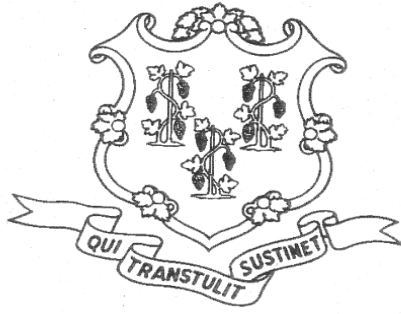


# State of Connecticut



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

Name of Facility (as licensed) Riverside Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 745 Main Street, East Hartford, CT 06108	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 1000C	(Specify)	(Specify)	Medicare Provider 07-5257
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Medicaid Provider Numbers:	CCNH / RHNS 10009	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Riverside Health Care Center, Inc. [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
		2/12/24			2/12/24
Printed Name (Administrator)			Printed Name (Owner)		
Rosemary Beaudoin			Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
	NY	2/12/24		5/10/26	
Address of Notary Public					
2845 DAVIS ST Oceanside NY 11572					

(Notary Seal)  
 MARIE T. MUELLER  
 NOTARY PUBLIC, STATE OF NEW YORK  
 Registration No. 01MU6221801  
 Qualified in Nassau County  
 Commission Expires 05/10/2026

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Riverside Health Care Center, Inc.	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 745 Main Street, East Hartford, CT 06108				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/12/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-289-2791		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Riverside Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 745 Main Street, East Hartford, CT 06108		
License Numbers:	CCNH / RHNS 1000C	(Specify)	(Specify)	Medicare Provider No. 07-5257
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent				
<input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined				
		<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>				
Name of Administrator Rosemary Beaudoin		Nursing Home Administrator's License No.:	002151	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



## General Information and Questionnaire Corporate Owners

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Riverside Health Care Center, Inc.	745 Main Street, East Hartford, CT 06108	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Dorris Laufer	1402 59th Street, Brooklyn, NY 11219	President	50	
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Secretary	200	
Nathan Pollack	2441 Beachwood Road, Beachwood, OH 44122	Director	100	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	Director	56	
Names of Stockholders Owning at Least 10% of Shares				
Michael Pollack Life Estate Trust	2441 Beachwood Road, Beachwood, OH 44122	Director	100	
H. Ostreicher	1 Lakeside Drive, East Lawrence, NY 11559	Director	166	





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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	11,917	11,917
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 Line 12d	3,752	3,752
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg.16 / Line m12	1,893,921	1,893,921
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg.16 / Line m12	3,216	3,216
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg.16 / Line m12	42,889	42,889
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/ Consulting	Various	1,221,664	1,179,440
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5f	36,006	36,006
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	773,268	718,250
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	10,833,947	10,833,947

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

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

Name of Facility Riverside Health & Rehab		License No. 1000c		Report for Year Ended 9/30/2023		Page 4a	of 37	
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	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	3,337,479	3,337,479
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	28,895	28,895
Riverside Realty Co.	745 Main St. East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	1,219,940	***1,219,940
Riverside Realty Co.	745 Main St. East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Property Insurance	Page 27 / Line 14a	41,487	41,487
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared EE	Page 13 / Line B12o	3,664	3,664
Marlborough Health Care Center, Inc.	85 Stage Harbor Rd Marlborough CT 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared EE	Page 13 / Line B12o	81,950	81,950
Various Intercompany Due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to Realth / Related / other	Page 34 / Line B3	6,120,532	6,120,532

\* Use additional sheets if necessary.

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

\*\*\* N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.                 </div>				
N/A				

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		141,682		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

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

Name of Facility Riverside Health Care	License No. 1000C	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

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

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

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

### Schedule of Resident Statistics

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	345	345			345	345						
B. On last day of THIS report period	345	345							345	345		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	287	287			287	287						
B. As of midnight of THIS report period	291	291							291	291		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,807	4,807			3,937	3,937			870	870		
B. Medicaid (Conn.)	91,177	91,177			68,072	68,072			23,105	23,105		
C. Medicaid (other states)												
D. Private Pay	2,727	2,727			1,955	1,955			772	772		
E. State SSI for RCH												
F. Other (Specify) Managed Care	6,793	6,793			4,754	4,754			2,039	2,039		
G. Total Care Days During Period (3A thru F)	105,504	105,504			78,718	78,718			26,786	26,786		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	5	5							5	5		
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	105,509	105,509			78,718	78,718			26,791	26,791		

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid	Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	238	41				
Per Diem Rate							
a. One bed rm.	Various	337.82	555.00				
b. Two bed rms.	Various	337.82	515.00				
c. Three or more bed rms.							

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	2,957	2,957			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	2,416	2,416			
2. Restorative Treatments					
C. Other	11,562	11,562			
<b>D. Total Physical Therapy Treatments</b>	16,935	16,935			

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,246	1,246			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	530	530			
2. Restorative Treatments					
C. Other	2,677	2,677			
<b>D. Total Speech Therapy Treatments</b>	4,453	4,453			

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	5,376	5,376			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	3,025	3,025			
2. Restorative Treatments					
C. Other	13,040	13,040			
<b>D. Total Occupational Therapy Treatments</b>	21,441	21,441			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Riverside Health Care Center, Inc.	1000C	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	49,299		89						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	221,462		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	99,965		2,040						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	732,131		25,748						
5. Dietary Service									
a. Head Dietitian	157,923		4,187						
b. Food Service Supervisor	276,303		9,161						
c. Dietary Workers	1,073,326		52,467						
6. Housekeeping Service									
a. Head Housekeeper	227,422		6,821						
b. Other Housekeeping Workers	1,445,415		67,997						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	95,801		2,080						
b. Other Maintenance Workers	208,506		9,491						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	523,175		22,554						
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	438,359		6,000						
b. RN									
1. Direct Care	1,237,674		24,946						
2. Administrative**	637,889		15,728						
c. LPN									
1. Direct Care	4,349,313		116,297						
2. Administrative**	26,420		656						
d. Aides and Attendants	6,231,604		269,187						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	440,929		16,986						
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	381,246		10,726						
n. Marketing	79,928	(79,928)	2,080						
o. Other (Specify)									
See Attached Schedule	482,591	(281,866)	11,952						
<i>A-13. Total Salary Expenditures</i>	19,416,681	(361,794)	679,273						

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Admissions (Portion Relating to Marketing Disallowed)	\$ 250,906	\$ (50,181)	6,325						
Respiratory Therapy	231,685	(231,685)	5,627						
<b>Total</b>	<b>\$ 482,591</b>	<b>\$ (281,866)</b>	<b>11,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Phlebotomist	\$ 33,352	\$ (33,352)	170						
Shared EE Contracted Nursing	85,614		2,496						
MDS Coordinator	772		33						
<b>Total</b>	<b>\$ 119,738</b>	<b>\$ (33,352)</b>	<b>2,699</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Riverside Health Care Center, Inc.				1000C	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher	49,299			Non Discriminatory	Supervises Operations, Deals with DNS	89	A1	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	<b>TOTAL</b>	<b>BEDS</b>	<b>Allocated Benefits</b>	<b>Total w/ Bnft</b>
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

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

Name of Facility (as licensed)			License No.	Report for Year Ended			Page	of	
Riverside Health Care Center, Inc.			1000C	9/30/2023			12	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
<b>Section III - Administrators***</b>									
Rosemary Beaudoin	221,462		Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>									
Karen Chadderton (10/22-9/23)	17,641		Non Discriminatory	Assistant Administrator	360	A3			
Michael Bernardi (10/22-4/23)	52,923		Non Discriminatory	Assistant Administrator	1,080	A3			
Brian Harris (6/23-9/23)	29,401		Non Discriminatory	Assistant Administrator	600	A3			

\*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					
Riverside Health Care Center, Inc.	1000C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	9,216		440						
3. Pharmacist	34,690		566						
4. Podiatrist	204	(204)	No Hours						
5. Physical Therapy									
a. Resident Care	411,152		6,548						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	50,000		330						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	76,230	(76,230)	216						
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	271,633		3,749						
b. Other									
10. Occupational Therapist									
a. Resident Care	544,699	(544,699)	11,906						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	1,233		17						
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides	42,318		1,176						
d. Other									
12. Other (Specify)									
See Attached Schedule	119,738	(33,352)	2,699						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,561,113</b>	<b>(654,485)</b>	<b>27,647</b>						

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

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

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Phlebotomist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT and ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Mouli Associates - 43 Wood Street, Hartford, CT 06105	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Various Physicians	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Services 850 Silas Deane Hwy Wethersfield, Ct	Contract Nursing / MDS Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Bloomfield Foot Specialists, 705 Bloomfield Ave, Ste 201, Bloomfield, CT 06002	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CAMBRIDGE MANOR	Shared EE Contract Nursing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
MARLBOROUGH HEALTH	Shared EE Contract Nursing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<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"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended					Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 669,217	669,217						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 127,469	130,033	(2,564)					
4. Social Security (F.I.C.A.)	\$ 1,428,978	1,457,725	(28,747)					
5. Health Insurance	\$ 3,271,663	3,337,479	(65,816)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 1,402,359	1,402,359						
8. Uniform Allowance	\$							
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,443	7,443						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	458,075	(458,075)					
d. Accounting and Auditing	\$ 38,527	38,527						
e. Legal ( <i>Services should be fully described on Page 15b</i> )	\$ 9,258	21,301	(12,043)					
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$							
g. Office Supplies	\$ 75,667	75,667						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 66,068	66,068						
2. Cellular Phones	\$ 85	85						
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*	\$	189,999	(189,999)					
2. Other ( <i>Specify</i> ) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 1,527,221	1,527,221						
<b>Subtotal</b>	\$ 8,623,955	9,381,199	(757,244)					

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

(Carry Subtotals forward to next page)

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Checks	\$ 7,443					
<b>Total</b>	\$ 7,443	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

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



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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	38,527
2		\$	
3		\$	
4		\$	
			<b>Charge for Services Provided</b>
			\$ 38,527

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Rogin Nassau 2 Murtha Cullina LLP 3 JACKSON LEWIS 4 Andrew S. Golden 5 See Attached for Continued List	Telephone Number 860-256-6300 203-772-7700 914-872-8060 N/A Various
--	--

Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460 2 265 Church St, New Haven, CT 06510 3 44 South Broadway 14th Floor, White Plains, NY 10601 4 321 Main Street, Farmington, CT 06032 5 Various
---

Services Provided by This Firm (*describe fully*)

1	Reviewing Forms	\$	805
2	Potential IDR, CMS enforcement letter and IJ	\$	765
3	CHRO Matters	\$	2,417
4	Settlements (1/2 Disallowed)	\$	7,751
5	Various - See Attached (\$8,168 Disallowed)	\$	9,563
			<b>Charge for Services Provided</b>
			\$ 21,301

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 15c	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Cassandra Hence			N/A	
2 GOLDMAN GRUDER & WOOD			203-899-8900	
3 Various Conservators			N/A	
4				
Address (No. & Street, City, State, Zip Code)				
1 500 Darling St., 23C, Southington, CT 06489				
2 200 CONNECTICUT AVENUE NORWALK CT 06854				
3 Various				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Settlement (1/2 Disallowed)			\$	2,791
2 Collections (Disallowed)			\$	6,418
3 Various Conservatorship Fees (Disallowed)			\$	354
4			\$	
			Charge for Services Provided	
			\$	9,563
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				

**Marketing / Respiratory Therapist Benefits Disallowance**

Marketing / Respiratory Therapist Salary	311,613	Page 10
Total Salaries	19,416,681	TB Linked
Percent to Total Salaries	<hr/> 1.60%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	4,925,237	TB Linked
Marketing / Respiratory Therapist Benefits Disallowed	79,044	
Plus Benefits Associated with Admissions Salary Related to Marketing	18,083	J.04
<b>Benefits Disallowed on Pg 15</b>	<b>97,127</b>	Allocated between 15 1a3-6

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2023				Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>		8,623,955	9,381,199	(757,244)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 700	700						
3. Gifts to Staff and Residents	\$	104,881	(104,881)					
4. Employee Travel	\$ 14,002	14,618	(616)					
5. Education Expenses Related to Seminars and Conventions	\$ 11,041	11,041						
6. Automobile Expense (not purchase or depreciation)	\$	16,848	(16,848)					
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	71,692	(71,692)					
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	\$ 6,554	6,554						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 23,922	23,922						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	750	(750)					
9. Subscriptions	\$ 3,551	3,551						
10. Contributions*** See Attached Schedule	\$	1,250	(1,250)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 478,003	478,003						
12. Administrative Management Services**	\$ 907,626	1,951,943	(1,044,317)					
13. Other (Specify) See Attached Schedule	\$ 21,280	105,960	(84,680)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 10,090,634	12,172,912	(2,082,278)					

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 12,261	\$ (12,261)				
Promotional Advertising	59,431	(59,431)				
<b>Total Other Advertising</b>	\$ 71,692	\$ (71,692)	\$ -	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
AHA Dues	\$ 175					
ALTCFM Dues	190					
CAHCF Dues	23,557					
<b>Total Dues</b>	\$ 23,922	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 1,250	\$ (1,250)				
<b>Total Contributions</b>	\$ 1,250	\$ (1,250)	\$ -	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits-Riverside-Administration	\$ 8,118					
Penalties-Riverside-Administration	40,202	\$ (40,202)				
Bank Charges-Riverside-Administration	54,227					
Hotel Expense-Riverside-Administration	655	\$ (655)				
Misc. Expense-Riverside-Administration	2,758	(2,758)				
Misc Revenue Adjustment		\$ (40,807)				
Medical Record Revenue Adjustment		(258)				
<b>Total Other Administrative and General</b>	\$ 105,960	\$ (84,680)	\$ -	\$ -	\$ -	\$ -

**Riverside Health & Rehab**  
**Calculation of Allowable Management Fee**  
**September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,951,943	Page 16, Line m12
Accounting Charges	38,527	Page 15, Line 1d
Total Management Fees Per Agreement	<u>1,990,470</u>	
Patient Days	105,509	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	113,333	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 17.56</b>	
PPD Allowance Per Client 2021	7.92	J.01a
2022 CPI Increase %	1.05	
PPD Allowance 9/30/2022	<u>8.35</u>	
<b>Amount over (Under)</b>	<b>\$ 9.2146</b>	
Total Days	113,333	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 1,044,317</u></u></b>	

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 17	of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
National Healthcare	1,951,943	Shared Expenses	Page 16 / Line m12	

**\* 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
Riverside Health Care Center, Inc.	1000C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 1,239,325	1,239,325					
2. Non-Food Supplies	\$ 156,487	156,487					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 23,189	23,189					
c. Other (Specify) _____	\$ _____						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 1,419,001</b>	<b>1,419,001</b>					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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



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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	220,243	220,243				
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)		\$	849	849				
c. Other (Specify) Other Laundry Supplies		\$	17,791	17,791				
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	238,883	238,883				
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	
Riverside Health Care Center, Inc.		1000C	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
a.	In-House Care								
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt.	\$ 119,377	119,377					
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel							
		Amt.	\$						
	C. Other ( <i>Specify</i> )		\$						
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c )		\$ 119,377	119,377					
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy		\$	699,838	(699,838)				
	2. Purchased from		\$						
	b. Medicine Cabinet Drugs		\$ 76,189	76,189					
	c. Medical and Therapeutic Supplies		\$ 262,915	359,212	(96,297)				
	d. Ambulance/Limousine***		\$	12,784	(12,784)				
	e. Oxygen								
	1. For Emergency Use		\$						
	2. Other***		\$	18,466	(18,466)				
	f. X-rays and Related Radiological Procedures***		\$	33,568	(33,568)				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$						
	h. Laboratory***		\$	57,954	(57,954)				
	i. Recreation		\$ 28,792	28,792					
	j. Direct Management Services*		\$						
	k. Indirect Management Services*		\$						
	l. Cable TV		\$ 7,200	36,033	(28,833)				
	m. Other (Specify)**** See Attached Schedule		\$ 273,557	346,770	(73,213)				
	n. Physical Therapy Expense		\$						
	o. Speech Therapy Expense		\$						
5P.	<b>Total Resident Care Expenditures</b> (5a - 5o)		\$ 648,653	1,669,606	(1,020,953)				

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.  
 \*\*\* Facility should self-disallow the expense in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.



**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2023**

**Pg. 20a**

Total Cable TV Expense	36,033	<a href="#">TB Linked</a>
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
<b>Disallowed Expense</b>	<u><u>\$ 28,833</u></u>	<b>{a}</b>

**Tickmark**  
**{a}**

Ties to page 20

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C		Report for Year Ended 9/30/2023				Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Hobart Corp	P.O. Box 2517 Carol Stream, IL 60132	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC and Boiler service	23,830			22	6f
Otis Elevator	PO Box 13716 Newark, NJ 07188	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	32,388			22	6f
Fire Protection Testing	1701 Highland Ave #4, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Alarm Maintenance and Monitoring	17,319			22	6f
Kone Inc.	47-36 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	16,819			22	6f
ADM Environmental	1317 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Removal/Recycling Services	72,942			22	6f
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	35,873			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	23,232			16	m11
Kinsley Group	P.O. Box 986500 Boston, MA 02298	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Power Systems	14,947			22	6f
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	82,584			22	6f
Beacon Plowing Service	PO Box 380270 East Hartford, CT 06138	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plowing	15,006			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	108,547			16	m11
MEYER WILLIAM B.	Stratford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Storage	20,659			16	m11
HAYNES COMMUNICATIONS	2 Klarides Village Dr Seymour, CT 06483	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Phones	10,530			16	m11
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	31,112			16	m11

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

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

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

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

Name of Facility			License No.	Report for Year Ended			Page	of		
Riverside Health Care Center, Inc.			1000C	9/30/2023			21a	37		
Name of Individual or Company	Address	Related ** to Owners,		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
The Office Works	45 Corporate Ave Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Office Supplies	19,791			16	m11
National Datacare	P.O. Box 222430 Chantilly, VA 20153	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing Services	11,321			16	m11

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended					Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 107,232	107,232						
c. Light & Power	\$ 322,400	322,400						
d. Water	\$ 167,979	167,979						
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 124,785	124,785						
f. Other <i>(itemize)</i> See Attached Schedule	\$ 426,101	426,101						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 1,148,497	1,148,497						
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 155,528	160,844	(5,316)					
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 155,528	160,844	(5,316)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 203,537	203,537						
d. Other <i>(Specify)</i>	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 203,537	203,537						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,219,940	1,219,940						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 191,080	191,080						
c. Personal property taxes	\$ 48,493	48,493						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,818,578	1,823,894	(5,316)					

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





### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C	Report for Year Ended 9/30/2023			Page 22b	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	1,401	1,401	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	Ongoing	Ongoing	98,017	98,017	
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Mailing Machine	Ongoing	Ongoing	3,843	3,843	
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/01/19	39 Months	3,122	3,122	
IT SAVVY, PO Box 3296 Glen Ellyn, IL 60138	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	06/28/21	3 Years	2,240	2,240	
The Office Works Inc. P.O. Box 5066 Hartford, CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/08/22	39 Months	16,162	16,162	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ? <span style="float: right; margin-right: 50px;"><input type="radio"/> Yes</span> <span style="float: right; margin-right: 50px;"><input checked="" type="radio"/> No</span>							<b>Total ***</b>	124,785

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

### Depreciation Schedule

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		Report for Year Ended 9/30/2023			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period	20,614,833		20,614,833	(Equity Purposes)								
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period	1,048,608		1,048,608	(Equity Purposes)								
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
a. Toyota 2018 Sienna	X		2	17	18,736		18,736	1,874	S/L	Various	1,874	
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	2,644,896		2,644,896	2,028,405	S/L	Various	144,566	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative			Var	Var	67,807		67,807		S/L	Various	8,206	
d. Standard Resident			Var	Var	72,002		72,002		S/L	Various	5,930	
e. Specialized Resident			Var	Var	3,953		3,953		S/L	Various	269	
Total Acquired during this report period					143,763		143,763				14,404	
D-3. Subtotal												160,844
<b>E. Total Depreciation</b>												160,844

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/3/2022	Commerical food blender	Administrative	\$ 1,522	10	\$ 152
10/13/2022	Falcon Carpet Extractor Tool	Administrative	1,205	5	241
11/1/2022	Carpet Extractor	Administrative	6,685	8	766
11/16/2022	Scale DIG 600LB	Standard Resident	1,987	10	182
11/17/2022	Lift Patient Power	Standard Resident	3,431	10	314
11/30/2022	Dell Laptop	Administrative	1,201	3	367
11/30/2022	Snow Blower	Administrative	3,169	5	581
12/30/2022	Shower Gurney PVC	Standard Resident	1,058	10	88
12/9/2022	Nobles Vacuum with Filters	Administrative	3,317	8	346
12/23/2022	Power Patient Lift	Standard Resident	4,585	10	383
12/27/2022	Slate-Check in/Temp device	Standard Resident	12,576	5	2,096
12/12/2022	Ice Machine	Administrative	8,498	10	708
12/2/2022	Maxwell Chest/Cabinet	Standard Resident	4,536	15	252
1/7/2023	Dell OptiPlex Desktop/LG 24"	Administrative	4,036	3	1,009
1/16/2023	Dell OptiPlex Desktop/LG QHD	Administrative	1,666	3	416
1/19/2023	Patient Lift & Patient Scale	Standard Resident	4,419	3	1,105
2/14/2023	Lenovo Chromebook	Administrative	2,056	3	457
2/9/2023	Lift Patient Power	Standard Resident	3,431	10	229
2/22/2023	Toilets	Standard Resident	1,237	15	55
3/30/2023	Lenovo Chrome Book	Administrative	2,488	3	484
3/30/2023	Shower Gurney/Chair	Standard Resident	1,100	10	64
3/9/2023	Nobles Floor Burnisher	Administrative	1,814	3	353
4/30/2023	Flatware/ Tray Cart	Administrative	7,856	10	393
4/1/2023	Wheelchairs	Specialized Resident	1,408	5	141
4/1/2023	Patch 411 Cables	Administrative	1,001	10	50
4/28/2023	Maxwell Thomas Furniture	Standard Resident	16,410	15	547
4/30/2023	Install and program 7 Cameras	Administrative	6,246	5	625
4/28/2023	Patient Lifts	Standard Resident	5,515	10	276
4/14/2023	Kangaroo E Pump ( Feeding)	Specialized Resident	2,545	10	128
5/16/2023	Dell laptop/LG Monitor	Administrative	1,501	3	208
5/19/2023	24U Floor Standing Rack Server	Administrative	1,351	5	113
5/9/2023	Apple IPAD 64GB	Administrative	1,135	3	158
6/16/2023	14 HP Chromebooks"	Administrative	2,890	3	321
6/15/2023	Patient Lift- Sit to stand	Standard Resident	5,727	10	191
7/18/2023	Toilet Bowels/Grab bars	Standard Resident	1,478	5	74
7/19/2023	HP Chrome Book/Dell Desktop	Administrative	2,646	3	221
7/11/2023	Dell Latitude Laptop	Administrative	1,537	3	128
7/24/2023	Chairs	Standard Resident	4,514	15	75
9/25/2023	Dell OptiPlex Desktop	Administrative	1,371	3	38
9/20/2023	Elo I-Series All-in one screen	Administrative	2,618	3	73
<b>Total additions for Movable Equipment</b>			<b>\$ 143,763</b>		<b>\$ 14,404</b> *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/25/2023	Lochinvar Circ Pump	\$ 3,398	15	\$ 170
11/30/2022	Nesbeth, Mushane Painting	8,688	5	1,593
1/25/2023	(3) Taco Pump Motors & assembly	7,019	15	351
12/31/2022	Paint-Nesbeth, Mushane's Payro	4,074	5	679
1/27/2023	Hot water Heater (30% dep)	48,917	10	3,669
2/27/2023	AC Replacement	118,921	15	5,285
2/28/2023	Paint-Daniel Haley's payroll	4,294	5	573
3/21/2023	Bosch Heat pumps	12,060	10	704
3/31/2023	Replace Tower Fill	6,572	10	383
3/20/2023	Replace Glass	3,184	10	186
4/26/2023	Fix Broken Entrance Doors	4,673	10	234

4/30/2023	Hot water heater	53,175	10	2,659	ges 23 24
4/30/2023	Ceiling Tile	1,008	5	101	
4/12/2023	Cooling System Overhaul & Part	12,746	10	638	
4/26/2023	Shower Valve Replacement	2,292	10	115	
4/26/2023	Pump Assemblies/Spool Piece	2,676	15	89	
4/30/2023	Paint-Daniel Haley Payroll	10,120	5	1,012	
5/26/2023	Replace Sensors & Float switch	3,279	5	273	
5/31/2023	Hot water Heater-Part 2	36,159	10	1,507	
5/31/2023	Paint-Daniles Haleys Payroll	4,240	5	353	
6/15/2023	Replace Compressor for PK2	9,296	12	258	
6/26/2023	Combustion Motor Assembly	1,208	10	40	
6/1/2023	Grundfos Pump	3,143	15	70	
6/26/2023	Space Sensors for RTU-2	3,536	10	118	
6/21/2023	Solid State Starter-Elevator	11,134	10	371	
6/30/2023	Paint-Daniels Haleys Payroll	5,383	5	359	
7/31/2023	Compressor for PK2	9,296	12	194	
7/24/2023	Replace hot water heater/tank	24,805	10	620	
7/19/2023	R22-Refrigerent/Tank	2,693	10	67	
7/31/2023	Paint--Daniel Haley	4,347	5	217	
8/16/2023	Temperature Senors	1,095	5	37	
8/16/2023	R22 Refrigerant	1,302	10	22	
8/16/2023	Fan Motor	9,157	10	153	
8/16/2023	Bosch console Heat pumps	12,969	10	216	
8/31/2023	R22 Refrigerant	2,693	10	45	
8/28/2023	VAV Controllers	11,651	10	194	
8/31/2023	Paint-Daniel Haley	4,350	5	145	
9/26/2023	Replace Expansion Tanks	10,071	20	42	
9/30/2023	Rebuild & Restate Preventers	5,583	5	93	
9/30/2023	Pain-daniel Haley	5,724	5	95	
11/8/2022	Cisco Meraki Cloud Managed MS2	103,213	5	18,923	
<b>Total additions for Leasehold Improvement</b>		<b>\$ 590,143</b>		<b>\$ 42,852</b>	*
<b>Deletions:</b>					
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b>	**

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Riverside Health Care Center, Inc.			1000C		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	3,916,414	2,944,049	S/L	Various	160,685	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	590,143		S/L	Various	42,852	
C-4. Subtotal									203,537
<b>D. Total Amortization</b>									203,537

\* 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.

**Riverside Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
<b>LEASHOLD IMPROVEMENTS</b>										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,996,100	80,788	2,733,585	90,125	2,823,709	172,391
<b>2019 Additions</b>										
LI	Magnum Ind - Entry Tile	10/12/2018	S/L	10	2,320	232	928	232	1,160	1,160
LI	Junga Electric-balls	11/16/2018	S/L	15	2,746	183	732	183	915	1,831
LI	Magnum Ind-Sheet Vinyl	12/31/2018	S/L	10	1,133	113	452	113	565	568
LI	OTIS-Power unit/Starter	12/21/2018	S/L	20	28,117	1,406	5,624	1,406	7,030	21,087
LI	MJ Daly-pipes, fittings	1/31/2019	S/L	20	8,777	439	1,756	439	2,195	6,582
LI	MJ Daly-couplers, diverters	1/31/2019	S/L	20	3,024	151	604	151	755	2,269
LI	MJ Daly-Module Control	1/31/2019	S/L	20	2,767	138	552	138	690	2,077
LI	MJ Daly-pipes, valves	1/31/2019	S/L	20	2,183	109	436	109	545	1,638
LI	MJ Daly-Misc	2/28/2019	S/L	20	4,207	210	840	210	1,050	3,157
LI	Magnum Ind-door kickplates	3/12/2019	S/L	10	1,617	162	648	162	810	807
LI	MJ Daly-Penthouse Pump	1/13/2019	S/L	10	2,226	223	892	223	1,115	1,111
LI	MJ Daly-Faucets-Valves	2/28/2019	S/L	20	2,190	109	436	109	545	1,645
LI	WestReach-Door	4/30/2019	S/L	10	1,571	157	628	157	785	786
LI	Lingard Cabinet Co-countertops	5/30/2019	S/L	15	3,988	266	1,064	266	1,330	2,658
LI	MJ Daly	5/31/2019	S/L	20	3,011	151	604	151	755	2,256
LI	MJ Daly-water heater parts	5/31/2019	S/L	20	2,056	103	412	103	515	1,541
LI	Westreach-Door	7/31/2019	S/L	10	999	100	400	100	500	499
LI	MJ Daly - Chiller Leak Install	6/30/2019	S/L	20	5,166	258	1,032	258	1,290	3,876
LI	MJ Daly-Thermostat valve	6/25/2019	S/L	20	1,417	71	284	71	355	1,062
LI	MJ Daly-Valves	6/25/2019	S/L	20	1,405	70	280	70	350	1,055
LI	MJ Daly-Fan Motor	6/30/2019	S/L	20	2,212	111	444	111	555	1,657
LI	MJ Daly - 2 Heat Pumps	10/31/2018	S/L	20	9,065	453	1,812	453	2,265	6,800
LI	MJ Daly - 2 Heat Pumps	11/30/2018	S/L	20	9,065	453	1,812	453	2,265	6,800
<b>2020 Additions</b>										
LI	MJ Daly-Sewage Pump	7/31/2019	S/L	10	6,368	637	1,911	637	2,548	3,820
LI	MJ Daly-VIC BF Valves	10/29/2019	S/L	10	10,416	1,042	3,126	1,042	4,168	6,248
LI	Magnum Ind-Door Kickplates	1/27/2020	S/L	10	1,617	162	486	162	648	969
LI	Okulus-phones 5th floor	10/25/2019	S/L	10	16,050	1,605	4,815	1,605	6,420	9,630
LI	Okulus - phones	11/18/2019	S/L	10	3,680	368	1,104	368	1,472	2,208
LI	MJ Daly-3 pump assemblies	1/20/2020	S/L	10	5,963	596	1,788	596	2,384	3,579
LI	MJ Daly-3 HP Pump	12/31/2019	S/L	10	6,153	615	1,845	615	2,460	3,693
LI	MJ Daly-Line Repair	1/31/2020	S/L	10	4,187	419	1,257	419	1,676	2,511
LI	MJ Daly-Pipe and Fittings	12/31/2019	S/L	10	4,333	433	1,299	433	1,732	2,601
LI	MJ Daly-2 Heat Pumps	12/31/2019	S/L	10	9,960	996	2,988	996	3,984	5,976
LI	MJ Daly - Pump, Misd	2/18/2020	S/L	10	2,650	265	795	265	1,060	1,590
LI	Junga Electric- Conduit/wiring	2/20/2020	S/L	10	2,387	239	717	239	956	1,431
LI	MJ Daly - Circ Pump Chiller	2/18/2020	S/L	10	1,894	189	567	189	756	1,138
LI	Eagle Rivet Roof - roof	4/15/2020	S/L	10	80,485	8,049	24,147	8,049	32,196	48,289
LI	Eagle Rivet Roof	6/26/2020	S/L	10	159,970	15,997	47,991	15,997	63,988	95,982
LI	Eagle Rivet-roof	7/31/2020	S/L	10	161,970	16,197	48,591	16,197	64,788	97,182
LI	Okulus-data lines	9/11/2020	S/L	10	5,124	512	1,536	512	2,048	3,076
LI	Haynes Commxtend lines	9/10/2020	S/L	10	12,316	1,232	3,696	1,232	4,928	7,388
<b>2021 Additions</b>										
LI	UnifiedVox-Phone System	10/15/2020	S/L	10	3,000	300	450	300	750	2,250
LI	West Reach - Doors	11/9/2020	S/L	10	1,894	189	284	189	473	1,422
LI	Emcor - 2 Heat Pumps	10/1/2020	S/L	10	8,274	827	1,241	827	2,068	6,206
LI	Emcor Svcs-Bosch heat pumps	11/25/2020	S/L	10	16,796	1,680	2,520	1,680	4,200	12,596
LI	Emcor Svcs-exhaust fan	12/23/2020	S/L	20	2,930	146	219	146	365	2,565
LI	Emcor Svcs - in wall AC	12/15/2020	S/L	5	2,612	522	783	522	1,305	1,307
LI	SmartCare- plumbing	2/18/2021	S/L	10	1,391	139	496	139	635	756
LI	Emcor - Boiler repairs	4/30/2021	S/L	20	14,287	714	783	714	1,497	12,790
LI	Emcor - roof A/C unit	6/2/2021	S/L	10	48,440	4,844	5,043	4,844	9,887	38,553
LI	Emcor - water cutoffs	5/26/2021	S/L	10	3,191	319	2,741	319	3,060	131
LI	Raintech-nurse call system	6/28/2021	S/L	10	43,168	4,317	4,407	4,317	8,724	34,444
LI	Emcor-Condenser coil 30%	6/4/2021	S/L	15	5,962	397	520	397	917	5,045
LI	Emcor- Gas valve boiler	6/17/2021	S/L	20	3,614	181	258	181	439	3,175
LI	Emcor - gasket boiler	6/22/2021	S/L	20	4,911	246	406	246	652	4,259
LI	Emcor Svcs-condenser coil	6/28/2021	S/L	10	1,542	154	308	154	462	1,080
LI	Emcor - fire/smoke dampers	7/1/2021	S/L	15	13,911	927	1,391	927	2,318	11,593
LI	Emcor Svcs - thermostats	7/29/2021	S/L	10	3,186	319	478	319	797	2,389
LI	Emcor - Boiler Upgrade	8/4/2021	S/L	20	5,992	300	450	300	750	5,242
LI	Mechanical Pump - Valves	8/10/2021	S/L	20	6,031	302	453	302	755	5,276
LI	Emcor Boiler Valves	8/13/2021	S/L	20	2,547	127	191	127	318	2,229
	Disposal of Prior Period Acquisition Asset				(1,600)		(1,600)		(1,600)	
<b>2022 Additions</b>										
LI	West Reach - Tile Floor	10/31/2021	S/L	20	1,625	81	81	81	162	1,463
LI	West Reach - door	11/1/2021	S/L	15	3,111	207	207	207	414	2,697
LI	Emcor - Isolation Valves	11/18/2021	S/L	20	6,000	300	300	300	600	5,400
LI	Emcor - Heat Pumps	11/30/2021	S/L	10	10,305	1,031	1,031	1,031	2,062	8,243
LI	Emcor - Boiler Regasket	11/1/2021	S/L	20	11,459	573	573	573	1,146	10,313
LI	Wallcovering	12/10/2021	S/L	10	3,897	390	390	390	780	3,117
LI	Replace boiler primary control	12/31/2021	S/L	15	6,235	416	416	416	832	5,403
LI	Replace cabint heater	12/20/2021	S/L	10	6,612	661	661	661	1,322	5,290
LI	Domestic water expansion Tank	12/17/2021	S/L	3	1,842	614	614	614	1,228	614
LI	Elevator entrance protection	1/18/2022	S/L	15	6,500	433	433	433	866	5,634
LI	Wainscoting	1/11/2022	S/L	5	3,700	740	740	740	1,480	2,220
LI	Install Doors and Hardware	8/31/2022	S/L	15	16,250	1,083	1,083	1,083	2,166	14,084
LI	Paint - Nesbeth, Mushane's Pay	9/30/2022	S/L	5	53,913	10,783	10,783	10,783	21,566	32,347
<b>2023 Additions</b>										
LI	Lochinvar Circ Pump	1/25/2023	S/L	15	3,398	-	-	170	170	3,228
LI	Nesbeth, Mushane Painting	11/30/2022	S/L	5	8,688	-	-	1,593	1,593	7,095
LI	(3) Taco Pump Motors & assembly	1/25/2023	S/L	15	7,019	-	-	351	351	6,668
LI	Paint-Nesbeth, Mushane's Payro	12/31/2022	S/L	5	4,074	-	-	679	679	3,395
LI	Hot water Heater (30% dep)	1/27/2023	S/L	10	48,917	-	-	3,669	3,669	45,248
LI	AC Replacement	2/27/2023	S/L	15	118,921	-	-	5,285	5,285	113,635
LI	Paint-Daniel Haley's payroll	2/28/2023	S/L	5	4,294	-	-	573	573	3,721
LI	Bosch Heat pumps	3/21/2023	S/L	10	12,060	-	-	704	704	11,357
LI	Replace Tower Fill	3/31/2023	S/L	10	6,572	-	-	383	383	6,189
LI	Replace Glass	3/20/2023	S/L	10	3,184	-	-	186	186	2,998
LI	Fix Broken Entrance Doors	4/26/2023	S/L	10	4,673	-	-	234	234	4,439
LI	Hot water heater	4/30/2023	S/L	10	53,175	-	-	2,659	2,659	50,516
LI	Ceiling Tile	4/30/2023	S/L	5	1,008	-	-	101	101	907
LI	Cooling System Overhaul & Part	4/12/2023	S/L	10	12,746	-	-	638	638	12,108
LI	Shower Valve Replacement	4/26/2023	S/L	10	2,292	-	-	115	115	2,177
LI	Pump Assemblies/Spool Piece	4/26/2023	S/L	15	2,676	-	-	89	89	2,587
LI	Paint-Daniel Haley Payroll	4/30/2023	S/L	5	10,120	-	-	1,012	1,012	9,108
LI	Replace Sensors & Float switch	5/26/2023	S/L	5	3,279	-	-	273	273	3,006
LI	Hot water Heater-Part 2	5/31/2023	S/L	10	36,159	-	-	1,507	1,507	34,652
LI	Paint-Daniles Halesy Payroll	5/31/2023	S/L	5	4,240	-	-	353	353	3,887
LI	Replace Compressor for PK2	6/15/2023	S/L	12	9,296	-	-	258	258	9,037
LI	Combustion Motor Assembly	6/26/2023	S/L	10	1,208	-	-	40	40	1,168
LI	Grundfos Pump	6/1/2023	S/L	15	3,143	-	-	70	70	3,073
LI	Space Sensors for RTU-2	6/26/2023	S/L	10	3,536	-	-	118	118	3,418
LI	Solid State Starter-Elevator	6/21/2023	S/L	10	11,134	-	-	371	371	10,763
LI	Paint-Danields Halesy Payroll	6/30/2023	S/L	5	5,383	-	-	359	359	5,024
LI	Compressor for PK2	7/31/2023	S/L	12	9,296	-	-	194	194	9,102
LI	Replace hot water heater/tank	7/24/2023	S/L	10	24,805	-	-	620	620	24,185
LI	R22-Refrigerent/Tank	7/19/2023	S/L	10	2,693	-	-	67		

**Riverside Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LI	Paint-Daniel Haley	7/31/2023	S/L	5	4,347	-	-	217	217	4,130
LI	Temperature Senors	8/16/2023	S/L	5	1,095	-	-	37	37	1,058
LI	R22 Refrigerant	8/16/2023	S/L	10	1,302	-	-	22	22	1,280
LI	Fan Motor	8/16/2023	S/L	10	9,157	-	-	153	153	9,005
LI	Bosch console Heat pumps	8/16/2023	S/L	10	12,969	-	-	216	216	12,753
LI	R22 Refrigerant	8/31/2023	S/L	10	2,693	-	-	45	45	2,648
LI	VAV Controllers	8/28/2023	S/L	10	11,651	-	-	194	194	11,456
LI	Paint-Daniel Haley	8/31/2023	S/L	5	4,350	-	-	145	145	4,205
LI	Replace Expansion Tanks	9/26/2023	S/L	20	10,071	-	-	42	42	10,029
LI	Rebuild & Restate Preventers	9/30/2023	S/L	5	5,583	-	-	93	93	5,490
LI	Pain-daniel Haley	9/30/2023	S/L	5	5,724	-	-	95	95	5,629
LI	Cisco Meraki Cloud Managed MS2	11/8/2022	S/L	5	103,213	-	-	18,923	18,923	84,291
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>4,506,557</b>	<b>170,271</b>	<b>2,944,049</b>	<b>222,460</b>	<b>3,166,509</b>	<b>1,340,048</b>
<b>MOVABLE EQUIPMENT</b>										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,073,919	77,117	1,825,910	52,230	1,878,140	195,779
<b>2019 Additions</b>										
MME	Starling Physicians-ApneaLink	10/11/2018	S/L	7	1,604	229	916	229	1,145	459
MME	TriState Surg-Bariatric Beds	10/10/2018	S/L	15	2,334	156	624	156	780	1,554
MME	Culinary Depot-Waring CB15	10/17/2018	S/L	10	1,138	114	456	114	570	568
MME	TriState-Bariatric Wheelchair	11/6/2018	S/L	5	798	160	640	158	798	(0)
MME	Cul Depot-shipp on Asset 1212	11/30/2018	S/L	10	36	4	16	4	20	16
MME	Culinary Depot-Ice Maker	11/30/2018	S/L	10	2,989	299	1,196	299	1,495	1,494
MME	Cul Depot-Merid Water Dispense	11/6/2018	S/L	10	4,057	406	1,624	406	2,030	2,027
MME	Smart Care - Thermostat	11/12/2018	S/L	8	1,925	241	964	241	1,205	720
MME	Daniel's Equip-UniMacWasher	11/1/2018	S/L	10	4,844	484	1,936	484	2,420	2,424
MME	MLK Lock-Security Camera	11/14/2018	S/L	5	3,551	710	2,840	710	3,550	1
MME	RVH Millwork-Cabinet/Sink	1/3/2019	S/L	20	5,583	279	1,116	279	1,395	4,188
MME	Dir Supply-Dig Chair Scale	1/21/2019	S/L	10	1,308	131	524	131	655	653
MME	Cul Depot-Meat Chopper	11/20/2018	S/L	10	5,115	511	2,044	511	2,555	2,560
MME	Daniel's Equip-UniMacWasher	2/25/2019	S/L	10	19,377	1,938	7,752	1,938	9,690	9,687
MME	Supply Works-window coverings	2/4/2019	S/L	5	1,849	370	1,480	369	1,849	(0)
MME	Supply Works-window coverings	2/14/2019	S/L	5	1,308	262	1,048	260	1,308	(0)
MME	SmartCare - Thermostat	2/1/2019	S/L	5	1,407	281	1,124	281	1,405	2
MME	McKesson-Trapez Bed	3/25/2019	S/L	15	499	33	132	33	165	334
MME	Direct Supply-Vacuum	3/13/2019	S/L	8	635	79	316	79	395	240
MME	Direct Supply-Cabinets/Chests	3/1/2019	S/L	15	4,822	321	1,284	321	1,605	3,217
MME	Culinary Depot - Ice Dispenser	4/22/2019	S/L	10	3,766	377	1,508	377	1,885	1,881
MME	Supply Works-Cellular shades	4/8/2019	S/L	5	2,460	492	1,968	492	2,460	(0.0)
MME	Direct Supply-Dig Chair Scale	5/7/2019	S/L	10	1,368	137	548	137	685	683
MME	TriState-Bariatric Wheel Chair	5/29/2019	S/L	5	798	160	640	158	798	(0)
MME	Direct Supply-Floor Machine	5/24/2019	S/L	10	670	67	268	67	335	335
MME	MLK Lock-cameras	4/2/2019	S/L	5	1,752	350	1,400	350	1,750	2
MME	MJ Daly - Chiller	5/31/2019	S/L	10	64,859	6,486	25,944	6,486	32,430	32,429
MME	TriState Surg-Elec Actuator	8/21/2019	S/L	10	541	54	216	54	270	271
MME	Cul Dep-Mobile dish dispenser	9/24/2019	S/L	10	7,796	780	3,120	780	3,900	3,896
MME	McKesson-Defibrillator	4/18/2019	S/L	5	995	199	796	199	995	(0)
<b>2020 Additions</b>										
MME	Direct Supply-Burnisher	10/9/2019	S/L	5	1,120	224	672	224	896	224
MME	McKesson-Lift, Patient Power	10/18/2019	S/L	5	2,476	495	1,485	495	1,980	496
MME	Culinary Depot-Ice Maker	10/25/2019	S/L	5	3,212	642	1,926	642	2,568	644
MME	McKesson-Scale	10/27/2019	S/L	5	756	151	453	151	604	152
MME	Cul Depot - Ice Storage Bin	10/30/2019	S/L	5	1,454	291	873	291	1,164	290
MME	McKesson-Scale	10/30/2019	S/L	5	756	151	453	151	604	152
MME	Culinary Depot-Sales Tax	10/30/2019	S/L	5	495	99	297	99	396	99
MME	MJ Daly - 2 Heat Pumps	8/30/2019	S/L	5	9,065	1,813	5,439	1,813	7,252	1,813
MME	McKesson-2 Electric Beds	11/11/2019	S/L	5	1,214	243	729	243	972	242
MME	Hobart	11/26/2019	S/L	5	10,848	2,170	6,510	2,170	8,680	2,168
MME	McKesson-3 Electric Beds	12/9/2019	S/L	5	1,822	364	1,092	364	1,456	366
MME	McKesson- Scale	12/16/2019	S/L	5	756	151	453	151	604	152
MME	McKesson-U/S Bladder widescan	2/7/2020	S/L	5	8,147	1,629	4,887	1,629	6,516	1,631
MME	Cul Depot-Dishwasher	12/26/2019	S/L	10	75,996	7,600	22,800	7,600	30,400	45,596
MME	Wayfair-Dining Table	1/31/2020	S/L	5	787	157	471	157	628	159
MME	TriState - Oxygen concentrator	4/7/2020	S/L	5	609	122	366	122	488	121
MME	THD Pro - Electric Hand Spraye	4/18/2020	S/L	5	1,072	214	642	214	856	216
MME	Direct Supply-Smart Care Trio	4/21/2020	S/L	5	4,305	861	2,583	861	3,444	861
MME	McKesson-5 Oxygen Concentrators	5/4/2020	S/L	5	2,919	584	1,752	584	2,336	583
MME	McKesson-25 Oxygen Concentrato	5/13/2020	S/L	5	14,401	2,880	8,640	2,880	11,520	2,881
MME	Cul Depot-	5/14/2020	S/L	5	1,288	258	774	258	1,032	256
MME	PC Connection-Optiplex	4/21/2020	S/L	5	3,495	699	2,097	699	2,796	699
MME	COVID - isolation carts	5/6/2020	S/L	5	636	127	381	127	508	128
MME	Windstream-new phone system	4/12/2020	S/L	5	4,053	811	2,433	811	3,244	809
MME	McKesson-3 Elec beds	6/3/2020	S/L	5	1,891	378	1,134	378	1,512	379
MME	McKesson-Scale	6/24/2020	S/L	5	821	164	492	164	656	165
MME	UnifiedVox-phone system	8/11/2020	S/L	5	14,500	2,900	8,700	2,900	11,600	2,900
MME	Cul Depot-Conveyor Toaster	8/25/2020	S/L	5	661	132	396	132	528	133
MME	TriState - Detecto chair scale	9/21/2020	S/L	5	1,467	293	879	293	1,172	295
MME	IT Savvy-2 HPE Aruba	7/13/2020	S/L	5	5,112	1,022	3,066	1,022	4,088	1,024
MME	IT Savvy-APC Smart	9/23/2020	S/L	5	1,010	202	606	202	808	202
MME	IT Savvy-HPE Aruba	9/14/2020	S/L	5	1,978	396	1,188	396	1,584	394
MME	IT Savvy-HPE Aruba	9/14/2020	S/L	5	554	111	333	111	444	110
MME	PC Connection-ProDesk/Office	9/8/2020	S/L	5	1,073	215	645	215	860	213
<b>2021 Additions</b>										
MME	CulDepot-Conveyor Toaster	10/2/2020	S/L	10	2,592	259	389	259	648	1,944
MME	TriState-Wheelchair Scale	10/21/2020	S/L	5	1,329	266	399	266	665	664
MME	Haynes Comm-Cameras	10/16/2020	S/L	5	2,000	400	600	400	1,000	1,000
MME	IT Savvy - Computer	10/15/2020	S/L	3	1,010	337	505	337	842	168
MME	McKesson-Kangaroo pumps	12/8/2020	S/L	5	1,527	305	458	305	763	764
MME	McKesson-3 Elec Beds	1/24/2021	S/L	12	3,728	311	466	311	777	2,951
MME	Haynes-see 1327	11/25/2020	S/L	5	2,341	468	702	468	1,170	1,171
MME	Cul Depot - CB15	2/4/2021	S/L	5	1,288	258	387	258	645	643
MME	H&R Healthcove-Sigma APM	1/28/2021	S/L	5	3,494	699	1,048	699	1,747	1,747
MME	Cul Depot - Ice Maker/Dispense	2/24/2021	S/L	10	6,122	612	918	612	1,530	4,592
MME	Manhattan Tech-Dell all in one	4/13/2021	S/L	3	5,968	1,989	2,984	1,989	4,973	995
MME	PC Connection - Chromebook	4/28/2021	S/L	3	1,148	383	574	383	957	191
MME	Cul Depot - Ice Maker	6/10/2021	S/L	10	6,128	613	919	613	1,532	4,596
MME	IT Savvy - Android PC	4/29/2021	S/L	3	3,027	1,009	1,514	1,009	2,523	504
MME	Manhattan Tech - Win 10 Pro	6/7/2021	S/L	3	1,134	378	567	378	945	189
MME	Manhattan Tech - Win Pro 10	6/2/2021	S/L	3	1,180	393	589	393	982	198
MME	Manhattan Tech-Dell	6/9/2021	S/L	3	1,135	378	567	378	945	190
MME	McKesson-scale/lift	6/24/2021	S/L	10	5,110	511	766	511	1,277	3,833
MME	H&R Healthcove-Sigma Pumps	8/26/2021	S/L	5	1,850	370	555	370	925	925
MME	Manhattan Tech-Licence	7/9/2021	S/L	3	16,636	5,545	8,318	5,545	13,863	2,773
MME	TriState-shower recline chair	6/23/2021	S/L	10	1,828	183	274	183	457	1,371
MME	TriState-chair scale	6/25/2021	S/L	10	1,235	123	185	123	308	927
MME	Manhattan Tech-Dell	5/14/2021	S/L	3	5,387	1,796	2,694	1,796	4,490	897
MME	Manhattan Tech-Dell	5/28/2021	S/L	3	2,225	742	1,113	742	1,855	370
MME	Manhattan Tech-Dell desktops	7/7/2021	S/L	3	8,865	2,955	4,433	2,955	7,388	1,477
MME	Manhattan Tech-Dell laptop	7/19/2021	S/L	3	1,418	473	709	473	1,182	236
MME	Manhattan Tech-Chromebook	7/21/2021	S/L	3	3,072	1,024	1,536	1,024	2,560	512
MME	Manhattan Tech-Dell Desktop	7/29/2021	S/L	3	1,259	420	630	420	1,050	209
MME	RivTech-les tax see #1359	8/31/2021	S/L	10	1,328	133	199	133	332	996
MME	Alpha-Med Bladder Kit	9/14/2021	S/L	7	4,324	618	927	618	1,545	2,779





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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		09/08/80		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		345		
6. Square Footage		144,794		
7. Acquisition Cost				
a. Land		365,846		
b. Building		19,933,873		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		04/03/03		
c. Interest Rate for the Cost Year		3.75%		
d. Term of Mortgage (number of years)		34 Years, 6 Months		
e. Amount of Principal Borrowed		18,891,400		
f. Principal balance outstanding as of 9/30/2023		11,657,165		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2023				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
Riverside Health Care Center, Inc.		1000C		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment										
A. Item				Rate	Amount					
Lender										
Address of Lender										
2. Other (Specify)										
A. Item				Rate	Amount					
Lender										
Address of Lender										
B. Item				Rate	Amount					
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)										
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$ 16,725	16,725					
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 16,725	16,725					
14. Insurance										
a. Insurance on Property (buildings only)				\$ 41,487	101,258	(59,771)				
b. Insurance on Automobiles				\$ 5,748	5,748					
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$ 4,621	4,621					
2. Fire and Extended Coverage										
3. Other (Specify) Liability / Crime Insurance				\$ 241,469	241,469					
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 293,325	353,096	(59,771)				
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 35,755,188	39,939,785	(4,184,597)				

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 39,825,145	39,825,145			
b. Medicaid Room and Board Contractual Allowance **	\$ (11,500,809)	(11,500,809)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,407,583	2,407,583			
b. Medicare Room and Board Contractual Allowance **	\$ (2,020,643)	(2,020,643)			
4. a. Private-Pay Residents and Other	\$ 6,678,507	6,678,507			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,701,705)	(1,701,705)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 435,889	435,889			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (483,727)	(483,727)			
c. Prescription Drugs - Non-Medicare	\$ 845,124	845,124			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (885,676)	(885,676)			
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	\$ 364,099	364,099			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 153,822	153,822			
c. Physical Therapy - Non-Medicare	\$ 943,881	943,881			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (796,499)	(796,499)			
4. a. Speech Therapy - Medicare	\$ 287,228	287,228			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 42,739	42,739			
c. Speech Therapy - Non-Medicare	\$ 517,071	517,071			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (430,765)	(430,765)			
5. a. Occupational Therapy - Medicare	\$ 466,599	466,599			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 48,544	48,544			
c. Occupational Therapy - Non-Medicare	\$ 1,211,329	1,211,329			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (1,047,349)	(1,047,349)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 2,117,935	2,117,935			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 1,549,280	1,549,280			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 39,027,602	39,027,602			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 14,980	14,980			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 2,529,799	2,529,799			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,544,779	2,544,779			
<b>VI. Total All Revenue</b> (III+V)	\$ 41,572,381	41,572,381			

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	3,418,867
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,097,615
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,286,006
4. Inventories			\$	116,490
5. Prepaid Expenses			\$	572,096
a. _____				
b. _____				
c. _____				
d. See Schedule		572,096		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	88,715
CT PET Tax Receivable-Riverside		88,715		
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>8,579,789</b>
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	4,506,557	\$	1,358,971
	Accum. Depreciation	3,147,586		
		Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	2,788,659	\$	601,284
	Accum. Depreciation	2,187,375		
		Net		
7. Motor Vehicles	*Historical Cost	18,736	\$	14,988
	Accum. Depreciation	3,748		
		Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	309,024
F/S vs C/R NBV		54,007		
See Schedule		255,017		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>2,284,266</b>

\* 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	
31	A5	Prepaid Workers Comp-Riverside	\$ 50,610
31	A5	Prepaid Gen. Ins-Riverside	94,638
31	A5	Prepaid Expense Other-Riverside	48,033
31	A5	Prepaid Real Estate Taxes-Riverside	147,310
31	A5	Prepaid Personal Property Taxes-Riverside	27,812
31	A5	Prepaid Corp Taxes-Riverside	148,078
31	A5	Prepaid Mgmt Assets-Riverside	55,615
<b>Total Prepaid Expenses</b>			<b>\$ 572,096</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 255,016
31	B9	Rounding	1
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 255,017</b>

## Schedule of Other Assets Page 32 Line D7

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

## Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Notes/Loans Payable S/T-Riverside	\$ 95,514
33	A12	Unclaimed ADP checks-Riverside	15,061
33	A12	Deferred Revenue Ref-Riverside	106,284
33	A12	Patients Fund-Riverside	222,042
33	A12	Accrued Expenses-Riverside	557,564
33	A12	Accrued Pension-Riverside	1,055,136
33	A12	Accrued Worker's Comp-Riverside	200,319
33	A12	Due to Aging in Amer-Riverside	1,866
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,253,786</b>

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

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	10,864,055
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	20,614,833		
	Accum. Depreciation	_____	Net	\$ 20,614,833
4. Non-Movable Equipment				
	*Historical Cost	1,048,608		
	Accum. Depreciation	_____	Net	\$ 1,048,608
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	21,663,441
D. Investment and Other Assets				
1. Deferred Deposits			\$	315,296
2. Escrow Deposits			\$	539,436
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> )			\$	12,630,288
	Security Deposits-Riverside	33,978		
	Operating Lease Right of Use Assets	12,596,310		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	13,485,020
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	46,012,516

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.		1000C	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,488,191
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	34,151
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	34,151		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	1,630,936
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,253,786
_____					
_____					
_____					
See Schedule				2,253,786	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>5,407,064</b>

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

(Carry Total forward to next page)

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

CSP-34 Rev. 6/95

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,407,064	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	276,319
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT / Loans Payable	276,319			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	6,120,532
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	6,120,532				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	12,806,699
Due to HMS-Riverside		210,389			
Operating Lease Liability - Current		531,753			
Operating Lease Liability - Noncurrent		12,064,557			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	19,203,550
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	24,610,614

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

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	20,614,833
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	1,048,608
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			\$	21,663,441
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	5,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,899,135)
6. Gain or Loss for Period			\$	1,632,596
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	(261,539)
<b>C. Total Reserves and Net Worth</b>			\$	21,401,902
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	46,012,516

### H. Changes in Total Net Worth

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(1,355,426)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	41,572,381
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	39,939,785
D. Net Income or Deficit			\$	1,632,596
E. Balance			\$	277,170
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Prior Period Adjustments				(538,709)
F-3. Total Additions			\$	(538,709)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(261,539)
				09/30/23

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer  Matthew S. Bavolack				
Address Address  555 Long Wharf Drive, New Haven, CT 06511		Phone Number  203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report  Benjamin Goodman		Phone Number  516-705-4842		
Contact Email Address  bgoodman@nathealthcare.com				



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Riverside Health Care Center, Inc. for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Riverside Health Care Center, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Riverside Health Care Center, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 14, 2024



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

This checklist is not required to be submitted with the Annual Report

**Facility Name** Riverside Health Care Center, Inc.

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

- Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_



Yes  No

5. Do accounting and legal fees reported on Page 15b agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101005-0110-00-000-0	Cash Operating-Riverside	521,993.00			521,993.00	217,772.00
102000-0110-00-000-0	Cash - Payroll-Riverside	3,066.00			3,066.00	7,848.00
104000-0110-00-000-0	Cash - Savings-Riverside	2,668,766.00			2,668,766.00	1,516,178.00
105000-0110-00-000-0	Cash - Savings Patients-Riverside	222,042.00			222,042.00	232,916.00
106000-0110-00-000-0	Petty Cash-Riverside	1,700.00			1,700.00	1,700.00
106100-0110-00-000-0	Petty Cash - Resident Funds-Riverside	1,300.00			1,300.00	1,300.00
110000-0110-00-000-0	Accounts Receivable-Riverside	383,864.00			383,864.00	396,953.00
111000-0110-00-000-0	A/R Private-Riverside	195,813.00			195,813.00	281,003.00
111200-0110-00-000-0	A/R Comm Ins-Riverside	27,613.00			27,613.00	46,911.00
111300-0110-00-000-0	AR Hospice-Riverside	229,844.00			229,844.00	344,143.00
111400-0110-00-000-0	A/R Mgd Medicare-Riverside	427,385.00			427,385.00	202,453.00
112000-0110-00-000-0	A/R Medicare Pt A-Riverside	277,899.00			277,899.00	457,462.00
112500-0110-00-000-0	A/R Medicare Pt B-Riverside	19,492.00			19,492.00	19,156.00
113000-0110-00-000-0	A/R Medicaid-Riverside	2,378,280.00			2,378,280.00	2,775,511.00
113100-0110-00-000-0	A/R Mgd Medicaid-Riverside	53,555.00			53,555.00	(781.00)
114000-0110-00-000-0	A/R Patient Pticipation-Riverside	146,868.00			146,868.00	240,196.00
116100-0110-00-000-0	Medicare Colns Bad Debt-Riverside	7,711.00			7,711.00	0.00
116200-0110-00-000-0	Allowance for Doubtful Accounts-Riverside	(1,050,709.00)			(1,050,709.00)	(1,113,424.00)
119000-0110-00-000-0	Due For Cr Crd Colct-Riverside	8,905.00			8,905.00	5,870.00
121400-0110-00-000-0	Prepaid Workers Comp-Riverside	50,610.00			50,610.00	51,083.00
122200-0110-00-000-0	Prepaid Gen. Ins-Riverside	94,638.00			94,638.00	90,063.00
129000-0110-00-000-0	Prepaid Expense Other-Riverside	48,033.00			48,033.00	24,321.00
129100-0110-00-000-0	Prepaid Real Estate Taxes-Riverside	147,310.00			147,310.00	47,325.00
129110-0110-00-000-0	Prepaid Personal Property Taxes-Riverside	27,812.00			27,812.00	37,278.00
129200-0110-00-000-0	Prepaid Corp Taxes-Riverside	148,078.00			148,078.00	36,934.00
129300-0110-00-000-0	Prepaid Mgmt Assets-Riverside	55,615.00			55,615.00	39,441.00
129900-0110-00-000-0	CT PET Deferred Tax-Riverside	0.00			0.00	172,159.00
130000-0110-00-000-0	Inventory-Riverside	116,490.00			116,490.00	103,026.00
131000-0110-00-000-0	Inventory Shared field-Riverside	0.00			0.00	23,028.00
141600-0110-00-000-0	Due from Related-Riverside	1,277,101.00			1,277,101.00	760,951.00
141900-0110-00-000-0	CT PET Tax Receivable-Riverside	88,715.00			88,715.00	(127,337.00)
142000-0110-00-000-0	Real Estate Tax Ins MIP Escrow-Riverside	539,436.00			539,436.00	557,506.00
143000-0110-00-000-0	Reserve for Replacement-Riverside	315,296.00			315,296.00	245,652.00
145000-0110-00-000-0	Security Deposits-Riverside	33,978.00			33,978.00	33,978.00
153600-0110-00-000-0	Construction in Prog-Riverside	255,016.00			255,016.00	152,707.00
154000-0110-00-000-0	Lease hold Improvements-Riverside	4,403,345.00		103,213.00	4,506,558.00	3,916,415.00
156000-0110-00-000-0	Major Movable Equip-Riverside	2,851,151.00		(103,213.00)	2,747,938.00	2,604,175.00
156300-0110-00-000-0	Autos and Vehicles-Riverside	18,736.00			18,736.00	18,736.00
159000-0110-00-000-0	Operating Lease Right of Use Assets	12,596,310.00			12,596,310.00	0.00
164000-0110-00-000-0	Accum Depr LHI-Riverside	(3,088,659.00)			(3,088,659.00)	(2,904,045.00)
166000-0110-00-000-0	Accum Depr MME-Riverside	(2,152,512.00)			(2,152,512.00)	(1,974,619.00)
166300-0110-00-000-0	Accum Depr Auto Vehice-Riverside	(2,811.00)			(2,811.00)	(937.00)
210000-0110-00-000-0	Accounts Payable-Riverside	(1,488,191.00)			(1,488,191.00)	(1,286,206.00)
211006-0110-00-000-0	Notes/Loans Payable S/T-Riverside	(95,514.00)			(95,514.00)	(92,694.00)
211106-0110-00-000-0	Notes/Loans Payable L/T-Riverside	(260,407.00)			(260,407.00)	(355,920.00)
211400-0110-00-000-0	Equipment Obligation ST-Riverside	(34,151.00)			(34,151.00)	(32,363.00)
211411-0110-00-000-0	Equipment Obligation LT 1-Riverside	(15,912.00)			(15,912.00)	(50,063.00)
220200-0110-00-000-0	Unclaimed ADP checks-Riverside	(15,061.00)			(15,061.00)	(13,837.00)
221400-0110-00-000-0	Due to Realty-Riverside	(2,313,660.00)			(2,313,660.00)	(2,445,950.00)
221760-0110-00-000-0	Deferred Revenue Rcf-Riverside	(106,284.00)			(106,284.00)	0.00
221800-0110-00-000-0	Due to HMS-Riverside	(210,389.00)			(210,389.00)	0.00
226200-0110-00-000-0	Patients Fund-Riverside	(222,042.00)			(222,042.00)	(232,916.00)
231100-0110-00-000-0	Operating Lease Liability - Current	(531,753.00)			(531,753.00)	0.00
231200-0110-00-000-0	Operating Lease Liability - Noncurrent	(12,064,557.00)			(12,064,557.00)	0.00
250000-0110-00-000-0	Accrued Expenses-Riverside	(557,564.00)			(557,564.00)	(463,882.00)
250020-0110-00-000-0	Accrued Pension-Riverside	(1,055,136.00)			(1,055,136.00)	(500,372.00)
250030-0110-00-000-0	Accrued Worker's Comp-Riverside	(200,319.00)			(200,319.00)	(138,892.00)
250100-0110-00-000-0	Accrued Payroll-Riverside	(1,630,936.00)			(1,630,936.00)	(1,532,912.00)
271000-0110-00-000-0	Due to Aging in Amer-Riverside	(1,866.00)			(1,866.00)	(1,288.00)
271500-0110-00-000-0	Due to Related-Riverside	(3,725,068.00)			(3,725,068.00)	(3,667,334.00)
274000-0110-00-000-0	Due to Other-Riverside	(81,804.00)			(81,804.00)	(81,804.00)
280000-0110-00-000-0	Capital-Riverside	(5,000.00)			(5,000.00)	(5,000.00)
280200-0110-00-000-0	Shareholders Undis Earn-Riverside	(418,549.00)			(418,549.00)	(418,549.00)
286000-0110-00-000-0	Ptner Drawings-Riverside	4,950,000.00			4,950,000.00	1,099,990.00
295000-0110-00-000-0	Retained Earnings-Riverside	(2,632,316.00)			(2,632,316.00)	2,051,287.00
303005-0110-00-000-0	Hospice Contra Other-Riverside	360.00			360.00	146.00
303100-0110-00-000-0	Hospice Revenue-Riverside	(1,909,663.00)			(1,909,663.00)	(2,478,536.00)
303700-0110-00-000-0	Hospice C/A-Riverside	562,431.00			562,431.00	778,965.00
304100-0110-00-000-0	Hospice Pharmacy-Riverside	(16,263.00)			(16,263.00)	(7,329.00)
304105-0110-00-000-0	Hospice Pharmacy Contra-Riverside	16,263.00			16,263.00	7,329.00
304300-0110-00-000-0	Hospice PT-Riverside	(522.00)			(522.00)	(357.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
304305-0110-00-000-0	Hospice PT Contra-Riverside	522.00			522.00	357.00
304400-0110-00-000-0	Hospice ST-Riverside	(274.00)			(274.00)	(837.00)
304405-0110-00-000-0	Hospice ST Contra-Riverside	274.00			274.00	837.00
304600-0110-00-000-0	Hospice Lab-Riverside	(360.00)			(360.00)	(146.00)
304800-0110-00-000-0	Hospice OT-Riverside	(2,021.00)			(2,021.00)	(2,192.00)
304805-0110-00-000-0	Hospice OT Contra-Riverside	1,919.00			1,919.00	1,217.00
311000-0110-00-000-0	Medicaid Room & Board-Riverside	(39,825,145.00)			(39,825,145.00)	(38,227,323.00)
311005-0110-00-000-0	Medicaid Room & Board Contra-Riverside	11,479,629.00			11,479,629.00	12,329,264.00
313005-0110-00-000-0	Medicaid Contra Other-Riverside	21,180.00			21,180.00	14,966.00
314100-0110-00-000-0	Medicaid Pharmacy-Riverside	(182,494.00)			(182,494.00)	(383,976.00)
314105-0110-00-000-0	Medicaid Pharmacy Contra-Riverside	182,918.00			182,918.00	386,333.00
314200-0110-00-000-0	Medicaid Chargeable Med Supp-Riverside	0.00			0.00	(264.00)
314205-0110-00-000-0	Medicaid Charge Med Supp Contra-Riverside	0.00			0.00	264.00
314300-0110-00-000-0	Medicaid PT-Riverside	(189,609.00)			(189,609.00)	(144,552.00)
314305-0110-00-000-0	Medicaid PT Contra-Riverside	189,609.00			189,609.00	144,533.00
314400-0110-00-000-0	Medicaid ST-Riverside	(96,154.00)			(96,154.00)	(109,243.00)
314405-0110-00-000-0	Medicaid ST Contra-Riverside	96,154.00			96,154.00	109,243.00
314500-0110-00-000-0	Medicaid IV Therapy-Riverside	(424.00)			(424.00)	(2,357.00)
314600-0110-00-000-0	Medicaid Lab-Riverside	(17,324.00)			(17,324.00)	(12,774.00)
314800-0110-00-000-0	Medicaid OT-Riverside	(248,814.00)			(248,814.00)	(227,125.00)
314805-0110-00-000-0	Medicaid OT Contra-Riverside	248,814.00			248,814.00	227,125.00
314900-0110-00-000-0	Medicaid Specialty Beds-Riverside	(3,780.00)			(3,780.00)	(1,719.00)
315000-0110-00-000-0	Medicaid X-Riverside	(77.00)			(77.00)	(474.00)
318000-0110-00-000-0	Medicaid C/A Prior Period-Riverside	0.00			0.00	(1,216,473.00)
321000-0110-00-000-0	Medicare Pt A Room & Board-Riverside	(2,407,583.00)			(2,407,583.00)	(2,899,791.00)
321005-0110-00-000-0	Medicare Pt A R and B Contra-Riverside	1,880,320.00			1,880,320.00	2,325,516.00
321006-0110-00-000-0	Medicare A PT Contra-Riverside	(476,071.00)			(476,071.00)	(566,110.00)
321007-0110-00-000-0	Medicare A OT Contra-Riverside	(446,571.00)			(446,571.00)	(530,349.00)
321008-0110-00-000-0	Medicare A ST Contra-Riverside	(273,808.00)			(273,808.00)	(352,855.00)
321009-0110-00-000-0	Medicare A NTA Contra-Riverside	(831,514.00)			(831,514.00)	(945,505.00)
321010-0110-00-000-0	Medicare A Nsng Comp Contra-Riverside	(1,165,765.00)			(1,165,765.00)	(1,368,887.00)
323005-0110-00-000-0	Medicare Pt A Contra Other-Riverside	75,220.00			75,220.00	90,969.00
324000-0110-00-000-0	Medicare Pt A Ambulance-Riverside	(1,148.00)			(1,148.00)	(666.00)
324100-0110-00-000-0	Medicare Pt A Pharmacy-Riverside	(435,889.00)			(435,889.00)	(594,557.00)
324105-0110-00-000-0	Medicare Pt A Pharmacy Contra-Riverside	483,727.00			483,727.00	616,888.00
324200-0110-00-000-0	MCR Pt A Chargeable Med Supp-Riverside	(919.00)			(919.00)	(4,828.00)
324205-0110-00-000-0	MCR Pt A Charge Med Supp Contra-Riverside	919.00			919.00	4,828.00
324300-0110-00-000-0	Medicare Pt A PT-Riverside	(265,551.00)			(265,551.00)	(273,851.00)
324305-0110-00-000-0	Medicare Pt A PT Contra-Riverside	265,551.00			265,551.00	273,851.00
324400-0110-00-000-0	Medicare Pt A ST-Riverside	(174,347.00)			(174,347.00)	(187,176.00)
324405-0110-00-000-0	Medicare Pt A ST Contra-Riverside	174,347.00			174,347.00	187,176.00
324500-0110-00-000-0	Medicare Pt A IV Therapy-Riverside	(47,839.00)			(47,839.00)	(22,331.00)
324600-0110-00-000-0	Medicare Pt A Lab-Riverside	(41,723.00)			(41,723.00)	(58,300.00)
324800-0110-00-000-0	Medicare Pt A OT-Riverside	(304,252.00)			(304,252.00)	(383,148.00)
324805-0110-00-000-0	Medicare Pt A OT Contra-Riverside	304,252.00			304,252.00	383,148.00
324900-0110-00-000-0	Medicare Pt A Specialty Beds-Riverside	(512.00)			(512.00)	(101.00)
325000-0110-00-000-0	Medicare Pt A X-Riverside	(31,837.00)			(31,837.00)	(31,902.00)
328000-0110-00-000-0	Medicare Pt A Sequestration-Riverside	65,103.00			65,103.00	27,554.00
329000-0110-00-000-0	Medicare Pt A Settlement-Riverside	(7,711.00)			(7,711.00)	0.00
334300-0110-00-000-0	Medicare Pt B PT-Riverside	(98,548.00)			(98,548.00)	(52,616.00)
334305-0110-00-000-0	Medicare Pt B PT Contra-Riverside	56,698.00			56,698.00	15,888.00
334400-0110-00-000-0	Medicare Pt B ST-Riverside	(112,881.00)			(112,881.00)	(40,539.00)
334405-0110-00-000-0	Medicare Pt B ST Contra-Riverside	56,722.00			56,722.00	5,764.00
334600-0110-00-000-0	Medicare Pt B Lab-Riverside	(450.00)			(450.00)	0.00
334800-0110-00-000-0	Medicare Pt B OT-Riverside	(162,347.00)			(162,347.00)	(124,636.00)
334805-0110-00-000-0	Medicare Pt B OT Contra-Riverside	93,775.00			93,775.00	37,523.00
335700-0110-00-000-0	Medicare Pt B Flu/Pneumonia-Riverside	(7,050.00)			(7,050.00)	(7,221.00)
335900-0110-00-000-0	Medicare Part B Telehealthfield-Riverside	30.00			30.00	(720.00)
337300-0110-00-000-0	Mgd Medicare Pt B PT-Riverside	(5,306.00)			(5,306.00)	(1,558.00)
337305-0110-00-000-0	Mgd Medicare Pt B PT Contra-Riverside	2,843.00			2,843.00	1,573.00
337400-0110-00-000-0	Mgd Medicare Pt B ST-Riverside	(3,685.00)			(3,685.00)	1,050.00
337405-0110-00-000-0	Mgd Medicare Pt B ST Contra-Riverside	2,425.00			2,425.00	(203.00)
337800-0110-00-000-0	Mgd Medicare Pt B OT-Riverside	(1,952.00)			(1,952.00)	(3,404.00)
337805-0110-00-000-0	Mgd Medicare Pt B OT Contra-Riverside	1,252.00			1,252.00	1,478.00
338000-0110-00-000-0	Medicare Pt B Prior Period-Riverside	2,823.00			2,823.00	806.00
341000-0110-00-000-0	Private Room & Board-Riverside	(1,304,860.00)			(1,304,860.00)	(1,452,029.00)
341005-0110-00-000-0	Private Room & Board Contra-Riverside	9,475.00			9,475.00	96,900.00
344100-0110-00-000-0	Private Pharmacy-Riverside	0.00			0.00	(725.00)
344300-0110-00-000-0	Private PT-Riverside	0.00			0.00	(109.00)
344400-0110-00-000-0	Private ST-Riverside	(547.00)			(547.00)	(925.00)
344800-0110-00-000-0	Private OT-Riverside	0.00			0.00	(351.00)
351000-0110-00-000-0	Comm Ins Room & Board-Riverside	(338,965.00)			(338,965.00)	(315,861.00)
351005-0110-00-000-0	Comm Ins Room & Board Contra-Riverside	85,359.00			85,359.00	40,335.00
353005-0110-00-000-0	Comm Ins Contra Other-Riverside	3,722.00			3,722.00	6,744.00
354100-0110-00-000-0	Comm Ins Pharmacy-Riverside	(33,023.00)			(33,023.00)	(49,957.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
354105-0110-00-000-0	Comm Ins Pharmacy Contra-Riverside	46,045.00			46,045.00	49,767.00
354300-0110-00-000-0	Comm Ins PT-Riverside	(38,821.00)			(38,821.00)	(23,785.00)
354305-0110-00-000-0	Comm Ins PT Contra-Riverside	38,821.00			38,821.00	23,785.00
354400-0110-00-000-0	Comm Ins ST-Riverside	(14,248.00)			(14,248.00)	(13,690.00)
354405-0110-00-000-0	Comm Ins ST Contra-Riverside	14,248.00			14,248.00	13,690.00
354500-0110-00-000-0	Comm Ins IV Therapy-Riverside	(13,300.00)			(13,300.00)	0.00
354600-0110-00-000-0	Comm Ins Lab-Riverside	(1,719.00)			(1,719.00)	(4,005.00)
354800-0110-00-000-0	Comm Ins OT-Riverside	(45,236.00)			(45,236.00)	(28,111.00)
354805-0110-00-000-0	Comm Ins OT Contra-Riverside	44,819.00			44,819.00	26,562.00
354900-0110-00-000-0	Comm Ins Specialty Beds-Riverside	0.00			0.00	(133.00)
355000-0110-00-000-0	Comm Ins X-Riverside	(2,460.00)			(2,460.00)	(3,343.00)
371000-0110-00-000-0	Mgd Medicare Room and Board-Riverside	(3,098,279.00)			(3,098,279.00)	(2,599,859.00)
371005-0110-00-000-0	Mgd Medicare Room & Board Contra-Riverside	939,814.00			939,814.00	516,450.00
371006-0110-00-000-0	Mgd Medicare PT Contra-Riverside	(110,860.00)			(110,860.00)	(35,065.00)
371007-0110-00-000-0	Mgd Medicare OT Contra-Riverside	(103,957.00)			(103,957.00)	(32,812.00)
371008-0110-00-000-0	Mgd Medicare ST Contra-Riverside	(57,618.00)			(57,618.00)	(18,733.00)
371009-0110-00-000-0	Mgd Medicare NTA Contra-Riverside	(216,281.00)			(216,281.00)	(60,294.00)
371010-0110-00-000-0	Mgd Medicare Nsng Comp Contra-Riverside	(279,172.00)			(279,172.00)	(71,221.00)
373005-0110-00-000-0	Mgd Medicare Contra Other-Riverside	98,382.00			98,382.00	86,857.00
374100-0110-00-000-0	Mgd Medicare Pharmacy-Riverside	(629,607.00)			(629,607.00)	(474,484.00)
374105-0110-00-000-0	Mgd Medicare Pharmacy Contra-Riverside	656,713.00			656,713.00	515,514.00
374300-0110-00-000-0	Mgd Medicare PT-Riverside	(544,448.00)			(544,448.00)	(350,439.00)
374305-0110-00-000-0	Mgd Medicare PT Contra-Riverside	553,272.00			553,272.00	351,055.00
374400-0110-00-000-0	Mgd Medicare ST-Riverside	(283,721.00)			(283,721.00)	(188,905.00)
374405-0110-00-000-0	Mgd Medicare ST Contra-Riverside	283,721.00			283,721.00	188,905.00
374500-0110-00-000-0	Mgd Medicare IV Therapy-Riverside	(41,601.00)			(41,601.00)	(42,253.00)
374600-0110-00-000-0	Mgd Medicare Lab-Riverside	(51,834.00)			(51,834.00)	(53,031.00)
374800-0110-00-000-0	Mgd Medicare OT-Riverside	(602,494.00)			(602,494.00)	(413,141.00)
374805-0110-00-000-0	Mgd Medicare OT Contra-Riverside	602,494.00			602,494.00	413,141.00
374900-0110-00-000-0	Mgd Medicare Specialty Beds-Riverside	(1,936.00)			(1,936.00)	0.00
375000-0110-00-000-0	Mgd Medicare X-Riverside	(44,613.00)			(44,613.00)	(33,826.00)
375700-0110-00-000-0	Mgd Medicare Flu/Pneumonia-Riverside	(8,268.00)			(8,268.00)	(9,287.00)
378000-0110-00-000-0	Mgd Medicare Prior Period-Riverside	20,550.00			20,550.00	2,497.00
378100-0110-00-000-0	Medicare Mgd Care Pt B PT-Riverside	(151,755.00)			(151,755.00)	(102,062.00)
378105-0110-00-000-0	Medicare Mgd Pt B PT Contra-Riverside	108,872.00			108,872.00	72,730.00
378120-0110-00-000-0	Medicare Mgd Care Pt B ST-Riverside	(120,867.00)			(120,867.00)	(133,083.00)
378125-0110-00-000-0	Medicare Mgd Pt B STContra-Riverside	93,986.00			93,986.00	112,260.00
378130-0110-00-000-0	Medicare Mgd Care Pt B OT-Riverside	(312,064.00)			(312,064.00)	(290,375.00)
378135-0110-00-000-0	Medicare Mgd Pt B OT Contra-Riverside	253,260.00			253,260.00	227,951.00
381000-0110-00-000-0	Mgd Medicaid Room & Board-Riverside	(26,740.00)			(26,740.00)	0.00
381005-0110-00-000-0	Mgd Medicaid Room & Board Contra-Riverside	2,522.00			2,522.00	0.00
389010-0110-00-000-0	Patient Revenue Capitation -Riverside	(872,280.00)			(872,280.00)	(694,185.00)
391100-0110-00-000-0	Interest Income-Riverside	(14,980.00)			(14,980.00)	(792.00)
391500-0110-00-000-0	Misc. Other Income-Riverside	(40,807.00)			(40,807.00)	(170,866.00)
391600-0110-00-000-0	Transcription Income-Riverside	(258.00)			(258.00)	(198.00)
391700-0110-00-000-0	Employee Retention Tax Credit Revenue-Riverside	(2,077,028.00)			(2,077,028.00)	0.00
391900-0110-00-000-0	Long- Term CT PET Tax Income-Riverside- - -	189,999.00			189,999.00	(27,224.00)
400000-0110-01-072-0	Salary-Riverside-Operator-Operator-	945.00			945.00	0.00
400000-0110-01-073-0	Salary-Riverside-Operator-Owner-	48,354.00			48,354.00	48,747.00
400000-0110-03-007-0	Salary-Riverside-Administration-Administrative A-	230,579.00			230,579.00	215,566.00
400000-0110-03-009-0	Salary-Riverside-Administration-Administrator-	221,462.00			221,462.00	207,242.00
400000-0110-03-017-0	Salary-Riverside-Administration-Asst Administrat-	131,195.00			131,195.00	160,034.00
400000-0110-03-087-0	Salary-Riverside-Administration-Receptionist-	222.00			222.00	(813.00)
400000-0110-03-114-0	Salary-Riverside-Administration-Program Coordinato	66,032.00			66,032.00	29,267.00
400000-0110-04-007-0	Salary-Riverside-Fiscal Operations-Administrativ-	250,657.00			250,657.00	210,735.00
400000-0110-05-065-0	Salary-Riverside-Medical Records-Medical Records-	52,937.00			52,937.00	78,562.00
400000-0110-06-038-0	Salary-Riverside-Social service-Dir-	305,041.00			305,041.00	263,147.00
400000-0110-06-096-0	Salary-Riverside-Social service-Social Worker-	77,432.00			77,432.00	76,302.00
400000-0110-07-038-0	Salary-Riverside-Rec Therapy-Dir-	295,111.00			295,111.00	299,522.00
400000-0110-07-085-0	Salary-Riverside-Rec Therapy-Rec Asst-	157.00			157.00	(86.00)
400000-0110-07-086-0	Salary-Riverside-Rec Therapy-Rec Therapist-	141,978.00			141,978.00	121,522.00
400000-0110-08-058-0	Salary-Riverside-Maintenance-Maintenance Worker-	201,977.00			201,977.00	212,671.00
400000-0110-08-101-0	Salary-Riverside-Maintenance-Supervisor-	91,336.00			91,336.00	93,078.00
400000-0110-09-048-0	Salary-Riverside-Housekeeping-Housekeeper-	1,459,850.00			1,459,850.00	1,424,430.00
400000-0110-09-101-0	Salary-Riverside-Housekeeping-Supervisor-	221,753.00			221,753.00	139,924.00
400000-0110-10-051-0	Salary-Riverside-Laundry-Laundry Aide-	517,828.00			517,828.00	509,437.00
400000-0110-10-101-0	Salary-Riverside-Laundry-Supervisor-	601.00			601.00	502.00
400000-0110-11-011-0	Salary-Riverside-Admissions-Admissions Coordinat-	46,158.00			46,158.00	47,328.00
400000-0110-11-038-0	Salary-Riverside-Admissions-Dir-	208,169.00			208,169.00	206,572.00
400000-0110-13-013-0	Salary-Riverside-Dietary-Aide-	754,221.00			754,221.00	700,045.00
400000-0110-13-031-0	Salary-Riverside-Dietary-Cook-	321,853.00			321,853.00	280,387.00
400000-0110-13-035-0	Salary-Riverside-Dietary-Dietician-	155,743.00			155,743.00	160,470.00
400000-0110-13-101-0	Salary-Riverside-Dietary-Supervisor-	272,078.00			272,078.00	275,273.00
400000-0110-14-012-0	Salary-Riverside-Nursing Admin-ADNS-	238,853.00			238,853.00	193,761.00
400000-0110-14-028-0	Salary-Riverside-Nursing Admin-Clerical-	148,317.00			148,317.00	206,748.00



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400000-0110-14-044-0	Salary-Riverside-Nursing Admin-DNS-	199,633.00			199,633.00	187,898.00
400000-0110-14-052-0	Salary-Riverside-Nursing Admin-LPN-	182,118.00			182,118.00	103,986.00
400000-0110-15-021-0	Salary-Riverside-Nursing-CNA-	6,215,914.00			6,215,914.00	5,621,239.00
400000-0110-15-052-0	Salary-Riverside-Nursing-LPN-	4,181,587.00		(26,420.00)	4,155,167.00	4,086,030.00
400000-0110-15-092-0	Salary-Riverside-Nursing-RN-	1,720,180.00		(490,655.00)	1,229,525.00	1,312,029.00
400000-0110-18-029-0	Salary-Riverside-Marketing-Community Relations-	78,938.00			78,938.00	75,524.00
400000-0110-21-040-0	Salary-Riverside-Human Resources-Dir of Human Re-	85,803.00			85,803.00	100,794.00
400000-0110-21-049-0	Salary-Riverside-Human Resources-HR Asst-	59,534.00			59,534.00	22,642.00
400000-0110-24-037-0	Salary-Riverside-Respiratory-Dir Respiratory Tpy-	89,430.00			89,430.00	83,400.00
400000-0110-24-157-0	Salary - PTO-Riverside-Respiratory- -	140,275.00			140,275.00	136,671.00
400050-0110-03-007-0	Salary - PTO-Riverside-Administration-Administra-	(10,820.00)			(10,820.00)	10,414.00
400050-0110-03-017-0	Salary - PTO-Riverside-Administration-Asst Admin-	(31,230.00)			(31,230.00)	2,191.00
400050-0110-04-007-0	Salary - PTO-Riverside-Fiscal Operatio-Administr-	(3,049.00)			(3,049.00)	1,435.00
400050-0110-05-065-0	Salary - PTO-Riverside-Medical Records-Medical R-	(1,153.00)			(1,153.00)	1,933.00
400050-0110-06-038-0	Salary - PTO-Riverside-Social service-Dir-	983.00			983.00	(2,489.00)
400050-0110-06-096-0	Salary - PTO-Riverside-Social service-Social Wor-	(2,210.00)			(2,210.00)	1,853.00
400050-0110-07-038-0	Salary - PTO-Riverside-Rec Therapy-Dir-	2,761.00			2,761.00	(384.00)
400050-0110-07-086-0	Salary - PTO-Riverside-Rec Therapy-Rec Therapist-	922.00			922.00	417.00
400050-0110-08-058-0	Salary - PTO-Riverside-Maintenance-Maintenance W-	6,529.00			6,529.00	2,820.00
400050-0110-08-101-0	Salary - PTO-Riverside-Maintenance-Supervisor-	4,465.00			4,465.00	(536.00)
400050-0110-09-048-0	Salary - PTO-Riverside-Housekeeping-Housekeeper-	(14,435.00)			(14,435.00)	11,468.00
400050-0110-09-101-0	Salary - PTO-Riverside-Housekeeping-Supervisor-	5,669.00			5,669.00	(336.00)
400050-0110-10-051-0	Salary - PTO-Riverside-Laundry-Laundry Aide-	4,503.00			4,503.00	4,090.00
400050-0110-10-101-0	Salary - PTO-Riverside-Laundry-Supervisor-	243.00			243.00	(873.00)
400050-0110-11-011-0	Salary - PTO-Riverside-Admissions-Admissions Coo-	2,733.00			2,733.00	(2,033.00)
400050-0110-11-038-0	Salary - PTO-Riverside-Admissions-Dir-	(6,154.00)			(6,154.00)	(849.00)
400050-0110-13-013-0	Salary - PTO-Riverside-Dietary-Aide-	(3,862.00)			(3,862.00)	6,984.00
400050-0110-13-031-0	Salary - PTO-Riverside-Dietary-Cook-	1,114.00			1,114.00	2,272.00
400050-0110-13-035-0	Salary - PTO-Riverside-Dietary-Dietician-	2,180.00			2,180.00	797.00
400050-0110-13-101-0	Salary - PTO-Riverside-Dietary-Supervisor-	4,225.00			4,225.00	4,105.00
400050-0110-14-012-0	Salary - PTO-Riverside-Nursing Admin-ADNS-	(3,730.00)			(3,730.00)	4,304.00
400050-0110-14-028-0	Salary - PTO-Riverside-Nursing Admin-Clerical-	(1,083.00)			(1,083.00)	(444.00)
400050-0110-14-044-0	Salary - PTO-Riverside-Nursing Admin-DNS-	3,603.00			3,603.00	4,571.00
400050-0110-14-052-0	Salary - PTO-Riverside-Nursing Admin-LPN-	(464.00)			(464.00)	2,702.00
400050-0110-15-021-0	Salary - PTO-Riverside-Nursing-CNA-	15,690.00			15,690.00	48,146.00
400050-0110-15-052-0	Salary - PTO-Riverside-Nursing-LPN-	12,492.00			12,492.00	47,112.00
400050-0110-15-092-0	Salary - PTO-Riverside-Nursing-RN-	8,149.00			8,149.00	(4,063.00)
400050-0110-18-029-0	Salary - PTO-Riverside-Marketing-Community Relat-	990.00			990.00	1,490.00
400050-0110-21-040-0	Salary - PTO-Riverside-Human Resources-Dir of Hu-	2,274.00			2,274.00	4,436.00
400050-0110-21-049-0	Salary - PTO-Riverside-Human Resources-HR Asst-	(885.00)			(885.00)	978.00
400050-0110-24-037-0	Salary - PTO-Riverside-Respiratory-Dir Respirato-	(1,504.00)			(1,504.00)	2,176.00
400050-0110-24-157-0	Salary - PTO-Riverside-Respiratory- -	3,484.00			3,484.00	(7,430.00)
401000-0110-29-000-0	FICA-Riverside-Emp Benefits- -	1,457,725.00			1,457,725.00	1,393,587.00
401100-0110-29-000-0	FUI-Riverside-Emp Benefits- -	25,754.00			25,754.00	18,035.00
401200-0110-29-000-0	SUI-Riverside-Emp Benefits- -	104,279.00			104,279.00	126,423.00
401300-0110-29-000-0	Health Ins-Riverside-Emp Benefits- -	3,337,479.00			3,337,479.00	2,143,090.00
401400-0110-29-000-0	Workers Compensation-Riverside-Emp Benefits- -	669,217.00			669,217.00	671,359.00
401450-0110-29-000-0	Workers Comp Retro Exp-Riverside-Emp Benefits- -	0.00			0.00	59,393.00
401700-0110-29-000-0	Pension-Riverside-Emp Benefits- -	1,402,359.00			1,402,359.00	500,372.00
401830-0110-29-000-0	Union Training and Upgradi-Riverside-Emp Benef- -	0.00			0.00	600.00
402000-0110-03-000-0	Holiday Expense-Riverside-Administration	700.00			700.00	(2,542.00)
410000-0110-03-000-0	Supplies-Riverside-Administration	9,106.00			9,106.00	7,427.00
410000-0110-04-000-0	Supplies-Riverside-Fiscal Operations	59,869.00			59,869.00	54,444.00
410000-0110-07-000-0	Supplies-Riverside-Rec Therapy	15,310.00			15,310.00	10,216.00
410000-0110-08-000-0	Supplies-Riverside-Maintenance	104,992.00			104,992.00	98,105.00
410000-0110-09-000-0	Supplies-Riverside-Housekeeping	113,959.00			113,959.00	101,324.00
410000-0110-10-000-0	Supplies-Riverside-Laundry	17,791.00			17,791.00	25,556.00
410000-0110-13-000-0	Supplies-Riverside-Dietary	154,921.00			154,921.00	128,640.00
410000-0110-15-000-0	Supplies-Riverside-Nursing	342,326.00			342,326.00	298,509.00
410000-0110-18-000-0	Supplies-Riverside-Marketing	12,261.00			12,261.00	24,095.00
410010-0110-15-000-0	Supplies Non Billable Nursing-Riverside-Nursing	7,689.00			7,689.00	7,249.00
410019-0110-03-000-0	Supplies COVID-Riverside-Administration	0.00			0.00	1,748.00
410019-0110-04-000-0	Supplies COVID-Riverside-Fiscal Operations	337.00			337.00	1,704.00
410019-0110-08-000-0	Supplies COVID-Riverside-Maintenance	543.00			543.00	151.00
410019-0110-09-000-0	Supplies COVID-Riverside-Housekeeping	5,418.00			5,418.00	6,222.00
410019-0110-13-000-0	Supplies COVID-Riverside-Dietary	1,566.00			1,566.00	1,539.00
410019-0110-15-000-0	Supplies COVID-Riverside-Nursing	122,377.00			122,377.00	155,940.00
410019-0110-18-000-0	Supplies COVID-Riverside-Marketing	0.00			0.00	1,053.00
411010-0110-22-000-0	Flu Vaccine-Riverside-Medical Services- -	33,515.00			33,515.00	13,735.00
411200-0110-23-000-0	Drugs Medicare Pt A-Riverside-Rehab Tpy and Ancil	699,838.00			699,838.00	810,706.00
411700-0110-22-000-0	House Drugs (OTC)-Riverside-Medical Services- -	76,189.00			76,189.00	84,953.00
412000-0110-13-000-0	Food-Riverside-Dietary	1,118,673.00			1,118,673.00	962,220.00
412000-0110-38-000-0	Food-Riverside-Cafe	0.00			0.00	283.00
412019-0110-13-000-0	Food COVID-Riverside-Dietary	0.00			0.00	155.00
412100-0110-13-000-0	Food Supplements-Riverside-Dietary	120,652.00			120,652.00	125,263.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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413001-0110-23-000-0	Oxygen Non Billable-Riverside-Rehab Tpy and Ancnlr	18,466.00			18,466.00	16,611.00
413500-0110-23-000-0	IV Thy Supplies-Riverside-Rehab Tpy and Ancnly	14,047.00			14,047.00	26,311.00
414000-0110-10-000-0	Diapers-Riverside-Laundry	187,070.00			187,070.00	195,940.00
414100-0110-10-000-0	Linen-Riverside-Laundry	33,173.00			33,173.00	33,703.00
420000-0110-03-000-0	Minor Equip-Riverside-Administration	374.00			374.00	402.00
420000-0110-04-000-0	Minor Equip-Riverside-Fiscal Operations	0.00			0.00	1,272.00
420000-0110-07-000-0	Minor Equip-Riverside-Rec Therapy	4,087.00			4,087.00	0.00
420000-0110-08-000-0	Minor Equip-Riverside-Maintenance	2,494.00			2,494.00	0.00
420000-0110-15-000-0	Minor Equip-Riverside-Nursing	16,886.00			16,886.00	30,172.00
430000-0110-03-000-0	Fees-Bloomfield-Riverside-Administration	433.00			433.00	325.00
430000-0110-08-000-0	Fees-Bloomfield-Riverside-Maintenance	19.00			19.00	0.00
431000-0110-02-000-0	Consulting Fees-Riverside-Admin Staff	198,436.00			198,436.00	0.00
431000-0110-03-000-0	Consulting Fees-Riverside-Administration	88.00			88.00	5,950.00
431000-0110-04-000-0	Consulting Fees-Riverside-Fiscal Operations	11,917.00		(11,917.00)	0.00	0.00
431000-0110-06-000-0	Consulting Fees-Riverside-Social service	0.00			0.00	160.00
431000-0110-15-000-0	Consulting Fees-Riverside-Nursing	119,738.00			119,738.00	23,477.00
431000-0110-22-000-0	Consulting Fees-Riverside-Medical Services	0.00			0.00	79,166.00
431010-0110-23-000-0	Pharmacy fees-Riverside-Rehab Tpy and Ancnly- -	34,690.00			34,690.00	44,931.00
432000-0110-03-000-0	Accounting Fees-Riverside-Administration	38,527.00			38,527.00	50,530.00
433000-0110-03-000-0	Legal Fees-Riverside-Administration	1,570.00			1,570.00	6,124.00
433100-0110-03-000-0	Legal Fees - Labor-Riverside-Administration	12,959.00			12,959.00	984.00
433200-0110-03-000-0	Legal Fees - Collections-Riverside-Administration	6,418.00			6,418.00	34,682.00
433300-0110-03-000-0	Legal Fees - Non-reimbursable-Riverside-Admin	354.00			354.00	10,614.00
434000-0110-03-000-0	Shared Services-Riverside-Administration	1,940,026.00		11,917.00	1,951,943.00	1,733,076.00
435200-0110-03-000-0	IT ServicesAdministration-Riverside-Administration	190,295.00			190,295.00	193,491.00
435210-0110-03-000-0	IT Rental-Riverside-Administration	107,639.00		(5,981.00)	101,658.00	97,840.00
436000-0110-22-000-0	Medical Director Fees-Riverside-Medical Services	45,000.00		5,000.00	50,000.00	42,000.00
436100-0110-22-000-0	Podiatrist Fees-Riverside-Medical Services- -	204.00			204.00	0.00
436200-0110-22-000-0	Dental Fees-Riverside-Medical Services	9,216.00			9,216.00	9,171.00
436300-0110-22-000-0	Physician Fees-Riverside-Medical Services- -	81,230.00		(5,000.00)	76,230.00	182.00
437000-0110-23-000-0	PT Fees-Riverside-Rehab Tpy and Ancnly- -	411,152.00			411,152.00	428,381.00
437100-0110-23-000-0	OT Fees-Riverside-Rehab Tpy and Ancnly- -	544,699.00			544,699.00	691,486.00
437200-0110-23-000-0	Speech Fees-Riverside-Rehab Tpy and Ancnly- -	271,633.00			271,633.00	348,309.00
438010-0110-27-000-0	Radiology Fees-Riverside-Laboratory	40.00			40.00	39.00
438020-0110-27-000-0	X-Riverside-Laboratory	33,528.00			33,528.00	37,952.00
438030-0110-27-000-0	Lab Fees-Riverside-Laboratory	57,954.00			57,954.00	76,530.00
440000-0110-03-000-0	Purch Services-Riverside-Administration	0.00			0.00	235.00
440000-0110-04-000-0	Purch Services-Riverside-Fiscal Operations	88,751.00			88,751.00	75,204.00
440000-0110-07-000-0	Purch Services-Riverside-Rec Therapy	9,395.00			9,395.00	4,706.00
440000-0110-08-000-0	Purch Services-Riverside-Maintenance	210,738.00			210,738.00	277,931.00
440000-0110-10-000-0	Purch Services-Riverside-Laundry	849.00			849.00	1,697.00
440000-0110-12-000-0	Purch Services-Riverside-Security	1,184.00			1,184.00	5.00
440000-0110-13-000-0	Purch Services-Riverside-Dietary	23,189.00			23,189.00	24,884.00
440000-0110-15-000-0	Purch Services-Riverside-Nursing	7,723.00			7,723.00	0.00
440000-0110-18-000-0	Purch Services-Riverside-Marketing	0.00			0.00	599.00
440001-0110-08-000-0	Ground Services-Riverside-Maintenance	15,007.00			15,007.00	15,007.00
440010-0110-15-000-0	Purch Services Ambulance-Riverside-Nursing	12,784.00			12,784.00	40,250.00
440050-0110-07-000-0	Cable Expense-Riverside-Rec Therapy	36,033.00			36,033.00	34,787.00
442000-0110-08-000-0	Pest Control-Riverside-Maintenance- -	4,594.00			4,594.00	6,977.00
443000-0110-08-000-0	Carting-Riverside-Maintenance	86,530.00			86,530.00	68,624.00
450000-0110-03-000-0	Rental Expenses-Riverside-Administration	0.00		5,981.00	5,981.00	5,963.00
452000-0110-04-000-0	Equip Rental-Riverside-Fiscal Operations	23,127.00			23,127.00	23,057.00
452000-0110-13-000-0	Equip Rental-Riverside-Dietary	0.00			0.00	2,027.00
452000-0110-15-000-0	Equip Rental-Riverside-Nursing	102,253.00			102,253.00	43,954.00
452000-0110-23-000-0	Equip Rental-Riverside-Rehab Tpy and Ancnly	15,024.00			15,024.00	13,189.00
452000-0110-24-000-0	Equip Rental-Riverside-Respiratory	44,142.00			44,142.00	44,018.00
461000-0110-03-000-0	Telephone-Riverside-Administration	66,068.00			66,068.00	56,276.00
461100-0110-03-000-0	Telephone - Cell-Riverside-Administration	85.00			85.00	170.00
462000-0110-25-000-0	Electric-Riverside-Property	322,400.00			322,400.00	308,063.00
463000-0110-25-000-0	Gas-Riverside-Property	107,232.00			107,232.00	132,294.00
465000-0110-25-000-0	Oil-Riverside-Property	0.00			0.00	3,985.00
466000-0110-25-000-0	Water-Riverside-Property	167,979.00			167,979.00	182,076.00
471000-0110-25-000-0	Rent-Riverside-Property	1,261,427.00		(41,487.00)	1,219,940.00	1,935,313.00
472000-0110-25-000-0	Personal Property Taxes-Riverside-Property	48,493.00			48,493.00	49,345.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	0.00		41,487.00	41,487.00	0.00
473000-0110-25-000-0	Real Estate Taxes-Riverside-Property	191,080.00			191,080.00	226,096.00
484000-0110-25-000-0	Depe Exp LHI-Riverside	184,614.00		18,923.00	203,537.00	170,271.00
486000-0110-25-000-0	Depr Exp MME-Riverside	177,893.00		(18,923.00)	158,970.00	170,397.00
486300-0110-25-000-0	Depr Exp Auto-Riverside	1,874.00			1,874.00	937.00
491000-0110-03-000-0	Dues-Riverside-Administration	27,746.00		(3,824.00)	23,922.00	23,306.00
491001-0110-03-000-0	Subscriptions-Riverside-Administration	3,551.00			3,551.00	5,874.00
500000-0110-03-000-0	Licenses and Permits-Riverside-Administration	5,044.00		3,074.00	8,118.00	8,121.00
501100-0110-03-000-0	Advertising Promotional-Riverside-Administration	17,304.00			17,304.00	(662.00)
501100-0110-18-000-0	Advertising Promotional-Riverside-Marketing- -	42,127.00			42,127.00	35,401.00
503000-0110-03-000-0	Penalties-Riverside-Administration	40,202.00			40,202.00	186.00



Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
503100-0110-03-000-0	Interest-Riverside-Administration	12,973.00			12,973.00	15,117.00
503130-0110-03-000-0	Interest on Computer Loan-Riverside-Administra	3,752.00			3,752.00	5,446.00
503200-0110-03-000-0	Bank Charges-Riverside-Administration	54,227.00			54,227.00	52,946.00
504000-0110-03-000-0	Postage-Riverside-Administration	6,554.00			6,554.00	7,064.00
505000-0110-03-000-0	Background Check-Riverside-Administration	7,443.00			7,443.00	13,646.00
507000-0110-03-000-0	Revenue Assessment-Riverside-Administration	1,527,221.00			1,527,221.00	1,520,753.00
508000-0110-03-000-0	Bad Debt Expense-Riverside-Administration	413,988.00			413,988.00	371,742.00
508010-0110-03-000-0	Bad Debt MdcR-Riverside-Administration	11,863.00			11,863.00	(360.00)
508100-0110-03-000-0	Bad Debt MdcR-Riverside-Administration	32,224.00			32,224.00	0.00
509000-0110-03-000-0	Seminars-Riverside-Administration	11,041.00			11,041.00	13,394.00
510000-0110-03-000-0	Liability Ins-Riverside-Administration	239,464.00			239,464.00	253,439.00
511000-0110-03-000-0	Auto Ins-Riverside-Administration	5,748.00			5,748.00	5,207.00
512000-0110-03-000-0	Umbrella Ins-Riverside-Administration	4,621.00			4,621.00	4,287.00
513000-0110-03-000-0	Crime Ins-Riverside-Administration	2,005.00			2,005.00	2,469.00
515000-0110-25-000-0	Mortgage Ins-Riverside-Property- -	59,771.00			59,771.00	62,957.00
520000-0110-03-000-0	Auto Expense-Riverside-Administration	9,195.00			9,195.00	4,695.00
520006-0110-03-000-0	Auto Expense W/ Lease-Riverside-Administration	7,653.00			7,653.00	4,076.00
520100-0110-03-000-0	Auto Lease Expense-Riverside-Administration	0.00			0.00	2,056.00
521000-0110-03-000-0	Travel Expense-Riverside-Administration	14,618.00			14,618.00	13,231.00
522000-0110-03-000-0	Hotel Expense-Riverside-Administration	655.00			655.00	589.00
523000-0110-03-000-0	Emp Benefits-Riverside-Administration	104,881.00			104,881.00	81,645.00
530000-0110-15-000-0	Pool RNs-Riverside-Nursing	1,233.00			1,233.00	0.00
532000-0110-15-000-0	Pool CNA-Riverside-Nursing	42,318.00			42,318.00	0.00
540000-0110-03-000-0	Donations-Riverside-Administration	1,250.00			1,250.00	1,114.00
541000-0110-03-000-0	Misc. Expense-Riverside-Administration- -	2,758.00			2,758.00	21,208.00
541050-0110-03-000-0	Prior Period Expense-Riverside-Administration	(48,747.00)			(48,747.00)	9,803.00
542000-0110-03-000-0	Corporate Tax - State-Riverside-Administration- -	(362,959.00)			(362,959.00)	132,193.00
Marcum 103	Chamber Dues	0.00		750.00	750.00	0.00
Marcum 202	MDS Coordinator	0.00		220,001.00	220,001.00	273,054.00
MARcum 203	Staff Development	0.00		117,374.00	117,374.00	102,452.00
Marcum 204	Infection Control	0.00		153,280.00	153,280.00	90,852.00
Marcum 205	PY Tax Credits	0.00			0.00	(275,267.00)
Marcum 206	Education Expense	0.00			0.00	475.00
Marcum 207	LPN Admin	0.00		26,420.00	26,420.00	0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>382,803.00</b>		<b>0.00</b>	<b>382,803.00</b>	<b>339,183.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>					
400000-0110-01-072-0	Salary-Riverside-Operator-Operator-	945.00		0.00	945.00	0.00
400000-0110-01-073-0	Salary-Riverside-Operator-Owner-	48,354.00		0.00	48,354.00	48,747.00
<b>Subtotal [1] Operators/Owners</b>		<b>49,299.00</b>		<b>0.00</b>	<b>49,299.00</b>	<b>48,747.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>					
400000-0110-03-009-0	Salary-Riverside-Administration-Administrator-	221,462.00		0.00	221,462.00	207,242.00
<b>Subtotal [2] Administrators</b>		<b>221,462.00</b>		<b>0.00</b>	<b>221,462.00</b>	<b>207,242.00</b>
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>					
400000-0110-03-017-0	Salary-Riverside-Administration-Asst Administrat-	131,195.00		0.00	131,195.00	160,034.00
400050-0110-03-017-0	Salary - PTO-Riverside-Administration-Asst Admin-	(31,230.00)		0.00	(31,230.00)	2,191.00
<b>Subtotal [3] Assistant Administrator</b>		<b>99,965.00</b>		<b>0.00</b>	<b>99,965.00</b>	<b>162,225.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
400000-0110-03-007-0	Salary-Riverside-Administration-Administrative A-	230,579.00		0.00	230,579.00	215,566.00
400000-0110-03-087-0	Salary-Riverside-Administration-Receptionist-	222.00		0.00	222.00	(813.00)
400000-0110-03-114-0	Salary-Riverside-Administration-Program Coordinato	66,032.00		0.00	66,032.00	29,267.00
400000-0110-04-007-0	Salary-Riverside-Fiscal Operations-Administrativ-	250,657.00		0.00	250,657.00	210,735.00
400000-0110-05-065-0	Salary-Riverside-Medical Records-Medical Records-	52,937.00		0.00	52,937.00	78,562.00
400000-0110-21-040-0	Salary-Riverside-Human Resources-Dir of Human Re-	85,803.00		0.00	85,803.00	100,794.00
400000-0110-21-049-0	Salary-Riverside-Human Resources-HR Asst-	59,534.00		0.00	59,534.00	22,642.00
400050-0110-03-007-0	Salary - PTO-Riverside-Administration-Administra-	(10,820.00)		0.00	(10,820.00)	10,414.00
400050-0110-04-007-0	Salary - PTO-Riverside-Fiscal Operatio-Administ-	(3,049.00)		0.00	(3,049.00)	1,435.00
400050-0110-05-065-0	Salary - PTO-Riverside-Medical Records-Medical R-	(1,153.00)		0.00	(1,153.00)	1,933.00
400050-0110-21-040-0	Salary - PTO-Riverside-Human Resources-Dir of Hu-	2,274.00		0.00	2,274.00	4,436.00
400050-0110-21-049-0	Salary - PTO-Riverside-Human Resources-HR Asst-	(885.00)		0.00	(885.00)	978.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>732,131.00</b>		<b>0.00</b>	<b>732,131.00</b>	<b>675,949.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>					
400000-0110-13-035-0	Salary-Riverside-Dietary-Dietician-	155,743.00		0.00	155,743.00	160,470.00
400050-0110-13-035-0	Salary - PTO-Riverside-Dietary-Dietician-	2,180.00		0.00	2,180.00	797.00
<b>Subtotal [5A] Head Dietitian</b>		<b>157,923.00</b>		<b>0.00</b>	<b>157,923.00</b>	<b>161,267.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
400000-0110-13-101-0	Salary-Riverside-Dietary-Supervisor-	272,078.00		0.00	272,078.00	275,273.00
400050-0110-13-101-0	Salary - PTO-Riverside-Dietary-Supervisor-	4,225.00		0.00	4,225.00	4,105.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>276,303.00</b>		<b>0.00</b>	<b>276,303.00</b>	<b>279,378.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
400000-0110-13-013-0	Salary-Riverside-Dietary-Aide-	754,221.00		0.00	754,221.00	700,045.00
400000-0110-13-031-0	Salary-Riverside-Dietary-Cook-	321,853.00		0.00	321,853.00	280,387.00
400050-0110-13-013-0	Salary - PTO-Riverside-Dietary-Aide-	(3,882.00)		0.00	(3,882.00)	6,984.00
400050-0110-13-031-0	Salary - PTO-Riverside-Dietary-Cook-	1,114.00		0.00	1,114.00	2,272.00
<b>Subtotal [5C] Dietary Workers</b>		<b>1,073,326.00</b>		<b>0.00</b>	<b>1,073,326.00</b>	<b>989,688.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>					
400000-0110-09-101-0	Salary-Riverside-Housekeeping-Supervisor-	221,753.00		0.00	221,753.00	139,924.00
400050-0110-09-101-0	Salary - PTO-Riverside-Housekeeping-Supervisor-	5,669.00		0.00	5,669.00	(336.00)
<b>Subtotal [6A] Head Housekeeper</b>		<b>227,422.00</b>		<b>0.00</b>	<b>227,422.00</b>	<b>139,588.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
400000-0110-09-048-0	Salary-Riverside-Housekeeping-Housekeeper-	1,459,850.00		0.00	1,459,850.00	1,424,430.00
400050-0110-09-048-0	Salary - PTO-Riverside-Housekeeping-Housekeeper-	(14,435.00)		0.00	(14,435.00)	11,468.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>1,445,415.00</b>		<b>0.00</b>	<b>1,445,415.00</b>	<b>1,435,898.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
400000-0110-08-101-0	Salary-Riverside-Maintenance-Supervisor-	91,336.00		0.00	91,336.00	93,078.00
400050-0110-08-101-0	Salary - PTO-Riverside-Maintenance-Supervisor-	4,465.00		0.00	4,465.00	(536.00)
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>95,801.00</b>		<b>0.00</b>	<b>95,801.00</b>	<b>92,542.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
400000-0110-08-058-0	Salary-Riverside-Maintenance-Maintenance Worker-	201,977.00		0.00	201,977.00	212,671.00
400050-0110-08-058-0	Salary - PTO-Riverside-Maintenance-Maintenance W-	6,529.00		0.00	6,529.00	2,820.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>208,506.00</b>		<b>0.00</b>	<b>208,506.00</b>	<b>215,491.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
400000-0110-10-051-0	Salary-Riverside-Laundry-Laundry Aide-	517,828.00		0.00	517,828.00	509,437.00
400000-0110-10-101-0	Salary-Riverside-Laundry-Supervisor-	601.00		0.00	601.00	502.00
400050-0110-10-051-0	Salary - PTO-Riverside-Laundry-Laundry Aide-	4,503.00		0.00	4,503.00	4,090.00
400050-0110-10-101-0	Salary - PTO-Riverside-Laundry-Supervisor-	243.00		0.00	243.00	(873.00)
<b>Subtotal [8B] Other Laundry Workers</b>		<b>523,175.00</b>		<b>0.00</b>	<b>523,175.00</b>	<b>513,156.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
400000-0110-14-012-0	Salary-Riverside-Nursing Admin-ADNS-	238,853.00		0.00	238,853.00	193,761.00
400000-0110-14-044-0	Salary-Riverside-Nursing Admin-DNS-	199,633.00		0.00	199,633.00	187,898.00
400050-0110-14-012-0	Salary - PTO-Riverside-Nursing Admin-ADNS-	(3,730.00)		0.00	(3,730.00)	4,304.00
400050-0110-14-044-0	Salary - PTO-Riverside-Nursing Admin-DNS-	3,603.00		0.00	3,603.00	4,571.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>438,359.00</b>		<b>0.00</b>	<b>438,359.00</b>	<b>390,534.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
400000-0110-15-092-0	Salary-Riverside-Nursing-RN-	1,720,180.00		(490,655.00)	1,229,525.00	1,312,029.00
400050-0110-15-092-0	Salary - PTO-Riverside-Nursing-RN-	8,149.00	RJE - 1	(490,655.00)	0.00	(4,063.00)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,728,329.00</b>		<b>(490,655.00)</b>	<b>1,237,674.00</b>	<b>1,307,966.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
400000-0110-14-028-0	Salary-Riverside-Nursing Admin-Clerical-	148,317.00		0.00	148,317.00	206,748.00
400050-0110-14-028-0	Salary - PTO-Riverside-Nursing Admin-Clerical-	(1,083.00)		0.00	(1,083.00)	(444.00)
Marcum 202	MDS Coordinator	0.00		220,001.00	220,001.00	273,054.00
Marcum 203	Staff Development	0.00	RJE - 1	220,001.00	117,374.00	102,452.00
Marcum 204	Infection Control	0.00	RJE - 1	117,374.00	153,280.00	90,852.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>147,234.00</b>		<b>490,655.00</b>	<b>637,889.00</b>	<b>672,662.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
400000-0110-14-052-0	Salary-Riverside-Nursing Admin-LPN-	182,118.00		0.00	182,118.00	103,986.00
400000-0110-15-052-0	Salary-Riverside-Nursing-LPN-	4,181,587.00		(26,420.00)	4,155,167.00	4,086,030.00
400050-0110-14-052-0	Salary - PTO-Riverside-Nursing Admin-LPN-	(464.00)	RJE - 1	(26,420.00)	(464.00)	2,702.00
400050-0110-15-052-0	Salary - PTO-Riverside-Nursing-LPN-	12,492.00		0.00	12,492.00	47,112.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>4,375,733.00</b>		<b>(26,420.00)</b>	<b>4,349,313.00</b>	<b>4,239,830.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subgroup : [12C2]</b>	<b>LPNs - Administrative</b>					
Marcum 207	LPN Admin	0.00	RJE - 1	26,420.00	26,420.00	0.00
				26,420.00		
<b>Subtotal [12C2] LPNs - Administrative</b>		<b>0.00</b>		<b>26,420.00</b>	<b>26,420.00</b>	<b>0.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
400000-0110-15-021-0	Salary-Riverside-Nursing-CNA-	6,215,914.00		0.00	6,215,914.00	5,621,239.00
400050-0110-15-021-0	Salary - PTO-Riverside-Nursing-CNA-	15,690.00		0.00	15,690.00	48,146.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>6,231,604.00</b>		<b>0.00</b>	<b>6,231,604.00</b>	<b>5,669,385.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
400000-0110-07-038-0	Salary-Riverside-Rec Therapy-Dir-	295,111.00		0.00	295,111.00	299,522.00
400000-0110-07-085-0	Salary-Riverside-Rec Therapy-Rec Asst-	157.00		0.00	157.00	(86.00)
400000-0110-07-086-0	Salary-Riverside-Rec Therapy-Rec Therapist-	141,978.00		0.00	141,978.00	121,522.00
400050-0110-07-038-0	Salary - PTO-Riverside-Rec Therapy-Dir-	2,761.00		0.00	2,761.00	(384.00)
400050-0110-07-086-0	Salary - PTO-Riverside-Rec Therapy-Rec Therapist-	922.00		0.00	922.00	417.00
<b>Subtotal [12H] Recreation Workers</b>		<b>440,929.00</b>		<b>0.00</b>	<b>440,929.00</b>	<b>420,991.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
400000-0110-06-038-0	Salary-Riverside-Social service-Dir-	305,041.00		0.00	305,041.00	263,147.00
400000-0110-06-096-0	Salary-Riverside-Social service-Social Worker-	77,432.00		0.00	77,432.00	76,302.00
400050-0110-06-038-0	Salary - PTO-Riverside-Social service-Dir-	983.00		0.00	983.00	(2,489.00)
400050-0110-06-096-0	Salary - PTO-Riverside-Social service-Social Wor-	(2,210.00)		0.00	(2,210.00)	1,853.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>381,246.00</b>		<b>0.00</b>	<b>381,246.00</b>	<b>338,813.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>					
400000-0110-18-029-0	Salary-Riverside-Marketing-Community Relations-	78,938.00		0.00	78,938.00	75,524.00
400050-0110-18-029-0	Salary - PTO-Riverside-Marketing-Community Relat-	990.00		0.00	990.00	1,490.00
<b>Subtotal [12N] Marketing</b>		<b>79,928.00</b>		<b>0.00</b>	<b>79,928.00</b>	<b>77,014.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>					
400000-0110-11-011-0	Salary-Riverside-Admissions-Admissions Coordinat-	46,158.00		0.00	46,158.00	47,328.00
400000-0110-11-038-0	Salary-Riverside-Admissions-Dir-	208,169.00		0.00	208,169.00	206,572.00
400000-0110-24-037-0	Salary-Riverside-Respiratory-Dir Respiratory Tpy-	89,430.00		0.00	89,430.00	83,400.00
400000-0110-24-157-0	Salary-Riverside-Respiratory -	140,275.00		0.00	140,275.00	136,671.00
400050-0110-11-011-0	Salary - PTO-Riverside-Admissions-Admissions Coo-	2,733.00		0.00	2,733.00	(2,033.00)
400050-0110-11-038-0	Salary - PTO-Riverside-Admissions-Dir-	(6,154.00)		0.00	(6,154.00)	(849.00)
400050-0110-24-037-0	Salary - PTO-Riverside-Respiratory-Dir Respirato-	(1,504.00)		0.00	(1,504.00)	2,176.00
400050-0110-24-157-0	Salary - PTO-Riverside-Respiratory -	3,484.00		0.00	3,484.00	(7,430.00)
<b>Subtotal [12O] Other</b>		<b>482,591.00</b>		<b>0.00</b>	<b>482,591.00</b>	<b>465,835.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>19,416,681.00</b>		<b>0.00</b>	<b>19,416,681.00</b>	<b>18,504,201.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [2]</b>	<b>Dentist</b>					
436200-0110-22-000-0	Dental Fees-Riverside-Medical Services	9,216.00		0.00	9,216.00	9,171.00
<b>Subtotal [2] Dentist</b>		<b>9,216.00</b>		<b>0.00</b>	<b>9,216.00</b>	<b>9,171.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
431010-0110-23-000-0	Pharmacy fees-Riverside-Rehab Tpy and Ancnlyr -	34,690.00		0.00	34,690.00	44,931.00
<b>Subtotal [3] Pharmacist</b>		<b>34,690.00</b>		<b>0.00</b>	<b>34,690.00</b>	<b>44,931.00</b>
<b>Subgroup : [4]</b>	<b>Podiatrist</b>					
436100-0110-22-000-0	Podiatrist Fees-Riverside-Medical Services -	204.00		0.00	204.00	0.00
<b>Subtotal [4] Podiatrist</b>		<b>204.00</b>		<b>0.00</b>	<b>204.00</b>	<b>0.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
437000-0110-23-000-0	PT Fees-Riverside-Rehab Tpy and Ancnlyr -	411,152.00		0.00	411,152.00	428,381.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>411,152.00</b>		<b>0.00</b>	<b>411,152.00</b>	<b>428,381.00</b>
<b>Subgroup : [6]</b>	<b>Social Worker</b>					
431000-0110-06-000-0	Consulting Fees-Riverside-Social service	0.00		0.00	0.00	160.00
<b>Subtotal [6] Social Worker</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>160.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>					
436000-0110-22-000-0	Medical Director Fees-Riverside-Medical Services	45,000.00	RJE - 9	5,000.00	50,000.00	42,000.00
				5,000.00		
<b>Subtotal [8A] Medical Director</b>		<b>45,000.00</b>		<b>5,000.00</b>	<b>50,000.00</b>	<b>42,000.00</b>
<b>Subgroup : [8C]</b>	<b>Resident Care</b>					
436300-0110-22-000-0	Physician Fees-Riverside-Medical Services -	81,230.00	RJE - 9	(5,000.00)	76,230.00	182.00
				(5,000.00)		
<b>Subtotal [8C] Resident Care</b>		<b>81,230.00</b>		<b>(5,000.00)</b>	<b>76,230.00</b>	<b>182.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>					
437200-0110-23-000-0	Speech Fees-Riverside-Rehab Tpy and Ancnlyr -	271,633.00		0.00	271,633.00	348,309.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>271,633.00</b>		<b>0.00</b>	<b>271,633.00</b>	<b>348,309.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>					
437100-0110-23-000-0	OT Fees-Riverside-Rehab Tpy and Ancnlyr -	544,699.00		0.00	544,699.00	691,486.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>544,699.00</b>		<b>0.00</b>	<b>544,699.00</b>	<b>691,486.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>					
530000-0110-15-000-0	Pool RNs-Riverside-Nursing	1,233.00		0.00	1,233.00	0.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>1,233.00</b>		<b>0.00</b>	<b>1,233.00</b>	<b>0.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>					
532000-0110-15-000-0	Pool CNA-Riverside-Nursing	42,318.00		0.00	42,318.00	0.00
<b>Subtotal [11C] Aides</b>		<b>42,318.00</b>		<b>0.00</b>	<b>42,318.00</b>	<b>0.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>					
431000-0110-15-000-0	Consulting Fees-Riverside-Nursing	119,738.00		0.00	119,738.00	23,477.00
431000-0110-22-000-0	Consulting Fees-Riverside-Medical Services	0.00		0.00	0.00	79,166.00
<b>Subtotal [12] Other</b>		<b>119,738.00</b>		<b>0.00</b>	<b>119,738.00</b>	<b>102,643.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,561,113.00</b>		<b>0.00</b>	<b>1,561,113.00</b>	<b>1,667,263.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
401400-0110-29-000-0	Workers Compensation-Riverside-Emp Benefits -	669,217.00		0.00	669,217.00	671,359.00
401450-0110-29-000-0	Workers Comp Retro Exp-Riverside-Emp Benefits -	0.00		0.00	0.00	59,393.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>669,217.00</b>		<b>0.00</b>	<b>669,217.00</b>	<b>730,752.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
401100-0110-29-000-0	FUI-Riverside-Emp Benefits -	25,754.00		0.00	25,754.00	18,035.00
401200-0110-29-000-0	SUI-Riverside-Emp Benefits -	104,279.00		0.00	104,279.00	126,423.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>130,033.00</b>		<b>0.00</b>	<b>130,033.00</b>	<b>144,458.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2023</u>			<u>9/30/2023</u>	<u>9/30/2022</u>
401000-0110-29-000-0	FICA-Riverside-Emp Benefits- -	1,457,725.00		0.00	1,457,725.00	1,393,587.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>1,457,725.00</b>		<b>0.00</b>	<b>1,457,725.00</b>	<b>1,393,587.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>					
401300-0110-29-000-0	Health Ins-Riverside-Emp Benefits- -	3,337,479.00		0.00	3,337,479.00	2,143,090.00
<b>Subtotal [1A5] Health Insurance</b>		<b>3,337,479.00</b>		<b>0.00</b>	<b>3,337,479.00</b>	<b>2,143,090.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>					
401700-0110-29-000-0	Pension-Riverside-Emp Benefits- -	1,402,359.00		0.00	1,402,359.00	500,372.00
<b>Subtotal [1A7] Pensions</b>		<b>1,402,359.00</b>		<b>0.00</b>	<b>1,402,359.00</b>	<b>500,372.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>					
401830-0110-29-000-0	Union Training and Upgrad-Riverside-Emp Benef- -	0.00		0.00	0.00	600.00
505000-0110-03-000-0	Background Check-Riverside-Administration	7,443.00		0.00	7,443.00	13,646.00
<b>Subtotal [1A9] Other</b>		<b>7,443.00</b>		<b>0.00</b>	<b>7,443.00</b>	<b>14,246.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>					
508000-0110-03-000-0	Bad Debt Expense-Riverside-Administration	413,988.00		0.00	413,988.00	371,742.00
508010-0110-03-000-0	Bad Debt Mdcr-Riverside-Administration	11,863.00		0.00	11,863.00	(360.00)
508100-0110-03-000-0	Bad Debt Mdcr-Riverside-Administration	32,224.00		0.00	32,224.00	0.00
<b>Subtotal [1C] Bad Debts</b>		<b>458,075.00</b>		<b>0.00</b>	<b>458,075.00</b>	<b>371,382.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>					
432000-0110-03-000-0	Accounting Fees-Riverside-Administration	38,527.00		0.00	38,527.00	50,530.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>38,527.00</b>		<b>0.00</b>	<b>38,527.00</b>	<b>50,530.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>					
433000-0110-03-000-0	Legal Fees-Riverside-Administration	1,570.00		0.00	1,570.00	6,124.00
433100-0110-03-000-0	Legal Fees - Labor-Riverside-Administration	12,959.00		0.00	12,959.00	984.00
433200-0110-03-000-0	Legal Fees - Collections-Riverside-Administration	6,418.00		0.00	6,418.00	34,882.00
433300-0110-03-000-0	Legal Fees - Non-reimbursable-Riverside-Admin	354.00		0.00	354.00	10,614.00
<b>Subtotal [1E] Legal</b>		<b>21,301.00</b>		<b>0.00</b>	<b>21,301.00</b>	<b>52,404.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>					
410000-0110-03-000-0	Supplies-Riverside-Administration	9,106.00		0.00	9,106.00	7,427.00
410000-0110-04-000-0	Supplies-Riverside-Fiscal Operations	59,869.00		0.00	59,869.00	54,444.00
410019-0110-03-000-0	Supplies COVID-Riverside-Administration	0.00		0.00	0.00	1,748.00
410019-0110-04-000-0	Supplies COVID-Riverside-Fiscal Operations	337.00		0.00	337.00	1,704.00
420000-0110-03-000-0	Minor Equip-Riverside-Administration	374.00		0.00	374.00	402.00
420000-0110-04-000-0	Minor Equip-Riverside-Fiscal Operations	0.00		0.00	0.00	1,272.00
450000-0110-03-000-0	Rental Expenses-Riverside-Administration	0.00		5,981.00	5,981.00	5,963.00
<b>Subtotal [1G] Office Supplies</b>		<b>69,686.00</b>	RJE - 4	<b>5,981.00</b>	<b>75,667.00</b>	<b>72,960.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>					
461000-0110-03-000-0	Telephone-Riverside-Administration	66,068.00		0.00	66,068.00	56,276.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>66,068.00</b>		<b>0.00</b>	<b>66,068.00</b>	<b>56,276.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>					
461100-0110-03-000-0	Telephone - Cell-Riverside-Administration	85.00		0.00	85.00	170.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>85.00</b>		<b>0.00</b>	<b>85.00</b>	<b>170.00</b>
<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>					
391900-0110-00-000-0	Long- Term CT PET Tax Income-Riverside- -	189,999.00		0.00	189,999.00	(27,224.00)
<b>Subtotal [1K1] Other Taxes - Income</b>		<b>189,999.00</b>		<b>0.00</b>	<b>189,999.00</b>	<b>(27,224.00)</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>					
507000-0110-03-000-0	Revenue Assessment-Riverside-Administration	1,527,221.00		0.00	1,527,221.00	1,520,753.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>1,527,221.00</b>		<b>0.00</b>	<b>1,527,221.00</b>	<b>1,520,753.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>9,375,218.00</b>		<b>5,981.00</b>	<b>9,381,199.00</b>	<b>7,023,756.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>					
402000-0110-03-000-0	Holiday Expense-Riverside-Administration	700.00		0.00	700.00	(2,542.00)
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>700.00</b>		<b>0.00</b>	<b>700.00</b>	<b>(2,542.00)</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
523000-0110-03-000-0	Emp Benefits-Riverside-Administration	104,881.00		0.00	104,881.00	81,645.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>104,881.00</b>		<b>0.00</b>	<b>104,881.00</b>	<b>81,645.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
521000-0110-03-000-0	Travel Expense-Riverside-Administration	14,618.00		0.00	14,618.00	13,231.00
<b>Subtotal [4] Employee Travel</b>		<b>14,618.00</b>		<b>0.00</b>	<b>14,618.00</b>	<b>13,231.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
509000-0110-03-000-0	Seminars-Riverside-Administration	11,041.00		0.00	11,041.00	13,394.00
520006-0110-03-000-0	Education Expense	0.00		0.00	0.00	475.00
<b>Subtotal [5] Education Expense</b>		<b>11,041.00</b>		<b>0.00</b>	<b>11,041.00</b>	<b>13,869.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
520000-0110-03-000-0	Auto Expense-Riverside-Administration	9,195.00		0.00	9,195.00	4,695.00
520006-0110-03-000-0	Auto Expense W/ Lease-Riverside-Administration	7,653.00		0.00	7,653.00	4,076.00
<b>Subtotal [6] Automobile Expense</b>		<b>16,848.00</b>		<b>0.00</b>	<b>16,848.00</b>	<b>8,771.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
410000-0110-18-000-0	Supplies-Riverside-Marketing	12,261.00		0.00	12,261.00	24,095.00
410019-0110-18-000-0	Supplies COVID-Riverside-Marketing	0.00		0.00	0.00	1,053.00
440000-0110-18-000-0	Purch Services-Riverside-Marketing	0.00		0.00	0.00	599.00
501100-0110-03-000-0	Advertising Promotional-Riverside-Administration	17,304.00		0.00	17,304.00	(662.00)
501100-0110-18-000-0	Advertising Promotional-Riverside-Marketing- -	42,127.00		0.00	42,127.00	35,401.00
<b>Subtotal [M3] Advertising Other</b>		<b>71,692.00</b>		<b>0.00</b>	<b>71,692.00</b>	<b>60,486.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
504000-0110-03-000-0	Postage-Riverside-Administration	6,554.00		0.00	6,554.00	7,064.00
<b>Subtotal [M7] Postage</b>		<b>6,554.00</b>		<b>0.00</b>	<b>6,554.00</b>	<b>7,064.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
491000-0110-03-000-0	Dues-Riverside-Administration	27,746.00		(3,824.00)	23,922.00	23,306.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>27,746.00</b>	RJE - 2	<b>(3,824.00)</b>	<b>23,922.00</b>	<b>23,306.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>					
491000-0110-03-000-0	Chamber Dues	0.00		750.00	750.00	0.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>	RJE - 2	<b>750.00</b>	<b>750.00</b>	<b>0.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>					

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
491001-0110-03-000-0	Subscriptions-Riverside-Administration	3,551.00		0.00	3,551.00	5,874.00
<b>Subtotal [M9] Subscriptions</b>		<b>3,551.00</b>		<b>0.00</b>	<b>3,551.00</b>	<b>5,874.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>					
540000-0110-03-000-0	Donations-Riverside-Administration	1,250.00		0.00	1,250.00	1,114.00
<b>Subtotal [M10] Contributions</b>		<b>1,250.00</b>		<b>0.00</b>	<b>1,250.00</b>	<b>1,114.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>					
430000-0110-03-000-0	Fees-Bloomfield-Riverside-Administration	433.00		0.00	433.00	325.00
431000-0110-02-000-0	Consulting Fees-Riverside-Admin Staff	198,436.00		0.00	198,436.00	0.00
431000-0110-03-000-0	Consulting Fees-Riverside-Administration	88.00		0.00	88.00	5,950.00
431000-0110-04-000-0	Consulting Fees-Riverside-Fiscal Operations	11,917.00		(11,917.00)	0.00	0.00
435200-0110-03-000-0	IT ServicesAdministration-Riverside-Administration	190,295.00	RJE - 3	(11,917.00)	190,295.00	193,491.00
440000-0110-03-000-0	Purch Services-Riverside-Administration	0.00		0.00	0.00	235.00
440000-0110-04-000-0	Purch Services-Riverside-Fiscal Operations	88,751.00		0.00	88,751.00	75,204.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>489,920.00</b>		<b>(11,917.00)</b>	<b>478,003.00</b>	<b>275,205.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>					
434000-0110-03-000-0	Shared Services-Riverside-Administration	1,940,026.00	RJE - 3	11,917.00	1,951,943.00	1,733,076.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>1,940,026.00</b>		<b>11,917.00</b>	<b>1,951,943.00</b>	<b>1,733,076.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>					
500000-0110-03-000-0	Licenses and Permits-Riverside-Administration	5,044.00	RJE - 2	3,074.00	8,118.00	8,121.00
503000-0110-03-000-0	Penalties-Riverside-Administration	40,202.00		0.00	40,202.00	186.00
503200-0110-03-000-0	Bank Charges-Riverside-Administration	54,227.00		0.00	54,227.00	52,946.00
522000-0110-03-000-0	Hotel Expense-Riverside-Administration	655.00		0.00	655.00	589.00
541000-0110-03-000-0	Misc. Expense-Riverside-Administration-	2,758.00		0.00	2,758.00	21,208.00
<b>Subtotal [M13] Other</b>		<b>102,886.00</b>		<b>3,074.00</b>	<b>105,960.00</b>	<b>83,050.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>2,791,713.00</b>		<b>0.00</b>	<b>2,791,713.00</b>	<b>2,304,149.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>					
412000-0110-13-000-0	Food-Riverside-Dietary	1,118,673.00		0.00	1,118,673.00	962,220.00
412000-0110-38-000-0	Food-Riverside-Cafe	0.00		0.00	0.00	283.00
412019-0110-13-000-0	Food COVID-Riverside-Dietary	0.00		0.00	0.00	155.00
412100-0110-13-000-0	Food Supplements-Riverside-Dietary	120,652.00		0.00	120,652.00	125,263.00
<b>Subtotal [2A1] Raw Food</b>		<b>1,239,325.00</b>		<b>0.00</b>	<b>1,239,325.00</b>	<b>1,087,921.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>					
410000-0110-13-000-0	Supplies-Riverside-Dietary	154,921.00		0.00	154,921.00	128,640.00
410019-0110-13-000-0	Supplies COVID-Riverside-Dietary	1,566.00		0.00	1,566.00	1,539.00
452000-0110-13-000-0	Equip Rental-Riverside-Dietary	0.00		0.00	0.00	2,027.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>156,487.00</b>		<b>0.00</b>	<b>156,487.00</b>	<b>132,206.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>					
440000-0110-13-000-0	Purch Services-Riverside-Dietary	23,189.00		0.00	23,189.00	24,884.00
<b>Subtotal [2B] Purchased Services</b>		<b>23,189.00</b>		<b>0.00</b>	<b>23,189.00</b>	<b>24,884.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>1,419,001.00</b>		<b>0.00</b>	<b>1,419,001.00</b>	<b>1,245,011.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>					
414000-0110-10-000-0	Diapers-Riverside-Laundry	187,070.00		0.00	187,070.00	195,940.00
414100-0110-10-000-0	Linen-Riverside-Laundry	33,173.00		0.00	33,173.00	33,703.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>220,243.00</b>		<b>0.00</b>	<b>220,243.00</b>	<b>229,643.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>					
440000-0110-10-000-0	Purch Services-Riverside-Laundry	849.00		0.00	849.00	1,697.00
<b>Subtotal [3B] Purchased Services</b>		<b>849.00</b>		<b>0.00</b>	<b>849.00</b>	<b>1,697.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>					
410000-0110-10-000-0	Supplies-Riverside-Laundry	17,791.00		0.00	17,791.00	25,566.00
<b>Subtotal [3C] Other</b>		<b>17,791.00</b>		<b>0.00</b>	<b>17,791.00</b>	<b>25,566.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>238,883.00</b>		<b>0.00</b>	<b>238,883.00</b>	<b>256,896.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>					
410000-0110-09-000-0	Supplies-Riverside-Housekeeping	113,959.00		0.00	113,959.00	101,324.00
410019-0110-09-000-0	Supplies COVID-Riverside-Housekeeping	5,418.00		0.00	5,418.00	6,222.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>119,377.00</b>		<b>0.00</b>	<b>119,377.00</b>	<b>107,546.00</b>
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>					
411200-0110-23-000-0	Drugs Medicare Pt A-Riverside-Rehab Tpy and Ancll	699,838.00		0.00	699,838.00	810,706.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>699,838.00</b>		<b>0.00</b>	<b>699,838.00</b>	<b>810,706.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>					
411700-0110-22-000-0	House Drugs (OTC)-Riverside-Medical Services-	76,189.00		0.00	76,189.00	84,953.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>76,189.00</b>		<b>0.00</b>	<b>76,189.00</b>	<b>84,953.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>					
410000-0110-15-000-0	Supplies-Riverside-Nursing	342,326.00		0.00	342,326.00	298,509.00
420000-0110-15-000-0	Minor Equip-Riverside-Nursing	16,886.00		0.00	16,886.00	30,172.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>359,212.00</b>		<b>0.00</b>	<b>359,212.00</b>	<b>328,681.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>					
440010-0110-15-000-0	Purch Services Ambulance-Riverside-Nursing	12,784.00		0.00	12,784.00	40,250.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>12,784.00</b>		<b>0.00</b>	<b>12,784.00</b>	<b>40,250.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>					
413001-0110-23-000-0	Oxygen Non Billable-Riverside-Rehab Tpy and Ancllr	18,466.00		0.00	18,466.00	16,611.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>18,466.00</b>		<b>0.00</b>	<b>18,466.00</b>	<b>16,611.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>					
438010-0110-27-000-0	Radiology Fees-Riverside-Laboratory	40.00		0.00	40.00	39.00
438020-0110-27-000-0	X-Riverside-Laboratory	33,528.00		0.00	33,528.00	37,952.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>33,568.00</b>		<b>0.00</b>	<b>33,568.00</b>	<b>37,991.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>					
438030-0110-27-000-0	Lab Fees-Riverside-Laboratory	57,954.00		0.00	57,954.00	76,530.00
<b>Subtotal [5H] Laboratory</b>		<b>57,954.00</b>		<b>0.00</b>	<b>57,954.00</b>	<b>76,530.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>					
410000-0110-07-000-0	Supplies-Riverside-Rec Therapy	15,310.00		0.00	15,310.00	10,216.00
420000-0110-07-000-0	Minor Equip-Riverside-Rec Therapy	4,087.00		0.00	4,087.00	0.00
440000-0110-07-000-0	Purch Services-Riverside-Rec Therapy	9,395.00		0.00	9,395.00	4,706.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [5I] Recreation</b>		<b>28,792.00</b>		<b>0.00</b>	<b>28,792.00</b>	<b>14,922.00</b>
<b>Subgroup : [5L]</b>	<b>Cable Television</b>					
440050-0110-07-000-0	Cable Expense-Riverside-Rec Therapy	36,033.00		0.00	36,033.00	34,787.00
<b>Subtotal [5L] Cable Television</b>		<b>36,033.00</b>		<b>0.00</b>	<b>36,033.00</b>	<b>34,787.00</b>
<b>Subgroup : [5M]</b>	<b>Other</b>					
410010-0110-15-000-0	Supplies Non Billable Nursing-Riverside-Nursing	7,689.00		0.00	7,689.00	7,249.00
410019-0110-15-000-0	Supplies COVID-Riverside-Nursing	122,377.00		0.00	122,377.00	155,940.00
411010-0110-22-000-0	Flu Vaccine-Riverside-Medical Services -	33,515.00		0.00	33,515.00	13,735.00
413500-0110-23-000-0	IV Thy Supplies-Riverside-Rehab Tpy and Ancilry	14,047.00		0.00	14,047.00	26,311.00
440000-0110-15-000-0	Purch Services-Riverside-Nursing	7,723.00		0.00	7,723.00	0.00
452000-0110-15-000-0	Equip Rental-Riverside-Nursing	102,253.00		0.00	102,253.00	43,954.00
452000-0110-23-000-0	Equip Rental-Riverside-Rehab Tpy and Ancilry	15,024.00		0.00	15,024.00	13,189.00
452000-0110-24-000-0	Equip Rental-Riverside-Respiratory	44,142.00		0.00	44,142.00	44,018.00
<b>Subtotal [5M] Other</b>		<b>346,770.00</b>		<b>0.00</b>	<b>346,770.00</b>	<b>304,396.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>1,788,983.00</b>		<b>0.00</b>	<b>1,788,983.00</b>	<b>1,857,373.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>					
<b>Subgroup : [6B]</b>	<b>Heat</b>					
463000-0110-25-000-0	Gas-Riverside-Property	107,232.00		0.00	107,232.00	132,294.00
465000-0110-25-000-0	Oil-Riverside-Property	0.00		0.00	0.00	3,985.00
<b>Subtotal [6B] Heat</b>		<b>107,232.00</b>		<b>0.00</b>	<b>107,232.00</b>	<b>136,279.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>					
462000-0110-25-000-0	Electric-Riverside-Property	322,400.00		0.00	322,400.00	308,063.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>322,400.00</b>		<b>0.00</b>	<b>322,400.00</b>	<b>308,063.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>					
466000-0110-25-000-0	Water-Riverside-Property	167,979.00		0.00	167,979.00	182,076.00
<b>Subtotal [6D] Water</b>		<b>167,979.00</b>		<b>0.00</b>	<b>167,979.00</b>	<b>182,076.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>					
435210-0110-03-000-0	IT Rental-Riverside-Administration	107,639.00		(5,981.00)	101,658.00	97,840.00
452000-0110-04-000-0	Equip Rental-Riverside-Fiscal Operations	23,127.00		0.00	23,127.00	23,057.00
520100-0110-03-000-0	Auto Lease Expense-Riverside-Administration	0.00		0.00	0.00	2,056.00
<b>Subtotal [6E] Equipment Lease</b>		<b>130,766.00</b>		<b>(5,981.00)</b>	<b>124,785.00</b>	<b>122,953.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>					
410000-0110-08-000-0	Supplies-Riverside-Maintenance	104,992.00		0.00	104,992.00	98,105.00
410019-0110-08-000-0	Supplies COVID-Riverside-Maintenance	543.00		0.00	543.00	151.00
420000-0110-08-000-0	Minor Equip-Riverside-Maintenance	2,494.00		0.00	2,494.00	0.00
430000-0110-08-000-0	Fees-Bloomfield-Riverside-Maintenance	19.00		0.00	19.00	0.00
440000-0110-09-000-0	Purch Services-Riverside-Maintenance	210,738.00		0.00	210,738.00	277,931.00
440000-0110-12-000-0	Purch Services-Riverside-Security	1,784.00		0.00	1,784.00	5.00
440001-0110-08-000-0	Ground Services-Riverside-Maintenance	15,007.00		0.00	15,007.00	15,007.00
442000-0110-08-000-0	Pest Control-Riverside-Maintenance-	4,594.00		0.00	4,594.00	6,977.00
443000-0110-08-000-0	Carting-Riverside-Maintenance	86,530.00		0.00	86,530.00	68,624.00
<b>Subtotal [6F] Other</b>		<b>426,101.00</b>		<b>0.00</b>	<b>426,101.00</b>	<b>466,800.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>					
486000-0110-25-000-0	Depr Exp MME-Riverside	177,893.00		(18,923.00)	158,970.00	170,397.00
486300-0110-25-000-0	Depr Exp Auto-Riverside	1,874.00		0.00	1,874.00	937.00
<b>Subtotal [7D] Movable Equipment</b>		<b>179,767.00</b>		<b>(18,923.00)</b>	<b>160,844.00</b>	<b>171,334.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>					
484000-0110-25-000-0	Depe Exp LHI-Riverside	184,614.00		18,923.00	203,537.00	170,271.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>184,614.00</b>		<b>18,923.00</b>	<b>203,537.00</b>	<b>170,271.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>					
471000-0110-25-000-0	Rent-Riverside-Property	1,261,427.00		(41,487.00)	1,219,940.00	1,935,313.00
<b>Subtotal [9] Rental Payments</b>		<b>1,261,427.00</b>		<b>(41,487.00)</b>	<b>1,219,940.00</b>	<b>1,935,313.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>					
473000-0110-25-000-0	Real Estate Taxes-Riverside-Property	191,080.00		0.00	191,080.00	226,096.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>191,080.00</b>		<b>0.00</b>	<b>191,080.00</b>	<b>226,096.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>					
472000-0110-25-000-0	Personal Property Taxes-Riverside-Property	48,493.00		0.00	48,493.00	49,345.00
<b>Subtotal [10C] Personal property taxes</b>		<b>48,493.00</b>		<b>0.00</b>	<b>48,493.00</b>	<b>49,345.00</b>
<b>Total [22] Maintenance and Property</b>		<b>3,019,859.00</b>		<b>(47,468.00)</b>	<b>2,972,391.00</b>	<b>3,768,530.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>					
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>					
503100-0110-03-000-0	Interest-Riverside-Administration	12,973.00		0.00	12,973.00	15,117.00
503130-0110-03-000-0	Interest on Computer Loan-Riverside-Administra	3,752.00		0.00	3,752.00	5,446.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>16,725.00</b>		<b>0.00</b>	<b>16,725.00</b>	<b>20,563.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>					
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	0.00		41,487.00	41,487.00	0.00
515000-0110-25-000-0	Mortgage Ins-Riverside-Property- -	59,771.00		41,487.00	59,771.00	62,957.00
<b>Subtotal [14A] Insurance on Property</b>		<b>59,771.00</b>		<b>41,487.00</b>	<b>101,258.00</b>	<b>62,957.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>					
511000-0110-03-000-0	Auto Ins-Riverside-Administration	5,748.00		0.00	5,748.00	5,207.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>5,748.00</b>		<b>0.00</b>	<b>5,748.00</b>	<b>5,207.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>					
512000-0110-03-000-0	Umbrella Ins-Riverside-Administration	4,621.00		0.00	4,621.00	4,287.00
<b>Subtotal [14C1] Umbrella</b>		<b>4,621.00</b>		<b>0.00</b>	<b>4,621.00</b>	<b>4,287.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>					
510000-0110-03-000-0	Liability Ins-Riverside-Administration	239,464.00		0.00	239,464.00	253,439.00
513000-0110-03-000-0	Crime Ins-Riverside-Administration	2,005.00		0.00	2,005.00	2,469.00
<b>Subtotal [14C3] Other</b>		<b>241,469.00</b>		<b>0.00</b>	<b>241,469.00</b>	<b>255,908.00</b>
<b>Total [27] Interest and Insurance</b>		<b>328,334.00</b>		<b>41,487.00</b>	<b>369,821.00</b>	<b>348,922.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
311000-0110-00-000-0	Medicaid Room & Board-Riverside	(39,825,145.00)		0.00	(39,825,145.00)	(38,227,323.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(39,825,145.00)</b>		<b>0.00</b>	<b>(39,825,145.00)</b>	<b>(38,227,323.00)</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
311005-0110-00-000-0	Medicaid Room & Board Contra-Riverside	11,479,629.00		0.00	11,479,629.00	12,329,264.00
313005-0110-00-000-0	Medicaid Contra Other-Riverside	21,180.00		0.00	21,180.00	14,966.00
	<b>Subtotal [1B] Medicaid room and board contractual allowance</b>	<b>11,500,809.00</b>		<b>0.00</b>	<b>11,500,809.00</b>	<b>12,344,230.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>					
321000-0110-00-000-0	Medicare Pt A Room & Board-Riverside	(2,407,583.00)		0.00	(2,407,583.00)	(2,899,791.00)
	<b>Subtotal [3A] Medicare Residents (All inclusive)</b>	<b>(2,407,583.00)</b>		<b>0.00</b>	<b>(2,407,583.00)</b>	<b>(2,899,791.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
321005-0110-00-000-0	Medicare Pt A R and B Contra-Riverside	1,880,320.00		0.00	1,880,320.00	2,325,516.00
323005-0110-00-000-0	Medicare Pt A Contra Other-Riverside	75,220.00		0.00	75,220.00	90,969.00
328000-0110-00-000-0	Medicare Pt A Sequestration-Riverside	65,103.00		0.00	65,103.00	27,554.00
	<b>Subtotal [3B] Medicare room and board contractual allowance</b>	<b>2,020,643.00</b>		<b>0.00</b>	<b>2,020,643.00</b>	<b>2,444,039.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
303100-0110-00-000-0	Hospice Revenue-Riverside	(1,909,663.00)		0.00	(1,909,663.00)	(2,478,536.00)
341000-0110-00-000-0	Private Room & Board-Riverside	(1,304,860.00)		0.00	(1,304,860.00)	(1,452,029.00)
351000-0110-00-000-0	Comm Ins Room & Board-Riverside	(338,965.00)		0.00	(338,965.00)	(315,861.00)
371000-0110-00-000-0	Mgd Medicare Room and Board-Riverside	(3,098,279.00)		0.00	(3,098,279.00)	(2,599,859.00)
381000-0110-00-000-0	Mgd Medicaid Room & Board-Riverside	(26,740.00)		0.00	(26,740.00)	0.00
	<b>Subtotal [4A] Private-pay residents and other</b>	<b>(6,678,507.00)</b>		<b>0.00</b>	<b>(6,678,507.00)</b>	<b>(6,846,285.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
303700-0110-00-000-0	Hospice C/A-Riverside	562,431.00		0.00	562,431.00	778,965.00
341005-0110-00-000-0	Private Room & Board Contra-Riverside	9,475.00		0.00	9,475.00	96,900.00
351005-0110-00-000-0	Comm Ins Room & Board Contra-Riverside	85,359.00		0.00	85,359.00	40,335.00
352005-0110-00-000-0	Comm Ins Contra Other-Riverside	3,722.00		0.00	3,722.00	6,744.00
371005-0110-00-000-0	Mgd Medicare Room & Board Contra-Riverside	939,814.00		0.00	939,814.00	516,450.00
373005-0110-00-000-0	Mgd Medicare Contra Other-Riverside	98,382.00		0.00	98,382.00	86,857.00
381005-0110-00-000-0	Mgd Medicaid Room & Board Contra-Riverside	2,522.00		0.00	2,522.00	0.00
	<b>Subtotal [4B] Private-pay room and board contractual allowance</b>	<b>1,701,705.00</b>		<b>0.00</b>	<b>1,701,705.00</b>	<b>1,526,251.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
324100-0110-00-000-0	Medicare Pt A Pharmacy-Riverside	(435,889.00)		0.00	(435,889.00)	(594,557.00)
	<b>Subtotal [5A] Prescription Drugs - Medicare</b>	<b>(435,889.00)</b>		<b>0.00</b>	<b>(435,889.00)</b>	<b>(594,557.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>					
324105-0110-00-000-0	Medicare Pt A Pharmacy Contra-Riverside	483,727.00		0.00	483,727.00	616,888.00
	<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>	<b>483,727.00</b>		<b>0.00</b>	<b>483,727.00</b>	<b>616,888.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
314100-0110-00-000-0	Medicaid Pharmacy-Riverside	(182,494.00)		0.00	(182,494.00)	(383,976.00)
344100-0110-00-000-0	Private Pharmacy-Riverside	0.00		0.00	0.00	(725.00)
354100-0110-00-000-0	Comm Ins Pharmacy-Riverside	(33,023.00)		0.00	(33,023.00)	(49,957.00)
374100-0110-00-000-0	Mgd Medicare Pharmacy-Riverside	(629,607.00)		0.00	(629,607.00)	(474,484.00)
	<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>	<b>(845,124.00)</b>		<b>0.00</b>	<b>(845,124.00)</b>	<b>(909,142.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>					
314105-0110-00-000-0	Medicaid Pharmacy Contra-Riverside	182,918.00		0.00	182,918.00	386,333.00
354105-0110-00-000-0	Comm Ins Pharmacy Contra-Riverside	46,045.00		0.00	46,045.00	49,767.00
374105-0110-00-000-0	Mgd Medicare Pharmacy Contra-Riverside	656,713.00		0.00	656,713.00	515,514.00
	<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>	<b>885,676.00</b>		<b>0.00</b>	<b>885,676.00</b>	<b>951,614.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
324300-0110-00-000-0	Medicare Pt A PT-Riverside	(265,551.00)		0.00	(265,551.00)	(273,851.00)
334300-0110-00-000-0	Medicare Pt B PT-Riverside	(98,548.00)		0.00	(98,548.00)	(52,616.00)
	<b>Subtotal [7A] Physical Therapy - Medicare</b>	<b>(364,099.00)</b>		<b>0.00</b>	<b>(364,099.00)</b>	<b>(326,467.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>					
321006-0110-00-000-0	Medicare A PT Contra-Riverside	(476,071.00)		0.00	(476,071.00)	(566,110.00)
324305-0110-00-000-0	Medicare Pt A PT Contra-Riverside	265,551.00		0.00	265,551.00	273,851.00
334305-0110-00-000-0	Medicare Pt B PT Contra-Riverside	56,698.00		0.00	56,698.00	15,888.00
	<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>	<b>(153,822.00)</b>		<b>0.00</b>	<b>(153,822.00)</b>	<b>(276,371.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
304100-0110-00-000-0	Hospice Pharmacy-Riverside	(16,263.00)		0.00	(16,263.00)	(7,329.00)
304300-0110-00-000-0	Hospice PT-Riverside	(522.00)		0.00	(522.00)	(357.00)
314300-0110-00-000-0	Medicaid PT-Riverside	(189,609.00)		0.00	(189,609.00)	(144,552.00)
337300-0110-00-000-0	Mgd Medicare Pt B PT-Riverside	(5,306.00)		0.00	(5,306.00)	(1,558.00)
337305-0110-00-000-0	Mgd Medicare Pt B PT Contra-Riverside	2,843.00		0.00	2,843.00	1,573.00
344300-0110-00-000-0	Private PT-Riverside	0.00		0.00	0.00	(109.00)
354300-0110-00-000-0	Comm Ins PT-Riverside	(38,821.00)		0.00	(38,821.00)	(23,785.00)
374300-0110-00-000-0	Mgd Medicare PT-Riverside	(544,448.00)		0.00	(544,448.00)	(350,439.00)
378100-0110-00-000-0	Medicare Mgd Care Pt B PT-Riverside	(151,755.00)		0.00	(151,755.00)	(102,062.00)
	<b>Subtotal [7C] Physical Therapy - Non-medicare</b>	<b>(943,881.00)</b>		<b>0.00</b>	<b>(943,881.00)</b>	<b>(628,618.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>					
304105-0110-00-000-0	Hospice Pharmacy Contra-Riverside	16,263.00		0.00	16,263.00	7,329.00
304305-0110-00-000-0	Hospice PT Contra-Riverside	522.00		0.00	522.00	357.00
314305-0110-00-000-0	Medicaid PT Contra-Riverside	189,609.00		0.00	189,609.00	144,533.00
354305-0110-00-000-0	Comm Ins PT Contra-Riverside	38,821.00		0.00	38,821.00	23,785.00
371006-0110-00-000-0	Mgd Medicare PT Contra-Riverside	(110,860.00)		0.00	(110,860.00)	(35,065.00)
374305-0110-00-000-0	Mgd Medicare PT Contra-Riverside	553,272.00		0.00	553,272.00	351,055.00
378105-0110-00-000-0	Medicare Mgd Pt B PT Contra-Riverside	108,872.00		0.00	108,872.00	72,730.00
	<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>	<b>796,499.00</b>		<b>0.00</b>	<b>796,499.00</b>	<b>564,724.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
324400-0110-00-000-0	Medicare Pt A ST-Riverside	(174,347.00)		0.00	(174,347.00)	(187,176.00)
334400-0110-00-000-0	Medicare Pt B ST-Riverside	(112,881.00)		0.00	(112,881.00)	(40,539.00)
	<b>Subtotal [8A] Speech Therapy - Medicare</b>	<b>(287,228.00)</b>		<b>0.00</b>	<b>(287,228.00)</b>	<b>(227,715.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>					
321008-0110-00-000-0	Medicare A ST Contra-Riverside	(273,808.00)		0.00	(273,808.00)	(352,855.00)
324405-0110-00-000-0	Medicare Pt A ST Contra-Riverside	174,347.00		0.00	174,347.00	187,176.00
334405-0110-00-000-0	Medicare Pt B ST Contra-Riverside	56,722.00		0.00	56,722.00	5,764.00
	<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>	<b>(42,739.00)</b>		<b>0.00</b>	<b>(42,739.00)</b>	<b>(159,915.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
304400-0110-00-000-0	Hospice ST-Riverside	(274.00)		0.00	(274.00)	(837.00)
314400-0110-00-000-0	Medicaid ST-Riverside	(96,154.00)		0.00	(96,154.00)	(109,243.00)
337400-0110-00-000-0	Mgd Medicare Pt B ST-Riverside	(3,685.00)		0.00	(3,685.00)	1,050.00
337405-0110-00-000-0	Mgd Medicare Pt B ST Contra-Riverside	2,425.00		0.00	2,425.00	(203.00)
344400-0110-00-000-0	Private ST-Riverside	(547.00)		0.00	(547.00)	(925.00)
354400-0110-00-000-0	Comm Ins ST-Riverside	(14,248.00)		0.00	(14,248.00)	(13,690.00)
374400-0110-00-000-0	Mgd Medicare ST-Riverside	(283,721.00)		0.00	(283,721.00)	(188,905.00)
378120-0110-00-000-0	Medicare Mgd Care Pt B ST-Riverside	(120,867.00)		0.00	(120,867.00)	(133,083.00)

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(517,071.00)</b>		<b>0.00</b>	<b>(517,071.00)</b>	<b>(445,836.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0110-00-000-0	Hospice ST Contra-Riverside	274.00		0.00	274.00	837.00
314405-0110-00-000-0	Medicaid ST Contra-Riverside	96,154.00		0.00	96,154.00	109,243.00
354405-0110-00-000-0	Comm Ins ST Contra-Riverside	14,248.00		0.00	14,248.00	13,690.00
371008-0110-00-000-0	Mgd Medicare ST Contra-Riverside	(57,618.00)		0.00	(57,618.00)	(18,733.00)
374405-0110-00-000-0	Mgd Medicare ST Contra-Riverside	283,721.00		0.00	283,721.00	188,905.00
378125-0110-00-000-0	Medicare Mgd Pt B STContra-Riverside	93,986.00		0.00	93,986.00	112,260.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>430,765.00</b>		<b>0.00</b>	<b>430,765.00</b>	<b>406,202.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
324800-0110-00-000-0	Medicare Pt A OT-Riverside	(304,252.00)		0.00	(304,252.00)	(383,148.00)
334800-0110-00-000-0	Medicare Pt B OT-Riverside	(162,347.00)		0.00	(162,347.00)	(124,636.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(466,599.00)</b>		<b>0.00</b>	<b>(466,599.00)</b>	<b>(507,784.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>					
321007-0110-00-000-0	Medicare A OT Contra-Riverside	(446,571.00)		0.00	(446,571.00)	(530,349.00)
324805-0110-00-000-0	Medicare Pt A OT Contra-Riverside	304,252.00		0.00	304,252.00	383,148.00
334805-0110-00-000-0	Medicare Pt B OT Contra-Riverside	93,775.00		0.00	93,775.00	37,523.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>(48,544.00)</b>		<b>0.00</b>	<b>(48,544.00)</b>	<b>(109,678.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
304800-0110-00-000-0	Hospice OT-Riverside	(2,021.00)		0.00	(2,021.00)	(2,192.00)
314800-0110-00-000-0	Medicaid OT-Riverside	(248,814.00)		0.00	(248,814.00)	(227,125.00)
337800-0110-00-000-0	Mgd Medicare Pt B OT-Riverside	(1,952.00)		0.00	(1,952.00)	(3,404.00)
337805-0110-00-000-0	Mgd Medicare Pt B OT Contra-Riverside	1,252.00		0.00	1,252.00	1,478.00
344800-0110-00-000-0	Private OT-Riverside	0.00		0.00	0.00	(351.00)
354800-0110-00-000-0	Comm Ins OT-Riverside	(45,236.00)		0.00	(45,236.00)	(28,111.00)
374800-0110-00-000-0	Mgd Medicare OT-Riverside	(602,494.00)		0.00	(602,494.00)	(413,141.00)
378130-0110-00-000-0	Medicare Mgd Care Pt B OT-Riverside	(312,064.00)		0.00	(312,064.00)	(290,375.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(1,211,329.00)</b>		<b>0.00</b>	<b>(1,211,329.00)</b>	<b>(963,221.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0110-00-000-0	Hospice OT Contra-Riverside	1,919.00		0.00	1,919.00	1,217.00
314805-0110-00-000-0	Medicaid OT Contra-Riverside	248,814.00		0.00	248,814.00	227,125.00
354805-0110-00-000-0	Comm Ins OT Contra-Riverside	44,819.00		0.00	44,819.00	26,562.00
371007-0110-00-000-0	Mgd Medicare OT Contra-Riverside	(103,957.00)		0.00	(103,957.00)	(32,812.00)
374805-0110-00-000-0	Mgd Medicare OT Contra-Riverside	602,494.00		0.00	602,494.00	413,141.00
378135-0110-00-000-0	Medicare Mgd Pt B OT Contra-Riverside	253,260.00		0.00	253,260.00	227,951.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>1,047,349.00</b>		<b>0.00</b>	<b>1,047,349.00</b>	<b>863,184.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
321009-0110-00-000-0	Medicare A NTA Contra-Riverside	(831,514.00)		0.00	(831,514.00)	(945,505.00)
321010-0110-00-000-0	Medicare A Nsmg Comp Contra-Riverside	(1,165,765.00)		0.00	(1,165,765.00)	(1,368,887.00)
324000-0110-00-000-0	Medicare Pt A Ambulance-Riverside	(1,148.00)		0.00	(1,148.00)	(666.00)
324500-0110-00-000-0	Medicare Pt A IV Therapy-Riverside	(47,839.00)		0.00	(47,839.00)	(22,331.00)
324600-0110-00-000-0	Medicare Pt A Lab-Riverside	(41,723.00)		0.00	(41,723.00)	(58,300.00)
324900-0110-00-000-0	Medicare Pt A Specialty Beds-Riverside	(512.00)		0.00	(512.00)	(101.00)
325000-0110-00-000-0	Medicare Pt A X-Riverside	(31,837.00)		0.00	(31,837.00)	(31,902.00)
334600-0110-00-000-0	Medicare Pt B Lab-Riverside	(450.00)		0.00	(450.00)	0.00
335900-0110-00-000-0	Medicare Part B Telehealthfield-Riverside	30.00		0.00	30.00	(720.00)
338000-0110-00-000-0	Medicare Pt B Prior Period-Riverside	2,823.00		0.00	2,823.00	806.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(2,117,935.00)</b>		<b>0.00</b>	<b>(2,117,935.00)</b>	<b>(2,427,606.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
303005-0110-00-000-0	Hospice Contra Other-Riverside	360.00		0.00	360.00	146.00
304600-0110-00-000-0	Hospice Lab-Riverside	(360.00)		0.00	(360.00)	(146.00)
314200-0110-00-000-0	Medicaid Chargeable Med Supp-Riverside	0.00		0.00	0.00	(264.00)
314205-0110-00-000-0	Medicaid Charge Med Supp Contra-Riverside	0.00		0.00	0.00	264.00
314500-0110-00-000-0	Medicaid IV Therapy-Riverside	(424.00)		0.00	(424.00)	(2,357.00)
314600-0110-00-000-0	Medicaid Lab-Riverside	(17,324.00)		0.00	(17,324.00)	(12,774.00)
314900-0110-00-000-0	Medicaid Specialty Beds-Riverside	(3,780.00)		0.00	(3,780.00)	(1,719.00)
315000-0110-00-000-0	Medicaid X-Riverside	(77.00)		0.00	(77.00)	(474.00)
318000-0110-00-000-0	Medicaid C/A Prior Period-Riverside	0.00		0.00	0.00	(1,216,473.00)
324200-0110-00-000-0	MCR Pt A Chargeable Med Supp-Riverside	(919.00)		0.00	(919.00)	(4,828.00)
324205-0110-00-000-0	MCR Pt A Charge Med Supp Contra-Riverside	919.00		0.00	919.00	4,828.00
329000-0110-00-000-0	Medicare Pt A Settlement-Riverside	(7,711.00)		0.00	(7,711.00)	0.00
335700-0110-00-000-0	Medicare Pt B Flu/Pneumonia-Riverside	(7,050.00)		0.00	(7,050.00)	(7,221.00)
354500-0110-00-000-0	Comm Ins IV Therapy-Riverside	(13,300.00)		0.00	(13,300.00)	0.00
354600-0110-00-000-0	Comm Ins Lab-Riverside	(1,719.00)		0.00	(1,719.00)	(4,005.00)
354900-0110-00-000-0	Comm Ins Specialty Beds-Riverside	0.00		0.00	0.00	(133.00)
355000-0110-00-000-0	Comm Ins X-Riverside	(2,460.00)		0.00	(2,460.00)	(3,343.00)
371009-0110-00-000-0	Mgd Medicare NTA Contra-Riverside	(216,281.00)		0.00	(216,281.00)	(60,294.00)
371010-0110-00-000-0	Mgd Medicare Nsmg Comp Contra-Riverside	(279,172.00)		0.00	(279,172.00)	(71,221.00)
374500-0110-00-000-0	Mgd Medicare IV Therapy-Riverside	(41,601.00)		0.00	(41,601.00)	(42,253.00)
374600-0110-00-000-0	Mgd Medicare Lab-Riverside	(51,834.00)		0.00	(51,834.00)	(53,031.00)
374900-0110-00-000-0	Mgd Medicare Specialty Beds-Riverside	(1,936.00)		0.00	(1,936.00)	0.00
375000-0110-00-000-0	Mgd Medicare X-Riverside	(44,613.00)		0.00	(44,613.00)	(33,826.00)
375700-0110-00-000-0	Mgd Medicare Flu/Pneumonia-Riverside	(8,268.00)		0.00	(8,268.00)	(9,287.00)
378000-0110-00-000-0	Mgd Medicare Prior Period-Riverside	20,550.00		0.00	20,550.00	2,497.00
389010-0110-00-000-0	Patient Revenue Capitation -Riverside	(872,280.00)		0.00	(872,280.00)	(694,185.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(1,549,280.00)</b>		<b>0.00</b>	<b>(1,549,280.00)</b>	<b>(2,210,099.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					
391100-0110-00-000-0	Interest Income-Riverside	(14,980.00)		0.00	(14,980.00)	(792.00)
<b>Subtotal [15] Interest Income</b>		<b>(14,980.00)</b>		<b>0.00</b>	<b>(14,980.00)</b>	<b>(792.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
391500-0110-00-000-0	Misc. Other Income-Riverside	(40,807.00)		0.00	(40,807.00)	(170,866.00)
391600-0110-00-000-0	Transcription Income-Riverside	(258.00)		0.00	(258.00)	(198.00)
391700-0110-00-000-0	Employee Retention Tax Credit Revenue-Riverside	(2,077,028.00)		0.00	(2,077,028.00)	0.00
541050-0110-03-000-0	Prior Period Expense-Riverside-Administration	(48,747.00)		0.00	(48,747.00)	9,803.00
542000-0110-03-000-0	Corporate Tax - State-Riverside-Administration -	(362,959.00)		0.00	(362,959.00)	132,193.00
Marcum 205	PY Tax Credits	0.00		0.00	0.00	(275,287.00)
<b>Subtotal [18] Other Revenue</b>		<b>(2,529,799.00)</b>		<b>0.00</b>	<b>(2,529,799.00)</b>	<b>(304,335.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(41,572,381.00)</b>		<b>0.00</b>	<b>(41,572,381.00)</b>	<b>(38,348,403.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>					
<b>Subgroup : [A1]</b>	<b>Cash</b>					
101005-0110-00-000-0	Cash Operating-Riverside	521,993.00		0.00	521,993.00	217,772.00
102000-0110-00-000-0	Cash - Payroll-Riverside	3,066.00		0.00	3,066.00	7,848.00
104000-0110-00-000-0	Cash - Savings-Riverside	2,668,766.00		0.00	2,668,766.00	1,516,178.00
105000-0110-00-000-0	Cash - Savings Patients-Riverside	222,042.00		0.00	222,042.00	232,916.00
106000-0110-00-000-0	Petty Cash-Riverside	1,700.00		0.00	1,700.00	1,700.00
106100-0110-00-000-0	Petty Cash - Resident Funds-Riverside	1,300.00		0.00	1,300.00	1,300.00
<b>Subtotal [A1] Cash</b>		<b>3,418,867.00</b>		<b>0.00</b>	<b>3,418,867.00</b>	<b>1,977,714.00</b>



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>					
110000-0110-00-000-0	Accounts Receivable-Riverside	383,864.00		0.00	383,864.00	396,953.00
111000-0110-00-000-0	A/R Private-Riverside	195,813.00		0.00	195,813.00	281,003.00
111200-0110-00-000-0	A/R Comm Ins-Riverside	27,613.00		0.00	27,613.00	46,911.00
111300-0110-00-000-0	AR Hospice-Riverside	229,844.00		0.00	229,844.00	344,143.00
111400-0110-00-000-0	A/R Mgd Medicare-Riverside	427,385.00		0.00	427,385.00	202,453.00
112000-0110-00-000-0	A/R Medicare Pt A-Riverside	277,899.00		0.00	277,899.00	457,462.00
112500-0110-00-000-0	A/R Medicare Pt B-Riverside	19,492.00		0.00	19,492.00	19,156.00
113000-0110-00-000-0	A/R Medicaid-Riverside	2,378,280.00		0.00	2,378,280.00	2,775,511.00
113100-0110-00-000-0	A/R Mgd Medicaid-Riverside	53,555.00		0.00	53,555.00	(781.00)
114000-0110-00-000-0	A/R Patient Pticipation-Riverside	146,868.00		0.00	146,868.00	240,196.00
116100-0110-00-000-0	Medicare Colns Bad Debt-Riverside	7,711.00		0.00	7,711.00	0.00
116200-0110-00-000-0	Allowance for Doubtful Accounts-Riverside	(1,050,709.00)		0.00	(1,050,709.00)	(1,113,424.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>3,097,615.00</b>		<b>0.00</b>	<b>3,097,615.00</b>	<b>3,649,683.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>					
119000-0110-00-000-0	Due For Cr Crd Colct-Riverside	8,905.00		0.00	8,905.00	5,870.00
141600-0110-00-000-0	Due from Related-Riverside	1,277,101.00		0.00	1,277,101.00	760,951.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>1,286,006.00</b>		<b>0.00</b>	<b>1,286,006.00</b>	<b>766,821.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>					
130000-0110-00-000-0	Inventory-Riverside	116,490.00		0.00	116,490.00	103,026.00
131000-0110-00-000-0	Inventory Shared field-Riverside	0.00		0.00	0.00	23,028.00
<b>Subtotal [A4] Inventories</b>		<b>116,490.00</b>		<b>0.00</b>	<b>116,490.00</b>	<b>126,054.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>					
121400-0110-00-000-0	Prepaid Workers Comp-Riverside	50,610.00		0.00	50,610.00	51,083.00
122200-0110-00-000-0	Prepaid Gen. Ins-Riverside	94,638.00		0.00	94,638.00	90,063.00
129000-0110-00-000-0	Prepaid Expense Other-Riverside	48,033.00		0.00	48,033.00	24,321.00
129100-0110-00-000-0	Prepaid Real Estate Taxes-Riverside	147,310.00		0.00	147,310.00	47,325.00
129110-0110-00-000-0	Prepaid Personal Property Taxes-Riverside	27,812.00		0.00	27,812.00	37,278.00
129200-0110-00-000-0	Prepaid Corp Taxes-Riverside	148,078.00		0.00	148,078.00	36,934.00
129300-0110-00-000-0	Prepaid Mgmt Assets-Riverside	55,615.00		0.00	55,615.00	39,441.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>572,096.00</b>		<b>0.00</b>	<b>572,096.00</b>	<b>326,445.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>					
129900-0110-00-000-0	CT PET Deferred Tax-Riverside	0.00		0.00	0.00	172,159.00
141900-0110-00-000-0	CT PET Tax Receivable-Riverside	88,715.00		0.00	88,715.00	(127,337.00)
<b>Subtotal [A8] Other Current Assets</b>		<b>88,715.00</b>		<b>0.00</b>	<b>88,715.00</b>	<b>44,822.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>					
154000-0110-00-000-0	Lease hold Improvements-Riverside	4,403,345.00		103,213.00	4,506,558.00	3,916,415.00
164000-0110-00-000-0	Accum Depr LHI-Riverside	(3,088,659.00)	RJE - 10	103,213.00	(3,088,659.00)	(2,904,045.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>1,314,686.00</b>		<b>103,213.00</b>	<b>1,417,899.00</b>	<b>1,012,370.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>					
156000-0110-00-000-0	Major Movable Equip-Riverside	2,851,151.00		(103,213.00)	2,747,938.00	2,604,175.00
166000-0110-00-000-0	Accum Depr MME-Riverside	(2,152,512.00)	RJE - 10	(103,213.00)	(2,152,512.00)	(1,974,619.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>698,639.00</b>		<b>(103,213.00)</b>	<b>595,426.00</b>	<b>629,556.00</b>
<b>Subgroup : [B7]</b>	<b>Motor Vehicles</b>					
156300-0110-00-000-0	Autos and Vehicles-Riverside	18,736.00		0.00	18,736.00	18,736.00
166300-0110-00-000-0	Accum Depr Auto Vehice-Riverside	(2,811.00)		0.00	(2,811.00)	(937.00)
<b>Subtotal [B7] Motor Vehicles</b>		<b>15,925.00</b>		<b>0.00</b>	<b>15,925.00</b>	<b>17,799.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>					
153600-0110-00-000-0	Construction in Prog-Riverside	255,016.00		0.00	255,016.00	152,707.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>255,016.00</b>		<b>0.00</b>	<b>255,016.00</b>	<b>152,707.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>					
143000-0110-00-000-0	Reserve for Replacement-Riverside	315,296.00		0.00	315,296.00	245,652.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>315,296.00</b>		<b>0.00</b>	<b>315,296.00</b>	<b>245,652.00</b>
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>					
142000-0110-00-000-0	Real Estate Tax Ins MIP Escrow-Riverside	539,436.00		0.00	539,436.00	557,506.00
<b>Subtotal [D2] Escrow Deposits</b>		<b>539,436.00</b>		<b>0.00</b>	<b>539,436.00</b>	<b>557,506.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>					
145000-0110-00-000-0	Security Deposits-Riverside	33,978.00		0.00	33,978.00	33,978.00
159000-0110-00-000-0	Operating Lease Right of Use Assets	12,596,310.00		0.00	12,596,310.00	0.00
<b>Subtotal [D7] Other Assets</b>		<b>12,630,288.00</b>		<b>0.00</b>	<b>12,630,288.00</b>	<b>33,978.00</b>
<b>Total [31-32] Assets</b>		<b>24,349,075.00</b>		<b>0.00</b>	<b>24,349,075.00</b>	<b>9,541,007.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>					
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>					
210000-0110-00-000-0	Accounts Payable-Riverside	(1,488,191.00)		0.00	(1,488,191.00)	(1,286,206.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(1,488,191.00)</b>		<b>0.00</b>	<b>(1,488,191.00)</b>	<b>(1,286,206.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>					
211400-0110-00-000-0	Equipment Obligation ST-Riverside	(34,151.00)		0.00	(34,151.00)	(32,363.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(34,151.00)</b>		<b>0.00</b>	<b>(34,151.00)</b>	<b>(32,363.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>					
250100-0110-00-000-0	Accrued Payroll-Riverside	(1,630,936.00)		0.00	(1,630,936.00)	(1,532,912.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(1,630,936.00)</b>		<b>0.00</b>	<b>(1,630,936.00)</b>	<b>(1,532,912.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>					
211006-0110-00-000-0	Notes/Loans Payable S/T-Riverside	(95,514.00)		0.00	(95,514.00)	(92,694.00)
220200-0110-00-000-0	Unclaimed ADP checks-Riverside	(15,061.00)		0.00	(15,061.00)	(13,837.00)
221760-0110-00-000-0	Deferred Revenue Rcf-Riverside	(106,284.00)		0.00	(106,284.00)	0.00
226200-0110-00-000-0	Patients Fund-Riverside	(222,042.00)		0.00	(222,042.00)	(232,916.00)
250000-0110-00-000-0	Accrued Expenses-Riverside	(557,564.00)		0.00	(557,564.00)	(463,882.00)
250020-0110-00-000-0	Accrued Pension-Riverside	(1,055,136.00)		0.00	(1,055,136.00)	(500,372.00)
250030-0110-00-000-0	Accrued Worker's Comp-Riverside	(200,319.00)		0.00	(200,319.00)	(138,892.00)
271000-0110-00-000-0	Due to Aging in Amer-Riverside	(1,866.00)		0.00	(1,866.00)	(1,288.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(2,253,786.00)</b>		<b>0.00</b>	<b>(2,253,786.00)</b>	<b>(1,443,881.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>					
211106-0110-00-000-0	Notes/Loans Payable LT-Riverside	(260,407.00)		0.00	(260,407.00)	(355,920.00)
211411-0110-00-000-0	Equipment Obligation LT 1-Riverside	(15,912.00)		0.00	(15,912.00)	(50,063.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(276,319.00)</b>		<b>0.00</b>	<b>(276,319.00)</b>	<b>(405,983.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>					
221400-0110-00-000-0	Due to Realty-Riverside	(2,313,660.00)		0.00	(2,313,660.00)	(2,445,950.00)

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<b>9/30/2023</b>			<b>9/30/2023</b>	<b>9/30/2022</b>
271500-0110-00-000-0	Due to Related-Riverside	(3,725,068.00)		0.00	(3,725,068.00)	(3,667,334.00)
274000-0110-00-000-0	Due to Other-Riverside	(81,804.00)		0.00	(81,804.00)	(81,804.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(6,120,532.00)</b>		<b>0.00</b>	<b>(6,120,532.00)</b>	<b>(6,195,088.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>					
221800-0110-00-000-0	Due to HMS-Riverside	(210,389.00)		0.00	(210,389.00)	0.00
231100-0110-00-000-0	Operating Lease Liability - Current	(531,753.00)		0.00	(531,753.00)	0.00
231200-0110-00-000-0	Operating Lease Liability - Noncurrent	(12,064,557.00)		0.00	(12,064,557.00)	0.00
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(12,806,699.00)</b>		<b>0.00</b>	<b>(12,806,699.00)</b>	<b>0.00</b>
<b>Total [33-34] Liabilities</b>		<b>(24,610,614.00)</b>		<b>0.00</b>	<b>(24,610,614.00)</b>	<b>(10,896,433.00)</b>
<b>Group : [35]</b>	<b>Equity</b>					
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>					
280000-0110-00-000-0	Capital-Riverside	(5,000.00)		0.00	(5,000.00)	(5,000.00)
<b>Subtotal [B2] Capital Stock</b>		<b>(5,000.00)</b>		<b>0.00</b>	<b>(5,000.00)</b>	<b>(5,000.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>					
280200-0110-00-000-0	Shareholders Undis Earn-Riverside	(418,549.00)		0.00	(418,549.00)	(418,549.00)
286000-0110-00-000-0	Ptner Drawings-Riverside	4,950,000.00		0.00	4,950,000.00	1,099,990.00
295000-0110-00-000-0	Retained Earnings-Riverside	(2,632,316.00)		0.00	(2,632,316.00)	2,051,287.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>1,899,135.00</b>		<b>0.00</b>	<b>1,899,135.00</b>	<b>2,732,728.00</b>
<b>Total [35] Equity</b>		<b>1,894,135.00</b>		<b>0.00</b>	<b>1,894,135.00</b>	<b>2,727,728.00</b>
	<b>Sum of Account Groups</b>	<b>382,803.00</b>		<b>0.00</b>	<b>382,803.00</b>	<b>339,183.00</b>
	<b>Net (Income) Loss</b>	<b>382,803.00</b>		<b>0.00</b>	<b>382,803.00</b>	<b>339,183.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab H</b>		
To reclass MDS, Staff Development and Infection Control salaries to correct line of cost report				
Marcum 202	MDS Coordinator		220,001.00	
MARCum 203	Staff Development		117,374.00	
Marcum 204	Infection Control		153,280.00	
Marcum 207	LPN Admin		26,420.00	
400000-0110-15-052-	Salary-Riverside-Nursing-LPN-			26,420.00
400000-0110-15-092-	Salary-Riverside-Nursing-RN-			490,655.00
<b>Total</b>			<b>517,075.00</b>	<b>517,075.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Tab O</b>		
To reclass subscriptions and license expenses to correct lines of cost report				
500000-0110-03-000-	(Licenses and Permits-Riverside-Administration		3,074.00	
Marcum 103	Chamber Dues		750.00	
491000-0110-03-000-	(Dues-Riverside-Administration			3,824.00
<b>Total</b>			<b>3,824.00</b>	<b>3,824.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>J.01a</b>		
To reclass management fees into correct line of cost report				
434000-0110-03-000-	Shared Services-Riverside-Administration		11,917.00	
431000-0110-04-000-	Consulting Fees-Riverside-Fiscal Operations			11,917.00
<b>Total</b>			<b>11,917.00</b>	<b>11,917.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01 - Tab T</b>		
To reclass admin equipment rentals into correct line of the cost report.				
450000-0110-03-000-	( Rental Expenses-Riverside-Administration		5,981.00	
435210-0110-03-000-	(IT Rental-Riverside-Administration			5,981.00
<b>Total</b>			<b>5,981.00</b>	<b>5,981.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>G.01</b>		
To reclass property insurance to correct line of cost report				
472500-0114-25-000-	Property Insurance-Hebrew Home-Property- -		41,487.00	
471000-0110-25-000-	Rent-Riverside-Property			41,487.00
<b>Total</b>			<b>41,487.00</b>	<b>41,487.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>N.01a</b>		
To reclass medical director fees to correct line of cost report.				
436000-0110-22-000-	( Medical Director Fees-Riverside-Medical Services		5,000.00	
436300-0110-22-000-	( Physician Fees-Riverside-Medical Services- -			5,000.00
<b>Total</b>			<b>5,000.00</b>	<b>5,000.00</b>
<b>Reclassifying Journal Entries JE # 10</b>		<b>D.01</b>		
To reclass fixed assets into correct line of cost report.				
154000-0110-00-000-	( Lease hold Improvements-Riverside		103,213.00	
484000-0110-25-000-	( Depe Exp LHI-Riverside		18,923.00	
156000-0110-00-000-	( Major Movable Equip-Riverside			103,213.00
486000-0110-25-000-	( Depr Exp MME-Riverside			18,923.00
<b>Total</b>			<b>122,136.00</b>	<b>122,136.00</b>



Provider Name: Riverside Health & Rehab  
 Provider Number:  
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**