/7/2022	S/L	180	4,886.16	1	27.15	27.15	4,859.01
9-30-22 Totals					<u><u>511,177.06</u></u>		<u><u>15,892.74</u></u>	<u><u>15,892.74</u></u>	<u><u>495,284.32</u></u>
Total FYE 9-30-22					<u><u>574,863.94</u></u>		<u><u>18,559.14</u></u>	<u><u>18,559.14</u></u>	<u><u>556,304.80</u></u>

1620000-00-19 *Furniture, Fixture & Equipment*

GL Account <i>FYE 12-31-21</i>	Asset Description	Date in Service	Method	Useful Life	Historical Cost	Month in	2021	2021 Acc. Dep.	Net Book Value
				(Months)		Fiscal Year			
FFE	A Santino - Office Equipment	11/2/2021	S/L	36	1,492.00	11	455.89	455.89	1,036.11
FFE	A Santino - Time Clocks	11/25/2021	S/L	60	428.85	11	78.62	78.62	350.23
FFE	Remed Services - Medical Equipment	11/9/2021	S/L	60	790.00	11	144.83	144.83	645.17
FFE	S&S Wired - Intercoms	11/26/2021	S/L	60	6,613.07	11	1,212.40	1,212.40	5,400.67
FFE	Remed Services - Medical Equipment	11/16/2021	S/L	60	11,170.00	11	2,047.83	2,047.83	9,122.17
FFE	Remed Services - Wheelchairs	11/16/2021	S/L	60	1,150.00	11	210.83	210.83	939.17
FFE	Hartford Elevator - Equipment	12/23/2021	S/L	60	2,509.86	10	418.31	418.31	2,091.55
FFE	Medacure - Medical Equipment	12/16/2021	S/L	60	238.00	10	39.67	39.67	198.33
FFE	Donna Stango - Refrigerator	12/10/2021	S/L	60	547.26	10	91.21	91.21	456.05
12-31-2021 Totals					<u><u>24,939.04</u></u>		<u><u>4,699.59</u></u>	<u><u>4,699.59</u></u>	<u><u>20,239.45</u></u>
<i>FYE 9-30-22</i>									
LI	REMED SERVICES,	1/31/2022	S/L	180	2,525.00	9	126.25	126.25	2,398.75
LI	COASTAL MECHANICAL SERVICES, HEAT EXCHAN	1/18/2022	S/L	180	5,976.87	9	298.84	298.84	5,678.03
9-30-22 Totals					<u><u>8,501.87</u></u>		<u><u>425.09</u></u>	<u><u>425.09</u></u>	<u><u>8,076.78</u></u>
Total FYE 9-30-22					<u><u>33,440.91</u></u>		<u><u>5,124.69</u></u>	<u><u>5,124.69</u></u>	<u><u>28,316.22</u></u>

1623000-00-19 Movable Equipment

<u>GL Account</u> <i>FYE 12-31-21</i>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> <i>Fiscal Year</i>	<u>2021</u>	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
MOV	Confidence Services - Scrubber	11/1/2021	S/L	60	6,065.46	11	1,112.23	1,112.23	4,953.23
	12-31-2021 Totals				<u>6,065.46</u>		<u>1,112.23</u>	<u>1,112.23</u>	<u>4,953.23</u>
<i>FYE 9-30-22</i>									
MOV	TIMEPRO COMMEG SYSTEMS, INC., TIMEPRO	3/24/2022	S/L	180	4,055.70	7	157.72	157.72	3,897.98
	9-30-22 Totals				<u>4,055.70</u>		<u>157.72</u>	<u>157.72</u>	<u>3,897.98</u>
	Total FYE 9-30-22				<u>10,121.16</u>		<u>1,269.95</u>	<u>1,269.95</u>	<u>8,851.21</u>

1630000-00-19 Computers*FYE 12-31-21*

<u>GL Account</u>	<u>Asset Description</u>	<u>Date in Service</u>	<u>Method</u>	<u>Useful Life</u> (Months)	<u>Historical Cost</u>	<u>Month in</u> <i>Fiscal Year</i>	<u>2021</u>	<u>2021 Acc. Dep.</u>	<u>Net Book Value</u>
COMP	A Santino - New Computers	11/1/2021	S/L	36	6,360.00	11	1,943.33	1,943.33	4,416.67
COMP	A Santino - Printers	11/1/2021	S/L	36	636.00	11	194.33	194.33	441.67
	12-31-2021 Totals				<u>6,996.00</u>		<u>2,137.67</u>	<u>2,137.67</u>	<u>4,858.33</u>
<i>FYE 9-30-22</i>									
	9-30-22 Totals				<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
	Total FYE 9-30-22				<u>6,996.00</u>		<u>2,137.67</u>	<u>2,137.67</u>	<u>4,858.33</u>

Amortization Schedule*

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC			License No. 2469		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Waterbury Center for Nursing & Reha	License No. 2469	Report for Year Ended 9/30/2022	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	11/01/21			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties

1st Mortgage 2nd Mortgage 3rd Mortgage 4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	11/01/21			
c. Interest Rate for the Cost Year	Variable			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	5,096,154			
f. Principal balance outstanding as of 9/30/2022	5,096,154			

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 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)	\$	16,641	16,641			
Working Capital Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	16,641	16,641			
14. Insurance						
a. Insurance on Property (buildings only)	\$	37,275	37,275			
b. Insurance on Automobiles	\$					
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>)	\$	133,242	133,242			
2. Fire and Extended Coverage	\$					
3. Other (Specify)	\$					
14d. Total Insurance Expenditures (14a + b + c)	\$	170,517	170,517			
15. Total All Expenditures (A-13 thru C-14)	\$	12,855,343	12,855,343			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	Item Description	2469	9/30/2022		28 37
					Total Amount of Decrease	CCNH	RHNS (Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$	55,462	55,462	
4.			Other - See attached Schedule	\$	27,500	27,500	
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$	69,655	69,655	
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$	18,269	18,269	
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.	16	L4 / I	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$	4,215	4,215	
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$	16,630	16,630	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	6,533	6,533	
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$	198,264	198,264	

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	M Salomon Salary	\$ 27,500		
Total Other Salaries Adjustment			\$ 27,500	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b2	Dentist	\$ 5,555		
13	b11a1	Mandated Nurse Monitor	\$ 64,100		
Total Other Fees Adjustments			\$ 69,655	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Employee Meals (Disallowed)	\$ 175		
16	m13	Credit Card Processing Fees	\$ 2,122		
16	m11	Cost Segregation Study	\$ 3,300		
30	IV 8	Medical Records Income (Disallowed)	\$ 221		
30	IV 8	Misc Income (Disallowed)	\$ 715		
Total Other A&G Adjustments			\$ 6,533	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC				License No. 2469	Report for Year Ended 9/30/2022		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
Subtotals Brought Forward				\$ 198,264	198,264			
Page 20 - Resident Care Supplies***								
27.	20	5a2	Prescription Drugs	\$ 86,725	86,725			
28.			Ambulance/Limousine	\$				
29.	20	5f	X-rays, etc	\$ 1,522	1,522			
30.	20	5h	Laboratory	\$ 16,240	16,240			
31.	20	5c	Medical Supplies	\$ 21,139	21,139			
32.	20	5e2	Oxygen (non emergency)	\$ 17,077	17,077			
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 53,185	53,185			
Page 22 - Maintenance and Property								
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	\$				
Page 27 - Insurance								
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Other - Miscellaneous								
42.			Other - Indirect	\$				
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$				
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$				
Not For Profit Providers Only								
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$				
49. Total Amount of Decrease (Items 1 - 48)				\$ 394,152	394,152			

*** 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 9/30/2022			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)		\$ 10,414,198	10,414,198			
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>)		\$ 1,564,053	1,564,053			
b. Medicare Room and Board Contractual Allowance **		\$ (6,490)	(6,490)			
4. a. Private-Pay Residents and Other		\$ 887,569	887,569			
b. Private-Pay Room and Board Contractual Allowance **		\$				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare		\$				
b. Prescription Drugs - Medicare Contractual Allowance **		\$				
c. Prescription Drugs - Non-Medicare		\$				
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		\$ 123,575	123,575			
b. Physical Therapy - Medicare Contractual Allowance **		\$				
c. Physical Therapy - Non-Medicare		\$ 39,436	39,436			
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$				
4. a. Speech Therapy - Medicare		\$ 17,438	17,438			
b. Speech Therapy - Medicare Contractual Allowance **		\$				
c. Speech Therapy - Non-Medicare		\$ 5,214	5,214			
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$				
5. a. Occupational Therapy - Medicare		\$ 63,702	63,702			
b. Occupational Therapy - Medicare Contractual Allowance **		\$				
c. Occupational Therapy - Non-Medicare		\$ 26,232	26,232			
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$ 13,508	13,508			
6. a. Other (<i>Specify</i>) - Medicare		\$ (2,982)	(2,982)			
b. Other (<i>Specify</i>) - Non-Medicare		\$				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 13,145,453	13,145,453			
IV. Other Revenue*						
1. Meals sold to guests, employees & others		\$				
2. Rental of rooms to non-residents		\$				
3. Telephone		\$				
4. Rental of Television and Cable Services		\$				
5. Interest Income (<i>Specify</i>)		\$ 25	25			
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift shops		\$				
8. Other (<i>Specify</i>)		\$ 9,677	9,677			
V. Total Other Revenue (1 thru 8)		\$ 9,702	9,702			
VI. Total All Revenue (III +V)		\$ 13,155,155	13,155,155			

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II6a	Medicare Ancillary Contractual Allowance	\$ -		
		\$ (2,982)		
Total Other Resident Revenue - Medicare		\$ (2,982)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
		\$ -		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income	\$ -	\$ 25		

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Medical Records Income (Disallowed)	\$ -		
30 IV8	Bad Debt Collected (No associated expense)	\$ 221		
30 IV8	Misc Income (Disallowed)	\$ 8,741		
		\$ 715		
Total Other Revenue		\$ 9,677	\$ -	\$ -

G. Balance Sheet

Name of Facility Waterbury Center for Nursing & Rehab	License No. 2469	Report for Year Ended 9/30/2022	Page 31	of 37
Account		Amount		
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 768,478	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,651,442	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$ 107,332	
a. Prepaid Insurance	91,789			
b. Prepaid Real Estate	15,543			
c.				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$ 2,527,252	
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost	574,864		\$ 556,305
	Accum. Depreciation	18,559	Net	
4. Leasehold Improvements	*Historical Cost	Accum. Depreciation	Net	\$
5. Non-Movable Equipment	*Historical Cost	33,441		\$ 28,316
	Accum. Depreciation	5,125	Net	
6. Movable Equipment	*Historical Cost	17,117		\$ 13,709
	Accum. Depreciation	3,408	Net	
7. Motor Vehicles	*Historical Cost	Accum. Depreciation	Net	\$
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 598,330	

* 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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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)			\$ -

G. Balance Sheet (cont'd)

Name of Facility Waterbury Center for Nursing & Rehab	License No. 2469	Report for Year Ended 9/30/2022	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 3,125,582
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost Accum. Depreciation	Net		\$
3. Buildings	*Historical Cost Accum. Depreciation	Net		\$
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net		\$
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net		\$
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net		\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost Accum. Depreciation	Net		\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$
6. Loans to Owners or Related Parties (<i>itemize</i>)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)				\$ 2
Rounding				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 2
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 3,125,584

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

G. Balance Sheet (cont'd)

Name of Facility Waterbury Center for Nursing & Rehabilitation	License No. 2469	Report for Year Ended 9/30/2022	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,022,172
2. Notes Payable (<i>itemize</i>)				\$ 124,115
LOC Payable - KeyBank				124,115
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>)				\$ 425,878
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 88,274
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>)				\$ 1,075,096
Accrued Rent				854,398
Accrued Provider Tax				206,753
Resident Funds				13,945 See Schedule
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,735,535

* 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 Center for Nursing & Rehabilitation	License No. 2469	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,735,535	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 117,082
Name and Address of Lender	Amount	Loan Date		
Various	117,082	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 117,082
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,852,617

G. Balance Sheet (cont'd)

Reserves and Net Worth

Name of Facility Waterbury Center for Nursing & Reha	License No. 2469	Report for Year Ended 9/30/2022	Page 35	of 37
Account		Amount		
A. Reserves				
1. Reserve for value of leased land		\$		
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized		\$		
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)		\$		
4. Reserve for leasehold real properties on which fair rental value is based		\$		
5. Reserve for funds set aside as donor restricted		\$		
6. Total Reserves		\$		
B. Net Worth				
1. Owner's Capital		\$	(26,845)	
2. Capital Stock		\$		
3. Paid-in Surplus		\$		
4. Treasury Stock		\$		
5. Cumulated Earnings		\$		
6. Gain or Loss for Period	11/1/2021	thru	9/30/2022	\$ 299,812
7. Total Net Worth				\$ 272,967
C. Total Reserves and Net Worth				\$ 272,967
D. Total Liabilities, Reserves, and Net Worth				\$ 3,125,584

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Center for Nursing & Rehabil	2469	9/30/2022	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 13,155,155		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 12,855,343		
D. Net Income or Deficit				\$ 299,812		
E. Balance				\$ 299,812		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 299,812		

I. Preparer's/Reviewer's Certification

Name of Facility Waterbury Center for Nursing &	License No. 2469	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

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 President	Date Signed 02/14/2023
Printed Name of Preparer Stephen Bernier		
Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197
Contacted Person Regarding Additional Information Needed Regarding This Report Stephen Bernier		Phone Number 203-808-8197
Contact Email Address stephen.bernier@zellahc.com		