

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

| | |
|--|-------------------------------------|
| Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center, LLC | |
| Address (No. & Street, City, State, Zip Code) 128 Cedar Avenue, Waterbury, CT 06705 | |
| Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2021 | Report for Year Ending 9/30/2022 |

| | | | | |
|------------------|--------------|------|-------------------|------------------------------|
| License Numbers: | CCNH 2424 | RHNS | (Specify) 2424 | Medicare Provider 07-5210 |
|------------------|--------------|------|-------------------|------------------------------|

| | | | |
|----------------------------|---------------|------|-------------------|
| Medicaid Provider Numbers: | CCNH 20156 | RHNS | ICF-IID 520157 |
|----------------------------|---------------|------|-------------------|

For Department Use Only

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

General Information

| | | | | |
|--|-------------|-----------------------|------|----|
| Name of Facility (as licensed) | License No. | Report for Year Ended | Page | of |
| Waterbury Gardens Nursing & Rehabilitation Center, | 2424 | 9/30/2022 | 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 Gardens Nursing & Rehabilitation Center, LLC [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|------------------------------|-------------------|-----------------|-----------|
| Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC | Period Covered: | From 10/1/2021 | To 9/30/2022 | |
| Address of Facility 128 Cedar Avenue, Waterbury, CT 06705 | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 2/10/2023 | | |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Dietary wages paid \$ | | | | |
| 2. Laundry wages paid \$ | | | | |
| 3. Housekeeping wages paid \$ | | | | |
| 4. Nursing wages paid \$ | | | | |
| 5. All other wages paid \$ | | | | |
| 6. 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 203-757-9271 | | Report for Year Ended 9/30/2022 | | Page 2 | of 37 |
| Name of Facility (as shown on license) Waterbury Gardens Nursing & Rehabilitation Center, LLC | | | Address (No. & Street, City, State, Zip) 128 Cedar Avenue, Waterbury, CT 06705 | | |
| License Numbers: | CCNH 2424 | RHNS | (Specify) 2424 | Medicare Provider No. 07-5210 | |
| Type of Facility (Check appropriate box(es)) | | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | | <input 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. | | | | | |
| N/A | | | | | |
| Administrator | | | | | |
| Name of Administrator Avi Rosenbloom | | | Nursing Home Administrator's License No.: | 2056 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | | |
| Name | | | License No.: | | |
| | | | | | |
| | | | | | |
| | | | | | |

General Information and Questionnaire
Partners/Members

| Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, | | License No. 2424 | Report for Year Ended 9/30/2022 | Page 3 | of 37 |
|---|--|--|------------------------------------|--|----------|
| Legal Name of Partnership/LLC Waterbury Gardens Nursing & Rehabilitation Center, LLC | | Business Address 128 Cedar Avenue, Waterbury, CT 06705 | | State(s) and/or Town(s) in Which Registered CT | |
| Name of Partners/Members | Business Address | Title | | % Owned | |
| David Gamzeh | 128 Cedar Avenue, Waterbury, CT 06705 | Member | | 18.75 | |
| Akiva Glatzer | 128 Cedar Avenue, Waterbury, CT 06705 | Member | | 18.75 | |
| Mordy Lahasky | 128 Cedar Avenue, Waterbury, CT 06705 | Member | | 18.75 | |
| Shalom Lerner | 128 Cedar Avenue, Waterbury, CT 06705 | Member | | 5 | |
| Esther Stolberg | 128 Cedar Avenue, Waterbury, CT 06705 | Member | | 9.375 | |
| Joshua Farkovits | 128 Cedar Avenue, Waterbury, CT 06705 | Member | | 9.375 | |
| Waterbury 1111 Holdings | 128 Cedar Avenue, Waterbury, CT 06705 | | | 20 | |
| | | | | | |

**General Information and Questionnaire
 Corporate Owners**

| | | | | |
|--|---------------------|------------------------------------|--------------------------------|----------|
| Name of Facility Waterbury Gardens Nursing & Rehabilitation | License No. 2424 | Report for Year Ended 9/30/2022 | 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 Related Parties*

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, I | License No. 2424 | Report for Year Ended 9/30/2022 | Page 4 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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 %** | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |

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

General Information and Questionnaire
Basis for Allocation of Costs

| | | | | |
|---|---------------------|--|-----------|----------|
| Name of Facility Waterbury Gardens Nursing & Rehabilitation Ce | License No. 2424 | Report for Year Ended 9/30/2022 | Page 5 | of 37 |
| 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 (See listing page 13) | | |
| Maintenance and operation of plant | | Square feet | | |
| Property costs (depreciation) | | Square feet | | |
| Employee health and welfare | | Gross salaries | | |
| Management services | | Appropriate cost center involved | | |
| All other General Administrative expenses | | Total of Direct and Allocated Costs | | |
| The preparer of this report must answer the following questions applicable to the cost information provided. | | | | |
| 1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. | | | | |
| See attached allocation schedule. Please note that the information used to prepare this cost report was provided by receiver. The receiver began on 11/5/2019. | | | | |
| 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. | | | | |
| | | | | |
| 3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) | | | | |
| <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. | | | | |
| | | | | |

| Waterbury Gardens | | | | | | | | | |
|----------------------|--|-----------------------|--------|------------------|------|--------------------|-----------|--------------------|------|
| ALLOCATION SECTION | | | | | | | | | |
| Cost Year 2022 | | | | | | | | | |
| ACCOUNT NUMBER | ACCOUNT NAME | INPUT | | ALLOCATION BASIS | | ALLOCATED AMOUNTS | | TOTAL | |
| | | Total | AMOUNT | Facility | Unit | Skilled Nursing | Vent | Facility | Unit |
| 30 1A.10 | Medicaid R&B SNF Only | (5,496,336) | | Nursing home | | (5,496,336) | - | (5,496,336) | - |
| 30 1A.22 | Medicaid R&B Vent Only | - | | Vent | | - | - | - | - |
| 30 3A.10 | Medicare R&B - SNF Only | (635,921) | | Nursing home | | (635,921) | - | (635,921) | - |
| 30 3A.22 | Medicare R&B - Vent Only | - | | Vent | | - | - | - | - |
| 30 4A.10 | Private pay R&B - SNF Only | (865,459) | | Nursing home | | (865,459) | - | (865,459) | - |
| 30 4A.22 | Private pay R&B - Vent Only | - | | Vent | | - | - | - | - |
| 30 1A.10 | Prescription Drugs Medicare - Patient Days | (48,711) | | Patient days | | (38,871) | (9,840) | (48,711) | |
| 30 1C.10 | Prescription drugs - Patient Days | (61,908) | | Patient days | | (49,402) | (12,506) | (61,908) | |
| 30 2A.22 | Medical Supplies Medicare Non Reimbursable | - | | Vent | | - | - | - | - |
| 30 3AM.07 | PT Medicare PT Treatments | - | | PT Treat | | - | - | - | - |
| 30 3A.10 | PT Medicare PT Treatments | (318,300) | | PT Treat | | (318,300) | - | (318,300) | |
| 30 3CO.07 | PT Other - PT Treatments | - | | PT Treat | | - | - | - | - |
| 30 3C.10 | PT Other - PT Treatments | (276,100) | | PT Treat | | (276,100) | - | (276,100) | |
| 30 4AM.08 | ST Medicare - ST Treatments | - | | ST Treat | | - | - | - | - |
| 30 4A.10 | ST Medicare - ST Treatments | (107,808) | | ST Treat | | (107,808) | - | (107,808) | |
| 30 4CO.08 | ST Other - ST Treatments | - | | ST Treat | | - | - | - | - |
| 30 4C.10 | ST Other - ST Treatments | (95,068) | | ST Treat | | (95,068) | - | (95,068) | |
| 30 5A.10 | OT Medicare - OT Treatments | (455,550) | | OT Treat | | (455,550) | - | (455,550) | |
| 30 5C.10 | OT - OT Treatments | (447,682) | | OT Treat | | (447,682) | - | (447,682) | |
| 30 6A.10 | Other Medicare - Patient Days | 689,717 | | Patient days | | 550,386 | 139,331 | 689,717 | |
| 30 6B.10 | Other - Patient Days | 835,205 | | Patient days | | 666,484 | 168,721 | 835,205 | |
| 30 V5.22 | Interest - Patient Days | - | | Patient days | | - | - | - | - |
| 30 V8.25 | Other - Transportation Services | - | | Accum Costs | | - | - | - | - |
| 30 V8.10 | Other - Patient Days | (830,615) | | Patient days | | (662,821) | (167,794) | (830,615) | |
| Total Revenue | | (8,114,536.00) | | | | (8,232,447) | | (8,114,536) | |

| Waterbury Gardens | | ALLOCATION SECTION | | TOTAL | | |
|-------------------|---|--------------------|------------------|--------------------------|-----------|-----------|
| Cost Year 2022 | | INPUT | | ALLOCAED AMOUNTS | | |
| ACCOUNT NUMBER | ACCOUNT NAME | Total AMOUNT | ALLOCATION BASIS | Skilled Nursing Facility | Vent Unit | TOTAL |
| 10-A 2.15 | Administrators | 265,292 | Payroll | 192,018 | 73,274 | 265,292 |
| 10-A 3.15 | Assistant Administrator | - | Payroll | - | - | - |
| 10-A 4.19 | Other Admin - Salary % | 232,339 | Payroll | 168,167 | 64,172 | 232,339 |
| 10-A 4.43 | Other Admin - Patient days | - | Patient days | - | - | - |
| 10-A 5C.5 | Dietary Workers - Meals | 443,656 | Meals | 354,032 | 89,624 | 443,656 |
| 10-A 6A | Head Housekeeper | - | Sqft | - | - | - |
| 10-A 7A..2 | Other Maintenance Workers - SQFT | 48,647 | Sqft | 40,734 | 7,913 | 48,647 |
| 10-A 9 | Barber and Beautician Services | - | Payroll | - | - | - |
| 10-A 10.19 | Protective Services | - | Payroll | - | - | - |
| 10-A 11A | Head Accountant | - | Payroll | - | - | - |
| 10-A 11B | Other Accountants | - | Payroll | - | - | - |
| 10-A 12A.10 | Director of Nurses/Assistant Director | 239,004 | Nursing Salary | 190,722 | 48,282 | 239,004 |
| 10-A 12B1.10 | RNs - Direct Care | 919,729 | Direct | 733,932 | 185,797 | 919,729 |
| 10-A 12B2.10 | RNs - Administrative | 237,800 | Nursing Salary | 189,762 | 48,038 | 237,800 |
| 10-A 12C1.10 | LPNs - Direct Care | 1,193,815 | Direct | 952,650 | 241,165 | 1,193,815 |
| 10-A 12D.10 | Aides and Attendants | 1,357,766 | Direct | 1,083,481 | 274,285 | 1,357,766 |
| 10-A 12E | Physical Therapists | 19,445 | PT Treat | 19,445 | - | 19,445 |
| 10-A 12F | Speech Therapists | 360 | ST Treat | 360 | - | 360 |
| 10-A 12G | Occupational Therapists | 92,840 | OT Treat | 92,840 | - | 92,840 |
| 10-A 12H.43 | Recreation Workers | 121,893 | Patient days | 97,269 | 24,624 | 121,893 |
| 10-A 12I1 | Medical Director | - | Payroll | - | - | - |
| 10-A 12I2 | Utilization Review | - | Payroll | - | - | - |
| 10-A 12I3 | Resident Care | - | Payroll | - | - | - |
| 10-A 12I4 | Other | - | Payroll | - | - | - |
| 10-A 12J | Dentists | - | Payroll | - | - | - |
| 10-A 12K.22 | Pharmacists | - | Payroll | - | - | - |
| 10-A 12L | Podiatrists | - | Payroll | - | - | - |
| 10-A 12M.33 | Social Workers/Case Management - Direct | 94,944 | Patient days | 75,764 | 19,180 | 94,944 |
| 10-A 12N.22 | Marketing - Non reimb | - | Patient days | - | - | - |
| 10-A 12O.22 | Other - Vent/Respiratory | 607,231 | Direct | 52,147 | 555,084 | 607,231 |
| 10-A 12O.25 | Other - Payroll | 179,333 | Payroll | 129,801 | 49,532 | 179,333 |
| 13-B 1 | Dietitian | - | Patient days | - | - | - |
| 13-B 2.22 | Dentist | - | Patient days | - | - | - |
| 13-B 3.10 | Pharmacist | - | Patient days | - | - | - |

| Waterbury Gardens | | ALLOCATION SECTION | | TOTAL | | |
|-------------------|---------------------------------------|--------------------|------------------|--------------------------|-----------|---------|
| Cost Year 2022 | | INPUT | | ALLOCATED AMOUNTS | | |
| ACCOUNT NUMBER | ACCOUNT NAME | Total AMOUNT | ALLOCATION BASIS | Skilled Nursing Facility | Vent Unit | TOTAL |
| 13-B 4 | Podiatrist | - | Patient days | - | - | - |
| 13-B 5A.07 | PT - Resident Care - PT | - | PT Treat | - | - | - |
| 13-B 5B | PT - Other | - | PT Treat | - | - | - |
| 13-B 6.33 | Social Worker - Capacity | - | Capacity | - | - | - |
| 13-B 7.22 | Recreation Worker | - | Patient days | - | - | - |
| 13-B 8A.10 | Medical Director - Direct | 143,178 | Direct | 61,931 | 81,247 | 143,178 |
| 13-B 8B | Utilization Review | - | Patient days | - | - | - |
| 13-B 8C | Resident Care | - | Patient days | - | - | - |
| 13-B 8D1 | Infection Control Committee | - | Patient days | - | - | - |
| 13-B 8D2 | Pharmaceutical Committee | - | Patient days | - | - | - |
| 13-B 8D3 | Staff Development Committee | - | Patient days | - | - | - |
| 13-B 8E | Other | - | Patient days | - | - | - |
| 13-B 9A.08 | ST - Resident Care - ST | - | ST Treat | - | - | - |
| 13-B 9B | ST - Other | - | ST Treat | - | - | - |
| 13-B 10B.10 | OT - Other | - | OT Treat | - | - | - |
| 13-B 11A1 | RN's - Direct Care | - | Direct | - | - | - |
| 13-B 11A2 | RN's - Administrative | - | Payroll | - | - | - |
| 13-B 11B1 | LPN's - Direct Care | - | Direct | - | - | - |
| 13-B 11B2 | LPN's - Administrative | - | Payroll | - | - | - |
| 13-B 11C | Aides | - | Direct | - | - | - |
| 13-B 11D | Other | - | Direct | - | - | - |
| 15 1A1.15 | Workmen's Compensation - Salary% | 285,465 | Payroll | 206,619 | 78,846 | 285,465 |
| 15 1A4.15 | Social Security (FICA) - Salary % | 546,947 | Payroll | 395,879 | 151,068 | 546,947 |
| 15 1A5.15 | Health Insurance - Salary % | 390,764 | Payroll | 282,834 | 107,930 | 390,764 |
| 15 1A6.15 | Life Insurance - Salary % | - | Payroll | - | - | - |
| 15 1A7.15 | Pensions - Salary % | 241,552 | Payroll | 174,835 | 66,717 | 241,552 |
| 15 1A8.15 | Uniform Allowance - Salary % | - | Payroll | - | - | - |
| 15 1A9.15 | Other - Salary % | - | Payroll | - | - | - |
| 15 1C.42 | Bad Debts | 283,500 | Accum Costs | 186,536 | 96,964 | 283,500 |
| 15 1D.42 | Accounting and Auditing | 18,244 | Accum Costs | 12,004 | 6,240 | 18,244 |
| 15 1E.42 | Legal - Expenses | 30,953 | Accum Costs | 20,366 | 10,587 | 30,953 |
| 15 1F | Insurance of Lives of Owners/Oper. | - | Accum Costs | - | - | - |
| 15 1G.42 | Office Supplies - Accum Costs | 247,804 | Accum Costs | 163,049 | 84,755 | 247,804 |
| 15 1H1.42 | Telephone and Telegraph - Accum Costs | 3,317 | Accum Costs | 2,183 | 1,134 | 3,317 |
| 15 1I | Appraisal | - | Accum Costs | - | - | - |

General Information and Questionnaire
Accounting Basis

| | | | | |
|---|---------------------|---|------------------------------|----------|
| Name of Facility Waterbury Gardens Nursing & Reh | License No. 2424 | Report for Year Ended 9/30/2022 | Page 7 | of 37 |
| 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. N/A | | | | |
| Independent Accounting Firm | | | | |
| Name of Accounting Firm | | Address (No. & Street, City, State, Zip Code) | | |
| 1 Marcum LLP | | 555 Long Wharf Drive, New Haven, CT 06511 | | |
| 2 N/A | | N/A | | |
| 3 | | | | |
| 4 | | | | |
| Services Provided by This Firm (<i>describe fully</i>) | | | | |
| 1 Cost Report Prep/Tax Returns/Covid19 Advisory Services | | \$ | 18,244 | |
| 2 | | \$ | | |
| 3 | | \$ | | |
| 4 | | \$ | | |
| | | | Charge for Services Provided | |
| | | | \$ | 18,244 |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <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 N/A | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| Address (<i>No. & Street, City, State, Zip Code</i>) | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| Services Provided by This Firm (<i>describe fully</i>) | | | | |
| 1 Miscellaneous Legal (Disallow Page 28) | | \$ | 30,953 | |
| 2 | | \$ | | |
| 3 | | \$ | | |
| 4 | | \$ | | |
| 5 | | \$ | | |
| | | | Charge for Services Provided | |
| | | | \$ | 30,953 |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e | | | | |

Schedule of Resident Statistics (Cont'd)

| Name of Facility Waterbury Gardens Nursing & Rehabilitation | | | License No. 2424 | | | Report for Year Ended 9/30/2022 | | | Page 9 | | of 37 | | |
|---|-----------------|------|---------------------|----------------|----------|------------------------------------|-----------|----------------------|-----------|-----------------------|----------|-----------|-------------------|
| 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) | Lost | | | Gained | | | CCNH | RHNS | (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) | |
| 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 | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR | | | | |
| No. of Residents | 7 | | 75 | | 2 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | Var | | 300.44 | | 385.00 | | | | | | | | |
| b. Two bed rms. | Var | | 423.82 | | 415.00 | | | | | | | | |
| c. Three or more bed rms. | | | | | | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | | | | | | | TOTAL | CCNH | RHNS | (Specify) |
| A. Medicare - Part B | | | | | | | | | | 1,666 | 1,666 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | 1,278 | 1,278 | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | | | 1,143 | 1,143 | | |
| D. Total Physical Therapy Treatments | | | | | | | | | | 4,087 | 4,087 | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | | | 298 | 298 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | 509 | 509 | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | | | 198 | 198 | | |
| D. Total Speech Therapy Treatments | | | | | | | | | | 1,005 | 1,005 | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | | | 2,124 | 2,124 | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | 2,078 | 2,078 | | |
| 2. Restorative Treatments | | | | | | | | | | | | | |
| C. Other | | | | | | | | | | 1,272 | 1,272 | | |
| D. Total Occupational Therapy Treatments | | | | | | | | | | 5,474 | 5,474 | | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|--|-------------|--------------------------------------|------|--------------------------|-----------|--------|
| Waterbury Gardens Nursing & Rehabilitation Center, LLC | 2424 | 9/30/2022 | 10 | 37 | | |
| Are time records maintained by all individuals receiving compensation? | | <input checked="" type="radio"/> Yes | | <input type="radio"/> No | | |
| Total Cost and Hours **** | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | 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) | 192,018 | 1,506 | | | 73,274 | 574 |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 168,167 | 9,326 | | | 64,172 | 3,559 |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | | | | | | |
| b. Food Service Supervisor | | | | | | |
| c. Dietary Workers | 354,032 | 21,873 | | | 89,624 | 5,537 |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | | | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | | | | | | |
| b. Other Maintenance Workers | 40,734 | 2,192 | | | 7,913 | 426 |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | | | | | | |
| 9. Barber and Beautician Services | | | | | | |
| 10. Protective Services | | | | | | |
| 11. Accounting Services | | | | | | |
| a. Head Accountant | | | | | | |
| b. Other Accountants | | | | | | |
| 12. Professional Care of Residents | | | | | | |
| a. Directors and Assistant Director of Nurses | 190,722 | 4,291 | | | 48,282 | 1,086 |
| b. RN | | | | | | |
| 1. Direct Care | 733,932 | 6,342 | | | 185,797 | 1,605 |
| 2. Administrative** | 189,762 | 21,017 | | | 48,038 | 5,321 |
| c. LPN | | | | | | |
| 1. Direct Care | 952,650 | 41,630 | | | 241,165 | 10,539 |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 1,083,481 | 71,019 | | | 274,285 | 17,979 |
| e. Physical Therapists | 19,445 | 614 | | | | |
| f. Speech Therapists | 360 | 8 | | | | |
| g. Occupational Therapists | 92,840 | 2,883 | | | | |
| h. Recreation Workers | 97,269 | 5,517 | | | 24,624 | 1,397 |
| i. Physicians | | | | | | |
| 1. Medical Director | | | | | | |
| 2. Utilization Review | | | | | | |
| 3. Resident Care*** | | | | | | |
| 4. Other (Specify) | | | | | | |
| j. Dentists | | | | | | |
| k. Pharmacists | | | | | | |
| l. Podiatrists | | | | | | |
| m. Social Workers/Case Management | 75,764 | 3,707 | | | 19,180 | 939 |
| n. Marketing | | | | | | |
| o. Other (Specify) | | | | | | |
| See Attached Schedule | 181,948 | 6,192 | | | 604,616 | 25,466 |
| <i>A-13. Total Salary Expenditures</i> | 4,373,124 | 198,117 | | | 1,680,970 | 74,428 |

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 **** All Hours are estimated based on FY2021 hourly wages from Medicaid Cost Report.

Schedule of Other Salaries and Wages (Page 10)

| Position | CCNH | | RHNS | | (Specify) | |
|------------------------------------|-------------------|--------------|-------------|----------|-------------------|---------------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | - | | | | - | |
| Respiratory Therapist | \$ 52,147 | 2,251 | | | \$ 555,084 | 23,962 |
| Nurse Scheduler | 58,075 | 2,097 | | | 22,162 | 800 |
| Admissions | 42,176 | 1,844 | | | 16,095 | 704 |
| Medical Records (Disallow Page 28) | 29,550 | N/A | | | 11,275 | N/A |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | \$ 181,948 | 6,192 | \$ - | - | \$ 604,616 | 25,466 |

Schedule of Other Fees (Page 13)

| Service | CCNH | | RHNS | | (Specify) | |
|--------------|-------------|----------|-------------|----------|-------------|----------|
| | \$ | Hours | \$ | Hours | \$ | Hours |
| | - | | | | - | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | \$ - | - | \$ - | - | \$ - | - |

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

| Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC | License No. 2424 | Report for Year Ended 9/30/2022 | | Page 11 | of 37 | | | |
|---|---------------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| | | CCNH | RHNS (Specify) | | | | | |
| Name | | 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 |
| Section I - Operators/Owners | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 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) Waterbury Gardens Nursing & Rehabilitation Center, LLC | License No. 2424 | Report for Year Ended 9/30/2022 | | Page 12 | of 37 | | | | | |
|--|---------------------|---------------------------------------|---------------------|--------------------|----------|-------------------------------|--|--------------------|-----------------------|--|
| | | 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 | |
| Section III - Administrators*** | | | | | | | | | | |
| Avi Rosenbloom | 192,018 | | 73,274 (Specify) | Non Discriminatory | 2,080 | A2 | Administrator | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|-------------|-----------------------|------|-------|-----------|--------------|
| Waterbury Gardens Nursing & Rehabilitation Center | 2424 | 9/30/2022 | 13 | 37 | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | | | | | | |
| 2. Dentist | | | | | | |
| 3. Pharmacist | | | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 61,931 | 452/Estimate | | | 81,247 | 898/Estimate |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | | | | | | |
| c. Resident Care** | | | | | | |
| d. Administrative Services facility | | | | | | |
| 1. Infection Control Committee (Quarterly meetings) | | | | | | |
| 2. Pharmaceutical Committee (Quarterly meetings) | | | | | | |
| 3. Staff Development Committee (Once annually) | | | | | | |
| e. Other (Specify) | | | | | | |
| 9. Speech Therapist | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | | | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | | | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 61,931 | | | | 81,247 | |

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|--------------|-----------------------|------|-----------|---------|
| Waterbury Gardens Nursing & Rehabilitation Ce | 2424 | 9/30/2022 | | 15 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| I. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ 285,465 | 206,619 | | | 78,846 |
| 2. Disability Insurance | \$ | | | | |
| 3. Unemployment Insurance | \$ | | | | |
| 4. Social Security (F.I.C.A.) | \$ 546,947 | 395,879 | | | 151,068 |
| 5. Health Insurance | \$ 390,764 | 282,834 | | | 107,930 |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 241,552 | 174,835 | | | 66,717 |
| 8. Uniform Allowance | \$ | | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ 283,500 | 186,357 | | | 97,143 |
| d. Accounting and Auditing | \$ 18,244 | 11,993 | | | 6,251 |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 30,953 | 20,347 | | | 10,606 |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | | |
| g. Office Supplies | \$ 247,806 | 162,894 | | | 84,912 |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ 3,317 | 2,180 | | | 1,137 |
| 2. Cellular Phones | \$ | | | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ | | | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | | |
| 1. Income* | \$ | | | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| 3. Resident Day User Fee | \$ 403,604 | 322,071 | | | 81,533 |
| Subtotal | \$ 2,452,152 | 1,766,009 | | | 686,143 |

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

(Carry Subtotals forward to next page)

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|--------------|-----------------------|------|-----------|----|
| Waterbury Gardens Nursing & Rehabilitation Center, | 2424 | 9/30/2022 | | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| Subtotals Brought Forward: | 2,452,152 | 1,766,009 | | 686,143 | |
| l. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ | | | | |
| 2. Holiday Parties for Staff | \$ | | | | |
| 3. Gifts to Staff and Residents | \$ | | | | |
| 4. Employee Travel | \$ | | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 25,538 | 20,430 | | 5,108 | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ | | | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| m. Other Administrative and General Expenses | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 29,284 | 21,196 | | 8,088 | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ | | | | |
| 4. Fund-Raising*** | \$ | | | | |
| 5. Medical Records | \$ | | | | |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | \$ | | | | |
| 7. Postage | \$ | | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | | | | |
| 9. Subscriptions | \$ | | | | |
| 10. Contributions*** See Attached Schedule | \$ | | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ 12,161 | 7,994 | | 4,167 | |
| 12. Administrative Management Services** | \$ | | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 370,479 | 243,532 | | 126,947 | |
| C-14 Total Administrative & General Expenditures | \$ 2,889,614 | 2,059,161 | | 830,453 | |

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

| Description | CCNH | RHNS | (Specify) |
|---|------|------|-----------|
| | - | | - |
| | | | |
| | | | |
| | | | |
| Total Other Travel and Entertainment | \$ - | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|--------------------------------|------|------|-----------|
| | - | | - |
| | | | |
| Total Other Advertising | \$ - | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|------|------|-----------|
| | - | | - |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ - | \$ - | \$ - |

Schedule of Contributions

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

Schedule of Other Administrative and General

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

Schedule C-1 - Management Services*

| Name of Facility Waterbury Gardens Nursing & Rehabilita | License No. 2424 | Report for Year Ended 9/30/2022 | Page of 17 37 |
|--|----------------------------------|---|--|
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|-------------------|-----------------------|------|---------------|
| Waterbury Gardens Nursing & Rehabilitation Center, I | 2424 | 9/30/2022 | 18 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 276,951 | 221,004 | | 55,947 |
| 2. Non-Food Supplies | \$ 220 | 176 | | 44 |
| 3. Other (Specify) _____ | \$ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | | | |
| c. Other (Specify) _____ | \$ | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 277,171 | 221,180 | | 55,991 |
| 2E. Dietary Questionnaire | Total | CCNH | RHNS | (Specify) |
| F. Resident Meals: Total no. of meals served per day:* | | | | |
| G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | |
| H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt. | | | | |
| I. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost. | | | | |
| K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt. | | | | |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost. | | | | |
| N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt. | | | | |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | Page | of |
|--|---------------------------|-------------------------------------|-----------------------|------|---------------|
| Waterbury Gardens Nursing & Rehabilitation Center, LL | | 2424 | 9/30/2022 | 19 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) |
| 3. Laundry | | | | | |
| a. In-House Processing* | Lbs. | | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | | | | |
| 2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.*** | Lbs. | | | | |
| | Amt. \$ | | | | |
| 3. Personal clothing of residents washed, ironed, and/or processed.*** | Lbs. | | | | |
| | Amt. \$ | | | | |
| 4. Repair and/or purchase of linens.*** | Lbs. | | | | |
| | Amt. \$ | | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | 208,746 | 167,833 | | 40,913 |
| c. Other (Specify) | \$ | | | | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 208,746 | 167,833 | | 40,913 |
| 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 Gardens Nursing & Rehabilitation C | 2424 | 9/30/2022 | 20 | 37 | |
| Item | | Total | CCNH | RHNS | (Specify) |
| 4. Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. In-House Care | | | | | |
| 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. \$ | | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>) | Sq. Ft. Serviced by Personnel | | | | |
| | Amt. \$ | 255,754 | 214,153 | | 41,601 |
| C. Other (<i>Specify</i>) | \$ | | | | |
| 4D. Total Housekeeping Expenditures (4a + b + c) | \$ | 255,754 | 214,153 | | 41,601 |
| 5. Resident Care (Supplies)** | | | | | |
| a. Prescription Drugs*** | | | | | |
| 1. Own Pharmacy | \$ | | | | |
| 2. Purchased from Outside Pharmacy | \$ | 129,558 | 98,670 | | 30,888 |
| b. Medicine Cabinet Drugs | \$ | | | | |
| c. Medical and Therapeutic Supplies | \$ | 549,434 | 438,442 | | 110,992 |
| d. Ambulance/Limousine*** | \$ | 65,291 | 52,101 | | 13,190 |
| e. Oxygen | | | | | |
| 1. For Emergency Use | \$ | | | | |
| 2. Other*** | \$ | 759,089 | 65,188 | | 693,901 |
| f. X-rays and Related Radiological Procedures*** | \$ | 2,393 | 1,910 | | 483 |
| g. Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. Laboratory*** | \$ | 11,340 | 9,791 | | 1,549 |
| i. Recreation | \$ | 7,730 | 6,168 | | 1,562 |
| j. Direct Management Services* | \$ | | | | |
| k. Indirect Management Services* | \$ | | | | |
| l. Other (Specify)**** See Attached Schedule | \$ | 967,379 | 118,288 | | 849,091 |
| 5M. Total Resident Care Expenditures (5a - 5j) | \$ | 2,492,214 | 790,558 | | 1,701,656 |

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

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

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

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

Schedule of Other Resident Care

| Description | CCNH | RHNS | (Specify) |
|----------------------------------|-------------------|-------------|-------------------|
| | - | | - |
| Ancillary-Equipment Rental | \$ 38,521 | | \$ - |
| Nursing-Purchased Services | 65,261 | | 694,679 |
| Ancillary-Purchased Services | 14,506 | | 154,412 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Resident Care | \$ 118,288 | \$ - | \$ 849,091 |

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

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|-------------------|-----------------------|------|-----------|----------------|----|
| Waterbury Gardens Nursing & Rehabilitation | 2424 | 9/30/2022 | | | 22 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ 105,056 | 87,967 | | | 17,089 | |
| b. Heat | \$ | | | | | |
| c. Light & Power | \$ 205,789 | 172,315 | | | 33,474 | |
| d. Water | \$ 14,576 | 12,205 | | | 2,371 | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ | | | | | |
| f. Other (<i>itemize</i>) | \$ 282,648 | 236,672 | | | 45,976 | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 608,069 | 509,159 | | | 98,910 | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | |
| a. Land Improvements | \$ | | | | | |
| b. Building & Building Improvements | \$ 23,242 | 18,547 | | | 4,695 | |
| c. Non-Movable Equipment | \$ | | | | | |
| d. Movable Equipment | \$ 33,406 | 26,658 | | | 6,748 | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 56,648 | 45,205 | | | 11,443 | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | | |
| a. Organization Expense | \$ | | | | | |
| b. Mortgage Expense | \$ | | | | | |
| c. Leasehold Improvements | \$ | | | | | |
| d. Other (<i>Specify</i>) | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ | | | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 336,844 | 282,053 | | | 54,791 | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | | |
| b. Real estate taxes paid by lessor | \$ 164,475 | 137,721 | | | 26,754 | |
| c. Personal property taxes | \$ 63,063 | 52,805 | | | 10,258 | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 621,030 | 517,784 | | | 103,246 | |

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

Schedule of Other Repairs and Maintenance

| Description | CCNH | RHNS | (Specify) |
|--|-------------------|-------------|------------------|
| | - | | - |
| Maintenance-Ground Maintenance | \$ 15,403 | | \$ 2,992 |
| Maintenance-Trash Removal | \$ 28,201 | | \$ 5,478 |
| Maintenance-Purchased Services | \$ 193,068 | | \$ 37,506 |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 236,672 | \$ - | \$ 45,976 |

Depreciation Schedule

| Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC | | License No. 2424 | Report for Year Ended 9/30/2022 | | | | 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 | | | | | | | | | |
| 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 | | | | | | | | | |
| b. Disposals (attach schedule) | | | | | | | | | |
| Acquired during this report period (attach schedule): | | | | | | | | | |
| c. Administrative | | | | | | | | | |
| d. Standard Resident | | | | | | | | | |
| c. Specialized Resident | | | | | | | | | |
| Total Acquired during this report period | | | | | | | | | |
| D-3. Subtotal | | | | | | | | | |
| E. Total Depreciation | | | | | | | | | |
| | | | | | | | | 33,406 | |
| | | | | | | | | 56,649 | |

Schedule of Land Improvements Acquired during this report period

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

*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: | | | | |
| Var | Various Asset Additions | \$ 48,426 | Var | \$ 3,228 |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Building Improvement | | \$ 48,426 | | \$ 3,228 |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Building Improvement | | \$ - | | \$ - |

*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 Equipmen | | \$ - | | \$ - |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Non-Movable Equipmen | | \$ - | | \$ - |

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

| 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 Equipmen | | | \$ - | | \$ - |
| Deletions: | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total deletions for Movable Equipmen | | | \$ - | | \$ - |

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|---|---------------------|------|-------------|--------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Leasehold Improvemen | | \$ - | | \$ - |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvemen | | \$ - | | \$ - |

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

**Waterbury Gardens
Depreciation Schedule
September 30, 2022**

| | Acquisition Year | Historical Costs | Cost to Be Depreciated | Life | Method | Life | 2021 | | 2022 | | Net Book Value | |
|-----------------------------------|------------------|------------------|------------------------|------|--------|------|----------------|---------------|----------------|----------------|----------------|--|
| | | | | | | | Accum. Deprac. | Deprec. | Accum. Deprac. | Deprec. | | |
| Operating Company | | | | | | | | | | | | |
| Building / Improvements | | | | | | | | | | | | |
| Acquired in 2016 | | | | | | | | | | | | |
| Restore and Clean HVAC | 7/20/2016 | 18,486 | 18,486 | 5 | S/L | | 3,343 | 19,626 | (1,140) | 18,486 | - | |
| Acquired in 2017 | | | | | | | | | | | | |
| Fire Alarm Replacement | 5/2/2017 | 35,882 | 35,882 | 10 | S/L | | 3,244 | 15,159 | 3,244 | 18,403 | 17,479 | |
| 80 Gallon Commercial Water Heater | 9/1/2017 | 3,993 | 3,993 | 10 | S/L | | 361 | 1,553 | 361 | 1,914 | 2,078 | |
| Illuminated Sign | 9/1/2017 | 3,616 | 3,616 | 10 | S/L | | 327 | 1,408 | 327 | 1,735 | 1,881 | |
| Acquired in 2018 | | | | | | | | | | | | |
| Elevator Unit Installation | 2/1/2018 | 22,497 | 22,497 | 20 | S/L | | 1,017 | 4,284 | 1,017 | 5,301 | 17,196 | |
| Sewer Drain Pipe replacement | 3/1/2018 | 11,184 | 11,184 | 15 | S/L | | 674 | 2,840 | 674 | 3,514 | 7,670 | |
| Fan Control Board Replacement | 3/1/2018 | 1,032 | 1,032 | 5 | S/L | | 187 | 786 | 187 | 973 | 59 | |
| Acquired in 2019 | | | | | | | | | | | | |
| Various Asset Additions | 2019 | 65,921 | 65,921 | Var | S/L | | 8,896 | 27,632 | 8,896 | 36,528 | 29,393 | |
| Acquired in 2020 | | | | | | | | | | | | |
| Biostatic Elevator Improvements | 2020 | 22,869 | 22,869 | 20 | S/L | | 1,034 | 2,068 | 1,034 | 3,102 | 19,767 | |
| Various Asset Additions | 2020 | 2,977 | 2,977 | Var | S/L | | 179 | 358 | 179 | 537 | 2,440 | |
| Acquired in 2021 | | | | | | | | | | | | |
| Various Asset Additions | 2021 | 78,526 | 78,526 | Var | S/L | | 5,235 | 5,235 | 5,235 | 10,470 | 68,056 | |
| Acquired in 2022 | | | | | | | | | | | | |
| Various Asset Additions | 2022 | 48,426 | 48,426 | Var | S/L | | - | - | 3,228 | 3,228 | 45,198 | |
| Total | | 315,409 | 315,409 | | | | 24,497 | 80,949 | 23,243 | 104,192 | 211,217 | |
| Movable Equipment | | | | | | | | | | | | |
| Acquired in 2016 | | | | | | | | | | | | |
| Purchase of Prior Owner's Assets | 3/16/2016 | 490,000 | 490,000 | 5 | S/L | | 58,397 | 490,000 | - | 490,000 | - | |
| Acquired in 2017 | | | | | | | | | | | | |
| PTAC Cooler | 4/1/2017 | 1,253 | 1,253 | 5 | S/L | | 227 | 1,081 | 172 | 1,253 | - | |
| PTAC Cooler | 8/1/2016 | 1,253 | 1,253 | 5 | S/L | | 227 | 1,248 | 5 | 1,253 | - | |
| 52 Channel Analog TV | 10/31/2016 | 22,656 | 22,656 | 5 | S/L | | 4,097 | 21,410 | 1,246 | 22,656 | - | |
| Biatriac Wheel Seal | 11/30/2016 | 1,462 | 1,462 | 10 | S/L | | 132 | 678 | 132 | 810 | 652 | |
| Food Processor | 12/31/2016 | 1,397 | 1,397 | 10 | S/L | | 126 | 637 | 126 | 763 | 634 | |
| Laptop | 2/28/2017 | 521 | 521 | 3 | S/L | | 72 | 593 | (72) | 521 | - | |
| Biatriac Pressure Mattress System | 7/1/2017 | 1,257 | 1,257 | 12 | S/L | | 95 | 426 | 95 | 521 | 736 | |
| Prime Care Bed | 9/1/2017 | 1,706 | 1,706 | 10 | S/L | | 154 | 664 | 154 | 818 | 887 | |
| Enteral Pump | 9/1/2017 | 1,182 | 1,182 | 10 | S/L | | 107 | 460 | 107 | 567 | 615 | |
| Acquired in 2018 | | | | | | | | | | | | |
| 13x HP Laptops | 10/1/2017 | 3,483 | 3,483 | 3 | S/L | | 1,050 | 4,422 | (939) | 3,483 | - | |
| Prime Care Bed Model P903 | 10/1/2017 | 1,725 | 1,725 | 10 | S/L | | 156 | 658 | 156 | 814 | 911 | |
| Entrapment Measurement Tool | 10/1/2017 | 1,496 | 1,496 | 5 | S/L | | 271 | 1,140 | 271 | 1,411 | 85 | |

| | 12/1/2017 | 1,234 | 1,234 | 10 | S/L | 112 | 470 | 112 | 582 | 652 |
|--|-----------|------------------|------------------|-----|-----|-----------------|----------------|---------------|-------------------|----------------|
| Unimac Control Cpu | 12/1/2017 | 532 | 532 | 5 | S/L | 96 | 404 | 96 | 500 | 32 |
| Bariatric Wheelchair Desk Arms | 12/1/2017 | 1,018 | 1,018 | 10 | S/L | 92 | 388 | 92 | 480 | 538 |
| Bariatric Free-standing Trapeze | 12/1/2017 | 793 | 793 | 12 | S/L | 60 | 252 | 60 | 312 | 481 |
| Bariatric Alternating Pressure Mattress Syst | 12/1/2017 | 550 | 550 | 5 | S/L | 99 | 418 | 99 | 517 | 33 |
| Sentra EC Heavy Duty Wheelchair | 12/1/2017 | 544 | 544 | 5 | S/L | 98 | 414 | 98 | 512 | 32 |
| Control Box | 12/1/2017 | 668 | 668 | 5 | S/L | 121 | 510 | 121 | 631 | 37 |
| 15k BTU PTAC Cooler | 12/1/2017 | 793 | 793 | 12 | S/L | 60 | 252 | 60 | 312 | 481 |
| Bariatric Alternating Pressure Mattress Syst | 12/1/2017 | 668 | 668 | 5 | S/L | 121 | 510 | 121 | 631 | 37 |
| 15k BTU PTAC Cooler | 12/1/2017 | 2,531 | 2,531 | 5 | S/L | 458 | 1,928 | 458 | 2,386 | 145 |
| Clip Style Slings | 12/1/2017 | 516 | 516 | 10 | S/L | 47 | 198 | 47 | 245 | 271 |
| PVC Shower Gurney 600 lbs | 12/1/2017 | 832 | 832 | 10 | S/L | 75 | 316 | 75 | 391 | 441 |
| PVC Shower Gurney 600 lbs | 12/1/2017 | 1,709 | 1,709 | 10 | S/L | 155 | 652 | 155 | 807 | 902 |
| 3x Enteral Pump | 2/1/2018 | 550 | 550 | 5 | S/L | 99 | 418 | 99 | 517 | 33 |
| Sentra EC Heavy Duty Extra Wide Wheelcl | 3/1/2018 | 2,400 | 2,400 | 5 | S/L | 434 | 1,828 | 434 | 2,262 | 138 |
| 8x Air Conditioners w/ Heat | 5/31/2018 | 22,564 | 22,564 | 5 | S/L | 4,080 | 17,186 | 4,080 | 21,266 | 1,298 |
| Power Edge Server and Software Licenses | 6/1/2018 | 1,050 | 1,050 | 8 | S/L | 119 | 500 | 119 | 619 | 431 |
| Kangaroo ePUMP Feeding Pump | 6/1/2018 | 1,452 | 1,452 | 12 | S/L | 109 | 460 | 109 | 569 | 883 |
| SIGNA APM WITH LAL - Mattress System | 7/1/2018 | 699 | 699 | 5 | S/L | 126 | 532 | 126 | 658 | 41 |
| Brother all in one printer | 8/1/2018 | 12,230 | 12,230 | 10 | S/L | 1,106 | 4,658 | 1,106 | 5,764 | 6,466 |
| 4x Storage Trailers/Containers | 9/13/2018 | | | | | | | | | |
| Acquired in 2019 | | | | | | | | | | |
| Various Asset Additions | 2019 | 160,412 | 160,412 | Var | S/L | 23,255 | 72,231 | 23,255 | 95,486 | 64,926 |
| Acquired in 2020 | | | | | | | | | | |
| Various Asset Additions | 2020 | 7,982 | 7,982 | Var | S/L | 1,031 | 2,062 | 1,031 | 3,093 | 4,889 |
| Total | | 751,118 | 751,118 | | | 97,064 | 630,004 | 33,406 | 663,410 | 87,707 |
| Total CR Fixed Assets | | 1,066,527 | 1,066,527 | | | 121,561 | 710,954 | 56,649 | 767,602 | 298,924 |
| Per Trial Balance | | 576,526 | 576,526 | | | - | 65,872 | - | 65,872 | 510,654 |
| Page 35, Line A2 - Reserve for Leased Items | | 490,000 | 490,000 | | | 58,397 | 490,000 | - | 490,000 | - |
| Rounding | | - | - | | | - | - | (4) | - | - |
| Variance | | 1 | 1 | | | 63,164 | 155,082 | 56,653 | 211,730 | (211,730) |
| C/R vs F/S NBY - Page 31, Line B9 | | 211,730 | 211,730 | | | | | | | |
| Reserve for Leased Items - Page 35, Line A2 | | - | - | | | | | | | |
| C/R vs F/S Depreciation - Page 36, Line F1 | | (56,645) | (56,645) | | | | | | | |
| | | | | | | Building | Movable | Total | Allocation | |
| | | | | | | 18,547 | 26,658 | 45,205 | 79,80% | |
| | | | | | | 4,695 | 6,748 | 11,444 | 20,20% | |
| | | | | | | 23,242 | 33,406 | 56,649 | | |

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

| Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC | Date of Acquisition | | License No. 2424 | Report for Year Ended 9/30/2022 | | Page 24 | of 37 |
|--|---------------------|------|---------------------|--|------------------------------------|------------|----------|
| | Month | Year | | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | | |
| A. Organization Expense | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| A-4. Subtotal | | | | | | | |
| B. Mortgage Expense | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| B-4. Subtotal | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | |
| C-4. Subtotal | | | | | | | |
| D. Total Amortization | | | | | | | |

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

| | | | | |
|---|---------------------|------------------------------------|-------------------------------------|---|
| Name of Facility Waterbury Gardens Nursing & Rehabi | License No. 2424 | Report for Year Ended 9/30/2022 | Page 25 | of 37 |
| 11. Property Questionnaire | | | | |
| Part A | | | | |
| 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 NOT Original Owner, Date of Purchase | | 03/16/16 | | |
| 4. Date of Initial Licensure | | 03/16/16 | | |
| 5. Total Licensed Bed Capacity | | 180 | | |
| 6. Square Footage | | 61,084 | | |
| 7. Acquisition Cost | | | | |
| a. Land | | 5,500,000 | | |
| b. Building | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage |
| 1. Financing | | | | |
| a. Type of Financing (e.g., fixed, variable) | | Variable | | |
| b. Date Mortgage Obtained | | 03/16/16 | | |
| c. Interest Rate for the Cost Year | | Various | | |
| d. Term of Mortgage (number of years) | | 5 years | | |
| e. Amount of Principal Borrowed | | 4,400,000 | | |
| f. Principal balance outstanding as of 9/30/2022 | | N/A * | | |
| 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.
 * Operated By Court Appointed Receiver

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

| Name of Facility | | License No. | Report for Year Ended | | | Page | of |
|--|--|-------------|-----------------------|------|-----------|------|----|
| Waterbury Gardens Nursing & Rehab | | 2424 | 9/30/2022 | | | 26 | 37 |
| Item | | Total | CCNH | RHNS | (Specify) | | |
| 12. Interest | | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | | |
| 1. First Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 2. Second Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 3. Third Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 4. Fourth Mortgage | | \$ | | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| B. CHEFA Loan Information | | | | | | | |
| 1. Original Loan Amount | | \$ | | | | | |
| 2. Loan Origination Date | | | | | | | |
| 3. Interest Rate % | | | | | | | |
| 4. Term | | | | | | | |
| 5. CHEFA Interest Expense | | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | \$ | | | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of |
|---|--|-------------|--------|-----------------------|------------|-----------|-----------|
| Waterbury Gardens Nursing & Reha | | 2424 | | 9/30/2022 | | 27 | 37 |
| Item | | | | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | | | | | | | |
| 12. C. Movable Equipment | | | | | | | |
| 1. Automotive Equipment | | | | \$ | | | |
| A. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 2. Other (Specify) | | | | \$ | | | |
| A. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| B. Item | | Rate | Amount | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) | | | | \$ | | | |
| 12. D. Other Interest Expense (Specify) | | | | \$ | | | |
| 13. 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) | | | | \$ | 227,032 | 149,241 | 77,791 |
| Business Insurance | | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | | | \$ | 227,032 | 149,241 | 77,791 |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ | 13,776,902 | 9,064,124 | 4,712,778 |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | License No. | Report for Year Ended | Page | of | |
|--|----------|----------|---|--------------------------|---------|------|-----------|
| Waterbury Gardens Nursing & Rehabilitation Center, LLC | | | 2424 | 9/30/2022 | 28 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | | | Occupational Therapy | \$ | | | |
| 4. | | | Other - See attached Schedule | \$ | | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 10 | A12g | Occupational Therapy | \$ 92,840 | 92,840 | | |
| 7. | | | Other - See attached Schedule | \$ | | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 283,500 | 186,357 | | 97,143 |
| 10. | | | Accounting | \$ | | | |
| 10a. | | | Legal | \$ 30,953 | 20,347 | | 10,606 |
| 11. | | | Telephone | \$ | | | |
| 12. | | | Cellular Telephone | \$ | | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | | | Gifts, flowers and coffee shops | \$ | | | |
| 15. | | | Education expenditures to colleges or universities for tuition and related costs for owners and employees | \$ | | | |
| 16. | | | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$ | | | |
| 17. | | | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ | | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ | | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 22,462 | 22,462 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| Page 19 - Laundry Expenditures | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| Page 20 - Housekeeping Expenditures | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | | \$ 429,755 | 322,006 | | 107,749 |

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

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

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

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

| Name of Facility | | | License No. | Report for Year Ended | Page | of | |
|--|----------|----------|---|--------------------------|---------|------|-----------|
| Waterbury Gardens Nursing & Rehabilitation Center, LLC | | | 2424 | 9/30/2022 | 29 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 429,755 | 322,006 | | 107,749 |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 129,558 | 98,670 | | 30,888 |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 65,291 | 52,101 | | 13,190 |
| 29. | 20 | 5f | X-rays, etc | \$ 2,393 | 1,910 | | 483 |
| 30. | 20 | 5h | Laboratory | \$ 11,340 | 9,791 | | 1,549 |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 759,089 | 65,188 | | 693,901 |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ | | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ | | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Other - Indirect | \$ | | | |
| 43. | | | Interest Income on Account Rec. | \$ | | | |
| 44. | | | Other - Miscellaneous Administrative | \$ 3,014 | 2,404 | | 610 |
| 45. | | | Management Fees Direct | \$ | | | |
| 46. | | | Management Fees Indirect | \$ | | | |
| 47. | | | Other - Direct | \$ | | | |
| Not For Profit Providers Only | | | | | | | |
| 48. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 49. Total Amount of Decrease (Items 1 - 48) | | | | \$ 1,400,440 | 552,070 | | 848,370 |

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

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------------------------------|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Ancillary Costs | | | \$ - | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Excess Movable Equipment Depreciation | | | \$ - | \$ - | \$ - |

Schedule of Other Property Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|---|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Property Adjustments | | | \$ - | \$ - | \$ - |

Schedule of Other - Indirect Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ - | \$ - | \$ - |

Schedule of Other - Miscellaneous Administrative Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|----------------|----------|------|-----------|
| 30 | IV 8 | Copying Fees | \$ 1,329 | | \$ 337 |
| 30 | IV 8 | Vendor Refunds | 1,075 | | 273 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ 2,404 | \$ - | \$ 610 |

Schedule of Other - Direct Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ - | \$ - | \$ - |

Schedule of Unallowable Building Interest

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Unallowable Building Interest | | | \$ - | \$ - | \$ - |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|--------------|-----------------------|------|-----------|-----------|----|
| Waterbury Gardens Nursing & Rehabilitation | 2424 | 9/30/2022 | | | 30 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 5,496,336 | 5,496,336 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ | | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 635,921 | 635,921 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ | | | | | |
| 4. a. Private-Pay Residents and Other | \$ 865,459 | 865,459 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ | | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 48,711 | 38,871 | | | 9,840 | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Prescription Drugs - Non-Medicare | \$ 61,908 | 49,402 | | | 12,506 | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 2. a. Medical Supplies - Medicare | \$ | | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Medical Supplies - Non-Medicare | \$ | | | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 3. a. Physical Therapy - Medicare | \$ 318,300 | 318,300 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Physical Therapy - Non-Medicare | \$ 276,100 | 276,100 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 4. a. Speech Therapy - Medicare | \$ 107,808 | 107,808 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Speech Therapy - Non-Medicare | \$ 95,068 | 95,068 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 455,550 | 455,550 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 447,682 | 447,682 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ (689,717) | (550,386) | | | (139,331) | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ (835,205) | (666,484) | | | (168,721) | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 7,283,921 | 7,569,627 | | | (285,706) | |
| 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>) | \$ | | | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | | |
| 8. Other (<i>Specify</i>) | \$ 830,615 | 662,821 | | | 167,794 | |
| V. Total Other Revenue (1 thru 8) | \$ 830,615 | 662,821 | | | 167,794 | |
| VI. Total All Revenue (III +V) | \$ 8,114,536 | 8,232,448 | | | (117,912) | |

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|---------|---------|------|------|-----------|
| | | | - | | - |
| Total Interest Income | | | \$ - | \$ - | \$ - |

Schedule of Other Revenue

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

G. Balance Sheet

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

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref | Line Ref | Description | |
|-------------------------------|----------|-------------|------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Prepaid Expenses | | | \$ - |

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

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

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

| Page Ref | Line Ref | Description | |
|---|----------|-------------|-------------|
| 31 | B9 | PPE, CIP | \$ (34,730) |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Fixed Assets (Itemize) | | | \$ (34,730) |

Schedule of Other Assets Page 32 Line D7

| Page Ref | Line Ref | Description | |
|---------------------------|----------|---------------------------|--------------|
| 32 | D7 | Due from prior operator | \$ 1,047,934 |
| 32 | D7 | Due From Open Facilities | 351,388 |
| 32 | D7 | Due From MHPK I | 19,918 |
| 32 | D7 | Due From Clinical | 124,382 |
| 32 | D7 | Due From Open to Prospect | 867,803 |
| 32 | D7 | Due From Priority NY | 606,815 |
| Total Other Assets | | | \$ 3,018,240 |

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 | |
|--|----------|--------------------------------|--------------|
| 33 | A12 | Accrued Expenses | \$ 868,986 |
| 33 | A12 | Amex Green - Waterbury | (1,214) |
| 33 | A12 | P.R. Withholding Vision | 1,212 |
| 33 | A12 | P.H. Withholding Dental | (1,665) |
| 33 | A12 | Resident Trust Liability | 35,704 |
| 33 | A12 | Deferred Tax Liability-Current | 45,280 |
| 33 | A12 | Accrued Provider Taxes | 140,286 |
| 33 | A12 | Other Current Liabilities | 515,574 |
| Total Other Current Liabilities (Itemize) | | | \$ 1,694,163 |

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

| Page Ref | Line Ref | Description | |
|--|----------|-------------------------|---------------|
| 34 | B4 | Due To Lintz Holdings | \$ 730,000 |
| 34 | B4 | Due To Premier Holdings | 100,000 |
| 34 | B4 | Due To MHPK II | 29,452 |
| 34 | B4 | Due To Summitone | 63,117 |
| 34 | B4 | Due To Priority NY | 148,086 |
| 34 | B4 | Deferred Rent Payable | 687,691 |
| 34 | B4 | Line of Credit | 992,039 |
| 34 | B4 | State of CT Advance | 20,578,195 |
| 34 | B4 | Working Cap. Advances | 800,000 |
| Total Other Long-Term Liabilities (Itemize) | | | \$ 24,125,610 |

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|-------------|-----------------------|-------------------------------|-----------|
| Waterbury Gardens Nursing & Rehabil | 2424 | 9/30/2022 | 32 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ | 5,712,159 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 3. Buildings | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 4. Non-Movable Equipment | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 5. Movable Equipment | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 6. Motor Vehicles | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 7. Minor Equipment-Not Depreciable | | | \$ | |
| C-8 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>) | | | \$ | 3,018,240 |
| _____ | | | | |
| See Schedule | | | | 3,018,240 |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | 3,018,240 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ | 8,730,399 |

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

G. Balance Sheet (cont'd)

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


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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|--------|--------------|
| Waterbury Gardens Nursing & Rehabil | 2424 | 9/30/2022 | 35 | 37 |
| Account | | | Amount | |
| 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 | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (14,647,466) |
| 6. Gain or Loss for Period | | | \$ | (5,605,721) |
| | 10/1/2021 | thru 9/30/2022 | | |
| 7. Total Net Worth | | | \$ | (20,253,187) |
| C. Total Reserves and Net Worth | | | \$ | (20,253,187) |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 8,730,399 |

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|--------------|-----------------------|---------------|--------------|
| Waterbury Gardens Nursing & Rehabil | 2424 | 9/30/2022 | 36 | 37 |
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2021 | | | \$ | (13,483,940) |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 8,114,536 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 13,720,257 |
| D. Net Income or Deficit | | | \$ | (5,605,721) |
| E. Balance | | | \$ | (19,089,661) |
| F. Additions | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | |
| Total Expenses Per Page 27 | \$13,776,902 | | | |
| F/S vs C/R Depreciation | \$(56,645) | | | |
| Total Expenses Per FS | \$13,720,257 | | | |
| 2. Other <i>(itemize)</i> | | | | |
| Prior Period Adjustment | | (1,163,526) | | |
| F-3. Total Additions | | | \$ | (1,163,526) |
| G. Deductions | | | | |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i> | | | \$ | |
| Name and Address <i>(No., City, State, Zip)</i> | | Title | Amount | |
| | | | | |
| 2. Other Withdrawings <i>(Specify)</i> | | | \$ | |
| Purpose | | Amount | | |
| | | | | |
| 3. Total Deductions | | | \$ | |
| H. Balance at End of Period | 09/30/22 | | \$ | (20,253,187) |

I. Preparer's/Reviewer's Certification

| | | | | |
|--|---|------------------------------------|------------|----------|
| Name of Facility Waterbury Gardens Nursing & | License No. 2424 | Report for Year Ended 9/30/2022 | Page 37 | of 37 |
| <i>Check appropriate category</i> | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | | |
| Preparer/Reviewer Certification | | | | |
| <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 2/13/23 | | |
| Printed Name of Preparer Matthew S. Bovolack | | | | |
| Address Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 | | |
| Contacted Person Regarding Additional Information Needed Regarding This Report Avi Rosenbloom | | Phone Number (203)-757-9271 | | |
| Contact Email Address Arosenbloom@waterburygardensnr.com | | | | |