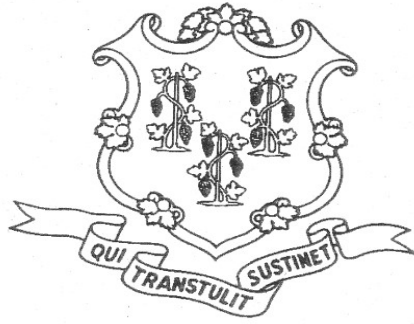


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 169 Davenport Ave, New Haven, CT 06519	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <span style="margin-left: 150px;"><input type="checkbox"/> (Specify)</span> <span style="margin-left: 150px;"><input type="checkbox"/> (Specify)</span>	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2434	(Specify)	(Specify)	Medicare Provider 07-5348
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Medicaid Provider Numbers:	CCNH / RHNS 323	(Specify)	(Specify)
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### General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2023	1	37

#### 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 Advanced Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 169 Davenport Ave, New Haven, CT 06519				
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	Date 2/4/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-789-1650		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Advanced Center for Nursing & Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 169 Davenport Ave, New Haven, CT 06519		
License Numbers:	CCNH / RHNS 2434	(Specify)	(Specify)	Medicare Provider No. 07-5348
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No                                           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Francis Fritz		Nursing Home Administrator's License No.:	1250	
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 Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC Advanced Center for Nursing & Rehabilitation, LLC		Business Address 169 Davenport Ave, New Haven, CT 06519		State(s) and/or Town(s) in Which Registered Connecticut	
Name of Partners/Members	Business Address	Title		% Owned	
Menajem Salamon	169 Davenport Ave, New Haven, CT 06519	Owner		40%	
Mordejai Salamon	169 Davenport Ave, New Haven, CT 06519	Owner		10%	
Sari Landa	169 Davenport Ave, New Haven, CT 06519	Owner		10%	
Esther Gewirtz	169 Davenport Ave, New Haven, CT 06519	Owner		15%	
Joseph Landa	169 Davenport Ave, New Haven, CT 06519	Owner		12.5%	
Joshua Landa	169 Davenport Ave, New Haven, CT 06519	Owner		12.5%	

## General Information and Questionnaire Corporate Owners

Name of Facility Advanced Center for Nursing & Rehabilitation	License No. 2434	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LL	2434	9/30/2023	3B	37

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

Owner(s) of Facility

N/A



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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>		Rent***	p. 22/Line 9	5,714,924	1,286,245
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	p. 22/Line 10b	118,667	118,667
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.  
 \*\*\*Rent is replaced by Fair Rent. Therefore, no disallowance was deemed necessary.

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

Name of Facility Advanced Center for Nursing & Rehabilitation,	License No. 2434	Report for Year Ended 9/30/2023	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.

N/A- only one level of care

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.

N/A- no other lines of business

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Advanced Center for Nursing & Reha	License No. 2434	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		86,939		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire  
 Other Lines of Business (Continued)**

Name of Facility Advanced Center for	License No. 2434	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

### Schedule of Resident Statistics

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	226	226			226	226						
B. On last day of THIS report period	226	226							226	226		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	213	213			213	213						
B. As of midnight of THIS report period	207	207							207	207		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,582	6,582			4,888	4,888			1,694	1,694		
B. Medicaid (Conn.)	65,588	65,588			48,630	48,630			16,958	16,958		
C. Medicaid (other states)												
D. Private Pay	668	668			491	491			177	177		
E. State SSI for RCH												
F. Other (Specify) Hospice/HMO	2,369	2,369			1,813	1,813			556	556		
G. Total Care Days During Period (3A thru F)	75,207	75,207			55,822	55,822			19,385	19,385		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	303	303			55	55			248	248		
B. Other Bed Reserve Days	20	20			20	20						
5. <b>Total Resident Days (3G + 4A + 4B)</b>	75,530	75,530			55,897	55,897			19,633	19,633		

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH / RHNS	(Specify)	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	18	182		7									
Per Diem Rate													
a. One bed rm.	PDPM	340.47		420.00									
b. Two bed rms.	PDPM	340.47		395.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				3,461	3,461								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				12,937	12,937								
2. Restorative Treatments													
C. Other				7,823	7,823								
D. <b>Total Physical Therapy Treatments</b>				24,221	24,221								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				703	703								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				1,441	1,441								
2. Restorative Treatments													
C. Other				2,038	2,038								
D. <b>Total Speech Therapy Treatments</b>				4,182	4,182								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				5,926	5,926								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				12,353	12,353								
2. Restorative Treatments													
C. Other				7,984	7,984								
D. <b>Total Occupational Therapy Treatments</b>				26,263	26,263								

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

**Report of Expenditures - Salaries & Wages**

Name of Facility		License No.		Report for Year Ended		Page		of	
Advanced Center for Nursing & Rehabilitation, LLC		2434		9/30/2023		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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	200,773		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	357,303	(150,000)	9,223						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	849,244		35,293						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	696,293		28,223						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	225,735		8,766						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	178,901		10,662						
9. Barber and Beautician Services									
10. Protective Services	200,111		10,659						
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	182,299		3,160						
b. RN									
1. Direct Care	1,658,036		27,200						
2. Administrative**									
c. LPN									
1. Direct Care	3,083,565		69,758						
2. Administrative**									
d. Aides and Attendants	5,078,011		181,003						
e. Physical Therapists	415,118		8,106						
f. Speech Therapists	144,108		2,762						
g. Occupational Therapists	250,078	(250,078)	6,095						
h. Recreation Workers	108,529		5,235						
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	210,356		6,834						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	13,838,460	(400,078)	415,057						

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
<b>Total</b>	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
<b>Total</b>	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-



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

Name of Facility			License No.	Report for Year Ended				Page	of	
Advanced Center for Nursing & Rehabilitation, LLC			2434	9/30/2023				11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section I - Operators/Owners</b>										
Mordejai Salamon	29,066			Fiscal	Non Discrim	520	A4			
Menajem Salamon (Disallowed)	150,000			Fiscal	Non Discrim	2,080	A4			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2023			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)	(Specify)							
<b>Section III - Administrators***</b>										
See attachment page 12a										
<b>Section IV - Assistant Administrators</b>										

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

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

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

**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	
Advanced Center for Nursing & Rehabilitation, LLC				2434		9/30/2023		12a	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Katerina Zhao (10/1/2022-4/29/2023)	75,003			Non Discrim	Administrator	840	A2			
Kimberly Phulgence (2/22/23-6/30/2023)	76,154			Non Discrim	Administrator	720	A2			
Michael Bell (6/26/2023-7/28/2023)	21,154			Non Discrim	Administrator	200	A2			
Francis Fritz (7/31/2023-9/30/2023)	28,462			Non Discrim	Administrator	320	A2			

\*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	
Advanced Center for Nursing & Rehabilitation, LLC		2434		9/30/2023				13		37	
Total Cost and Hours											
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours		
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>											
1. Dietitian	164,516		3,203								
2. Dentist	12,120	(12,120)	101								
3. Pharmacist	38,265		429								
4. Podiatrist											
5. Physical Therapy											
a. Resident Care	63,862		747								
b. Other											
6. Social Worker											
7. Recreation Worker											
8. Physicians											
a. Medical Director (entire facility)	63,000		371								
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	270,740		3,370								
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>	612,503	(12,120)	8,221								

\* 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 in the Adjustment column.

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

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
NutraCo, 5691 Brookfield Cir W, Ft. Lauderdale, FL 33312	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Rd, Prospect CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, Inc, 3333 New Hyde Park Rd, Suite 202, New Hyde Park, NY	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Lazaros Lazarides, 31 Heavenly Lane, Trumbull, CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Zella Staffing Solutions LLC, 7 Eastview Dr, Simsbury, CT 06070	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dynamic Reimbursement Services, 10 Lancaster Way, Jackson NY 08527	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
QRM, 5057 Keller Springs Rd, Suite 150, Addison TX 75001	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hershi Bauer, 156 Beach St, Apt 4G, Far Rockaway NY 11691	Infection Control	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Joan Raymond-Jeudi, 48 Cobbler Lane East, Setauket, NY 11733	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vanessa Brogden, 76 Brookstone Dr, Colchester, CT 06415	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
QRM, 5057 Keller Springs Rd, Suite 150, Addison TX 75001	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Grandison Management, 1413 38th St, Brooklyn, NY 11218	PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Golden Managing Services, 10110 220 St., Queens Village, NY 11429	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* 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
Advanced Center for Nursing & Rehabilitation, L	2434	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 579,952	579,952						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 101,694	101,694						
4. Social Security (F.I.C.A.)	\$ 1,047,652	1,047,652						
5. Health Insurance	\$ 2,479,326	2,479,326						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 880,394	880,394						
8. Uniform Allowance	\$ 277	277						
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 173,363	173,363						
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$	340,116	(340,116)					
<b>d. Accounting and Auditing</b>	\$ 45,700	45,700						
<b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>	\$ 52,869	313,060	(260,191)					
<b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>	\$							
<b>g. Office Supplies</b>	\$ 40,851	40,851						
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 14,570	14,570						
2. Cellular Phones	\$ 3,800	4,147	(347)					
<b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>	\$							
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$							
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>								
1. Income*	\$							
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,733	7,733						
3. Resident Day User Fee	\$ 1,450,653	1,450,653						
<b>Subtotal</b>	\$ 6,878,834	7,479,488	(600,654)					

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Union Training Fund	\$ 95,825					
Bonus - Direct Care	\$ 63,311					
Bonus - A&G	\$ 14,227					
<b>Total</b>	\$ 173,363	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Sales Tax	\$ 7,733					
<b>Total</b>	\$ 7,733	\$ -	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Advanced Center for Nursing & Re	License No. 2434	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 STEPHEN ONEILL, CPA 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 30 Newbridge Road, Suite 104, East Meadow, NY 11554 PO Box 95000-2288, Philidelphia, PA 19195-0001
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Services Provided by This Firm (*describe fully*)

1 Accounting Services	\$ 36,950
2 Medicaid/Medicare Cost Reporting	\$ 8,750
3	\$
4	\$
	Charge for Services Provided
	\$ 45,700

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 NY Rytes 2 Murtha Cullina 3 Jackson Lewis 4 Rosenbaum & Associates 5 Various	Telephone Number 914-232-1005 203-772-7700 860-552-0404
--	--

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

- 1 4 Canaan Circle, South Salem, NY 10590  
 2 265 Church St., New Haven, CT 06510  
 3 90 State House Sq, Hartford, CT 06103  
 4 4 Canaan Circle, South Salem, NY 10590  
 5 Various

Services Provided by This Firm (*describe fully*)

1 Compliance Program	\$ 12,288
2 General Legal Advise	\$ 33,966
3 Employee Related Legal Advise & Counsel	\$ 1,115
4 General Legal Advise	\$ 5,500
5 Other (Disallowed)	\$ 260,191
	Charge for Services Provided
	\$ 313,060

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

- Yes     No    Page 15, Line 1e



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

Name of Facility	License No.	Report for Year Ended					Page	of
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>	6,878,834	7,479,488	(600,654)					
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	2,000	2,000						
3. Gifts to Staff and Residents \$	1,260	1,260						
4. Employee Travel \$		57,081	(57,081)					
5. Education Expenses Related to Seminars and Conventions \$	1,961	1,961						
6. Automobile Expense ( <i>not purchase or depreciation</i> ) \$								
7. Other ( <i>Specify</i> ) See Attached Schedule \$								
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted ( <i>all such expenses</i> ) \$	19,404	19,404						
2. Advertising Telephone Directory ( <i>all such expenses</i> )*** \$								
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule \$		20,106	(20,106)					
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 \$	23,552	23,552						
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule \$	15,403	15,403						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$	4,831	4,831						
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> ) \$	215,130	215,130						
12. Administrative Management Services** \$								
13. Other ( <i>Specify</i> ) See Attached Schedule \$	20,086	96,735	(76,649)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 7,182,461	7,936,951	(754,490)					

\* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Other Advertising	\$ 20,106	\$ (20,106)				
<b>Total Other Advertising</b>	\$ 20,106	\$ (20,106)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CT ASSOCIATION OF HEALTH CARE FACILITIES	\$ 15,403					
<b>Total Dues</b>	\$ 15,403	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Medical Records Revenue (Disallowed pg. 16)		\$ (15)				
Employee Meals/Gifts	\$ 1,403	\$ (1,403)				
Bank Charges (Disallow Nonroutine \$10,014)	\$ 19,514	\$ (10,014)				
Licenses & Permits and License Renewals	\$ 1,219					
Criminal Background	\$ 9,382					
Donations	\$ 18,000	\$ (18,000)				
Penalties	\$ 2,598	\$ (2,598)				
Other Benefits- Employee Travel Allowance	\$ 3,675	\$ (3,675)				
Employee Medical Bills	\$ 194	\$ (194)				
Administrative Consulting Fee	\$ 40,750	\$ (40,750)				
<b>Total Other Administrative and General</b>	\$ 96,735	\$ (76,649)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabil	2434	9/30/2023	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
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 535,355	535,355						
2. Non-Food Supplies	\$							
3. Other (Specify) _____ Dietary Cleaning Supplies	\$ 13,271	13,271						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 824	824						
c. Other (Specify) _____ Dietary Supplies	\$ 49,449	49,449						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 598,899</b>	<b>598,899</b>						
<b>2E. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH / RHNS</b>		<b>(Specify)</b>		<b>(Specify)</b>		
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		License No.	Report for Year Ended				Page	of
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)		\$	4,853	4,853				
c. Other (Specify) Laundry Supplies		\$	1,741	1,741				
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>6,594</b>	<b>6,594</b>				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Advanced Center for Nursing & Rehabilitation		2434	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 120,373	120,373				
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.	\$					
C.	Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	120,373	120,373				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from ProCare	\$		540,128	(540,128)			
b.	Medicine Cabinet Drugs	\$						
c.	Medical and Therapeutic Supplies	\$	246,097	246,097				
d.	Ambulance/Limousine***	\$		25,806	(25,806)			
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$		21,779	(21,779)			
f.	X-rays and Related Radiological Procedures***	\$		4,244	(4,244)			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$		22,739	(22,739)			
i.	Recreation	\$	14,639	14,639				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	18,250	(11,050)			
m.	Other (Specify)**** See Attached Schedule	\$	(0)	57,408	(57,408)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	267,936	951,090	(683,154)			

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH / RHNS</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>
Resident Personal Items-nonreimbursable	\$ 4,200	\$ (4,200)				
Medical Supplies - Resident Specific	\$ 28,378	\$ (28,378)				
Equipment Rental	\$ 24,830	\$ (24,830)				
<b>Total Other Resident Care</b>	\$ 57,408	\$ (57,408)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434	Report for Year Ended 9/30/2023	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)	(Specify)	Pg	Line
AK Mechanice	1163 East 32nd St, Brooklyn, NY 11210	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	16,591			22	Var
All American Waste, LLC	PO Box 1308, East Windsor, CT 06083	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	69,392			22	6f
ASantino Consulting	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consulting, Computer Purchases	52,234			Var	Var
Automatic Door Doctor	250 Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	23,663			22	Var
Bismark Construction Company	100 Bridgeport Ave, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	129,110			22	Var
BML Droste Consulting LLC	12638 Claremont, Wright City, MO 63390	<input type="radio"/>	<input checked="" type="radio"/>		Contacted AR Services	60,000			16	m11
Coastal Mechanical Services Inc.	40 Hathaway Dr, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	82,505			22	Var
Cordova Plumbing & Heating LLC	unit 13, Southbury, CT 06488	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Plumbing Services	37,151			22	Var
Facilities Compliance Fire Protection	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	67,380			22	Var
GAM Exterminating Inc.	133 North Hamilton Ave, Lindenhurst, NY 11757	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance-Pest Control	12,826			22	6f
Hartford Elevator LLC	1275 Cromwell Ave, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	58,474			22	Var
Klee Properties LLC	91 Shelton Ave, New Haven CT 06511	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	125,057			22	8c
Matrixcare	South, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		AP/Payroll/Nursing Software	65,791			16	m11
MBH Architecture	Architectural Services	<input type="radio"/>	<input checked="" type="radio"/>		Architectural Services	54,400			22	Var

\* List all contracted services over \$10,000. Use additional sheets if necessary.

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

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).





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

Name of Facility	License No.	Report for Year Ended		Page	of		
Advanced Center for Nursing & Rehabilitation	2434	9/30/2023		22	37		
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 188,885	188,885					
b. Heat	\$ 107,093	107,093					
c. Light & Power	\$ 400,411	400,411					
d. Water	\$ 88,936	88,936					
e. Equipment Lease ( <i>Provide detail on page 22b</i> )	\$ 39,130	60,258	(21,128)				
f. Other ( <i>itemize</i> )	\$ 164,430	164,430					
See Attached Schedule							
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 988,885	1,010,013	(21,128)				
7. Depreciation ( <i>complete schedule page 23*</i> )							
a. Land Improvements	\$						
b. Building & Building Improvements	\$						
c. Non-Movable Equipment	\$						
d. Movable Equipment	\$ 89,057	89,057					
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 89,057	89,057					
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 322,606	322,606					
d. Other ( <i>Specify</i> )	\$						
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 322,606	322,606					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 5,714,924	5,714,924					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 118,667	118,667					
c. Personal property taxes	\$ 15,085	15,085					
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 6,260,339	6,260,339					

\* 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**

<b>Description</b>	<b>CCNH / RHNS</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>
Waste Removal	\$ 69,611					
Pest Control	\$ 22,611					
Landscaping	\$ 14,813					
Snow Removal	\$ 8,641					
Building Maintenance and Compliance	\$ 13,622					
Elevator Maintenance	\$ 30,031					
Maintenane Purchased Services	\$ 5,101					
<b>Total Other Repairs and Maintenance</b>	<b>\$ 164,430</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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### 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 Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434	Report for Year Ended 9/30/2023			Page 22b	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						
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/11/21	and then month to	20,039	20,039	
Pitney Bowes Global Financial, 2225 American Dr, Neenah, WI 54956	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	04/10/16	and then month to	1,091	1,091	
New Goldland Purchasing LLC, 263 N. Main St., Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>	Software	09/15/17	Automatic Renewal	18,000	18,000	
Volvo and oher leases (Disallow)	<input type="radio"/>	<input checked="" type="radio"/>	Auto	Various	Various	21,128	21,128	
	<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 type="radio"/> No	<b>Total ***</b>
							60,258	

\* 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.

### Depreciation Schedule

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434		Report for Year Ended 9/30/2023			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					Var	Var	1,612,294	1,612,294	1,362,037	S/L	Var	75,726	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative					Var	Var	23,954	23,954		S/L	Var	2,370	
d. Standard Resident					Var	Var	70,482	70,798		S/L	Var	10,961	
e. Specialized Resident													
Total Acquired during this report period							94,436	94,752				13,331	
D-3. Subtotal													89,057
<b>E. Total Depreciation</b>													89,057

## Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

## Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
See attached	See attached schedules	Administrative	23,954	Various	\$ 2,370
See attached	See attached schedules	Standard Resident	70,482	Various	\$ 10,961
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 94,436		\$ 13,331 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
See attached	See attached schedules	\$ 1,410,335	Various	\$ 22,181
<b>Total additions for Leasehold Improvement</b>		\$ 1,410,335		\$ 22,181 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2













**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Advanced Center for Nursing & Rehabilitation, LLC			2434		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var		6,660,433	2,846,908	S/L	Var	300,425	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		1,410,335		S/L	Var	22,181	
C-4. Subtotal									322,606
<b>D. Total Amortization</b>									322,606

\* 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 Advanced Center for Nursing & Rehabil	License No. 2434	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	226				
6. Square Footage	86,939				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		12/31/20			
c. Interest Rate for the Cost Year		3.62%			
d. Term of Mortgage (number of years)		25 Years			
e. Amount of Principal Borrowed		20,000,000			
f. Principal balance outstanding as of 9/30/2023		18,629,536			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Advanced Center for Nursing & Rehab		2434	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$						

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Advanced Center for Nursing & R		2434	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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) Deductible and Capital Debt Interest			\$	219,158	(219,158)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	219,158	(219,158)				
14. Insurance									
a. Insurance on Property (buildings only)		\$	54,877	54,877					
b. Insurance on Automobiles		\$							
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)		\$	310,271	310,271					
2. Fire and Extended Coverage		\$							
3. Other (Specify)		\$							
14d. Total Insurance Expenditures (14a + b + c)			\$	365,148	365,148				
15. Total All Expenditures (A-13 thru C-14)			\$	29,829,400	31,919,528	(2,090,128)			



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilit	2434	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 22,235,351	22,235,351			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,725,140)	(1,725,140)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 5,764,500	5,764,500			
b. Medicare Room and Board Contractual Allowance **	\$ (1,764,557)	(1,764,557)			
4. a. Private-Pay Residents and Other	\$ 884,784	884,784			
b. Private-Pay Room and Board Contractual Allowance **	\$ 247,569	247,569			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 11,548	11,548			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 65,974	65,974			
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	\$ 453,537	453,537			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 460,563	460,563			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 228,038	228,038			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 152,511	152,511			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 533,881	533,881			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 505,728	505,728			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (345,981)	(345,981)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 2,180	2,180			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 27,710,486	27,710,486			
<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> )	\$ 25,734	25,734			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 15	15			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 25,749	25,749			
<b>VI. Total All Revenue</b> (III +V)	\$ 27,736,235	27,736,235			

\* 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)	(Specify)
30 II6A	Medicare A Ancillaries	\$ 8,509		
30 II6A	Medicare A Prior Year Adjustment	\$ 17,932		
30 II6A	Medicare A 1135 Waiver	\$ (400,000)		
30 II6A	Medicare B Lab	\$ 119		
30 II6A	Medicare B Contractual Adjustment	\$ 27,459		
<b>Total Other Resident Revenue - Medicare</b>		\$ (345,981)	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 II6B	Insurance Cert - Lab	\$ 2,180		
<b>Total Other Resident Revenue</b>		\$ 2,180	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
30 IV5	Interest Income		\$ 25,734		
<b>Total Interest Income</b>			\$ 25,734	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV8	Medical Records Income	\$ 15		
<b>Total Other Revenue</b>		\$ 15	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehab	2434	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,865,156
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,492,157
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	36,386
5. Prepaid Expenses			\$	62,201
a. Prepaid Insurance	52,764			
b. Prepaid Service Contracts	5,851			
c. Prepaid Real Estate Taxes	3,587			
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)			\$	5,455,900
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>8,070,768</u>		\$	4,901,254
	Accum. Depreciation <u>3,169,514</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,706,730</u>		\$	255,636
	Accum. Depreciation <u>1,451,094</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	1,279,728
Construction in Progress	120,912			
See Schedule	1,158,816			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	6,436,618

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

Page Ref	Line Ref	Description	
31	b9	CR vs FS Net Book Value	1,158,816
<b>Total Other Fixed Assets (Itemize)</b>			\$ 1,158,816

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility Advanced Center for Nursing & Rehabi	License No. 2434	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 11,892,518	
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</b> (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> )			\$ 614,775	
Name and Address		Amount	Loan Date	
Various		614,775	Various	
7. Other Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$ 614,775	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 12,507,293	

\* 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 Advanced Center for Nursing & Rehabilitation	License No. 2434	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 2,061,949
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> )				\$ 4,180,329
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ 293,756
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> )				\$ 2,351,725
Due to Medicare - 1135 \				2,088,234
Resident Refunds (111,234)				
Resident Trust 124,126				
Due to Medicaid NAMI Audit 250,600 See Schedule				
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$ 8,887,759</b>

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

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

Name of Facility Advanced Center for Nursing & Rehabilitation		License No. 2434	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				8,887,759	
<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> )					
				\$ (25,395)	
Name and Address of Lender		Amount	Loan Date		
Various		(25,395)	Various		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
				\$	
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (25,395)	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 8,862,364	

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


Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Reha	2434	9/30/2023	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			\$	7,708,460
6. Gain or Loss for Period			\$	(4,063,532)
10/1/2022 thru 9/30/2023				
7. Total Net Worth			\$	3,644,928
<b>C. Total Reserves and Net Worth</b>			\$	3,644,928
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	12,507,293



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabil	2434	9/30/2023	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	7,708,462		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	27,736,235		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	31,799,767		
D. Net Income or Deficit			\$	<b>(4,063,532)</b>		
E. Balance			\$	3,644,930		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses per page 27 \$31,919,528						
CR vs FS Depreciation \$(119,761)						
Total Revised Expenses \$31,799,767						
2. Other <i>(itemize)</i>						
Rounding <span style="float: right; color: red;">(2)</span>						
F-3. Total Additions					\$	<b>(2)</b>
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose		Amount				
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	3,644,928		
09/30/23						

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

Name of Facility Advanced Center for Nursing &	License No. 2434	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/15/24		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197		
Contacted Person Regarding Additional Information Needed Regarding This Report Stephen Bernier		Phone Number 203-808-8197		
Contact Email Address stephen.bernier@zellahc.com				