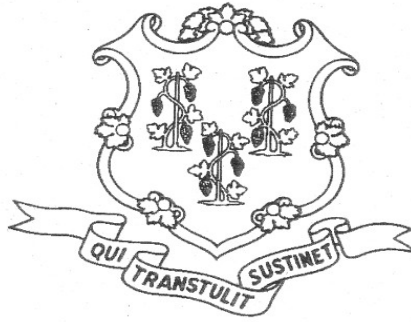


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2024

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 (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024

License Numbers:	CCNH / RHNS 2469	(Specify)	(Specify)	Medicare Provider 07-5219
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Medicaid Provider Numbers:	CCNH / RHNS 9001	(Specify)	(Specify)
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Waterbury Center for Nursing & Rehabilitation, LLC	2469	9/30/2024	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 Waterbury Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2023 and ending September 30, 2024, 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) Maria Serrano			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)

Table of Contents

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

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2023	To 9/30/2024	
Address of Facility 177 Whitewood Road, Waterbury, CT 06708				
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	Date 2/8/2025		
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. 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 203-707-5800	Report for Year Ended 9/30/2024	Page 2	of 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 / RHNS 2469	(Specify)	(Specify)	Medicare Provider No. 07-5219	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify) RHNS Combined					
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.					
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			License No.:		

General Information and Questionnaire

Partners/Members

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC		License No. 2469	Report for Year Ended 9/30/2024	Page 3	of 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		Connecticut	
Name of Partners/Members	Business Address		Title	% Owned	
Menajem Salamon	177 Whitewood Road, Waterbury, CT 06708			44%	
Mordejai Salamon	177 Whitewood Road, Waterbury, CT 06708			7%	
Sari Landa	177 Whitewood Road, Waterbury, CT 06708			6%	
Joseph Landa	177 Whitewood Road, Waterbury, CT 06708			38%	
Various Other Less than 5% ea	177 Whitewood Road, Waterbury, CT 06708			5%	

[illegible]

N/A

General Information and Questionnaire Related Parties*

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC		License No. 2469		Report for Year Ended 9/30/2024		Page 4		of 37	
<p>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.</p>									
<p>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:</p>									
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	1,200,000	845,997	
		<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.
** 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 9/30/2024	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <input checked="" type="radio"/> Yes <input type="radio"/> No </div> <div style="display: flex; justify-content: flex-end; align-items: center;"> If "No," explain fully why such allocation was not made. </div>				
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.) <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <input checked="" type="radio"/> Yes <input type="radio"/> No </div> <div style="display: flex; justify-content: flex-end; align-items: center;"> If "No," explain fully why such allocation was not made. </div>				

General Information and Questionnaire

Other Lines of Business

Name of Facility Waterbury Center for Nursing & Rehab	License No. 2469	Report for Year Ended 9/30/2024	Page 6	of 37
Square footage of entire facility. 44,079				
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
	Square footage of therapy space.			
Meals on Wheels				
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			
Apartments, Independent Living, Assisted Living				
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	License No.	Report for Year Ended	Page	of
Waterbury Center for	2469	9/30/2024	7	37

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			License No.		Report for Year Ended				Page		of	
Waterbury Center for Nursing & Rehabilitation, LLC			2469		9/30/2024				8		37	
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	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	120	120			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	116	116			116	116						
B. As of midnight of THIS report period	118	118							118	118		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,748	3,748			3,036	3,036			712	712		
B. Medicaid (Conn.)	36,410	36,410			27,265	27,265			9,145	9,145		
C. Medicaid (other states)												
D. Private Pay	907	907			732	732			175	175		
E. State SSI for RCH	1,015	1,015			717	717			298	298		
F. Other (Specify) Hospice/HMO												
G. Total Care Days During Period (3A thru F)	42,080	42,080			31,750	31,750			10,330	10,330		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	482	482			412	412			70	70		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	42,562	42,562			32,162	32,162			10,400	10,400		

Schedule of Resident Statistics (Cont'd)

Name of Facility Waterbury Center for Nursing & Rehabilitation, LL				License No. 2469			Report for Year Ended 9/30/2024			Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(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	6	111		1									
Per Diem Rate													
a. One bed rm.	PDPM	366.34		475.00									
b. Two bed rms.	PDPM	366.34		450.00									
c. Three or more bed rms.	PDPM	366.34		450.00									
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				3,977	3,977								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				3,424	3,424								
2. Restorative Treatments													
C. Other				4,915	4,915								
D. Total Physical Therapy Treatments				12,316	12,316								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				4,873	4,873								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				2,986	2,986								
2. Restorative Treatments													
C. Other				4,927	4,927								
D. Total Speech Therapy Treatments				12,786	12,786								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				700	700								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				319	319								
2. Restorative Treatments													
C. Other				394	394								
D. Total Occupational Therapy Treatments				1,413	1,413								

Report of Expenditures - Salaries & Wages

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469	Report for Year Ended 9/30/2024	Page 10	of 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
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	130,023		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,543	(110,000)	12,190						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	584,316		24,160						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	328,119		18,388						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	159,706		5,810						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	21,920		1,174						
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	70,694		1,312						
b. RN									
1. Direct Care	1,076,022		23,495						
2. Administrative**									
c. LPN									
1. Direct Care	1,461,622		38,945						
2. Administrative**									
d. Aides and Attendants	2,131,154		94,935						
e. Physical Therapists	278,439		6,279						
f. Speech Therapists	46,301		876						
g. Occupational Therapists	18,967	(18,967)	452						
h. Recreation Workers	146,194		5,930						
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	200,970		5,147						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
A-13. Total Salary Expenditures	6,912,990	(128,967)	241,172						

* 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 Fees (Page 13)[illegible]

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

Name of Facility				License No.		Report for Year Ended			Page	of
Waterbury Center for Nursing & Rehabilitation, LLC				2469		9/30/2024			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)							
Section I - Operators/Owners										
Menajem Salamon (Disallowed)	110,000			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		9/30/2024			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)							
Section III - Administrators***										
Maria Serrano (10/1/2023- 9/30/2024)	130,023			Non Discriminatory	Administrator	2,080	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 Waterbury Center for Nursing & Rehabilitation, LLC	License No. 2469			Report for Year Ended 9/30/2024				Page 13	of 37
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	6,060	(6,060)	N/A						
3. Pharmacist	18,833		184						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	36,680		459						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,000		252						
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	428,220		5,033						
2. Administrative***	41,943		696						
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	567,736	(6,060)	6,623						

* 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 Waterbury Center for Nursing & Rehabilitation, LLC		License No. 2469		Report for Year Ended 9/30/2024	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Guardian Consulting Services, Inc	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
QRM	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>			
Marc N. Raad, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Zella Staffing Solutions	RN Staffing	<input type="radio"/>	<input checked="" type="radio"/>			
Dynamic Reimbursement Services	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
QRM	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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		<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 Waterbury Center for Nursing & Rehabilitation, Inc.		License No. 2469	Report for Year Ended 9/30/2024				Page 15	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$	291,580	291,580					
2. Disability Insurance	\$							
3. Unemployment Insurance	\$	58,700	58,700					
4. Social Security (F.I.C.A.)	\$	525,066	525,066					
5. Health Insurance	\$	1,054,418	1,054,418					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	395,041	395,041					
8. Uniform Allowance	\$	1,582	1,582					
9. Other (<i>Specify</i>) See Attached Schedule	\$	45,821	45,821					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$		396,734	(396,734)				
d. Accounting and Auditing	\$	44,520	44,520					
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$	26,202	37,478	(11,276)				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$	36,307	36,307					
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$	9,455	9,455					
2. Cellular Phones	\$	539	539					
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	\$	2,311	2,311					
3. Resident Day User Fee	\$	815,869	815,869					
Subtotal	\$	3,307,410	3,715,420	(408,010)				

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

(Carry Subtotals forward to next page)

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Union Training Fund	\$ 42,154					
BONUS - DIRECT CARE	\$ 2,500					
BONUS - INDIRECT	\$ 1,000					
BONUS - A&G	\$ 167					
Total	\$ 45,821	\$ -	\$ -	\$ -	\$ -	\$ -

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Sales Tax	\$ 2,272					
Excise Tax	\$ 39					
Total	\$ 2,311	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire

Accounting Basis

Name of Facility Waterbury Center for Nursing & Rehabilitation	License No. 2469	Report for Year Ended 9/30/2024	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Zella Healthcare Consulting		7 Eastview Dr, Simsbury, CT 06070		
2 Burg & Weingarten		170 Harborview North, Lawrence, N.Y. 11559		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Monthly bookkeeping services		\$ 29,520		
2 Tax returns/ Financial Statement Audit		\$ 15,000		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 44,520	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No 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/Hall Booth Smith			Various	
4 American Arbitration Association			917-438-1660	
5 Various			N/A	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 4 Canaan Circle, South Salem, NY 10590				
2 265 Church St., New Haven, CT 06510				
3 Various				
4 120 Broadway, New York, NY 10271				
5 N/A				
Services Provided by This Firm (<i>describe fully</i>)				
1 Compliance		\$ 12,460		
2 General Counsel (Disallow \$6,608)		\$ 17,777		
3 Employment Matters		\$ 2,536		
4 Union Grievances		\$ 38		
5 Other (Disallowed)		\$ 4,668		
			Charge for Services Provided	
			\$ 37,478	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1e				

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 9/30/2024			Page 16	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		3,307,410	3,715,420	(408,010)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$	1,500	1,500					
3. Gifts to Staff and Residents	\$		1,557	(1,557)				
4. Employee Travel	\$		44,715	(44,715)				
5. Education Expenses Related to Seminars and Conventions	\$	341	341					
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$							
7. Other (<i>Specify</i>) See Attached Schedule	\$		9,150	(9,150)				
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	3,756	3,756					
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$		8,320	(8,320)				
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	\$	11,795	11,795					
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	8,220	8,220					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$	1,250	1,250					
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>)	\$	216,043	231,043	(15,000)				
12. Administrative Management Services**	\$							
13. Other (<i>Specify</i>) See Attached Schedule	\$	14,437	114,905	(100,468)				
C-14 Total Administrative & General Expenditures		\$ 3,564,753	4,151,973	(587,220)				

* 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
Auto Rental	\$ 9,150	\$ (9,150)				
Total Other Travel and Entertainment	\$ 9,150	\$ (9,150)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional Advertising	\$ 8,320	\$ (8,320)				
Total Other Advertising	\$ 8,320	\$ (8,320)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CT Association of Health Care Facilities	\$ 8,220					
Total Dues	\$ 8,220	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Charges	\$ 102,956	\$ (99,179)				
Credit Card Fees	\$ 4,938					
Licenses & Permits	\$ 1,968	\$ (80)				
Criminal Background	\$ 4,573					
Other Expense	\$ 471	\$ (471)				
Medical Records Revenue		\$ (738)				
Total Other Administrative and General	\$ 114,905	\$ (100,468)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Waterbury Center for Nursing & Rehabili	License No. 2469	Report for Year Ended 9/30/2024	Page 17	of 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 Waterbury Center for Nursing & Rehabilitation, LLC		License No. 2469		Report for Year Ended 9/30/2024			Page 18	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food		\$ 343,718	343,718					
2. Non-Food Supplies		\$ 32,800	32,800					
3. Other (Specify) _____		\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 2,661	2,661					
c. Other (Specify) _____		\$						
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 379,179	379,179					
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		(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 9/30/2024				Page 19	of 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)		\$ 121,008	121,008					
c. Other (Specify) Laundry Supplies & Materials		\$ 590	590					
3D. Total Laundry Expenditures (3a + b + c)		\$ 121,598	121,598					
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
Waterbury Center for Nursing & Rehabilitation		2469	9/30/2024				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 59,260	59,260				
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.	Total Housekeeping Expenditures (4a + b + c)	\$	59,260	59,260				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from	\$	161,514	(161,514)				
	Procure LTC Pharmacy of CT, LLC							
b.	Medicine Cabinet Drugs	\$	14,425	14,425				
c.	Medical and Therapeutic Supplies	\$	182,248	182,248				
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$	13,773	(13,773)				
f.	X-rays and Related Radiological Procedures***	\$	3,020	(3,020)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	15,295	(15,295)				
i.	Recreation	\$	5,720	5,720				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	8,792	(1,592)			
m.	Other (Specify)****	\$	15,499	(15,499)				
	See Attached Schedule							
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	209,593	420,286	(210,693)			

* 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

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Resident Personal Items-nonreimbursable	\$ 210	\$ (210)				
Medical Supplies-Patient Specific	\$ 15,289	\$ (15,289)				
Total Other Resident Care	\$ 15,499	\$ (15,499)	\$ -	\$ -	\$ -	\$ -

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 9/30/2024				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
ADM ENVIRONMENTAL GROUP, LLC	PO BOX 301102 Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	33,284			22	6f
ASANTINO CONSULTING	42 ROBIN HILL LANE Hamden CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT Consulting, Computer Purchases	15,086			Var	Var
CORDOVA PLUMBING & HEATING	WATERBURY RD UNIT 13 Southbury CT	<input type="radio"/>	<input checked="" type="radio"/>		Plumbing Service	12,545			Var	Var
CP CORRIDOR AHC LLC	PO BOX 37006 Tampa FL 33631	<input type="radio"/>	<input checked="" type="radio"/>		Contacted AR Services	47,000			16	m11
FACILITIES COMPLIANCE FIRE PROTECTION	TURNPIKE Berlin CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	12,261			22	Var
FACTILIT COMPLIANCE SERVICES, LLC	TURNPIKE Berlin CT 06037	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance/Compliance Services	12,470			22	Var
HARTFORD ELEVATOR, LLC	AVENUE, B10 Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	120,637			Var	Var
MATRIXCARE INC.	BIN #32, PO BOX 1414 Minneapolis MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		AP/Payroll/Nursing Software	35,361			16	m11
MBH ARCHITECTURE	STREET, Suite 301 West Hartford CT 06110	<input type="radio"/>	<input checked="" type="radio"/>		Leasehold Improvement	11,023			24	C3
MED APPAREL SERVICES WATERBURY	MACQUESTEN PARKWAY Mt.	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	37,548			19	3b
NEW GOLDLAND PURCHASING, LLC	263 N. MAIN STREET Spring Valley NY 10977	<input type="radio"/>	<input checked="" type="radio"/>		Purchasing Software	18,000			16	m11
SAUCIER MECHANICAL SERVICES	148 NORTON STREET Plantsville CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	32,643			Var	Var
UNITEX	MACQUESTEN PARKWAY Mt.	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Service	83,460			19	3b
WELLSKY	PO BOX 207613 Dallas TX 75320	<input type="radio"/>	<input checked="" type="radio"/>		Contacted AR Services	65,800			16	m11

* 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 Waterbury Center for Nursing & Rehabilitation		License No. 2469	Report for Year Ended 9/30/2024				Page 22	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 92,070	92,070						
b. Heat	\$ 98,777	98,777						
c. Light & Power	\$ 129,161	129,161						
d. Water	\$ 45,036	45,036						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 8,933	8,933						
f. Other (<i>itemize</i>)	\$ 97,866	97,866						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 471,843	471,843						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 13,598	13,598						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 13,598	13,598						
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 56,999	56,999						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 56,999	56,999						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,200,000	1,200,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 176,508	176,508						
c. Personal property taxes	\$ 8,355	8,355						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,455,460	1,455,460						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Elevator Maintenance	\$ 2,957					
Waste Removal	\$ 34,169					
Snow Removal	\$ 8,961					
Maintenance Compliance Services	\$ 15,103					
Pest Control Services	\$ 4,004					
Electrical Services	\$ 8,233					
Fire Protection Services	\$ 8,727					
Landscaping Services	\$ 12,517					
Generator Maintenance	\$ 3,194					
Total Other Repairs and Maintenance	\$ 97,866	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC			License No. 2469	Report for Year Ended 9/30/2024			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						
Macquarie Equipment Capital Inc PO Box 714862, Cincinnati, OH 45271	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease	01/28/22	Monthly	8,933	8,933	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input checked="" type="radio"/> Yes	<input type="radio"/> No		Total ***	8,933	

* 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.

cense No.

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC					License No. 2469			Report for Year Ended 9/30/2024			Page 23	of 37		
Property Item					Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
A-4. Subtotal														
B. Building and Building Improvements														
1. Acquired prior to this report period														
2. Disposals (attach schedule)														
3. Acquired during this report period (attach schedule)														
B-4. Subtotal														
C. Non-Movable Equipment														
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								
D. Movable Equipment														
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	64,073		64,073	19,374	SL	Various		13,598
b. Disposals (attach schedule)														
Acquired during this report period (attach schedule):														
c. Administrative														
d. Standard Resident														
e. Specialized Resident														
Total Acquired during this report period														
D-3. Subtotal													13,598	
E. Total Depreciation													13,598	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see schedule attached	\$ 153,382	Vaious	\$ 6,298
Total additions for Leasehold Improvement		\$ 153,382		\$ 6,298 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Waterbury Center for Nursing & Rehabilitation, LLC			License No. 2469		Report for Year Ended 9/30/2024			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	Var	Var		777,026	62,459	SL	Various	50,701	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		153,382		SL	Various	6,298	
C-4. Subtotal									56,999
D. Total Amortization									56,999

* 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 9/30/2024	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	44,079				
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 9/30/2024	4,665,930			
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 Waterbury Center for Nursing & Reh		License No. 2469	Report for Year Ended 9/30/2024				Page 26	of 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. 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 Waterbury Center for Nursing & R			License No. 2469		Report for Year Ended 9/30/2024			Page 27	of 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)									
Working Capital Interest									
13. Total All Interest Expense (12B7 + 12C3 + 12D)									
14. Insurance									
a. Insurance on Property (buildings only)									
b. Insurance on Automobiles									
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)									
2. Fire and Extended Coverage									
3. Other (Specify)									
14d. Total Insurance Expenditures (14a + b + c)									
15. Total All Expenditures (A-13 thru C-14)									

F. Statement of Revenue

Name of Facility Waterbury Center for Nursing & Rehabili	License No. 2469	Report for Year Ended 9/30/2024	Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	(Specify)
I. Resident Room, Board & Routine Care Revenue				
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,492,766	12,492,766		
b. Medicaid Room and Board Contractual Allowance **	\$ (524,027)	(524,027)		
2. a. Medicaid (<i>All other states</i>)	\$			
b. Other States Room and Board Contractual Allowance **	\$			
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,495,144	2,495,144		
b. Medicare Room and Board Contractual Allowance **	\$ (39,806)	(39,806)		
4. a. Private-Pay Residents and Other	\$ 860,466	860,466		
b. Private-Pay Room and Board Contractual Allowance **	\$ 436	436		
II. Other Resident Revenue				
1. a. Prescription Drugs - Medicare	\$ 25,596	25,596		
b. Prescription Drugs - Medicare Contractual Allowance **	\$			
c. Prescription Drugs - Non-Medicare	\$ 7,755	7,755		
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	\$ 89,709	89,709		
b. Physical Therapy - Medicare Contractual Allowance **	\$			
c. Physical Therapy - Non-Medicare	\$ 4,489	4,489		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$			
4. a. Speech Therapy - Medicare	\$ 51,918	51,918		
b. Speech Therapy - Medicare Contractual Allowance **	\$			
c. Speech Therapy - Non-Medicare	\$ 3,626	3,626		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$			
5. a. Occupational Therapy - Medicare	\$ 98,343	98,343		
b. Occupational Therapy - Medicare Contractual Allowance **	\$			
c. Occupational Therapy - Non-Medicare	\$ 22,514	22,514		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ 19,135	19,135		
6. a. Other (<i>Specify</i>) - Medicare	\$ 52,453	52,453		
b. Other (<i>Specify</i>) - Non-Medicare	\$			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,660,517	15,660,517		
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>)	\$ 2	2		
6. Private Duty Nurses' Fees	\$			
7. Barber, Coffee, Beauty and Gift shops	\$			
8. Other (<i>Specify</i>)	\$ 738	738		
V. Total Other Revenue (1 thru 8)	\$ 740	740		
VI. Total All Revenue (III +V)	\$ 15,661,257	15,661,257		

* 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 B- Coinsurance- Private	\$ (2,351)		
30 II6A	Medicare B- Coinsurance- HMO	\$ 4,616		
30 II6A	Medicare B- Coinsurance- Medicaid	\$ 58,093		
30 II6A	Medicare B - Contractual Adjustment	\$ (7,905)		
Total Other Resident Revenue - Medicare		\$ 52,453	\$ -	\$ -

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

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

Interest Income**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
30 IV5	Interest Income		\$ 2		
Total Interest Income			\$ 2	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV8	Medical Records Income (Disallowed page 16)	\$ 738		
Total Other Revenue		\$ 738	\$ -	\$ -

G. Balance Sheet

Name of Facility Waterbury Center for Nursing & Rehab	License No. 2469	Report for Year Ended 9/30/2024	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	491,047
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,596,038
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	107,579
a. Prepaid - Expenses 2,042				
b. Prepaid - Insurance 55,392				
c. Prepaid - Real Estate Taxes 50,145				
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)			\$	3,194,664
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 930,408			\$	810,950
Accum. Depreciation 119,458 Net				
5. Non-Movable Equipment *Historical Cost _____			\$	
Accum. Depreciation _____ Net				
6. Movable Equipment *Historical Cost 64,073			\$	31,101
Accum. Depreciation 32,972 Net				
7. Motor Vehicles *Historical Cost _____			\$	
Accum. Depreciation _____ Net				
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	500
Construction in Progress 500				
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	842,551

* 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	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Waterbury Center for Nursing & Rehab		License No. 2469	Report for Year Ended 9/30/2024	Page 32	of 37
Account				Amount	
Total Brought Forward:				\$ 4,037,215	
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>)				\$ 6,480	
Employee Loan Recievable		6,400			
Prior Year Asset Ajustment		80			
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 6,480	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 4,043,695	

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

Name of Facility		License No.	Report for Year Ended		Page	of
Waterbury Center for Nursing & Rehabilitation		2469	9/30/2024		33	37
Account					Amount	
Liabilities						
A. Current Liabilities						
1. Trade Accounts Payable					\$	560,746
2. Notes Payable (<i>itemize</i>)					\$	155,000
LOC Payable - Key Bank						
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>)					\$	40,422
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)					\$	
6. Accrued Payroll Taxes Payable					\$	15,213
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>)					\$	1,340,873
(0) Due to/from Other					12,068	
Accrued Rent		1,056,301	Due to Medicaid NAMI		23,660	
Accrued Provider Tax		203,639				
Resident Trust		45,205	See Schedule			
A-13. Total Current Liabilities (Lines A1 thru 12)					\$	2,112,254

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended		Page	of
Waterbury Center for Nursing & Rehabilita		2469	9/30/2024		34	37
Account					Amount	
Total Brought Forward:					2,112,254	
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>)					\$ 323,494	
Name and Address of Lender		Amount	Loan Date			
Various		323,494	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 1	
Rounding 1						
See Schedule						
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 323,495	
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,435,749	


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

Name of Facility Waterbury Center for Nursing & Reha	License No. 2469	Report for Year Ended 9/30/2024	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			\$	154
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	689,807
6. Gain or Loss for Period 10/1/2023 thru 9/30/2024			\$	917,985
7. Total Net Worth			\$	1,607,946
C. Total Reserves and Net Worth			\$	1,607,946
D. Total Liabilities, Reserves, and Net Worth			\$	4,043,695

H. Changes in Total Net Worth

Name of Facility Waterbury Center for Nursing & Rehabil	License No. 2469	Report for Year Ended 9/30/2024	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2023			\$	(301,330)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,661,257
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,743,273
D. Net Income or Deficit			\$	917,985
E. Balance			\$	616,655
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Prior Period Adjustment			991,291	
F-3. Total Additions			\$	991,291
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	1,607,946

I. Preparer's/Reviewer's Certification

Name of Facility Waterbury Center for Nursing &	License No. 2469	Report for Year Ended 9/30/2024	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)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report in the Adjustments columns. 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 President	Date Signed 2/15/25		
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				