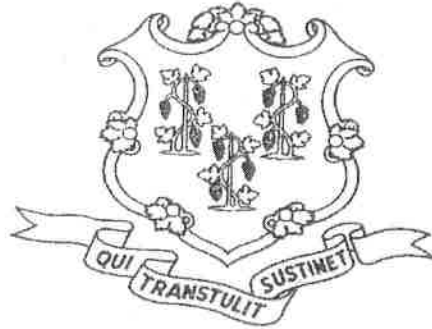


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 1000C	RHNS	(Specify)	Medicare Provider 07-5257
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Medicaid Provider Numbers:	CCNH 10009	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2021	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 October 1, 2020 and ending September 30, 2021, 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. {a}

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Karen Chadderton			Printed Name (Owner) Marvin Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Riverside Health Care Center, Inc.		Period Covered:	From 10/1/2020 To 9/30/2021
Address of Facility 745 Main Street, East Hartford, CT 06108			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/10/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. <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 9/30/2021	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 1000C	RHNS (Specify)	Medicare Provider No. 07-5257	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input 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 Karen Chadderton		Nursing Home Administrator's License No.:	001221	
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 9/30/2021	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 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16 / Line m12	41,432	41,432
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Pg. 27 Line 12d	7,052	7,052
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	Pg.16 / Line m12	1,311,268	1,315,742
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 16 / Line m12	3,923	5,230
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg.16 / Line m12	38,261	32,480
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST Services/ Consulting	Various	1,552,270	1,446,154
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20 / Line 5f	60,680	59,706
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	984,506	892,407
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	3,965,130	3,965,130

\* 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 9/30/2021		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	2,087,774	2,087,774
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	32,694	32,694
Riverside Realty Co.	745 Main St. East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	1,821,899	***1,821,899
Preferred Professional Services	850 Silas Deane Hwy Wethersfield, Ct	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Page 13 / Various	22,763	22,763

\* 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 9/30/2021	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 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 9/30/2021			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	2,930	2,930
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	Ongoing	Ongoing	85,231	85,231
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Mailing Machine	Ongoing	Ongoing	2,226	2,226
Leaf 1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/19	39 Months	21,229	21,229
Toyota Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	03/16/15	36 Months	5,148	5,148
Nissan Motor Acceptance Corp, PO Box 371447, Pittsburgh PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	08/05/16	35 Months	4,093	4,093
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b> 120,857

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
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 ( <i>describe fully</i> )				
1		Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	31,030
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	\$ 31,030
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Rogin Nassau			860-256-6300	
2 Davis, Malm & D'Agostine PC			617-367-2500	
3 Dorsi & Dorsi Attorneys			203-934-6651	
4 Murtha Cullina LLP			203-772-7700	
5 See Attached for Continued List			Various	
Address (No. & Street, City, State, Zip Code)				
1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460				
2 One Boston Place - 37th Fl. Boston, MA 02108				
3 537 Washington Ave., West Haven, CT 06516				
4 265 Church St, New Haven, CT 06510				
5 Various				
Services Provided by This Firm ( <i>describe fully</i> )				
1		RIVERSIDE REALTY TORT LITIGATION (Disallowed on Pg 28)	\$	128
2		Real Estate Assessment Appeal (Disallowed on Pg 28)	\$	69,237
3		Tax Assessment Appeal (Disallowed on Pg 28)	\$	23,152
4		SURVEY WORK; IDR	\$	4,233
5		Various - See Attached (\$41,297 Disallowed on Pg 28)	\$	42,834
			Charge for Services Provided	\$ 139,584
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				

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

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2021	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Jackson Lewis		914-872-8060	
2	GOLDMAN GRUDER & WOOD		203-899-8900	
3	STATE MARSHALL		N/A	
4	TREASURER STATE OF CT		860-291-7278	
Address (No. & Street, City, State, Zip Code)				
1	44 SOUTH Broadway 14th Floor, White Plains, NY 10601			
2	200 CONNECTICUT AVENUE NORWALK CT 06854			
3	N/A			
4	Town Hall, 740 Main Street, East Hartford, CT 06108			
Services Provided by This Firm ( <i>describe fully</i> )				
1	UNION NEGOTIATION WITH I 199		\$	1,537
2	COLLECTIONS (Disallowed on Pg 28)		\$	34,620
3	Conservatorship Court Filing Fee (Disallowed on Pg 28)		\$	756
4	Conservatorship Court Filing Fee (Disallowed on Pg 28)		\$	5,921
			Charge for Services Provided	
			\$	42,834
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No      Page 15, Line 1e				

### Schedule of Resident Statistics

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
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	264	264			264	264							
B. As of midnight of THIS report period	265	265							265	265			
3. Total Number of Days Care Provided During Period													
A. Medicare	6,847	6,847			5,836	5,836			1,011	1,011			
B. Medicaid (Conn.)	79,124	79,124			58,711	58,711			20,413	20,413			
C. Medicaid (other states)													
D. Private Pay	1,925	1,925			1,328	1,328			597	597			
E. State SSI for RCH													
F. Other (Specify) Managed Care	5,273	5,273			4,307	4,307			966	966			
G. Total Care Days During Period (3A thru F)	93,169	93,169			70,182	70,182			22,987	22,987			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	4	4			4	4							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	93,173	93,173			70,186	70,186			22,987	22,987			

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(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)
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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14	215		36				
Per Diem Rate								
a. One bed rm.	Various	297.47		507.00				
b. Two bed rms.	Various	297.47		495.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,066	4,066		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	5,148	5,148		
C. Other	16,396	16,396		
D. <b>Total Physical Therapy Treatments</b>	25,610	25,610		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,036	1,036		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	981	981		
C. Other	3,001	3,001		
D. <b>Total Speech Therapy Treatments</b>	5,018	5,018		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	7,166	7,166		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	6,326	6,326		
C. Other	18,992	18,992		
D. <b>Total Occupational Therapy Treatments</b>	32,484	32,484		



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Riverside Health Care Center, Inc.	1000C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	47,633	65				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	201,635	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	168,177	2,520				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	511,285	19,950				
5. Dietary Service						
a. Head Dietitian	167,960	4,409				
b. Food Service Supervisor	201,644	8,802				
c. Dietary Workers	890,025	49,732				
6. Housekeeping Service						
a. Head Housekeeper	138,132	4,439				
b. Other Housekeeping Workers	1,339,049	65,272				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,521	1,768				
b. Other Maintenance Workers	202,465	8,326				
8. Laundry Service						
a. Supervisor	1,043	33				
b. Other Laundry Workers	456,111	21,686				
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	285,605	4,152				
b. RN						
1. Direct Care	1,480,399	32,360				
2. Administrative**	533,610	13,852				
c. LPN						
1. Direct Care	3,562,889	108,928				
2. Administrative**						
d. Aides and Attendants	5,096,947	245,821				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	427,759	17,450				
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	322,728	9,456				
n. Marketing	37,181	960				
o. Other (Specify)						
See Attached Schedule	560,900	13,887				
<i>A-13. Total Salary Expenditures</i>	16,698,698	635,948				

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

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

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



**Schedule 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	9/30/2021			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)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher	47,633			Non Discriminatory	Supervises Operations, Deals with DNS	65	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>AllocatedBenefits</b>	<b>Total w/ Bnft</b>
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

**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	9/30/2021			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>										
Karen Chadderton	201,635			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										
Michael Bernardi	168,177			Non Discriminatory	Assistant Administrator	2,520	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	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	9,036	374				
3. Pharmacist	40,324	403				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	549,302	9,893				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	158				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	273,074	4,575				
b. Other						
10. Occupational Therapist						
a. Resident Care	740,754	19,610				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	21,232	415				
2. Administrative***						
b. LPN						
1. Direct Care	1,180	29				
2. Administrative***						
c. Aides	351	15				
d. Other						
12. Other (Specify)						
See Attached Schedule	81,674	708				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,758,927</b>	<b>36,180</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 on Page 28.

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2021	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 / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Rehab Consultant	<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	
Elmo Villanueva Collins Medical Associates - 506 Cromwell Avenue, Rocky Hill CT 06067	Medical Director	<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 RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Imo Villanueva Collins Medical Associates - 506 Cromwell Avenue, Rocky Hill CT 06067	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input checked="" type="radio"/>	<input 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"/>		
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		<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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 669,758	669,758			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 125,821	125,821			
4. Social Security (F.I.C.A.)	\$ 1,230,889	1,230,889			
5. Health Insurance	\$ 2,093,352	2,093,352			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 89,241	89,241			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,845	7,845			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 752,458	752,458			
<b>d. Accounting and Auditing</b>	\$ 31,030	31,030			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 139,584	139,584			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 42,747	42,747			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 86,150	86,150			
2. Cellular Phones	\$ 1,445	1,445			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 6,704	6,704			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,318,998	1,318,998			
<b>Subtotal</b>	\$ 6,596,022	6,596,022			

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

(Carry Subtotals forward to next page)





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

Name of Facility	License No.	Report for Year Ended		Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		6,596,022	6,596,022		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 6,892	6,892			
3. Gifts to Staff and Residents	\$ 30,616	30,616			
4. Employee Travel	\$ 8,362	8,362			
5. Education Expenses Related to Seminars and Conventions	\$ 18,805	18,805			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 5,379	5,379			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 42,198	42,198			
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	\$ 6,527	6,527			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 25,427	25,427			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 750	750			
9. Subscriptions	\$ 11,595	11,595			
10. Contributions*** See Attached Schedule	\$ 1,300	1,300			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 226,443	226,443			
12. Administrative Management Services**	\$ 1,419,610	1,419,610			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 113,331	113,331			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 8,513,257	8,513,257			

\* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 42,198		
<b>Total Other Advertising</b>	\$ 42,198	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 23,427		
AHCA Dues	2,000		
<b>Total Dues</b>	\$ 25,427	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed on Pg 28)	\$ 1,300		
<b>Total Contributions</b>	\$ 1,300	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 4,705		
Penalties (Disallowed on Pg 28a)	31,669		
Bank Charges	56,067		
Misc. Expense (Disallowed on Pg 28a)	9,074		
Prior Period Expense (Disallowed on Pg 28a)	11,816		
<b>Total Other Administrative and General</b>	\$ 113,331	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2021	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
National Healthcare	1,419,610	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	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 870,042	870,042		
2. Non-Food Supplies	\$ 79,733	79,733		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 19,857	19,857		
c. Other (Specify) _____	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 969,632</b>	<b>969,632</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2021	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	180,210	180,210		
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)	\$	1,561	1,561		
c. Other (Specify) Other Laundry Supplies	\$	22,431	22,431		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	204,202	204,202		
<b>3E. Laundry Questionnaire</b>					
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 Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2021		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	86,212	86,212		
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> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	86,212	86,212		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	880,934	880,934		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	82,398	82,398		
c.	Medical and Therapeutic Supplies	\$	249,922	249,922		
d.	Ambulance/Limousine***	\$	36,745	36,745		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	11,848	11,848		
f.	X-rays and Related Radiological Procedures***	\$	60,747	60,747		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	66,905	66,905		
i.	Recreation	\$	45,325	45,325		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	266,669	266,669		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	1,701,493	1,701,493		

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

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

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

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





**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 9/30/2021	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
NALCO COMPANY LLC	1601 W Diehl Rd, Naperville, Illinois	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC and Boiler service	14,349			22	6f
Otis Elevator	PO Box 13716 Newark, NJ 07188	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	12,104			22	6f
Kone Inc.	47-36 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	14,384			22	6f
ADM Environmental	1317 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Removal/Recycling Services	53,584			22	6f
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	29,843			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	18,134			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	19,879			16	m11
SERVPRO	1 Corporate Dr North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Virus cleaning	16,321			22	6f
Emcore Services	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	102,192			22	6f
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	15,207			18	2b
Beacon Plowing Service	200 Burnside Ave, East Hartford, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plowing Services	15,006			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	17,613			22	6f
ITSAVVY LLC	PO Box 3296, Glen Ellyn, IL 60138	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Solutions	10,362			16	m11
Various - See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	142,269			Var	Var

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

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

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

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

Name of Facility Riverside Health & Rehab			License No. 1000C		Report for Year Ended 9/30/2021			Page of 21a 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	98,357				16	m11
MEYER WILLIAM B	Stratford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Storage	15,787				16	m11
HAYNES COMMUNICATIONS	2 Klandes Village Dr Seymour, CT 06483	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Phones	16,807				16	m11
THE OFFICE WORKS INC.	45 Corporate Ave Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Document Management Solutions	11,318				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	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 107,871	107,871				
c. Light & Power	\$ 236,524	236,524				
d. Water	\$ 171,419	171,419				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 120,857	120,857				
f. Other ( <i>itemize</i> )	\$ 365,598	365,598				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 1,002,269	1,002,269				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 180,785	180,785				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 180,785	180,785				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 197,918	197,918				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 197,918	197,918				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,821,899	1,821,899				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 335,092	335,092				
c. Personal property taxes	\$ 50,615	50,615				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 2,586,309	2,586,309				

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



### Depreciation Schedule

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C			Report for Year Ended 9/30/2021			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)												
<b>A-4. Subtotal</b>												
<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>B-4. Subtotal</b>												
<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)												
<b>C-4. Subtotal</b>												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	2,404,853		2,404,853	1,685,410	S/L	Various	168,811	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)			Var	Var	99,689		99,689		S/L	Various	11,974	
<b>D-3. Subtotal</b>											180,785	
<b>E. Total Depreciation</b>											180,785	

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	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/2/2020	CulDepot-Conveyor Toaster	\$ 2,592	10	\$ 130
10/21/2020	TriState-Wheelchair Scale	1,329	5	133
10/16/2020	Haynes Comm-Cameras	2,000	5	200
10/15/2020	IT Savvy - Computer	1,010	3	168
12/8/2020	McKesson-Kangaroo pumps	1,527	5	153
1/24/2021	McKesson-3 Elec Beds	3,728	12	155
11/25/2020	Haynes-see 1327	2,341	5	234
2/4/2021	Cul Depot - CB15	1,288	5	129
1/28/2021	H&R Healthcare-Signa APM	3,494	5	349
2/24/2021	Cul Depot - Ice Maker/Dispense	6,122	10	306
4/13/2021	Manhattan Tech-Dell all in one	5,968	3	995
4/28/2021	PC Connection - Chromebook	1,148	3	191
6/10/2021	Cul Depot - Ice Maker	6,128	10	306
4/29/2021	IT Savvy - Android PC	3,027	3	505
6/7/2021	Manhattan Tech - Win 10 Pro	1,134	3	189
6/2/2021	Manhattan Tech - Win Pro 10	1,180	3	196
6/9/2021	Manhattan Tech-Dell	1,135	3	189
6/24/2021	McKesson-scale/lift	5,110	10	255
8/26/2021	H&R Healthcare-Signa Pumps	1,850	5	185
7/9/2021	Manhattan Tech-License	16,636	3	2,773
6/23/2021	TriState-shower recline chair	1,828	10	91
6/25/2021	TriState-chair scale	1,235	10	62
5/14/2021	Manhattan Tech-Dell	5,387	3	898
5/28/2021	Manhattan Tech-Dell	2,225	3	371
7/7/2021	Manhattan Tech-Dell desktops	8,865	3	1,478
7/19/2021	Manhattan Tech-Dell laptop	1,418	3	236
7/21/2021	Manhattan Tech-Chromebook	3,072	3	512
7/29/2021	Manhattan Tech-Dell Desktop	1,259	3	210
8/31/2021	RainTech-sales tax see #1359	1,328	10	66
9/14/2021	Alpha-Med Bladder Kit	4,324	7	309
<b>Total additions for Movable Equipment</b>		<b>\$ 99,689</b>		<b>\$ 11,974 *</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>				
10/15/2020	UnifiedVox-Phone System	\$ 3,000	10	\$ 150
11/9/2020	West Reach - Doors	1,894	10	95
10/1/2020	Emcor - 2 Heat Pumps	8,274	10	414
11/25/2020	Emcor Svcs-Bosch heat pumps	16,796	10	840
12/23/2020	Emcor Svcs-exhaust fan	2,930	20	73
12/15/2020	Emcor Svcs- in wall AC	2,612	5	261
2/18/2021	SmartCare- plumbing	1,391	10	357
4/30/2021	Emcor - Boiler repairs	14,287	20	69
6/2/2021	Emcore - roof A/C unit	48,440	10	199
5/26/2021	Emcor - water cutoffs	3,191	10	2,422
6/28/2021	Raintech-nurse call system	43,168	10	90
6/4/2021	Emcore-Condenser coil 30%	5,962	15	123
6/17/2021	Emcor- Gas valve boiler	3,614	20	77
6/22/2021	Emcor- gasket boiler	4,911	20	160
6/28/2021	Emcor - fire/smoke dampers	1,542	10	154
7/1/2021	Emcor Svcs-condenser coil	13,911	15	464
7/29/2021	Emcor Svcs - thermostats	3,186	10	159
8/4/2021	Emcor- Boiler Upgrade	5,992	20	150
8/10/2021	Mechanical Pump - Valves	6,031	20	151

8/13/2021	Emcor Boiler Valves	2,547	20	64
<b>Total additions for Leasehold Improvement</b>		\$ 193,679		\$ 6,471 *
<b>Deletions:</b>				
	Disposal of Prior Period Acquisition Asset	\$ (1,600)		
<b>Total deletions for Leasehold Improvement</b>		\$ (1,600)		\$ - **

Attachment Pages 23 24

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



**Amortization Schedule\***

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<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	3,592,886	2,577,460	S/L	Various	191,447	
2. Disposals (attach schedule)				(1,600)	(1,600)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	193,679		S/L	Various	6,471	
C-4. Subtotal									197,918
<b>D. Total Amortization</b>									197,918

\* 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	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>													
LJ	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,996,100	2,098,481	209,045	2,307,526	209,045	2,516,571	136,226	2,652,797	343,303
<b>2019 Additions</b>													
LJ	Magnum Ind - Entry Tile	10/12/2018	S/L	10	2,320	-	232	232	232	464	232	696	1,624
LJ	Junga Electric-ballards	11/16/2018	S/L	15	2,746	-	183	183	366	183	366	549	2,197
LJ	Magnum Ind-Sheet Vinyl	12/31/2018	S/L	10	1,133	-	113	113	226	113	226	339	794
LJ	OTIS-Power unit/Starter	12/21/2018	S/L	20	28,117	-	1,406	1,406	1,406	2,812	1,406	4,218	23,899
LJ	MJ Daly-pipes, fittings	1/3/2019	S/L	20	8,777	-	439	439	439	878	439	1,317	7,460
LJ	MJ Daly-couplers, diverters	1/3/2019	S/L	20	3,024	-	151	151	151	302	151	453	2,571
LJ	MJ Daly-Module Control	1/3/2019	S/L	20	2,767	-	138	138	138	276	138	414	2,353
LJ	MJ Daly-pipes, valves	1/3/2019	S/L	20	2,183	-	109	109	109	218	109	327	1,856
LJ	MJ Daly-Misc	2/28/2019	S/L	20	4,207	-	210	210	210	420	210	630	3,577
LJ	Magnum Ind-door kickplates	3/12/2019	S/L	10	1,617	-	162	162	162	324	162	486	1,131
LJ	MJ Daly-Penthouse Pump	1/13/2019	S/L	10	2,226	-	223	223	223	446	223	669	1,557
LJ	MJ Daly-Faucets/Valves	2/28/2019	S/L	20	2,190	-	109	109	109	218	109	327	1,863
LJ	WestReach-Door	4/30/2019	S/L	10	1,571	-	157	157	157	314	157	471	1,100
LJ	Lingard Cabinet Co-countertops	5/30/2019	S/L	15	3,988	-	266	266	266	532	266	798	3,190
LJ	MJ Daly	5/31/2019	S/L	20	3,011	-	151	151	151	302	151	453	2,558
LJ	MJ Daly-water heater parts	7/31/2019	S/L	20	2,056	-	103	103	103	206	103	309	1,747
LJ	Westreach-Door	7/31/2019	S/L	10	999	-	100	100	100	200	100	300	699
LJ	MJ Daly- Chiller Leak Install	6/30/2019	S/L	20	5,166	-	258	258	258	516	258	774	4,392
LJ	MJ Daly-Thermostat valve	6/25/2019	S/L	20	1,417	-	71	71	71	142	71	213	1,204
LJ	MJ Daly-Valves	6/25/2019	S/L	20	1,405	-	70	70	70	140	70	210	1,195
LJ	MJ Daly-Fan Motor	6/30/2019	S/L	20	2,212	-	111	111	111	222	111	333	1,879
LJ	MJ Daly - 2 Heat Pumps	10/31/2018	S/L	20	9,065	-	453	453	453	906	453	1,359	7,706
LJ	MJ Daly - 2 Heat Pumps	11/30/2018	S/L	20	9,065	-	453	453	453	906	453	1,359	7,706
<b>2020 Additions</b>													
LJ	MJ Daly-Sewage Pump	7/31/2019	S/L	10	6,368	-	-	-	637	637	637	1,274	5,094
LJ	MJ Daly-VIC BF Valves	10/29/2019	S/L	10	10,416	-	-	-	1,042	1,042	1,042	2,084	8,332
LJ	Magnum Ind-Door Kickplates	1/27/2020	S/L	10	1,617	-	-	-	162	162	162	324	1,293
LJ	Okulus-phones 5th floor	10/23/2019	S/L	10	16,050	-	-	-	1,605	1,605	1,605	3,210	12,840
LJ	Okulus - phones	11/18/2019	S/L	10	3,680	-	-	-	368	368	368	736	2,944
LJ	MJ Daly-3 pump assemblies	1/20/2020	S/L	10	5,963	-	-	-	596	596	596	1,192	4,771
LJ	MJ Daly-3 HP Pump	12/31/2019	S/L	10	6,153	-	-	-	615	615	615	1,230	4,923
LJ	MJ Daly-Line Repairs	1/31/2020	S/L	10	4,187	-	-	-	419	419	419	838	3,349
LJ	MJ Daly-Pipe and Fittings	12/31/2019	S/L	10	4,333	-	-	-	433	433	433	866	3,467
LJ	MJ Daly-2 Heat Pumps	12/31/2019	S/L	10	9,960	-	-	-	996	996	996	1,992	7,968
LJ	MJ Daly - Pump, Misc	2/18/2020	S/L	10	2,630	-	-	-	265	265	265	530	2,100
LJ	Junga Electric- Conduit/wiring	2/20/2020	S/L	10	2,387	-	-	-	239	239	239	478	1,909
LJ	MJ Daly- Circ Pump Chiller	2/18/2020	S/L	10	1,894	-	-	-	189	189	189	378	1,516
LJ	Eagle Rivel Roof - roof	4/15/2020	S/L	10	80,485	-	-	-	8,049	8,049	8,049	16,098	64,387
LJ	Eagle Rivel Roof	6/26/2020	S/L	10	159,970	-	-	-	15,997	15,997	15,997	31,994	127,976
LJ	Eagle Rivel-roof	7/31/2020	S/L	10	161,970	-	-	-	16,197	16,197	16,197	32,394	129,576
LJ	Okulus-data lines	9/11/2020	S/L	10	5,124	-	-	-	512	512	512	1,024	4,100
LJ	Haynes Commextend lines	9/10/2020	S/L	10	12,316	-	-	-	1,232	1,232	1,232	2,464	9,852
<b>2021 Additions</b>													
LJ	UnifiedVox-Phone System	10/15/2020	S/L	10	3,000	-	-	-	-	-	150	150	2,850
LJ	West Reach - Doors	11/9/2020	S/L	10	1,894	-	-	-	-	-	95	95	1,800
LJ	Emcor - 2 Heat Pumps	10/1/2020	S/L	10	8,274	-	-	-	-	-	414	414	7,860
LJ	Emcor Svcs-Bosch heat pumps	11/25/2020	S/L	10	16,796	-	-	-	-	-	840	840	15,956
LJ	Emcor Svcs-exhaust fan	12/23/2020	S/L	20	2,930	-	-	-	-	-	73	73	2,857
LJ	Emcor Svcs- in wall A/C	12/15/2020	S/L	5	2,612	-	-	-	-	-	261	261	2,351
LJ	SmartCare- plumbing	2/18/2021	S/L	10	1,391	-	-	-	-	-	357	357	1,034
LJ	Emcor - Boiler repairs	4/30/2021	S/L	20	14,287	-	-	-	-	-	69	69	14,218
LJ	Emcor - roof A/C unit	6/2/2021	S/L	10	48,440	-	-	-	-	-	199	199	48,241
LJ	Emcor - water cutoffs	5/26/2021	S/L	10	3,191	-	-	-	-	-	2,422	2,422	769
LJ	Rainiech-nurse call system	6/28/2021	S/L	10	43,168	-	-	-	-	-	90	90	43,078
LJ	Emcor-Condenser coil 10%	6/4/2021	S/L	15	5,902	-	-	-	-	-	123	123	5,839
LJ	Emcor- Gas valve boiler	6/17/2021	S/L	20	3,614	-	-	-	-	-	77	77	3,537
LJ	Emcor- gasket boiler	6/22/2021	S/L	20	4,911	-	-	-	-	-	160	160	4,751
LJ	Emcor - fire/smoke dampers	6/28/2021	S/L	10	1,542	-	-	-	-	-	154	154	1,388
LJ	Emcor Svcs-condenser coil	7/1/2021	S/L	15	13,911	-	-	-	-	-	464	464	13,447
LJ	Emcor Svcs - thermostats	7/29/2021	S/L	10	3,186	-	-	-	-	-	159	159	3,027
LJ	Emcor- Boiler Upgrade	8/4/2021	S/L	20	5,992	-	-	-	-	-	150	150	5,842
LJ	Mechanical Pump - Valves	8/10/2021	S/L	20	6,031	-	-	-	-	-	151	151	5,880
LJ	Emcor Boiler Valves	8/13/2021	S/L	20	2,547	-	-	-	-	-	64	64	2,483
Disposal of Prior Period Acquisition Asset					(1,600)	-	-	-	-	-	-	(1,600)	-
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>3,794,968</b>	<b>2,098,481</b>	<b>214,713</b>	<b>2,313,194</b>	<b>264,266</b>	<b>2,577,460</b>	<b>197,918</b>	<b>2,775,378</b>	<b>1,011,187</b>
<b>MOVABLE EQUIPMENT</b>													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,073,919	1,327,339	148,651	1,475,990	148,651	1,624,641	124,152	1,748,793	325,126
<b>2019 Additions</b>													
MME	Starling Physicians-ApneaLink	10/11/2018	S/L	7	1,604	-	229	229	229	458	229	687	917
MME	TrisState Surg-Bariatric Beds	10/10/2018	S/L	15	2,334	-	156	156	156	312	156	468	1,866
MME	Culinary Depot-Waring CD15	10/17/2018	S/L	10	1,138	-	114	114	114	228	114	342	796
MME	TrisState-Bariatric Wheelchair	11/6/2018	S/L	5	798	-	160	160	160	320	160	480	318
MME	Cul Depot-Shop on Asset 1212	11/30/2018	S/L	10	36	-	4	4	4	8	4	12	24
MME	Culinary Depot-Ice Maker	11/30/2018	S/L	10	2,989	-	299	299	299	598	299	897	2,092
MME	Cul Depot-Meird Water Dispense	11/6/2018	S/L	10	4,057	-	406	406	406	812	406	1,218	2,839
MME	Smart Care-blower motor	11/12/2018	S/L	8	1,925	-	241	241	241	482	241	723	1,202
MME	Daniel's Equip-UnitMacWasher	11/1/2018	S/L	10	4,844	-	484	484	484	968	484	1,452	3,392
MME	MLK Lock-Security Cameras	11/14/2018	S/L	5	3,551	-	710	710	710	1,420	710	2,130	1,421
MME	RVH Millwork-Cabinet/Sink	1/3/2019	S/L	20	5,583	-	279	279	279	558	279	837	4,746
MME	Dir Supply-Dig Chair Scale	1/21/2019	S/L	10	1,308	-	131	131	131	262	131	393	915
MME	Cul Depot-Meat Chopper	11/20/2018	S/L	10	5,115	-	511	511	511	1,022	511	1,533	3,582
MME	Daniel's Equip-UnitMacWasher	2/25/2019	S/L	10	19,377	-	1,938	1,938	1,938	3,876	1,938	5,814	13,563
MME	Supply Works-window coverings	2/6/2019	S/L	5	1,849	-	370	370	370	740	370	1,110	739
MME	SmartCare - Thermostat	2/1/2019	S/L	5	1,308	-	262	262	262	524	262	786	522
MME	McKesson-Trapeze Bed	3/25/2019	S/L	15	499	-	33	33	33	66	33	99	400
MME	Direct Supply-Vacuum	3/13/2019	S/L	11	635	-	79	79	79	158	79	237	398
MME	Direct Supply-Cabinets/Chests	3/1/2019	S/L	15	4,822	-	321	321	321	642	321	963	3,859
MME	Culinary Depot - Ice Dispenser	4/22/2019	S/L	10	3,766	-	377	377	377	754	377	1,131	2,635
MME	Supply Works-Cellular shades	4/8/2019	S/L	5	2,460	-	492	492	492	984	492	1,476	984
MME	Direct Supply-Dig Chair Scale	5/7/2019	S/L	10	1,368	-	137	137	137	274	137	411	957
MME	TrisState-Bariatric Wheel Chair	5/29/2019	S/L	5	798	-	160	160	160	320	160	480	

Riverside Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MME	Direct Supply-Floin Machine	5/24/2019	S/L	10	670	-	67	67	67	134	67	201	469
MME	MLK Lock-camera	4/2/2019	S/L	5	1,752	-	350	350	350	700	350	1,050	702
MME	MJ Daly- Chiller	5/31/2019	S/L	10	64,859	-	6,486	6,486	6,486	12,972	6,486	19,458	45,401
MME	TriState Surg-Elec Actuator	8/21/2019	S/L	10	541	-	54	54	54	108	54	162	379
MME	Cal Dep-Mobile dish dispenser	9/24/2019	S/L	10	7,796	-	780	780	780	1,560	780	2,340	5,456
MME	McKesson-Defibrillator	4/18/2019	S/L	5	995	-	199	199	199	398	199	597	398
<b>2020 Additions</b>													
MME	Direct Supply-Burnisher	10/9/2019	S/L	5	1,120	-	-	-	224	224	224	448	672
MME	McKesson-Lift, Patient Power	10/18/2019	S/L	5	2,476	-	-	-	495	495	495	990	1,486
MME	Culinary Depot-Ice Maker	10/25/2019	S/L	5	3,212	-	-	-	642	642	642	1,284	1,928
MME	McKesson-Seale	10/27/2019	S/L	5	756	-	-	-	151	151	151	302	454
MME	Cal Depot - Ice Storage Bin	10/30/2019	S/L	5	1,454	-	-	-	291	291	291	582	872
MME	McKesson-Seale	10/30/2019	S/L	5	756	-	-	-	151	151	151	302	454
MME	Culinary Depot-Sales Tax	10/30/2019	S/L	5	495	-	-	-	99	99	99	198	297
MME	MJ Daly - 2 Heat Pumps	8/30/2019	S/L	5	9,065	-	-	-	1,813	1,813	1,813	3,626	5,439
MME	McKesson-2 Electric Beds	11/11/2019	S/L	5	1,214	-	-	-	243	243	243	486	728
MME	Hobart	11/26/2019	S/L	5	10,848	-	-	-	2,170	2,170	2,170	4,340	6,508
MME	McKesson-3 Electric Beds	12/9/2019	S/L	5	1,822	-	-	-	364	364	364	728	1,094
MME	McKesson- Seale	12/16/2019	S/L	5	756	-	-	-	151	151	151	302	454
MME	McKesson-US Bladder widensson	2/7/2020	S/L	5	8,147	-	-	-	1,629	1,629	1,629	3,258	4,889
MME	Cal Depot-Dishwasher	12/26/2019	S/L	10	75,996	-	-	-	7,600	7,600	7,600	15,200	60,796
MME	Wayfair-Dining Table	1/31/2020	S/L	5	787	-	-	-	157	157	157	314	473
MME	TriState - Oxygen concentrator	4/7/2020	S/L	5	787	-	-	-	157	157	157	314	473
MME	THD Pro - Electric Hand Sprnye	4/18/2020	S/L	5	609	-	-	-	122	122	122	244	365
MME	Direct Supply-Smart Care Trio	4/21/2020	S/L	5	1,072	-	-	-	214	214	214	428	644
MME	McKesson-5 Oxygen Concentrators	4/21/2020	S/L	5	4,305	-	-	-	861	861	861	1,722	2,583
MME	McKesson-25 Oxygen Concentrator	5/4/2020	S/L	5	2,919	-	-	-	584	584	584	1,168	1,751
MME	Cal Depot-	5/13/2020	S/L	5	14,401	-	-	-	2,880	2,880	2,880	5,760	8,641
MME	PC Connection-OptiPlex	5/14/2020	S/L	5	1,288	-	-	-	258	258	258	516	772
MME	COVID - isolation carts	4/21/2020	S/L	5	3,495	-	-	-	699	699	699	1,398	2,097
MME	Windstream-new phone system	5/6/2020	S/L	5	636	-	-	-	127	127	127	254	382
MME	McKesson-3 Elec beds	4/12/2020	S/L	5	4,053	-	-	-	811	811	811	1,622	2,431
MME	McKesson-Seale	6/3/2020	S/L	5	1,891	-	-	-	378	378	378	756	1,135
MME	UnifiedVox-voice system	6/24/2020	S/L	5	821	-	-	-	164	164	164	328	493
MME	Cal Depot-Conveyor Toaster	8/11/2020	S/L	5	14,500	-	-	-	2,900	2,900	2,900	5,800	8,700
MME	TriState - Deteion chair seale	8/25/2020	S/L	5	661	-	-	-	132	132	132	264	397
MME	IT Savy-2 HPE Anuba	9/21/2020	S/L	5	661	-	-	-	293	293	293	586	881
MME	IT Savy-APC Smart	7/13/2020	S/L	5	5,112	-	-	-	1,022	1,022	1,022	2,044	3,068
MME	IT Savy-HPE Anuba	9/23/2020	S/L	5	1,010	-	-	-	202	202	202	404	606
MME	IT Savy-HPE Anuba	9/14/2020	S/L	5	1,978	-	-	-	396	396	396	792	1,186
MME	PC Connection-ProDesk/Office	9/14/2020	S/L	5	554	-	-	-	111	111	111	222	332
MME	Cal Depot-Conveyor Toaster	10/2/2020	S/L	10	2,592	-	-	-	-	-	130	130	2,462
MME	TriState-Wheelchair Seale	10/21/2020	S/L	5	1,329	-	-	-	-	-	133	133	1,196
MME	Haynes Camm-Cameras	10/16/2020	S/L	5	2,000	-	-	-	-	-	200	200	1,800
MME	IT Savy- Computer	10/15/2020	S/L	5	1,010	-	-	-	-	-	168	168	842
MME	McKesson-Kangaroo pumps	12/8/2020	S/L	5	1,527	-	-	-	-	-	153	153	1,374
MME	McKesson-3 Elec Beds	1/24/2021	S/L	12	3,728	-	-	-	-	-	155	155	3,573
MME	Haynes-see 1327	1/25/2020	S/L	5	2,341	-	-	-	-	-	234	234	2,107
MME	Cal Depot - CH15	2/4/2021	S/L	5	1,288	-	-	-	-	-	129	129	1,159
MME	H&R Healthcare-Sigma APM	1/28/2021	S/L	5	3,494	-	-	-	-	-	349	349	3,145
MME	Cal Depot - Ice Maker/Diaper	2/24/2021	S/L	10	6,122	-	-	-	-	-	306	306	5,816
MME	Manhattan Tech-Dell all in one	4/13/2021	S/L	3	5,968	-	-	-	-	-	995	995	4,973
MME	PC Connection - Chromebook	4/28/2021	S/L	3	1,148	-	-	-	-	-	191	191	957
MME	Cal Depot - Ice Maker	6/10/2021	S/L	10	6,128	-	-	-	-	-	306	306	5,822
MME	IT Savy - Android PC	4/29/2021	S/L	3	3,027	-	-	-	-	-	505	505	2,522
MME	Manhattan Tech - Win 10 Pro	6/7/2021	S/L	3	1,134	-	-	-	-	-	189	189	945
MME	Manhattan Tech - Win Pro 10	6/2/2021	S/L	3	1,180	-	-	-	-	-	189	189	946
MME	Manhattan Tech-Dell	6/9/2021	S/L	3	1,135	-	-	-	-	-	255	255	4,855
MME	McKesson-sealefin	6/24/2021	S/L	10	5,110	-	-	-	-	-	185	185	1,665
MME	H&R Healthcare-Sigma Pumps	8/26/2021	S/L	5	1,850	-	-	-	-	-	273	273	13,863
MME	Manhattan Tech-Licence	7/9/2021	S/L	3	16,636	-	-	-	-	-	91	91	1,737
MME	TriState-shower recline chair	6/23/2021	S/L	10	1,828	-	-	-	-	-	62	62	1,173
MME	TriState-chair seale	6/25/2021	S/L	10	1,235	-	-	-	-	-	898	898	4,489
MME	Manhattan Tech-Dell	5/14/2021	S/L	3	5,387	-	-	-	-	-	371	371	1,854
MME	Manhattan Tech-Dell	5/28/2021	S/L	3	2,225	-	-	-	-	-	1,478	1,478	7,387
MME	Manhattan Tech-Dell desktop	7/7/2021	S/L	3	8,865	-	-	-	-	-	236	236	1,182
MME	Manhattan Tech-Dell laptop	7/19/2021	S/L	3	1,418	-	-	-	-	-	512	512	2,560
MME	Manhattan Tech-Chromebook	7/21/2021	S/L	3	3,072	-	-	-	-	-	210	210	1,049
MME	Manhattan Tech-Dell Desktop	7/29/2021	S/L	3	1,259	-	-	-	-	-	66	66	1,262
MME	RainTech-sales tax see #1359	8/31/2021	S/L	10	1,328	-	-	-	-	-	309	309	4,015
MME	Alpha-Med Bladder Kit	9/14/2021	S/L	7	4,324	-	-	-	-	-	-	-	-
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>2,504,512</b>	<b>1,327,339</b>	<b>164,761</b>	<b>1,492,100</b>	<b>193,310</b>	<b>1,685,410</b>	<b>180,785</b>	<b>1,866,195</b>	<b>638,347</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>6,289,508</b>	<b>3,425,820</b>	<b>379,474</b>	<b>3,805,294</b>	<b>457,576</b>	<b>4,262,870</b>	<b>378,703</b>	<b>4,639,973</b>	<b>1,649,535</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>6,248,787</b>	<b>3,425,820</b>	<b>378,703</b>	<b>4,537,996</b>	<b>378,703</b>	<b>4,537,996</b>	<b>378,703</b>	<b>4,537,996</b>	<b>1,710,791</b>
<b>ROUNDING</b>													
<b>VARIANCE</b>					<b>40,721</b>	<b>3,425,820</b>	<b>771</b>	<b>(732,702)</b>	<b>78,873</b>	<b>(275,126)</b>	<b>-</b>	<b>101,977</b>	<b>(61,256)</b>

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2021	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>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>
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 9/30/2021		12,932,355		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Riverside Health Care Center, Inc.		1000C	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C		Report for Year Ended 9/30/2021		Page 27	of 37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$	24,809	24,809	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	24,809	24,809	
14. Insurance							
a. Insurance on Property (buildings only)				\$	67,750	67,750	
b. Insurance on Automobiles				\$	4,898	4,898	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	14,034	14,034	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$	228,762	228,762	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	315,444	315,444	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	33,861,252	33,861,252	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Riverside Health Care Center, Inc.			1000C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 372,495	372,495		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 740,754	740,754		
7.			Other - See attached Schedule	\$ 81,674	81,674		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 752,458	752,458		
10.			Accounting	\$			
10a.			Legal	\$ 133,814	133,814		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 30,616	30,616		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 3,569	3,569		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 5,379	5,379		
18.	16	m2/3	Unallowable Advertising *	\$ 42,198	42,198		
19.	15	1J	Income Tax / Corporate Business Tax	\$ 6,454	6,454		
20.	16	m10	Fund Raising / Contributions	\$ 1,300	1,300		
21.	16	m12	Unallowable Management Fees	\$ 562,101	562,101		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 132,682	132,682		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 2,865,494	2,865,494		

\* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Respiratory Therapy	\$ 278,918		
10	12n	Marketing Salary	37,181		
10	12o	Admissions Salary relating to Marketing	56,396		
<b>Total Other Salaries Adjustment</b>			\$ 372,495	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant / Rehab Consultant	\$ 43,377		
13	b12o	Physician Fees	38,297		
<b>Total Other Fees Adjustments</b>			\$ 81,674	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 750		
16	m13	Penalties	31,669		
16	m13	Misc. Expense	9,074		
16	m13	Prior Period Expense	11,816		
15	Var	Benefits Associated with Admissions Salary relating to Marketing	14,065		
15	Var	Benefits Associated with Marketing & Respiratory Therapy Salary	65,308		
<b>Total Other A&amp;G Adjustments</b>			\$ 132,682	\$ -	\$ -



Riverside Health & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2021

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,419,610	Page 16, Line m12
Accounting Charges	<u>31,030</u>	Page 15, Line 1d
Total Management Fees Per Agreement	1,450,640	
Patient Days	93,173	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>113,333</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 12.80</b>	
PPD Allowance Per Client 2020	7.83	J.01a
2021 CPI Increase %	<u>1.02%</u>	
PPD Allowance 9/30/2021	<u>7.84</u>	
<b>Amount over (Under)</b>	<b>\$ 4.9598</b>	
Total Days	<u>113,333</u>	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 562,101</u></u></b>	

Marketing / Respiratory Therapist Benefits Disallowance

Marketing / Respiratory Therapist Salary	316,099	Page 10
Total Salaries	<u>16,698,698</u>	TB Linked
Percent to Total Salaries	1.89%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	3,450,062	TB Linked
Marketing / Respiratory Therapist Benefits Disallowed	<b>65,308</b>	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Riverside Health Care Center, Inc.			1000C	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,865,494	2,865,494		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 880,934	880,934		
28.	20	5d	Ambulance/Limousine	\$ 36,745	36,745		
29.	20	5f	X-rays, etc	\$ 60,747	60,747		
30.	20	5h	Laboratory	\$ 66,905	66,905		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,848	11,848		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 187,622	187,622		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 3,597	3,597		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 14,139	14,139		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 74,267	74,267		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				<b>\$ 4,202,298</b>	<b>4,202,298</b>		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Riverside-Rehab Tpy and Ancllry	19,149		
20	5l	Equip Rental-Riverside-Rehab Tpy and Ancllry	10,152		
20	5l	Equip Rental-Riverside-Respiratory	44,845		
20	5i	Cable Television Disallowance (See Attached)	32,717		
20	5c	Med B Nursing Supplies	72,889		
20	5l	Equip Rental-Riverside-Nursing	7,870		
<b>Total Other Ancillary Costs</b>			\$ 187,622	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 3,597		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 3,597	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Leases on Automobiles	\$ 9,241		
27	14b	Insurance on Automobiles	4,898		
<b>Total Other Property Adjustments</b>			\$ 14,139	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc Rev	\$ 6,000		
30	IV 8	Rebates / Refunds	68,267		
<b>Total Other Adjustments</b>			\$ 74,267	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2021**

**Pg. 29b**

Total Cable TV Expense	36,317	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</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	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 32,717</u></u>	<b>{a}</b>

**Tickmark**

{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 32,703,778	32,703,778				
b. Medicaid Room and Board Contractual Allowance **	\$ (11,466,635)	(11,466,635)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,292,004	3,292,004				
b. Medicare Room and Board Contractual Allowance **	\$ (2,705,262)	(2,705,262)				
4. a. Private-Pay Residents and Other	\$ 5,389,095	5,389,095				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,085,907)	(1,085,907)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 298,279	298,279				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (309,272)	(309,272)				
c. Prescription Drugs - Non-Medicare	\$ 428,646	428,646				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (561,528)	(561,528)				
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	\$ 397,134	397,134				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 278,747	278,747				
c. Physical Therapy - Non-Medicare	\$ 644,112	644,112				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (592,703)	(592,703)				
4. a. Speech Therapy - Medicare	\$ 202,841	202,841				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 188,664	188,664				
c. Speech Therapy - Non-Medicare	\$ 263,057	263,057				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (240,175)	(240,175)				
5. a. Occupational Therapy - Medicare	\$ 531,318	531,318				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 147,359	147,359				
c. Occupational Therapy - Non-Medicare	\$ 832,380	832,380				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (765,187)	(765,187)				
6. a. Other (Specify) - Medicare	\$ 2,896,785	2,896,785				
b. Other (Specify) - Non-Medicare	\$ 825,982	825,982				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 31,593,512	31,593,512				
<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 (Specify)	\$ 5,322	5,322				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 2,045,989	2,045,989				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 2,051,311	2,051,311				
<b>VI. Total All Revenue (III +V)</b>	\$ 33,644,823	33,644,823				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Riverside	\$ 986,348		
30 II 6a	Medicare A Nong Comp Contra-Riverside	1,829,120		
30 II 6a	Medicare Pt A IV Therapy-Riverside	10,993		
30 II 6a	Medicare Pt A Lab-Riverside	34,777		
30 II 6a	Medicare Pt A X-Riverside	33,781		
30 II 6a	Medicare Part B Telehealthfield-Riverside	1,740		
30 II 6a	Medicare Pt B Prior Period-Riverside	26		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 2,896,785</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Riverside	\$ 56		
30 II 6b	Hospice Lab-Riverside	(56)		
30 II 6b	Medicaid IV Therapy-Riverside	12,681		
30 II 6b	Medicaid Lab-Riverside	6,358		
30 II 6b	Medicaid X-Riverside	277		
30 II 6b	MCR Pt A Chargeable Med Supp-Riverside	128		
30 II 6b	MCR Pt A Charge Med Supp Contra-Riverside	(128)		
30 II 6b	Medicare Pt A Settlement-Riverside	39,439		
30 II 6b	Medicare Pt B Flu/Pneumonia-Riverside	9,733		
30 II 6b	Comm Ins IV Therapy-Riverside	58,266		
30 II 6b	Comm Ins Lab-Riverside	4,610		
30 II 6b	Comm Ins X-Riverside	3,174		
30 II 6b	Mgd Medicare NTA Contra-Riverside	37,584		
30 II 6b	Mgd Medicare Nong Comp Contra-Riverside	63,647		
30 II 6b	Mgd Medicare IV Therapy-Riverside	62,000		
30 II 6b	Mgd Medicare Lab-Riverside	21,008		
30 II 6b	Mgd Medicare X-Riverside	22,821		
30 II 6b	Mgd Medicare Flu/Pneumonia-Riverside	6,768		
30 II 6b	Mgd Medicare Prior Period-Riverside	2,446		
30 II 6b	Patient Revenue Capitation -Riverside	475,170		
<b>Total Other Resident Revenue</b>		<b>\$ 825,982</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	2,081,043	\$ 5,322		
<b>Total Interest Income</b>			<b>\$ 5,322</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc. Rev (Disallowed on Pg 29a)	\$ 6,000		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	68,267		
30 IV 8	Stimulus Rev	1,951,164		
30 IV 8	Long Term CT PET Tax	20,542		
30 IV 8	Reversal of PY Housekeeping PS (No CY Expense)	16		
<b>Total Other Revenue</b>		<b>\$ 2,045,989</b>	<b>\$ -</b>	<b>\$ -</b>



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,713,929
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,712,816
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	282,657
4. Inventories			\$	133,173
5. Prepaid Expenses			\$	557,420
a. _____				
b. _____				
c. _____				
d. See Schedule		557,420		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	187,252
CT PET Deferred Tax-Riverside		144,935		
CT PET Tax Receivable-Riverside		796		
Mortgage Costs-Riverside		41,521		
See Schedule				
A-9. <b>Total Current Assets</b> (Lines A1 thru 8)			\$	6,587,247
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	3,784,965	\$	1,011,187
	Accum. Depreciation	2,773,778	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	2,504,542	\$	638,347
	Accum. Depreciation	1,866,195	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	61,256
F/S vs C/R NBV		61,256		
See Schedule				
B-10. <b>Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,710,791

\* 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	\$ 47,549
31	A5	Prepaid Gen. Ins-Riverside	92,931
31	A5	Prepaid Expense Other-Riverside	338,552
31	A5	Prepaid Personal Property Taxes-Riverside	32,864
31	A5	Prepaid Mgmt Assets-Riverside	48,524
<b>Total Prepaid Expenses</b>			<b>\$ 557,420</b>

Schedule of Other Current Assets (Itemize) 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	
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ -</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	\$ 89,958
33	A12	Unclaimed ADP checks-Riverside	10,237
33	A12	Due to Medicaid-Riverside	445,000
33	A12	Patients Fund-Riverside	327,977
33	A12	401K-Riverside	(119,086)
33	A12	Accrued Expenses-Riverside	468,804
33	A12	Accrued Pension-Riverside	89,241
33	A12	Accrued Worker's Comp-Riverside	221,864
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,633,993</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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	8,298,038
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
3. Buildings			*Historical Cost 20,614,833	
Accum. Depreciation _____			\$	20,614,833
4. Non-Movable Equipment			*Historical Cost 1,048,608	
Accum. Depreciation _____			\$	1,048,608
5. Movable Equipment			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
6. Motor Vehicles			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	21,663,441
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	249,933
2. Escrow Deposits			\$	730,141
3. Organization Expense			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
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> )			\$	33,978
Security Deposits-Riverside		33,978		
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,014,052
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	30,975,531

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.		1000C	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,007,008
2. Notes Payable ( <i>itemize</i> )				\$	
_____ _____ _____ See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	30,669
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	30,669		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	1,588,426
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> )				\$	1,633,993
_____ _____ _____ See Schedule					1,633,993
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>4,260,096</b>

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

(Carry Total forward to next page)

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,260,096	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$ 531,040
Name of Lender	Purpose	Amount	Date Due		
	Notes / Loans Payable / Equipment Obligation	531,040			
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 6,148,692
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related / Other	6,148,692				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____ _____ _____ See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 6,679,732
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 10,939,828

**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	9/30/2021	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			\$	(1,416,309)
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	(216,429)
7. Total Net Worth			\$	(1,627,738)
<b>C. Total Reserves and Net Worth</b>			\$	20,035,703
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	30,975,531

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(1,498,376)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	33,644,823
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	33,861,252
D. Net Income or Deficit			\$	(216,429)
E. Balance			\$	(1,714,805)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$33,861,252	
F/S vs C/R Depreciation			0	
Total Expenses Per FS			\$33,861,252	
2. Other <i>(itemize)</i>				
Prior Period Adjustments			87,067	
F-3. Total Additions			\$	87,067
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>			\$	(1,627,738)
				09/30/21

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bivolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@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, 2021, 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 10, 2022

# Annual Report of Long-Term Care Facility Cost Year 2021 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 6 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 7 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? *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 Pages 28 and/or 29 of the Annual Report?

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

Yes No

22. Has all required documentation 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: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
10000-0114-00-000-0	Cash-Hebrew Home- - -	0.00			0.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home- - -	0.00			0.00
101005-0110-00-000-0	Cash Operating-Riverside	296,186.00			296,186.00
102000-0110-00-000-0	Cash - Payroll-Riverside	5,723.00			5,723.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home- - -	0.00			0.00
103100-0114-00-000-0	Cash-Payroll 1-Hebrew Home- - -	0.00			0.00
104000-0110-00-000-0	Cash - Savings-Riverside	2,081,043.00			2,081,043.00
104000-0114-00-000-0	Cash Savings-Hebrew Home- - -	0.00			0.00
105000-0110-00-000-0	Cash - Savings Patients-Riverside	327,977.00			327,977.00
106000-0110-00-000-0	Petty Cash-Riverside	1,700.00			1,700.00
106000-0114-00-000-0	Petty Cash-Hebrew Home- - -	0.00			0.00
106100-0110-00-000-0	Petty Cash - Resident Funds-Riverside	1,300.00			1,300.00
106100-0114-00-000-0	Petty Cash Res Funds-Hebrew Home- - -	0.00			0.00
107000-0110-00-000-0	Resident Refunds-Riverside	0.00			0.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home- - -	0.00			0.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home- - -	0.00			0.00
109000-0114-00-000-0	Restricted Cash	0.00			0.00
110000-0110-00-000-0	Accounts Receivable-Riverside	495,449.00			495,449.00
110000-0114-00-000-0	Accounts Receivable-Hebrew Home- - -	0.00			0.00
111000-0110-00-000-0	A/R Private-Riverside	345,577.00			345,577.00
111000-0114-00-000-0	A/R Private-Hebrew Home- - -	0.00			0.00
111200-0110-00-000-0	A/R Comm Ins-Riverside	56,600.00			56,600.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home- - -	0.00			0.00
111300-0110-00-000-0	AR Hospice-Riverside	199,314.00			199,314.00
111300-0114-00-000-0	AR Hospice-Hebrew Home- - -	0.00			0.00
111400-0110-00-000-0	A/R Mgd Medicare-Riverside	178,226.00			178,226.00
111400-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
112000-0110-00-000-0	A/R Medicare Pt A-Riverside	300,713.00			300,713.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home- - -	0.00			0.00
112500-0110-00-000-0	A/R Medicare Pt B-Riverside	25,513.00			25,513.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home- - -	0.00			0.00
113000-0110-00-000-0	A/R Medicaid-Riverside	2,010,251.00			2,010,251.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home- - -	0.00			0.00
113100-0110-00-000-0	A/R Mgd Medicaid-Riverside	1,432.00			1,432.00
114000-0110-00-000-0	A/R Patient Pticipation-Riverside	44,133.00			44,133.00
114000-0114-00-000-0	A/R Patient Pticipation-Hebrew Home- - -	0.00			0.00
115000-0114-00-000-0	A/R VA-Hebrew Home- - -	0.00			0.00
116100-0110-00-000-0	Medicare Colns Bad Debt-Riverside	19,476.00			19,476.00
116100-0114-00-000-0	Medicare Co-Ins Bad Debt-Hebrew Home- - -	0.00			0.00
116200-0110-00-000-0	Allowance for Doubtful Accounts-Riverside	(963,868.00)			(963,868.00)
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home- - -	0.00			0.00
119000-0110-00-000-0	Due For Cr Crd Colct-Riverside	12,483.00			12,483.00
120000-0110-00-000-0	Prepaid Expenses-Riverside- - -	0.00			0.00
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home- - -	0.00			0.00
121400-0110-00-000-0	Prepaid Workers Comp-Riverside	47,549.00			47,549.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home- - -	0.00			0.00
122200-0110-00-000-0	Prepaid Gen. Ins-Riverside	92,931.00			92,931.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home- - -	0.00			0.00
129000-0110-00-000-0	Prepaid Expense Other-Riverside	335,552.00			335,552.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home- - -	0.00			0.00
129100-0110-00-000-0	Prepaid Real Estate Taxes-Riverside	0.00			0.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home- - -	0.00			0.00
129110-0110-00-000-0	Prepaid Personal Property Taxes-Riverside	32,864.00			32,864.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home- - -	0.00			0.00
129300-0110-00-000-0	Prepaid Mgmt Assets-Riverside	48,524.00			48,524.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home- - -	0.00			0.00
129900-0110-00-000-0	CT PET Deferred Tax-Riverside	144,935.00			144,935.00
130000-0110-00-000-0	Inventory-Riverside	60,861.00			60,861.00
130000-0114-00-000-0	Inventory-Hebrew Home- - -	0.00			0.00
131000-0110-00-000-0	Inventory Shared field-Riverside	72,312.00			72,312.00
141000-0114-00-000-0	Loans and Exchange-Hebrew Home- - -	0.00			0.00
141400-0110-00-000-0	Due from Realty-Riverside	16,491.00			16,491.00
141600-0110-00-000-0	Due from Related-Riverside	253,683.00			253,683.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
141600-0114-00-000-0	Due from Related-Hebrew Home- - -	0.00			0.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home- - -	0.00			0.00
141900-0110-00-000-0	CT PET Tax Receivable-Riverside	796.00			796.00
142000-0110-00-000-0	Real Estate Tax Ins MIP Escrow-Riverside	730,141.00			730,141.00
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home- - -	0.00			0.00
143000-0110-00-000-0	Reserve for Replacement-Riverside	249,933.00			249,933.00
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home- - -	0.00			0.00
145000-0110-00-000-0	Security Deposits-Riverside	33,978.00			33,978.00
145000-0114-00-000-0	Security Deposits-Hebrew Home- - -	0.00			0.00
151000-0114-00-000-0	Land-Hebrew Home- - -	0.00			0.00
153000-0114-00-000-0	Building-Hebrew Home- - -	0.00			0.00
153600-0114-00-000-0	Construction in Progress-Hebrew Home- - -	0.00			0.00
154000-0110-00-000-0	Lease hold Improvements-Riverside	3,784,966.00			3,784,966.00
154000-0114-00-000-0	Leasehold Improvement-Hebrew Home- - -	0.00			0.00
156000-0110-00-000-0	Major Movable Equip-Riverside	2,463,821.00			2,463,821.00
156000-0114-00-000-0	Moveable Equip-Hebrew Home- - -	0.00			0.00
156100-0110-00-000-0	Moveable Equip Mgmt-Riverside- - -	0.00			0.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home- - -	0.00			0.00
158200-0110-00-000-0	Mortgage Costs-Riverside	41,521.00			41,521.00
163000-0114-00-000-0	Accum Dep - Building-Hebrew Home- - -	0.00			0.00
164000-0110-00-000-0	Accum Depr LHI-Riverside	(2,733,774.00)			(2,733,774.00)
164000-0114-00-000-0	Accum Amort - LHI-Hebrew Home- - -	0.00			0.00
166000-0110-00-000-0	Accum Depr MME-Riverside	(1,804,222.00)			(1,804,222.00)
166000-0114-00-000-0	Accum Dep - Moveable Equip-Hebrew Home- - -	0.00			0.00
166100-0110-00-000-0	Accum Dep - Moveable Equip Mgmt-Riverside- - -	0.00			0.00
210000-0110-00-000-0	Accounts Payable-Riverside	(1,007,008.00)			(1,007,008.00)
210000-0114-00-000-0	Accounts Payable-Hebrew Home- - -	0.00			0.00
211006-0110-00-000-0	Notes/Loans Payable S/T-Riverside	(89,958.00)			(89,958.00)
211106-0110-00-000-0	Notes/Loans Payable L/T-Riverside	(448,614.00)			(448,614.00)
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home- - -	0.00			0.00
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home- - -	0.00			0.00
211400-0110-00-000-0	Equipment Obligation ST-Riverside	(30,669.00)			(30,669.00)
211410-0114-00-000-0	Equipment Obligation LT-Hebrew Home- - -	0.00			0.00
211410-0114-99-999-9	Equipment Obligation - ST - Hebrew	0.00			0.00
211411-0110-00-000-0	Equipment Obligation LT 1-Riverside	(82,426.00)			(82,426.00)
220000-0110-00-000-0	Loans and Exchange-Riverside- - -	0.00			0.00
220000-0114-00-000-0	Loans and Exchange-Hebrew Home- - -	0.00			0.00
220200-0110-00-000-0	Unclaimed ADP checks-Riverside	(10,237.00)			(10,237.00)
220200-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
221300-0114-00-000-0	Due to Prior Owner-Hebrew Home- - -	0.00			0.00
221400-0110-00-000-0	Due to Realty-Riverside	(1,920,065.00)			(1,920,065.00)
221700-0110-00-000-0	Due to Medicaid-Riverside	(445,000.00)			(445,000.00)
221760-0110-00-000-0	Deferred Revenue Rcf-Riverside	0.00			0.00
226200-0110-00-000-0	Patients Fund-Riverside	(327,977.00)			(327,977.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home- - -	0.00			0.00
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home- - -	0.00			0.00
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home- - -	0.00			0.00
237000-0114-00-000-0	Disability Ins-Hebrew Home- - -	0.00			0.00
240000-0110-00-000-0	401K-Riverside	19,088.00			19,088.00
240000-0114-00-000-0	401K-Hebrew Home- - -	0.00			0.00
242100-0110-00-000-0	Voluntary Ded. Exchange-Riverside- - -	0.00			0.00
242200-0114-00-000-0	Savings Deduction-Hebrew Home- - -	0.00			0.00
250000-0110-00-000-0	Accrued Expenses-Riverside	(468,804.00)			(468,804.00)
250000-0114-00-000-0	Accrued Expenses-Hebrew Home- - -	0.00			0.00
250020-0110-00-000-0	Accrued Pension-Riverside	(89,241.00)			(89,241.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home- - -	0.00			0.00
250030-0110-00-000-0	Accrued Worker's Comp-Riverside	(221,864.00)			(221,864.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home- - -	0.00			0.00
250100-0110-00-000-0	Accrued Payroll-Riverside	(1,588,426.00)			(1,588,426.00)
250100-0114-00-000-0	Accrued Payroll-Hebrew Home- - -	0.00			0.00
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home- - -	0.00			0.00
251000-0110-00-000-0	Accrued Purchase-Riverside- - -	0.00			0.00
251000-0114-00-000-0	Accrued Purchases-Hebrew Home- - -	0.00			0.00
271500-0110-00-000-0	Due to Related-Riverside	(4,146,823.00)			(4,146,823.00)
271500-0114-00-000-0	Due to Related-Hebrew Home- - -	0.00			0.00
274000-0110-00-000-0	Due to Other-Riverside	(81,804.00)			(81,804.00)
280000-0110-00-000-0	Capital-Riverside	(5,000.00)			(5,000.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
280200-0110-00-000-0	Shareholders Undis Earn-Riverside	(418,549.00)			(418,549.00)
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home- - -	0.00			0.00
286000-0110-00-000-0	Ptner Drawings-Riverside	(122,000.00)			(122,000.00)
295000-0110-00-000-0	Retained Earnings-Riverside	1,956,858.00			1,956,858.00
295000-0114-00-000-0	Retained Earnings-Hebrew Home- - -	0.00			0.00
303005-0110-00-000-0	Hospice Contra Other-Riverside	(56.00)			(56.00)
303100-0110-00-000-0	Hospice Revenue-Riverside	(1,928,004.00)			(1,928,004.00)
303100-0114-00-000-0	Hospice Revenue-Hebrew Home- - -	0.00			0.00
303700-0110-00-000-0	Hospice C/A-Riverside	696,483.00			696,483.00
303700-0114-00-000-0	Hospice C/A-Hebrew Home- - -	0.00			0.00
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home- - -	0.00			0.00
304100-0110-00-000-0	Hospice Pharmacy-Riverside	(1,405.00)			(1,405.00)
304100-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304105-0110-00-000-0	Hospice Pharmacy Contra-Riverside	1,405.00			1,405.00
304105-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304300-0110-00-000-0	Hospice PT-Riverside	(1,020.00)			(1,020.00)
304300-0114-00-000-0	Hospice PT-Hebrew Home- - -	0.00			0.00
304305-0110-00-000-0	Hospice PT Contra-Riverside	388.00			388.00
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home- - -	0.00			0.00
304400-0110-00-000-0	Hospice ST-Riverside	(1,623.00)			(1,623.00)
304400-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304405-0110-00-000-0	Hospice ST Contra-Riverside	868.00			868.00
304405-0114-00-000-0	-Hebrew Home- - -	0.00			0.00
304600-0110-00-000-0	Hospice Lab-Riverside	56.00			56.00
304800-0110-00-000-0	Hospice OT-Riverside	(3,089.00)			(3,089.00)
304800-0114-00-000-0	Hospice OT-Hebrew Home- - -	0.00			0.00
304805-0110-00-000-0	Hospice OT Contra-Riverside	872.00			872.00
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home- - -	0.00			0.00
311000-0110-00-000-0	Medicaid Room & Board-Riverside	(32,703,778.00)			(32,703,778.00)
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home- - -	0.00			0.00
311005-0110-00-000-0	Medicaid Room & Board Contra-Riverside	11,459,999.00			11,459,999.00
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home- - -	0.00			0.00
313005-0110-00-000-0	Medicaid Contra Other-Riverside	6,636.00			6,636.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home- - -	0.00			0.00
313100-0114-00-000-0	Medicaid Case Mix Adj-Hebrew Home- - -	0.00			0.00
313101-0114-00-000-0	Medicaid Rate Adjustment-Hebrew Home- - -	0.00			0.00
314100-0110-00-000-0	Medicaid Pharmacy-Riverside	(123,197.00)			(123,197.00)
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home- - -	0.00			0.00
314105-0110-00-000-0	Medicaid Pharmacy Contra-Riverside	135,878.00			135,878.00
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home- - -	0.00			0.00
314300-0110-00-000-0	Medicaid PT-Riverside	(208,663.00)			(208,663.00)
314300-0114-00-000-0	Medicaid PT-Hebrew Home- - -	0.00			0.00
314305-0110-00-000-0	Medicaid PT Contra-Riverside	208,663.00			208,663.00
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home- - -	0.00			0.00
314400-0110-00-000-0	Medicaid ST-Riverside	(93,357.00)			(93,357.00)
314400-0114-00-000-0	Medicaid ST-Hebrew Home- - -	0.00			0.00
314405-0110-00-000-0	Medicaid ST Contra-Riverside	93,357.00			93,357.00
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home- - -	0.00			0.00
314500-0110-00-000-0	Medicaid IV Therapy-Riverside	(12,681.00)			(12,681.00)
314600-0110-00-000-0	Medicaid Lab-Riverside	(6,358.00)			(6,358.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home- - -	0.00			0.00
314800-0110-00-000-0	Medicaid OT-Riverside	(268,009.00)			(268,009.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home- - -	0.00			0.00
314805-0110-00-000-0	Medicaid OT Contra-Riverside	268,009.00			268,009.00
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home- - -	0.00			0.00
315000-0110-00-000-0	Medicaid X-Riverside	(277.00)			(277.00)
315000-0114-00-000-0	Medicaid X-Ray-Hebrew Home- - -	0.00			0.00
321000-0110-00-000-0	Medicare Pt A Room & Board-Riverside	(3,292,004.00)			(3,292,004.00)
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home- - -	0.00			0.00
321005-0110-00-000-0	Medicare Pt A R and B Contra-Riverside	2,636,692.00			2,636,692.00
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home- - -	0.00			0.00
321006-0110-00-000-0	Medicare A PT Contra-Riverside	(628,427.00)			(628,427.00)
321007-0110-00-000-0	Medicare A OT Contra-Riverside	(592,636.00)			(592,636.00)
321008-0110-00-000-0	Medicare A ST Contra-Riverside	(357,464.00)			(357,464.00)
321009-0110-00-000-0	Medicare A NTA Contra-Riverside	(986,348.00)			(986,348.00)
321010-0110-00-000-0	Medicare A Nsng Comp Contra-Riverside	(1,829,120.00)			(1,829,120.00)
323005-0110-00-000-0	Medicare Pt A Contra Other-Riverside	68,558.00			68,558.00



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home- - -	0.00			0.00
324100-0110-00-000-0	Medicare Pt A Pharmacy-Riverside	(298,279.00)			(298,279.00)
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home- - -	0.00			0.00
324105-0110-00-000-0	Medicare Pt A Pharmacy Contra-Riverside	309,272.00			309,272.00
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home- - -	0.00			0.00
324200-0110-00-000-0	MCR Pt A Chargeable Med Supp-Riverside	(128.00)			(128.00)
324200-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home- - -	0.00			0.00
324205-0110-00-000-0	MCR Pt A Charge Med Supp Contra-Riverside	128.00			128.00
324205-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home- - -	0.00			0.00
324300-0110-00-000-0	Medicare Pt A PT-Riverside	(342,446.00)			(342,446.00)
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home- - -	0.00			0.00
324305-0110-00-000-0	Medicare Pt A PT Contra-Riverside	342,446.00			342,446.00
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home- - -	0.00			0.00
324400-0110-00-000-0	Medicare Pt A ST-Riverside	(167,265.00)			(167,265.00)
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home- - -	0.00			0.00
324405-0110-00-000-0	Medicare Pt A ST Contra-Riverside	167,265.00			167,265.00
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home- - -	0.00			0.00
324500-0110-00-000-0	Medicare Pt A IV Therapy-Riverside	(10,993.00)			(10,993.00)
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home- - -	0.00			0.00
324600-0110-00-000-0	Medicare Pt A Lab-Riverside	(34,777.00)			(34,777.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home- - -	0.00			0.00
324800-0110-00-000-0	Medicare Pt A OT-Riverside	(428,424.00)			(428,424.00)
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home- - -	0.00			0.00
324805-0110-00-000-0	Medicare Pt A OT Contra-Riverside	428,424.00			428,424.00
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home- - -	0.00			0.00
324900-0110-00-000-0	Medicare Pt A Specialty Beds-Riverside	0.00			0.00
325000-0110-00-000-0	Medicare Pt A X-Riverside	(33,781.00)			(33,781.00)
325000-0114-00-000-0	Medicare Pt A X-Ray-Hebrew Home- - -	0.00			0.00
328000-0110-00-000-0	Medicare Pt A Sequestration-Riverside	12.00			12.00
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home- - -	0.00			0.00
329000-0110-00-000-0	Medicare Pt A Settlement-Riverside	(39,439.00)			(39,439.00)
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home- - -	0.00			0.00
334300-0110-00-000-0	Medicare Pt B PT-Riverside	(54,688.00)			(54,688.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home- - -	0.00			0.00
334305-0110-00-000-0	Medicare Pt B PT Contra-Riverside	7,234.00			7,234.00
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home- - -	0.00			0.00
334400-0110-00-000-0	Medicare Pt B ST-Riverside	(35,576.00)			(35,576.00)
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home- - -	0.00			0.00
334405-0110-00-000-0	Medicare Pt B ST Contra-Riverside	1,535.00			1,535.00
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home- - -	0.00			0.00
334800-0110-00-000-0	Medicare Pt B OT-Riverside	(102,894.00)			(102,894.00)
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home- - -	0.00			0.00
334805-0110-00-000-0	Medicare Pt B OT Contra-Riverside	16,853.00			16,853.00
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home- - -	0.00			0.00
335700-0110-00-000-0	Medicare Pt B Flu/Pneumonia-Riverside	(9,733.00)			(9,733.00)
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home- - -	0.00			0.00
335900-0110-00-000-0	Medicare Part B Telehealthfield-Riverside	(1,740.00)			(1,740.00)
337300-0110-00-000-0	Mgd Medicare Pt B PT-Riverside	(859.00)			(859.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home- - -	0.00			0.00
337305-0110-00-000-0	Mgd Medicare Pt B PT Contra-Riverside	(1,165.00)			(1,165.00)
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home- - -	0.00			0.00
337400-0110-00-000-0	Mgd Medicare Pt B ST-Riverside	669.00			669.00
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home- - -	0.00			0.00
337405-0110-00-000-0	Mgd Medicare Pt B ST Contra-Riverside	(71.00)			(71.00)
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home- - -	0.00			0.00
337800-0110-00-000-0	Mgd Medicare Pt B OT-Riverside	(2,443.00)			(2,443.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home- - -	0.00			0.00
337805-0110-00-000-0	Mgd Medicare Pt B OT Contra-Riverside	686.00			686.00
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home- - -	0.00			0.00
338000-0110-00-000-0	Medicare Pt B Prior Period-Riverside	(26.00)			(26.00)
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home- - -	0.00			0.00
341000-0110-00-000-0	Private Room & Board-Riverside	(859,070.00)			(859,070.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home- - -	0.00			0.00
341005-0110-00-000-0	Private Room & Board Contra-Riverside	(58,899.00)			(58,899.00)
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home- - -	0.00			0.00
344100-0114-00-000-0	Private Pharmacy-Hebrew Home- - -	0.00			0.00
344105-0110-00-000-0	Private Pharmacy Contra-Riverside	0.00			0.00

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		9/30/2021			9/30/2021
344300-0110-00-000-0	Private PT-Riverside	(1,567.00)			(1,567.00)
344300-0114-00-000-0	Private PT-Hebrew Home- -	0.00			0.00
344305-0114-00-000-0	Private PT Contra-Hebrew Home- -	0.00			0.00
344400-0110-00-000-0	Private ST-Riverside	0.00			0.00
344400-0114-00-000-0	Private ST-Hebrew Home- -	0.00			0.00
344800-0110-00-000-0	Private OT-Riverside	(1,344.00)			(1,344.00)
344800-0114-00-000-0	Private OT-Hebrew Home- -	0.00			0.00
345000-0114-00-000-0	Private X-Ray-Hebrew Home- -	0.00			0.00
351000-0110-00-000-0	Comm Ins Room & Board-Riverside	(455,073.00)			(455,073.00)
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home- -	0.00			0.00
351005-0110-00-000-0	Comm Ins Room & Board Contra-Riverside	23,954.00			23,954.00
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home- -	0.00			0.00
353005-0110-00-000-0	Comm Ins Contra Other-Riverside	7,744.00			7,744.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home- -	0.00			0.00
354100-0110-00-000-0	Comm Ins Pharmacy-Riverside	(37,697.00)			(37,697.00)
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home- -	0.00			0.00
354105-0110-00-000-0	Comm Ins Pharmacy Contra-Riverside	95,898.00			95,898.00
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home- -	0.00			0.00
354300-0110-00-000-0	Comm Ins PT-Riverside	(47,287.00)			(47,287.00)
354300-0114-00-000-0	Comm Ins PT-Hebrew Home- -	0.00			0.00
354305-0110-00-000-0	Comm Ins PT Contra-Riverside	47,287.00			47,287.00
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home- -	0.00			0.00
354400-0110-00-000-0	Comm Ins ST-Riverside	(13,518.00)			(13,518.00)
354400-0114-00-000-0	Comm Ins ST-Hebrew Home- -	0.00			0.00
354405-0110-00-000-0	Comm Ins ST Contra-Riverside	13,518.00			13,518.00
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home- -	0.00			0.00
354500-0110-00-000-0	Comm Ins IV Therapy-Riverside	(58,266.00)			(58,266.00)
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home- -	0.00			0.00
354600-0110-00-000-0	Comm Ins Lab-Riverside	(4,610.00)			(4,610.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home- -	0.00			0.00
354800-0110-00-000-0	Comm Ins OT-Riverside	(53,392.00)			(53,392.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home- -	0.00			0.00
354805-0110-00-000-0	Comm Ins OT Contra-Riverside	52,974.00			52,974.00
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home- -	0.00			0.00
355000-0110-00-000-0	Comm Ins X-Riverside	(3,174.00)			(3,174.00)
355000-0114-00-000-0	Comm Ins X-Ray-Hebrew Home- -	0.00			0.00
361000-0114-00-000-0	VA Room & Board-Hebrew Home- -	0.00			0.00
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home- -	0.00			0.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home- -	0.00			0.00
364100-0114-00-000-0	VA Pharmacy-Hebrew Home- -	0.00			0.00
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home- -	0.00			0.00
364200-0114-00-000-0	VA Chargeable Medical Supplies-Hebrew Home- -	0.00			0.00
364205-0114-00-000-0	VA Chargeable Med Supp Contra-Hebrew Home- -	0.00			0.00
364300-0114-00-000-0	VA PT-Hebrew Home- -	0.00			0.00
364305-0114-00-000-0	VA PT Contra-Hebrew Home- -	0.00			0.00
364400-0114-00-000-0	VA ST-Hebrew Home- -	0.00			0.00
364405-0114-00-000-0	VA ST Contra-Hebrew Home- -	0.00			0.00
364500-0114-00-000-0	VA IV Therapy-Hebrew Home- -	0.00			0.00
364600-0114-00-000-0	VA Lab-Hebrew Home- -	0.00			0.00
364800-0114-00-000-0	VA OT-Hebrew Home- -	0.00			0.00
364805-0114-00-000-0	VA OT Contra-Hebrew Home- -	0.00			0.00
365000-0114-00-000-0	VA X-Ray-Hebrew Home- -	0.00			0.00
371000-0110-00-000-0	Mgd Medicare Room and Board-Riverside	(2,145,144.00)			(2,145,144.00)
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home- -	0.00			0.00
371005-0110-00-000-0	Mgd Medicare Room & Board Contra-Riverside	372,424.00			372,424.00
371005-0114-00-000-0	Mgd Medicare R&B Contra-Hebrew Home- -	0.00			0.00
371006-0110-00-000-0	Mgd Medicare PT Contra-Riverside	(27,104.00)			(27,104.00)
371007-0110-00-000-0	Mgd Medicare OT Contra-Riverside	(25,570.00)			(25,570.00)
371008-0110-00-000-0	Mgd Medicare ST Contra-Riverside	(12,114.00)			(12,114.00)
371009-0110-00-000-0	Mgd Medicare NTA Contra-Riverside	(37,584.00)			(37,584.00)
371010-0110-00-000-0	Mgd Medicare Nsng Comp Contra-Riverside	(63,647.00)			(63,647.00)
373005-0110-00-000-0	Mgd Medicare Contra Other-Riverside	43,829.00			43,829.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home- -	0.00			0.00
374100-0110-00-000-0	Mgd Medicare Pharmacy-Riverside	(267,752.00)			(267,752.00)
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home- -	0.00			0.00
374105-0110-00-000-0	Mgd Medicare Pharmacy Contra-Riverside	329,752.00			329,752.00
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home- -	0.00			0.00

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374300-0110-00-000-0	Mgd Medicare PT-Riverside	(282,100.00)			(282,100.00)
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home- - -	0.00			0.00
374305-0110-00-000-0	Mgd Medicare PT Contra-Riverside	282,179.00			282,179.00
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home- - -	0.00			0.00
374400-0110-00-000-0	Mgd Medicare ST-Riverside	(106,092.00)			(106,092.00)
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home- - -	0.00			0.00
374405-0110-00-000-0	Mgd Medicare ST Contra-Riverside	106,092.00			106,092.00
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home- - -	0.00			0.00
374500-0110-00-000-0	Mgd Medicare IV Therapy-Riverside	(62,000.00)			(62,000.00)
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home- - -	0.00			0.00
374600-0110-00-000-0	Mgd Medicare Lab-Riverside	(21,008.00)			(21,008.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home- - -	0.00			0.00
374610-0110-00-000-0	Mgd Medicare Glucose	0.00			0.00
374800-0110-00-000-0	Mgd Medicare OT-Riverside	(323,446.00)			(323,446.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home- - -	0.00			0.00
374805-0110-00-000-0	Mgd Medicare OT Contra-Riverside	323,446.00			323,446.00
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home- - -	0.00			0.00
375000-0110-00-000-0	Mgd Medicare X-Riverside	(22,821.00)			(22,821.00)
375000-0114-00-000-0	Mgd Medicare X-Ray-Hebrew Home- - -	0.00			0.00
375700-0110-00-000-0	Mgd Medicare Flu/Pneumonia-Riverside	(6,768.00)			(6,768.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home- - -	0.00			0.00
378000-0110-00-000-0	Mgd Medicare Prior Period-Riverside	(2,446.00)			(2,446.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home- - -	0.00			0.00
378100-0110-00-000-0	Medicare Mgd Care Pt B PT-Riverside	(100,046.00)			(100,046.00)
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home- - -	0.00			0.00
378105-0110-00-000-0	Medicare Mgd Pt B PT Contra-Riverside	79,885.00			79,885.00
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home- - -	0.00			0.00
378120-0110-00-000-0	Medicare Mgd Care Pt B ST-Riverside	(49,065.00)			(49,065.00)
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home- - -	0.00			0.00
378125-0110-00-000-0	Medicare Mgd Pt B STContra-Riverside	38,454.00			38,454.00
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home- - -	0.00			0.00
378130-0110-00-000-0	Medicare Mgd Care Pt B OT-Riverside	(181,343.00)			(181,343.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home- - -	0.00			0.00
378135-0110-00-000-0	Medicare Mgd Pt B OT Contra-Riverside	145,456.00			145,456.00
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home- - -	0.00			0.00
381000-0110-00-000-0	Mgd Medicaid Room & Board-Riverside	(1,804.00)			(1,804.00)
381005-0110-00-000-0	Mgd Medicaid Room & Board Contra-Riverside	372.00			372.00
389010-0110-00-000-0	Patient Revenue Capitation -Riverside	(475,170.00)			(475,170.00)
390400-0114-00-000-0	Telephone Income-Hebrew Home- - -	0.00			0.00
391100-0110-00-000-0	Interest Income-Riverside	(5,322.00)			(5,322.00)
391100-0114-00-000-0	Interest Income-Hebrew Home- - -	0.00			0.00
391500-0110-00-000-0	Misc. Other Income-Riverside	(2,025,431.00)			(2,025,431.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home- - -	0.00			0.00
391550-0110-00-000-0	Prior Period Other-Riverside- - -	0.00			0.00
391600-0114-00-000-0	Transcription Income-Hebrew Home- - -	0.00			0.00
391900-0110-00-000-0	Long- Term CT PET Tax Income-Riverside- - -	(20,542.00)			(20,542.00)
392000-0114-00-000-0	Rental Income-Hebrew Home- - -	0.00			0.00
395000-0114-00-000-0	Gain on Bargain Purchase	0.00			0.00
400000-0110-01-073-0	Salary-Riverside-Operator-Owner-	47,633.00			47,633.00
400000-0110-03-007-0	Salary-Riverside-Administration-Administrative A-	217,391.00			217,391.00
400000-0110-03-009-0	Salary-Riverside-Administration-Administrator-	201,635.00			201,635.00
400000-0110-03-017-0	Salary-Riverside-Administration-Asst Administrat-	165,807.00			165,807.00
400000-0110-03-087-0	Salary-Riverside-Administration-Receptionist-	1,473.00			1,473.00
400000-0110-03-133-0	Salary-Riverside-Administration-Coordinator-	0.00			0.00
400000-0110-04-007-0	Salary-Riverside-Fiscal Operations-Administrativ-	170,739.00			170,739.00
400000-0110-05-065-0	Salary-Riverside-Medical Records-Medical Records-	42,141.00			42,141.00
400000-0110-06-038-0	Salary-Riverside-Social service-Dir-	255,750.00			255,750.00
400000-0110-06-096-0	Salary-Riverside-Social service-Social Worker-	66,025.00			66,025.00
400000-0110-07-038-0	Salary-Riverside-Rec Therapy-Dir-	342,175.00			342,175.00
400000-0110-07-085-0	Salary-Riverside-Rec Therapy-Rec Asst-	432.00			432.00
400000-0110-07-086-0	Salary-Riverside-Rec Therapy-Rec Therapist-	82,270.00			82,270.00
400000-0110-08-058-0	Salary-Riverside-Maintenance-Maintenance Worker-	204,496.00			204,496.00
400000-0110-08-101-0	Salary-Riverside-Maintenance-Supervisor-	66,339.00			66,339.00
400000-0110-09-048-0	Salary-Riverside-Housekeeping-Housekeeper-	1,319,739.00			1,319,739.00
400000-0110-09-101-0	Salary-Riverside-Housekeeping-Supervisor-	137,810.00			137,810.00
400000-0110-10-051-0	Salary-Riverside-Laundry-Laundry Aide-	447,546.00			447,546.00
400000-0110-10-101-0	Salary-Riverside-Laundry-Supervisor-	1,202.00			1,202.00

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		9/30/2021			9/30/2021
400000-0110-11-011-0	Salary-Riverside-Admissions-Admissions Coordinat-	52,594.00			52,594.00
400000-0110-11-038-0	Salary-Riverside-Admissions-Dir-	224,053.00			224,053.00
400000-0110-13-013-0	Salary-Riverside-Dietary-Aide-	632,663.00			632,663.00
400000-0110-13-031-0	Salary-Riverside-Dietary-Cook-	259,060.00			259,060.00
400000-0110-13-035-0	Salary-Riverside-Dietary-Dietician-	168,082.00			168,082.00
400000-0110-13-101-0	Salary-Riverside-Dietary-Supervisor-	209,559.00			209,559.00
400000-0110-14-012-0	Salary-Riverside-Nursing Admin-ADNS-	100,351.00			100,351.00
400000-0110-14-028-0	Salary-Riverside-Nursing Admin-Clerical-	153,979.00			153,979.00
400000-0110-14-044-0	Salary-Riverside-Nursing Admin-DNS-	177,841.00			177,841.00
400000-0110-14-052-0	Salary-Riverside-Nursing Admin-LPN-	61,898.00			61,898.00
400000-0110-15-021-0	Salary-Riverside-Nursing-CNA-	5,088,839.00			5,088,839.00
400000-0110-15-052-0	Salary-Riverside-Nursing-LPN-	3,483,949.00			3,483,949.00
400000-0110-15-092-0	Salary-Riverside-Nursing-RN-	1,870,620.00		(377,598.00)	1,493,022.00
			RJE - 1	(377,598.00)	
400000-0110-18-029-0	Salary-Riverside-Marketing-Community Relations-	34,695.00			34,695.00
400000-0110-21-040-0	Salary-Riverside-Human Resources-Dir of Human Re-	87,887.00			87,887.00
400000-0110-21-049-0	Salary-Riverside-Human Resources-HR Asst-	4,701.00			4,701.00
400000-0110-24-037-0	Salary-Riverside-Respiratory-Dir Respiratory Tpy-	95,365.00			95,365.00
400000-0110-24-157-0	Salary-Riverside-Respiratory -	171,785.00			171,785.00
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	0.00			0.00
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	0.00			0.00
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	0.00			0.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	0.00			0.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	0.00			0.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	0.00			0.00
400000-0114-04-002-0	Salary-Hebrew Home-Fiscal Operations-A/R bookkee-	0.00			0.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	0.00			0.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	0.00			0.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	0.00			0.00
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	0.00			0.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	0.00			0.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	0.00			0.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	0.00			0.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	0.00			0.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	0.00			0.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	0.00			0.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	0.00			0.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	0.00			0.00
400000-0114-08-062-0	Salary-Hebrew Home-Maintenance-Mechanic 2-	0.00			0.00
400000-0114-08-074-0	Salary-Hebrew Home-Maintenance-Painter-	0.00			0.00
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	0.00			0.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	0.00			0.00
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	0.00			0.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	0.00			0.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	0.00			0.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	0.00			0.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	0.00			0.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	0.00			0.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	0.00			0.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	0.00			0.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	0.00			0.00
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary Technician-	0.00			0.00
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	0.00			0.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	0.00			0.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	0.00			0.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	0.00			0.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	0.00			0.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	0.00			0.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00			0.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00			0.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00			0.00
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	0.00			0.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00			0.00
400000-0114-14-111-0	Salary-Hebrew Home-Nursing Admin-Wound Care-	0.00			0.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	0.00			0.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	0.00			0.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	0.00			0.00

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		9/30/2021			9/30/2021
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	0.00			0.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	0.00			0.00
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	0.00			0.00
400000-0114-18-029-0	Salary-Hebrew Home-Marketing-Community Relations-	0.00			0.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	0.00			0.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	0.00			0.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	0.00			0.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory- -	0.00			0.00
400050-0110-03-007-0	Salary - PTO-Riverside-Administration-Administra-	(621.00)			(621.00)
400050-0110-03-017-0	Salary - PTO-Riverside-Administration-Asst Admin-	2,370.00			2,370.00
400050-0110-04-007-0	Salary - PTO-Riverside-Fiscal Operatio-Administra-	2,827.00			2,827.00
400050-0110-04-046-0	Salary - PTO-Riverside-Fiscal Operatio-Facility -	(3,490.00)			(3,490.00)
400050-0110-05-065-0	Salary - PTO-Riverside-Medical Records-Medical R-	1,586.00			1,586.00
400050-0110-06-038-0	Salary - PTO-Riverside-Social service-Dir-	596.00			596.00
400050-0110-06-096-0	Salary - PTO-Riverside-Social service-Social Wor-	357.00			357.00
400050-0110-07-038-0	Salary - PTO-Riverside-Rec Therapy-Dir-	(4,302.00)			(4,302.00)
400050-0110-07-086-0	Salary - PTO-Riverside-Rec Therapy-Rec Therapist-	7,184.00			7,184.00
400050-0110-08-058-0	Salary - PTO-Riverside-Maintenance-Maintenance W-	(2,031.00)			(2,031.00)
400050-0110-08-101-0	Salary - PTO-Riverside-Maintenance-Supervisor-	(818.00)			(818.00)
400050-0110-09-048-0	Salary - PTO-Riverside-Housekeeping-Housekeeper-	19,310.00			19,310.00
400050-0110-09-101-0	Salary - PTO-Riverside-Housekeeping-Supervisor-	322.00			322.00
400050-0110-10-051-0	Salary - PTO-Riverside-Laundry-Laundry Aide-	8,565.00			8,565.00
400050-0110-10-101-0	Salary - PTO-Riverside-Laundry-Supervisor-	(159.00)			(159.00)
400050-0110-11-011-0	Salary - PTO-Riverside-Admissions-Admissions Coo-	2,604.00			2,604.00
400050-0110-11-038-0	Salary - PTO-Riverside-Admissions-Dir-	2,731.00			2,731.00
400050-0110-13-013-0	Salary - PTO-Riverside-Dietary-Aide-	2,678.00			2,678.00
400050-0110-13-031-0	Salary - PTO-Riverside-Dietary-Cook-	(4,376.00)			(4,376.00)
400050-0110-13-035-0	Salary - PTO-Riverside-Dietary-Dietician-	(122.00)			(122.00)
400050-0110-13-101-0	Salary - PTO-Riverside-Dietary-Supervisor-	(7,915.00)			(7,915.00)
400050-0110-14-012-0	Salary - PTO-Riverside-Nursing Admin-ADNS-	4,012.00			4,012.00
400050-0110-14-028-0	Salary - PTO-Riverside-Nursing Admin-Clerical-	2,033.00			2,033.00
400050-0110-14-044-0	Salary - PTO-Riverside-Nursing Admin-DNS-	3,401.00			3,401.00
400050-0110-14-052-0	Salary - PTO-Riverside-Nursing Admin-LPN-	4,483.00			4,483.00
400050-0110-15-021-0	Salary - PTO-Riverside-Nursing-CNA-	8,108.00			8,108.00
400050-0110-15-052-0	Salary - PTO-Riverside-Nursing-LPN-	12,559.00			12,559.00
400050-0110-15-092-0	Salary - PTO-Riverside-Nursing-RN-	(12,623.00)			(12,623.00)
400050-0110-18-029-0	Salary - PTO-Riverside-Marketing-Community Relat-	2,486.00			2,486.00
400050-0110-21-040-0	Salary - PTO-Riverside-Human Resources-Dir of Hu-	(13,349.00)			(13,349.00)
400050-0110-24-037-0	Salary - PTO-Riverside-Respiratory-Dir Respirato-	1,731.00			1,731.00
400050-0110-24-157-0	Salary - PTO-Riverside-Respiratory- -	10,037.00			10,037.00
401000-0110-29-000-0	FICA-Riverside-Emp Benefits- -	1,230,889.00			1,230,889.00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	0.00			0.00
401100-0110-29-000-0	FUI-Riverside-Emp Benefits- -	15,765.00			15,765.00
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	0.00			0.00
401200-0110-29-000-0	SUI-Riverside-Emp Benefits- -	110,056.00			110,056.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	0.00			0.00
401300-0110-29-000-0	Health Ins-Riverside-Emp Benefits- -	2,093,352.00			2,093,352.00
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	0.00			0.00
401400-0110-29-000-0	Workers Compensation-Riverside-Emp Benefits- -	625,220.00			625,220.00
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	0.00			0.00
401450-0110-29-000-0	Workers Comp Retro Exp-Riverside-Emp Benefits- -	44,538.00			44,538.00
401700-0110-29-000-0	Pension-Riverside-Emp Benefits- -	89,241.00			89,241.00
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
401800-0114-29-000-0	Union Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
402000-0110-00-000-0	Holiday Expense-Riverside-	399.00			399.00
402000-0110-03-000-0	Holiday Expense-Riverside-Administration	6,493.00			6,493.00
402000-0114-03-000-0	Holiday Expense-Hebrew Home-Administration- -	0.00			0.00
410000-0110-02-000-0	Supplies-Riverside-Admin Staff- -	0.00			0.00
410000-0110-03-000-0	Supplies-Riverside-Administration	697.00			697.00
410000-0110-04-000-0	Supplies-Riverside-Fiscal Operations	29,606.00			29,606.00
410000-0110-07-000-0	Supplies-Riverside-Rec Therapy	7,489.00			7,489.00
410000-0110-08-000-0	Supplies-Riverside-Maintenance	60,383.00			60,383.00
410000-0110-09-000-0	Supplies-Riverside-Housekeeping	74,768.00			74,768.00
410000-0110-10-000-0	Supplies-Riverside-Laundry	22,431.00			22,431.00
410000-0110-13-000-0	Supplies-Riverside-Dietary	76,401.00			76,401.00
410000-0110-14-000-0	Supplies-Riverside-Nursing Admin- -	0.00			0.00
410000-0110-15-000-0	Supplies-Riverside-Nursing	237,419.00			237,419.00

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410000-0110-18-000-0	Supplies-Riverside-Marketing	9,248.00			9,248.00
410000-0110-22-000-0	Supplies-Riverside-Medical Services- -	0.00			0.00
410000-0110-23-000-0	Supplies-Riverside-Rehab Tpy and Ancllry- -	0.00			0.00
410000-0114-02-000-0	Supplies-Hebrew Home-Admin Staff- -	0.00			0.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations- -	0.00			0.00
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy- -	0.00			0.00
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance- -	0.00			0.00
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping- -	0.00			0.00
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry- -	0.00			0.00
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary- -	0.00			0.00
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing- -	0.00			0.00
410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
410000-0114-24-000-0	Supplies-Hebrew Home-Respiratory- -	0.00			0.00
410001-0110-08-000-0	Ground Supplies-Riverside-Maintenance- -	0.00			0.00
410010-0110-15-000-0	Supplies Non Billable Nursing-Riverside-Nursing	6,005.00			6,005.00
410019-0110-03-000-0	Supplies COVID19 - Riverside	0.00			0.00
410019-0110-04-000-0	Supplies COVID-Riverside-Fiscal Operations	308.00			308.00
410019-0110-07-000-0	Supplies COVID-Riverside-Rec Therapy	944.00			944.00
410019-0110-08-000-0	Supplies COVID-Riverside-Maintenance	50.00			50.00
410019-0110-09-000-0	Supplies COVID-Riverside-Housekeeping	8,781.00			8,781.00
410019-0110-10-000-0	Supplies COVID19 - Riverside	0.00			0.00
410019-0110-13-000-0	Supplies COVID-Riverside-Dietary	3,332.00			3,332.00
410019-0110-15-000-0	Supplies COVID-Riverside-Nursing	178,430.00			178,430.00
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services- -	0.00			0.00
411200-0110-23-000-0	Drugs Medicare Pt A-Riverside-Rehab Tpy and Ancll	880,934.00			880,934.00
411200-0114-23-000-0	Drugs - Mdcare Pt A-Hebrew Home-Rehab Tpy and - -	0.00			0.00
411700-0110-22-000-0	House Drugs (OTC)-Riverside-Medical Services- -	82,398.00			82,398.00
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	0.00			0.00
412000-0110-13-000-0	Food-Riverside-Dietary	715,081.00			715,081.00
412000-0114-13-000-0	Food-Hebrew Home-Dietary- -	0.00			0.00
412019-0110-13-000-0	Food COVID-Riverside-Dietary	1,198.00			1,198.00
412100-0110-13-000-0	Food Supplements-Riverside-Dietary	110,625.00			110,625.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary- -	0.00			0.00
413000-0114-23-000-0	Oxygen-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
413001-0110-23-000-0	Oxygen Non Billable-Riverside-Rehab Tpy and Ancllr	11,848.00			11,848.00
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and - -	0.00			0.00
413500-0110-23-000-0	IV Thy Supplies-Riverside-Rehab Tpy and Ancllry	19,149.00			19,149.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancll- -	0.00			0.00
414000-0110-10-000-0	Diapers-Riverside-Laundry	158,535.00			158,535.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry- -	0.00			0.00
414100-0110-10-000-0	Linen-Riverside-Laundry	21,675.00			21,675.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry- -	0.00			0.00
420000-0110-03-000-0	Minor Equip-Riverside-Administration	2,844.00			2,844.00
420000-0110-08-000-0	Minor Equip-Riverside-Maintenance	1,435.00			1,435.00
420000-0110-09-000-0	Minor Equip-Riverside-Housekeeping	2,663.00			2,663.00
420000-0110-15-000-0	Minor Equip-Riverside-Nursing	12,503.00			12,503.00
430000-0110-03-000-0	Fees-Bloomfield-Riverside-Administration	433.00			433.00
430000-0110-08-000-0	Fees-Riverside-Maintenance- -	0.00			0.00
430000-0110-22-000-0	Fees-Riverside-Medical Services- -	0.00			0.00
430000-0114-24-000-0	Fees-Hebrew Home-Respiratory- -	0.00			0.00
431000-0110-03-000-0	Consulting Fees-Riverside-Administration	7,380.00			7,380.00
431000-0110-04-000-0	Consulting Fees-Riverside-Fiscal Operations	66,158.00		(66,158.00)	0.00
			RJE - 3	(66,158.00)	
431000-0110-15-000-0	Consulting Fees-Riverside-Nursing	43,377.00			43,377.00
431000-0110-22-000-0	Consulting Fees-Riverside-Medical Services	38,297.00			38,297.00
431000-0110-23-000-0	Consulting Fees-Riverside-Rehab Tpy and Ancllr- -	0.00			0.00
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration- -	0.00			0.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations- -	0.00			0.00
431000-0114-06-000-0	Consulting Fees-Hebrew Home-Social service- -	0.00			0.00
431000-0114-08-000-0	Consulting Fees-Hebrew Home-Maintenance- -	0.00			0.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary- -	0.00			0.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing- -	0.00			0.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancll- -	0.00			0.00
431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory- -	0.00			0.00
431001-0114-29-000-0	Workes comp consultant-Hebrew Home-Emp Benefit- -	0.00			0.00
431010-0110-23-000-0	Pharmacy fees-Riverside-Rehab Tpy and Ancllry- -	40,324.00			40,324.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancllr- -	0.00			0.00

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432000-0110-03-000-0	Accounting Fees-Riverside-Administration	31,030.00			31,030.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration- -	0.00			0.00
433000-0110-03-000-0	Legal Fees-Riverside-Administration	97,249.00			97,249.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration- -	0.00			0.00
433100-0110-03-000-0	Legal Fees-Riverside-Administration	1,537.00			1,537.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration- -	0.00			0.00
433200-0110-03-000-0	Legal Fees-Riverside-Administration	34,621.00			34,621.00
433200-0114-03-000-0	Legal Fees - Collections-Hebrew Home-Administr- -	0.00			0.00
433300-0110-03-000-0	Legal Fees-Riverside-Administration	6,177.00			6,177.00
433300-0114-03-000-0	Legal Fees - Non-reimbursa-Hebrew Ho-Administr- -	0.00			0.00
434000-0110-03-000-0	Shared Services-Riverside-Administration	1,353,452.00		66,158.00	1,419,610.00
			RJE - 3	66,158.00	
434000-0114-03-000-0	Mgmt Fees-Hebrew Home-Administration- -	0.00			0.00
435000-0110-03-000-0	Computer License Fee-Riverside-Administration- -	0.00			0.00
435200-0110-03-000-0	IT ServicesAdministration-Riverside-Administration	153,421.00			153,421.00
435200-0114-03-000-0	IT Services-Hebrew Home-Administration- -	0.00			0.00
435210-0110-03-000-0	IT Rental-Riverside-Administration	97,341.00		(9,180.00)	88,161.00
			RJE - 4	(9,180.00)	
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration- -	0.00			0.00
436000-0110-22-000-0	Medical Director Fees-Riverside-Medical Services	42,000.00			42,000.00
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Serv- -	0.00			0.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser- -	0.00			0.00
436100-0110-22-000-0	Podiatrist Fees-Riverside-Medical Services- -	0.00			0.00
436200-0110-22-000-0	Dental Fees-Riverside-Medical Services	9,036.00			9,036.00
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services- -	0.00			0.00
436300-0110-22-000-0	Physician Fees-Riverside-Medical Services- -	0.00			0.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services- -	0.00			0.00
437000-0110-23-000-0	PT Fees-Riverside-Rehab Tpy and Ancnlry- -	549,302.00			549,302.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	0.00			0.00
437100-0110-23-000-0	OT Fees-Riverside-Rehab Tpy and Ancnlry- -	740,754.00			740,754.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	0.00			0.00
437200-0110-23-000-0	Speech Fees-Riverside-Rehab Tpy and Ancnlry- -	273,074.00			273,074.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	0.00			0.00
438010-0110-27-000-0	Radiology Fees-Riverside-Laboratory	3,946.00			3,946.00
438010-0114-27-000-0	Radiology Fees-Hebrew Home-Laboratory- -	0.00			0.00
438019-0110-27-000-0	Lab Fees COVID 19-Riverside	0.00			0.00
438020-0110-27-000-0	X-Riverside-Laboratory	60,747.00			60,747.00
438020-0114-27-000-0	X-Ray Fees-Hebrew Home-Laboratory- -	0.00			0.00
438030-0110-27-000-0	Lab Fees-Riverside-Laboratory	66,905.00			66,905.00
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory- -	0.00			0.00
438100-0110-27-000-0	EKG-Riverside-Laboratory- -	0.00			0.00
440000-0110-03-000-0	Purch Services-Riverside-Administration	14.00			14.00
440000-0110-04-000-0	Purch Services-Riverside-Fiscal Operations	61,249.00			61,249.00
440000-0110-07-000-0	Purch Services-Riverside-Rec Therapy	575.00			575.00
440000-0110-08-000-0	Purch Services-Riverside-Maintenance	226,676.00			226,676.00
440000-0110-09-000-0	Purch Services-Riverside-Housekeeping	(16.00)			(16.00)
440000-0110-10-000-0	Purch Services-Riverside-Laundry	1,561.00			1,561.00
440000-0110-13-000-0	Purch Services-Riverside-Dietary	19,857.00			19,857.00
440000-0110-15-000-0	Purch Services-Riverside-Nursing	218.00			218.00
440000-0110-22-000-0	Purch Services-Riverside-Medical Services- -	0.00			0.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration- -	0.00			0.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations- -	0.00			0.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy- -	0.00			0.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance- -	0.00			0.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping- -	0.00			0.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry- -	0.00			0.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security- -	0.00			0.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary- -	0.00			0.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing- -	0.00			0.00
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory- -	0.00			0.00
440001-0110-08-000-0	Ground Services-Riverside-Maintenance	15,007.00			15,007.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance- -	0.00			0.00
440010-0110-15-000-0	Purch Services Ambulance-Riverside-Nursing	36,745.00			36,745.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing- -	0.00			0.00
440050-0110-07-000-0	Cable Expense-Riverside-Rec Therapy	36,317.00			36,317.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy- -	0.00			0.00
442000-0110-08-000-0	Pest Control-Riverside-Maintenance- -	3,722.00			3,722.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	0.00			0.00
443000-0110-08-000-0	Carting-Riverside-Maintenance	58,325.00			58,325.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance- -	0.00			0.00
450000-0110-03-000-0	Rental Expenses-Riverside-Administration	112.00		9,180.00	9,292.00
			RJE - 4	9,180.00	
452000-0110-04-000-0	Equip Rental-Riverside-Fiscal Operations	23,455.00			23,455.00
452000-0110-15-000-0	Equip Rental-Riverside-Nursing	7,870.00			7,870.00
452000-0110-23-000-0	Equip Rental-Riverside-Rehab Tpy and Ancllry	10,152.00			10,152.00
452000-0110-24-000-0	Equip Rental-Riverside-Respiratory	44,845.00			44,845.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations- -	0.00			0.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy- -	0.00			0.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance- -	0.00			0.00
452000-0114-09-000-0	Equip Rental-Hebrew Home-Housekeeping- -	0.00			0.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing- -	0.00			0.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory- -	0.00			0.00
461000-0110-03-000-0	Telephone-Riverside-Administration	86,150.00			86,150.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration- -	0.00			0.00
461100-0110-03-000-0	Telephone - Cell-Riverside-Administration	1,445.00			1,445.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration- -	0.00			0.00
462000-0110-25-000-0	Electric-Riverside-Property	236,524.00			236,524.00
462000-0114-25-000-0	Electric-Hebrew Home-Property- -	0.00			0.00
463000-0110-25-000-0	Gas-Riverside-Property	106,400.00			106,400.00
463000-0114-25-000-0	Gas-Hebrew Home-Property- -	0.00			0.00
465000-0110-25-000-0	Oil-Riverside-Property	1,471.00			1,471.00
465000-0114-25-000-0	Oil-Hebrew Home-Property- -	0.00			0.00
466000-0110-25-000-0	Water-Riverside-Property	171,419.00			171,419.00
466000-0114-25-000-0	Water-Hebrew Home-Property- -	0.00			0.00
471000-0110-25-000-0	Rent-Riverside-Property	1,821,899.00			1,821,899.00
472000-0110-25-000-0	Personal Property Taxes-Riverside-Property	50,615.00			50,615.00
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property- -	0.00			0.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	0.00			0.00
473000-0110-25-000-0	Real Estate Taxes-Riverside-Property	335,092.00			335,092.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	0.00			0.00
475100-0114-25-000-0	Interest Mortgage Expense-Hebrew Home-Property- -	0.00			0.00
483000-0114-25-000-0	Dep Exp - Building-Hebrew Home-Property- -	0.00			0.00
484000-0110-25-000-0	Depe Exp LHI-Riverside	197,918.00			197,918.00
484000-0114-25-000-0	Dep Exp - LHI-Hebrew Home-Property- -	0.00			0.00
486000-0110-25-000-0	Depr Exp MME-Riverside	180,785.00			180,785.00
486000-0114-25-000-0	Dep Exp - Moveable Equip-Hebrew Home-Property- -	0.00			0.00
487000-0114-25-000-0	Amortization of Organizational Costs	0.00			0.00
491000-0110-03-000-0	Dues-Riverside-Administration	26,177.00		(750.00)	25,427.00
			RJE - 2	(750.00)	
491000-0114-03-000-0	Dues-Hebrew Home-Administration- -	0.00			0.00
491001-0110-03-000-0	Subscriptions-Riverside-Administration	11,595.00			11,595.00
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration- -	0.00			0.00
500000-0110-03-000-0	Licenses and Permits-Riverside-Administration	4,705.00			4,705.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administratio- -	0.00			0.00
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administrat- -	0.00			0.00
501100-0110-03-000-0	Advertising Promotional-Riverside-Administration	7,144.00			7,144.00
501100-0110-18-000-0	Advertising Promotional-Riverside-Marketing- -	25,806.00			25,806.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administra- -	0.00			0.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	0.00			0.00
503000-0110-03-000-0	Penalties-Riverside-Administration	31,669.00			31,669.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration- -	0.00			0.00
503100-0110-03-000-0	Interest-Riverside-Administration	17,757.00			17,757.00
503100-0110-25-000-0	Interest-Riverside-Property- -	0.00			0.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration- -	0.00			0.00
503100-0114-25-000-0	Interest-Hebrew Home-Property- -	0.00			0.00
503130-0110-03-000-0	Interest on Computer Loan-Riverside-Administra	7,052.00			7,052.00
503200-0110-03-000-0	Bank Charges-Riverside-Administration	56,067.00			56,067.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration- -	0.00			0.00
504000-0110-03-000-0	Postage-Riverside-Administration	6,527.00			6,527.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration- -	0.00			0.00
505000-0110-03-000-0	Background Check-Riverside-Administration	3,804.00			3,804.00
505000-0110-12-000-0	Background Check-Riverside-Security- -	4,041.00			4,041.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration- -	0.00			0.00



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
507000-0110-03-000-0	Revenue Assessment-Riverside-Administration	1,318,998.00			1,318,998.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration- -	0.00			0.00
508000-0110-03-000-0	Bad Debt Expense-Riverside-Administration	722,495.00			722,495.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration- -	0.00			0.00
508010-0110-03-000-0	Bad Debt Mdcr-Riverside-Administration	29,963.00			29,963.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration- -	0.00			0.00
509000-0110-03-000-0	Seminars-Riverside-Administration	18,805.00			18,805.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration- -	0.00			0.00
510000-0110-03-000-0	Liability Ins-Riverside-Administration	222,233.00			222,233.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration- -	0.00			0.00
511000-0110-03-000-0	Auto Ins-Riverside-Administration	4,898.00			4,898.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration- -	0.00			0.00
512000-0110-03-000-0	Umbrella Ins-Riverside-Administration	14,034.00			14,034.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration- -	0.00			0.00
513000-0110-03-000-0	Crime Ins-Riverside-Administration	6,529.00			6,529.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration- -	0.00			0.00
515000-0110-25-000-0	Mortgage Ins-Riverside-Property- -	67,750.00			67,750.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property- -	0.00			0.00
520000-0110-03-000-0	Auto Expense-Riverside-Administration	5,207.00			5,207.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration- -	0.00			0.00
520006-0110-03-000-0	Auto Expense W/ Lease-Riverside-Administration	172.00			172.00
520100-0110-03-000-0	Auto Lease Expense-Riverside-Administration	9,241.00			9,241.00
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration- -	0.00			0.00
521000-0110-03-000-0	Travel Expense-Riverside-Administration	8,362.00			8,362.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration- -	0.00			0.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration- -	0.00			0.00
523000-0110-03-000-0	Emp Benefits-Riverside-Administration	30,616.00			30,616.00
523000-0114-03-000-0	Emp Benefits - Other-Hebrew Home-Administratio- -	0.00			0.00
523019-0110-03-000-0	Employee Benefits Other COVID-Riverside-Administra	43,138.00			43,138.00
530000-0110-15-000-0	Pool RNs-Riverside-Nursing	21,232.00			21,232.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing- -	0.00			0.00
531000-0110-15-000-0	Pool LPNs-Riverside-Nursing	1,180.00			1,180.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing- -	0.00			0.00
532000-0110-15-000-0	Pool CNA-Riverside-Nursing	351.00			351.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	0.00			0.00
540000-0110-03-000-0	Donations-Riverside-Administration	1,300.00			1,300.00
541000-0110-00-000-0	Misc. Expensefield Realty-Riverside	3,110.00			3,110.00
541000-0110-03-000-0	Misc. Expense-Riverside-Administration- -	5,964.00			5,964.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	0.00			0.00
541001-0110-03-000-0	Political Contributions -Riverside-Administration	0.00			0.00
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration- -	0.00			0.00
541050-0110-03-000-0	Prior Period Expense-Riverside-Administration	11,816.00			11,816.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home- - -	0.00			0.00
542000-0110-03-000-0	Corporate Tax - State-Riverside-Administration- -	6,704.00			6,704.00
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati- -	0.00			0.00
543000-0110-03-000-0	Corporate Tax - Federal-Riverside-Administrati- -	0.00			0.00
Marcum 101	Cable TV	0.00			0.00
Marcum 102	Consolidated Billing	0.00			0.00
Marcum 103	Chamber Dues	0.00		750.00	750.00
			RJE - 2	750.00	
Marcum 104	Leased Equipment	0.00			0.00
Marcum 105	Dietary Equipment Repairs	0.00			0.00
Marcum 106	Management Fee Reclass	0.00			0.00
Marcum 201	Due to Cambridge (Related Party)	0.00			0.00
Marcum 202	MDS Coordinator	0.00		168,675.00	168,675.00
			RJE - 1	168,675.00	
MARCum 203	Staff Development	0.00		86,305.00	86,305.00
			RJE - 1	86,305.00	
Marcum 204	Infection Control	0.00		122,618.00	122,618.00
			RJE - 1	122,618.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>				
400000-0110-01-073-0	Salary-Riverside-Operator-Owner-	47,633.00		0.00	47,633.00
<b>Subtotal [1] Operators/Owners</b>		<b>47,633.00</b>		<b>0.00</b>	<b>47,633.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>				
400000-0110-03-009-0	Salary-Riverside-Administration-Administrator-	201,635.00		0.00	201,635.00
<b>Subtotal [2] Administrators</b>		<b>201,635.00</b>		<b>0.00</b>	<b>201,635.00</b>
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>				
400000-0110-03-017-0	Salary-Riverside-Administration-Asst Administrat-	165,807.00		0.00	165,807.00
400050-0110-03-017-0	Salary - PTO-Riverside-Administration-Asst Admin-	2,370.00		0.00	2,370.00
<b>Subtotal [3] Assistant Administrator</b>		<b>168,177.00</b>		<b>0.00</b>	<b>168,177.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
400000-0110-03-007-0	Salary-Riverside-Administration-Administrative A-	217,391.00		0.00	217,391.00
400000-0110-03-087-0	Salary-Riverside-Administration-Receptionist-	1,473.00		0.00	1,473.00
400000-0110-04-007-0	Salary-Riverside-Fiscal Operations-Administrativ-	170,739.00		0.00	170,739.00
400000-0110-05-065-0	Salary-Riverside-Medical Records-Medical Records-	42,141.00		0.00	42,141.00
400000-0110-21-040-0	Salary-Riverside-Human Resources-Dir of Human Res-	87,887.00		0.00	87,887.00
400000-0110-21-049-0	Salary-Riverside-Human Resources-HR Asst-	4,701.00		0.00	4,701.00
400050-0110-03-007-0	Salary - PTO-Riverside-Administration-Administra-	(621.00)		0.00	(621.00)
400050-0110-04-007-0	Salary - PTO-Riverside-Fiscal Operatio-Administra-	2,827.00		0.00	2,827.00
400050-0110-04-046-0	Salary - PTO-Riverside-Fiscal Operatio-Facility -	(3,490.00)		0.00	(3,490.00)
400050-0110-05-065-0	Salary - PTO-Riverside-Medical Records-Medical R-	1,586.00		0.00	1,586.00
400050-0110-21-040-0	Salary - PTO-Riverside-Human Resources-Dir of Hu-	(13,349.00)		0.00	(13,349.00)
<b>Subtotal [4] Other Administrative Salaries</b>		<b>511,285.00</b>		<b>0.00</b>	<b>511,285.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
400000-0110-13-035-0	Salary-Riverside-Dietary-Dietician-	168,082.00		0.00	168,082.00
400050-0110-13-035-0	Salary - PTO-Riverside-Dietary-Dietician-	(122.00)		0.00	(122.00)
<b>Subtotal [5A] Head Dietitian</b>		<b>167,960.00</b>		<b>0.00</b>	<b>167,960.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
400000-0110-13-101-0	Salary-Riverside-Dietary-Supervisor-	209,559.00		0.00	209,559.00
400050-0110-13-101-0	Salary - PTO-Riverside-Dietary-Supervisor-	(7,915.00)		0.00	(7,915.00)
<b>Subtotal [5B] Food Service Supervisor</b>		<b>201,644.00</b>		<b>0.00</b>	<b>201,644.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
400000-0110-13-013-0	Salary-Riverside-Dietary-Aide-	632,663.00		0.00	632,663.00
400000-0110-13-031-0	Salary-Riverside-Dietary-Cook-	259,060.00		0.00	259,060.00
400050-0110-13-013-0	Salary - PTO-Riverside-Dietary-Aide-	2,678.00		0.00	2,678.00
400050-0110-13-031-0	Salary - PTO-Riverside-Dietary-Cook-	(4,376.00)		0.00	(4,376.00)
<b>Subtotal [5C] Dietary Workers</b>		<b>890,025.00</b>		<b>0.00</b>	<b>890,025.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
400000-0110-09-101-0	Salary-Riverside-Housekeeping-Supervisor-	137,810.00		0.00	137,810.00
400050-0110-09-101-0	Salary - PTO-Riverside-Housekeeping-Supervisor-	322.00		0.00	322.00
<b>Subtotal [6A] Head Housekeeper</b>		<b>138,132.00</b>		<b>0.00</b>	<b>138,132.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
400000-0110-09-048-0	Salary-Riverside-Housekeeping-Housekeeper-	1,319,739.00		0.00	1,319,739.00
400050-0110-09-048-0	Salary - PTO-Riverside-Housekeeping-Housekeeper-	19,310.00		0.00	19,310.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>1,339,049.00</b>		<b>0.00</b>	<b>1,339,049.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
400000-0110-08-101-0	Salary-Riverside-Maintenance-Supervisor-	66,339.00		0.00	66,339.00
400050-0110-08-101-0	Salary - PTO-Riverside-Maintenance-Supervisor-	(818.00)		0.00	(818.00)
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>65,521.00</b>		<b>0.00</b>	<b>65,521.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
400000-0110-08-058-0	Salary-Riverside-Maintenance-Maintenance Worker-	204,496.00		0.00	204,496.00
400050-0110-08-058-0	Salary - PTO-Riverside-Maintenance-Maintenance W-	(2,031.00)		0.00	(2,031.00)
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>202,465.00</b>		<b>0.00</b>	<b>202,465.00</b>
<b>Subgroup : [8A]</b>	<b>Laundry Supervisor</b>				
400000-0110-10-101-0	Salary-Riverside-Laundry-Supervisor-	1,202.00		0.00	1,202.00
400050-0110-10-101-0	Salary - PTO-Riverside-Laundry-Supervisor-	(159.00)		0.00	(159.00)
<b>Subtotal [8A] Laundry Supervisor</b>		<b>1,043.00</b>		<b>0.00</b>	<b>1,043.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
400000-0110-10-051-0	Salary-Riverside-Laundry-Laundry Aide-	447,546.00		0.00	447,546.00
400050-0110-10-051-0	Salary - PTO-Riverside-Laundry-Laundry Aide-	8,565.00		0.00	8,565.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>456,111.00</b>		<b>0.00</b>	<b>456,111.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
400000-0110-14-012-0	Salary-Riverside-Nursing Admin-ADNS-	100,351.00		0.00	100,351.00
400000-0110-14-044-0	Salary-Riverside-Nursing Admin-DNS-	177,841.00		0.00	177,841.00
400050-0110-14-012-0	Salary - PTO-Riverside-Nursing Admin-ADNS-	4,012.00		0.00	4,012.00
400050-0110-14-044-0	Salary - PTO-Riverside-Nursing Admin-DNS-	3,401.00		0.00	3,401.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>285,605.00</b>		<b>0.00</b>	<b>285,605.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
400000-0110-15-092-0	Salary-Riverside-Nursing-RN-	1,870,620.00		(377,598.00)	1,493,022.00
400050-0110-15-092-0	Salary - PTO-Riverside-Nursing-RN-	(12,623.00)		(377,598.00)	(12,623.00)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,857,997.00</b>		<b>(377,598.00)</b>	<b>1,480,399.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
400000-0110-14-028-0	Salary-Riverside-Nursing Admin-Clerical-	153,979.00		0.00	153,979.00
400050-0110-14-028-0	Salary - PTO-Riverside-Nursing Admin-Clerical-	2,033.00		0.00	2,033.00
MArcum 202	MDS Coordinator	0.00		168,675.00	168,675.00
MArcum 203	Staff Development	0.00		86,305.00	86,305.00
				86,305.00	

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Marcum 204	Infection Control	0.00		122,618.00	122,618.00
			RJE - 1	122,618.00	8,108.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>156,012.00</b>		<b>377,598.00</b>	<b>533,610.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
400000-0110-14-052-0	Salary-Riverside-Nursing Admin-LPN-	61,898.00		0.00	61,898.00
400000-0110-15-052-0	Salary-Riverside-Nursing-LPN-	3,483,949.00		0.00	3,483,949.00
400050-0110-14-052-0	Salary - PTO-Riverside-Nursing Admin-LPN-	4,483.00		0.00	4,483.00
400050-0110-15-052-0	Salary - PTO-Riverside-Nursing-LPN-	12,559.00		0.00	12,559.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>3,562,889.00</b>		<b>0.00</b>	<b>3,562,889.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
400000-0110-15-021-0	Salary-Riverside-Nursing-CNA-	5,088,839.00		0.00	5,088,839.00
400050-0110-15-021-0	Salary - PTO-Riverside-Nursing-CNA-	8,108.00		0.00	8,108.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>5,096,947.00</b>		<b>0.00</b>	<b>5,096,947.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
400000-0110-07-038-0	Salary-Riverside-Rec Therapy-Dir-	342,175.00		0.00	342,175.00
400000-0110-07-085-0	Salary-Riverside-Rec Therapy-Rec Asst-	432.00		0.00	432.00
400000-0110-07-086-0	Salary-Riverside-Rec Therapy-Rec Therapist-	82,270.00		0.00	82,270.00
400050-0110-07-038-0	Salary - PTO-Riverside-Rec Therapy-Dir-	(4,302.00)		0.00	(4,302.00)
400050-0110-07-086-0	Salary - PTO-Riverside-Rec Therapy-Rec Therapist-	7,184.00		0.00	7,184.00
<b>Subtotal [12H] Recreation Workers</b>		<b>427,759.00</b>		<b>0.00</b>	<b>427,759.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
400000-0110-06-038-0	Salary-Riverside-Social service-Dir-	255,750.00		0.00	255,750.00
400000-0110-06-096-0	Salary-Riverside-Social service-Social Worker-	66,025.00		0.00	66,025.00
400050-0110-06-038-0	Salary - PTO-Riverside-Social service-Dir-	596.00		0.00	596.00
400050-0110-06-096-0	Salary - PTO-Riverside-Social service-Social Wor-	357.00		0.00	357.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>322,728.00</b>		<b>0.00</b>	<b>322,728.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>				
400000-0110-18-029-0	Salary-Riverside-Marketing-Community Relations-	34,695.00		0.00	34,695.00
400050-0110-18-029-0	Salary - PTO-Riverside-Marketing-Community Relat-	2,486.00		0.00	2,486.00
<b>Subtotal [12N] Marketing</b>		<b>37,181.00</b>		<b>0.00</b>	<b>37,181.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
400000-0110-11-011-0	Salary-Riverside-Admissions-Admissions Coordinat-	52,594.00		0.00	52,594.00
400000-0110-11-038-0	Salary-Riverside-Admissions-Dir-	224,053.00		0.00	224,053.00
400000-0110-24-037-0	Salary-Riverside-Respiratory-Dir Respiratory Tpy-	95,365.00		0.00	95,365.00
400000-0110-24-157-0	Salary-Riverside-Respiratory -	171,785.00		0.00	171,785.00
400050-0110-11-011-0	Salary - PTO-Riverside-Admissions-Admissions Coo-	2,604.00		0.00	2,604.00
400050-0110-11-038-0	Salary - PTO-Riverside-Admissions-Dir-	2,731.00		0.00	2,731.00
400050-0110-24-037-0	Salary - PTO-Riverside-Respiratory-Dir Respirato-	1,731.00		0.00	1,731.00
400050-0110-24-157-0	Salary - PTO-Riverside-Respiratory -	10,037.00		0.00	10,037.00
<b>Subtotal [12O] Other</b>		<b>560,900.00</b>		<b>0.00</b>	<b>560,900.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>16,698,698.00</b>		<b>0.00</b>	<b>16,698,698.00</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	9,036.00		0.00	9,036.00
<b>Subtotal [2] Dentist</b>		<b>9,036.00</b>		<b>0.00</b>	<b>9,036.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
431010-0110-23-000-0	Pharmacy fees-Riverside-Rehab Tpy and Ancilry -	40,324.00		0.00	40,324.00
<b>Subtotal [3] Pharmacist</b>		<b>40,324.00</b>		<b>0.00</b>	<b>40,324.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
437000-0110-23-000-0	PT Fees-Riverside-Rehab Tpy and Ancilry -	549,302.00		0.00	549,302.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>549,302.00</b>		<b>0.00</b>	<b>549,302.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
436000-0110-22-000-0	Medical Director Fees-Riverside-Medical Services	42,000.00		0.00	42,000.00
<b>Subtotal [8A] Medical Director</b>		<b>42,000.00</b>		<b>0.00</b>	<b>42,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
437200-0110-23-000-0	Speech Fees-Riverside-Rehab Tpy and Ancilry -	273,074.00		0.00	273,074.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>273,074.00</b>		<b>0.00</b>	<b>273,074.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
437100-0110-23-000-0	OT Fees-Riverside-Rehab Tpy and Ancilry -	740,754.00		0.00	740,754.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>740,754.00</b>		<b>0.00</b>	<b>740,754.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
530000-0110-15-000-0	Pool RNs-Riverside-Nursing	21,232.00		0.00	21,232.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>21,232.00</b>		<b>0.00</b>	<b>21,232.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
531000-0110-15-000-0	Pool LPNs-Riverside-Nursing	1,180.00		0.00	1,180.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>1,180.00</b>		<b>0.00</b>	<b>1,180.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
532000-0110-15-000-0	Pool CNA-Riverside-Nursing	351.00		0.00	351.00
<b>Subtotal [11C] Aides</b>		<b>351.00</b>		<b>0.00</b>	<b>351.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
431000-0110-15-000-0	Consulting Fees-Riverside-Nursing	43,377.00		0.00	43,377.00
431000-0110-22-000-0	Consulting Fees-Riverside-Medical Services	38,297.00		0.00	38,297.00
<b>Subtotal [12] Other</b>		<b>81,674.00</b>		<b>0.00</b>	<b>81,674.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,758,927.00</b>		<b>0.00</b>	<b>1,758,927.00</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 -	625,220.00		0.00	625,220.00
401450-0110-29-000-0	Workers Comp Retro Exp-Riverside-Emp Benefits -	44,538.00		0.00	44,538.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medical - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>669,758.00</u>		<u>0.00</u>	<u>669,758.00</u>
Subgroup : [1A3]	Unemployment Insurance				
401100-0110-29-000-0	FUI-Riverside-Emp Benefits -	15,765.00		0.00	15,765.00
401200-0110-29-000-0	SUI-Riverside-Emp Benefits -	110,056.00		0.00	110,056.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<u>125,821.00</u>		<u>0.00</u>	<u>125,821.00</u>
Subgroup : [1A4]	Social Security (FICA)				
401000-0110-29-000-0	FICA-Riverside-Emp Benefits -	1,230,889.00		0.00	1,230,889.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>1,230,889.00</u>		<u>0.00</u>	<u>1,230,889.00</u>
Subgroup : [1A5]	Health Insurance				
401300-0110-29-000-0	Health Ins-Riverside-Emp Benefits -	2,093,352.00		0.00	2,093,352.00
<b>Subtotal [1A5] Health Insurance</b>		<u>2,093,352.00</u>		<u>0.00</u>	<u>2,093,352.00</u>
Subgroup : [1A7]	Pensions				
401700-0110-29-000-0	Pension-Riverside-Emp Benefits -	89,241.00		0.00	89,241.00
<b>Subtotal [1A7] Pensions</b>		<u>89,241.00</u>		<u>0.00</u>	<u>89,241.00</u>
Subgroup : [1A9]	Other				
505000-0110-03-000-0	Background Check-Riverside-Administration	3,804.00		0.00	3,804.00
505000-0110-12-000-0	Background Check-Riverside-Security -	4,041.00		0.00	4,041.00
<b>Subtotal [1A9] Other</b>		<u>7,845.00</u>		<u>0.00</u>	<u>7,845.00</u>
Subgroup : [1C]	Bad Debts				
508000-0110-03-000-0	Bad Debt Expense-Riverside-Administration	722,495.00		0.00	722,495.00
508010-0110-03-000-0	Bad Debt Mdcr-Riverside-Administration	29,963.00		0.00	29,963.00
<b>Subtotal [1C] Bad Debts</b>		<u>752,458.00</u>		<u>0.00</u>	<u>752,458.00</u>
Subgroup : [1D]	Accounting and Auditing				
432000-0110-03-000-0	Accounting Fees-Riverside-Administration	31,030.00		0.00	31,030.00
<b>Subtotal [1D] Accounting and Auditing</b>		<u>31,030.00</u>		<u>0.00</u>	<u>31,030.00</u>
Subgroup : [1E]	Legal				
433000-0110-03-000-0	Legal Fees-Riverside-Administration	97,249.00		0.00	97,249.00
433100-0110-03-000-0	Legal Fees-Riverside-Administration	1,537.00		0.00	1,537.00
433200-0110-03-000-0	Legal Fees-Riverside-Administration	34,621.00		0.00	34,621.00
433300-0110-03-000-0	Legal Fees-Riverside-Administration	6,177.00		0.00	6,177.00
<b>Subtotal [1E] Legal</b>		<u>139,584.00</u>		<u>0.00</u>	<u>139,584.00</u>
Subgroup : [1G]	Office Supplies				
410000-0110-03-000-0	Supplies-Riverside-Administration	697.00		0.00	697.00
410000-0110-04-000-0	Supplies-Riverside-Fiscal Operations	29,606.00		0.00	29,606.00
410019-0110-04-000-0	Supplies COVID-Riverside-Fiscal Operations	308.00		0.00	308.00
420000-0110-03-000-0	Minor Equip-Riverside-Administration	2,844.00		0.00	2,844.00
450000-0110-03-000-0	Rental Expenses-Riverside-Administration	112.00		9,180.00	9,292.00
				<u>9,180.00</u>	
<b>Subtotal [1G] Office Supplies</b>		<u>33,567.00</u>	RJE - 4	<u>9,180.00</u>	<u>42,747.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
461000-0110-03-000-0	Telephone-Riverside-Administration	86,150.00		0.00	86,150.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>86,150.00</u>		<u>0.00</u>	<u>86,150.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0110-03-000-0	Telephone - Cell-Riverside-Administration	1,445.00		0.00	1,445.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>1,445.00</u>		<u>0.00</u>	<u>1,445.00</u>
Subgroup : [1J]	Corporation Business Taxes				
542000-0110-03-000-0	Corporate Tax - State-Riverside-Administration -	6,704.00		0.00	6,704.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<u>6,704.00</u>		<u>0.00</u>	<u>6,704.00</u>
Subgroup : [1K3]	Resident Day User Fee				
507000-0110-03-000-0	Revenue Assessment-Riverside-Administration	1,318,998.00		0.00	1,318,998.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>1,318,998.00</u>		<u>0.00</u>	<u>1,318,998.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>6,586,842.00</u>		<u>9,180.00</u>	<u>6,596,022.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0110-00-000-0	Holiday Expense-Riverside-	399.00		0.00	399.00
402000-0110-03-000-0	Holiday Expense-Riverside-Administration	6,493.00		0.00	6,493.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>6,892.00</u>		<u>0.00</u>	<u>6,892.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
523000-0110-03-000-0	Emp Benefits-Riverside-Administration	30,616.00		0.00	30,616.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>30,616.00</u>		<u>0.00</u>	<u>30,616.00</u>
Subgroup : [4]	Employee Travel				
521000-0110-03-000-0	Travel Expense-Riverside-Administration	8,362.00		0.00	8,362.00
<b>Subtotal [4] Employee Travel</b>		<u>8,362.00</u>		<u>0.00</u>	<u>8,362.00</u>
Subgroup : [5]	Education Expense				
509000-0110-03-000-0	Seminars-Riverside-Administration	18,805.00		0.00	18,805.00
<b>Subtotal [5] Education Expense</b>		<u>18,805.00</u>		<u>0.00</u>	<u>18,805.00</u>
Subgroup : [6]	Automobile Expense				
520000-0110-03-000-0	Auto Expense-Riverside-Administration	5,207.00		0.00	5,207.00
520006-0110-03-000-0	Auto Expense W/ Lease-Riverside-Administration	172.00		0.00	172.00
<b>Subtotal [6] Automobile Expense</b>		<u>5,379.00</u>		<u>0.00</u>	<u>5,379.00</u>
Subgroup : [M3]	Advertising Other				
410000-0110-18-000-0	Supplies-Riverside-Marketing	9,248.00		0.00	9,248.00
501100-0110-03-000-0	Advertising Promotional-Riverside-Administration	7,144.00		0.00	7,144.00
501100-0110-18-000-0	Advertising Promotional-Riverside-Marketing -	25,806.00		0.00	25,806.00
<b>Subtotal [M3] Advertising Other</b>		<u>42,198.00</u>		<u>0.00</u>	<u>42,198.00</u>
Subgroup : [M7]	Postage				

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ		JE Ref #	RJE	FINAL	
		9/30/2021				9/30/2021	
504000-0110-03-000-0	Postage-Riverside-Administration	6,527.00			0.00	6,527.00	
<b>Subtotal [M7] Postage</b>		<b>6,527.00</b>			<b>0.00</b>	<b>6,527.00</b>	
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>						
491000-0110-03-000-0	Dues-Riverside-Administration	26,177.00		RJE - 2	(750.00)	25,427.00	
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>26,177.00</b>			<b>(750.00)</b>	<b>25,427.00</b>	
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>						
Marcum 103	Chamber Dues	0.00		RJE - 2	750.00	750.00	
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>			<b>750.00</b>	<b>750.00</b>	
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>						
491001-0110-03-000-0	Subscriptions-Riverside-Administration	11,595.00			0.00	11,595.00	
<b>Subtotal [M9] Subscriptions</b>		<b>11,595.00</b>			<b>0.00</b>	<b>11,595.00</b>	
<b>Subgroup : [M10]</b>	<b>Contributions</b>						
540000-0110-03-000-0	Donations-Riverside-Administration	1,300.00			0.00	1,300.00	
<b>Subtotal [M10] Contributions</b>		<b>1,300.00</b>			<b>0.00</b>	<b>1,300.00</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	
431000-0110-03-000-0	Consulting Fees-Riverside-Administration	7,380.00			0.00	7,380.00	
431000-0110-04-000-0	Consulting Fees-Riverside-Fiscal Operations	66,158.00		RJE - 3	(66,158.00)	0.00	
435200-0110-03-000-0	IT ServicesAdministration-Riverside-Administration	153,421.00			0.00	153,421.00	
438010-0110-27-000-0	Radiology Fees-Riverside-Laboratory	3,946.00			0.00	3,946.00	
440000-0110-03-000-0	Purch Services-Riverside-Administration	14.00			0.00	14.00	
440000-0110-04-000-0	Purch Services-Riverside-Fiscal Operations	61,249.00			0.00	61,249.00	
<b>Subtotal [M11] Services Provided by Contract</b>		<b>292,601.00</b>			<b>(66,158.00)</b>	<b>226,443.00</b>	
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>						
434000-0110-03-000-0	Shared Services-Riverside-Administration	1,353,452.00		RJE - 3	66,158.00	1,419,610.00	
<b>Subtotal [M12] Administrative Management Services</b>		<b>1,353,452.00</b>			<b>66,158.00</b>	<b>1,419,610.00</b>	
<b>Subgroup : [M13]</b>	<b>Other</b>						
590000-0110-03-000-0	Licenses and Permits-Riverside-Administration	4,705.00			0.00	4,705.00	
503000-0110-03-000-0	Penalties-Riverside-Administration	31,669.00			0.00	31,669.00	
503200-0110-03-000-0	Bank Charges-Riverside-Administration	56,067.00			0.00	56,067.00	
541000-0110-03-000-0	Misc. Expensefield Realty-Riverside	3,110.00			0.00	3,110.00	
541000-0110-03-000-0	Misc. Expense-Riverside-Administration--	5,964.00			0.00	5,964.00	
541050-0110-03-000-0	Prior Period Expense-Riverside-Administration	11,816.00			0.00	11,816.00	
<b>Subtotal [M13] Other</b>		<b>113,331.00</b>			<b>0.00</b>	<b>113,331.00</b>	
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>1,917,236.00</b>			<b>0.00</b>	<b>1,917,236.00</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	715,081.00			0.00	715,081.00	
412019-0110-13-000-0	Food COVID-Riverside-Dietary	1,198.00			0.00	1,198.00	
412100-0110-13-000-0	Food Supplements-Riverside-Dietary	110,625.00			0.00	110,625.00	
523019-0110-03-000-0	Employee Benefits Other COVID-Riverside-Administra	43,138.00			0.00	43,138.00	
<b>Subtotal [2A1] Raw Food</b>		<b>870,042.00</b>			<b>0.00</b>	<b>870,042.00</b>	
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>						
410000-0110-13-000-0	Supplies-Riverside-Dietary	76,401.00			0.00	76,401.00	
410019-0110-13-000-0	Supplies COVID-Riverside-Dietary	3,332.00			0.00	3,332.00	
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>79,733.00</b>			<b>0.00</b>	<b>79,733.00</b>	
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>						
440000-0110-13-000-0	Purch Services-Riverside-Dietary	19,857.00			0.00	19,857.00	
<b>Subtotal [2B] Purchased Services</b>		<b>19,857.00</b>			<b>0.00</b>	<b>19,857.00</b>	
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>969,632.00</b>			<b>0.00</b>	<b>969,632.00</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	158,535.00			0.00	158,535.00	
414100-0110-10-000-0	Linen-Riverside-Laundry	21,675.00			0.00	21,675.00	
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>180,210.00</b>			<b>0.00</b>	<b>180,210.00</b>	
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>						
440000-0110-10-000-0	Purch Services-Riverside-Laundry	1,561.00			0.00	1,561.00	
<b>Subtotal [3B] Purchased Services</b>		<b>1,561.00</b>			<b>0.00</b>	<b>1,561.00</b>	
<b>Subgroup : [3C]</b>	<b>Other</b>						
410000-0110-10-000-0	Supplies-Riverside-Laundry	22,431.00			0.00	22,431.00	
<b>Subtotal [3C] Other</b>		<b>22,431.00</b>			<b>0.00</b>	<b>22,431.00</b>	
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>204,202.00</b>			<b>0.00</b>	<b>204,202.00</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	74,768.00			0.00	74,768.00	
410019-0110-09-000-0	Supplies COVID-Riverside-Housekeeping	8,781.00			0.00	8,781.00	
420000-0110-09-000-0	Minor Equip-Riverside-Housekeeping	2,663.00			0.00	2,663.00	
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>86,212.00</b>			<b>0.00</b>	<b>86,212.00</b>	
<b>Subgroup : [5A1]</b>	<b>Own Pharmacy</b>						
411200-0110-23-000-0	Drugs Medicare Pt A-Riverside-Rehab Tpy and Ancll	880,934.00			0.00	880,934.00	
<b>Subtotal [5A1] Own Pharmacy</b>		<b>880,934.00</b>			<b>0.00</b>	<b>880,934.00</b>	
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>						
411700-0110-22-000-0	House Drugs (OTC)-Riverside-Medical Services - -	82,398.00			0.00	82,398.00	
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>82,398.00</b>			<b>0.00</b>	<b>82,398.00</b>	

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 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
410000-0110-15-000-0	Supplies-Riverside-Nursing	237,419.00		0.00	237,419.00
420000-0110-15-000-0	Minor Equip-Riverside-Nursing	12,503.00		0.00	12,503.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>249,922.00</b>		<b>0.00</b>	<b>249,922.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>				
440010-0110-15-000-0	Purch Services Ambulance-Riverside-Nursing	36,745.00		0.00	36,745.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>36,745.00</b>		<b>0.00</b>	<b>36,745.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
413001-0110-23-000-0	Oxygen Non Billable-Riverside-Rehab Tpy and Ancrlr	11,848.00		0.00	11,848.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>11,848.00</b>		<b>0.00</b>	<b>11,848.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
438020-0110-27-000-0	X-Riverside-Laboratory	60,747.00		0.00	60,747.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>60,747.00</b>		<b>0.00</b>	<b>60,747.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
438030-0110-27-000-0	Lab Fees-Riverside-Laboratory	66,905.00		0.00	66,905.00
<b>Subtotal [5H] Laboratory</b>		<b>66,905.00</b>		<b>0.00</b>	<b>66,905.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
410000-0110-07-000-0	Supplies-Riverside-Rec Therapy	7,489.00		0.00	7,489.00
410019-0110-07-000-0	Supplies COVID-Riverside-Rec Therapy	944.00		0.00	944.00
440000-0110-07-000-0	Purch Services-Riverside-Rec Therapy	575.00		0.00	575.00
440050-0110-07-000-0	Cable Expense-Riverside-Rec Therapy	36,317.00		0.00	36,317.00
<b>Subtotal [5I] Recreation</b>		<b>45,325.00</b>		<b>0.00</b>	<b>45,325.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
410010-0110-15-000-0	Supplies Non Billable Nursing-Riverside-Nursing	6,005.00		0.00	6,005.00
410019-0110-15-000-0	Supplies COVID-Riverside-Nursing	178,430.00		0.00	178,430.00
413500-0110-23-000-0	IV Thy Supplies-Riverside-Rehab Tpy and Ancrlr	19,149.00		0.00	19,149.00
440000-0110-15-000-0	Purch Services-Riverside-Nursing	218.00		0.00	218.00
452000-0110-15-000-0	Equip Rental-Riverside-Nursing	7,670.00		0.00	7,670.00
452000-0110-23-000-0	Equip Rental-Riverside-Rehab Tpy and Ancrlr	10,152.00		0.00	10,152.00
452000-0110-24-000-0	Equip Rental-Riverside-Respiratory	44,845.00		0.00	44,845.00
<b>Subtotal [5L] Other</b>		<b>266,669.00</b>		<b>0.00</b>	<b>266,669.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>1,787,705.00</b>		<b>0.00</b>	<b>1,787,705.00</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	106,400.00		0.00	106,400.00
465000-0110-25-000-0	Oil-Riverside-Property	1,471.00		0.00	1,471.00
<b>Subtotal [6B] Heat</b>		<b>107,871.00</b>		<b>0.00</b>	<b>107,871.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
462000-0110-25-000-0	Electric-Riverside-Property	236,524.00		0.00	236,524.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>236,524.00</b>		<b>0.00</b>	<b>236,524.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
466000-0110-25-000-0	Water-Riverside-Property	171,419.00		0.00	171,419.00
<b>Subtotal [6D] Water</b>		<b>171,419.00</b>		<b>0.00</b>	<b>171,419.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
435210-0110-03-000-0	IT Rental-Riverside-Administration	97,341.00		(9,180.00)	88,161.00
452000-0110-04-000-0	Equip Rental-Riverside-Fiscal Operations	23,455.00	RJE - 4	(9,180.00)	23,455.00
520100-0110-03-000-0	Auto Lease Expense-Riverside-Administration	9,241.00		0.00	9,241.00
<b>Subtotal [6E] Equipment Lease</b>		<b>130,037.00</b>		<b>(9,180.00)</b>	<b>120,857.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
410000-0110-08-000-0	Supplies-Riverside-Maintenance	60,383.00		0.00	60,383.00
410019-0110-08-000-0	Supplies COVID-Riverside-Maintenance	50.00		0.00	50.00
420000-0110-08-000-0	Minor Equip-Riverside-Maintenance	1,435.00		0.00	1,435.00
440000-0110-08-000-0	Purch Services-Riverside-Maintenance	226,676.00		0.00	226,676.00
440001-0110-08-000-0	Ground Services-Riverside-Maintenance	15,007.00		0.00	15,007.00
442000-0110-08-000-0	Pest Control-Riverside-Maintenance -	3,722.00		0.00	3,722.00
443000-0110-08-000-0	Carting-Riverside-Maintenance	58,325.00		0.00	58,325.00
<b>Subtotal [6F] Other</b>		<b>365,598.00</b>		<b>0.00</b>	<b>365,598.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
466000-0110-25-000-0	Depr Exp MME-Riverside	180,785.00		0.00	180,785.00
<b>Subtotal [7D] Movable Equipment</b>		<b>180,785.00</b>		<b>0.00</b>	<b>180,785.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
484000-0110-25-000-0	Depe Exp LHI-Riverside	197,918.00		0.00	197,918.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>197,918.00</b>		<b>0.00</b>	<b>197,918.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
471000-0110-25-000-0	Rent-Riverside-Property	1,821,899.00		0.00	1,821,899.00
<b>Subtotal [9] Rental Payments</b>		<b>1,821,899.00</b>		<b>0.00</b>	<b>1,821,899.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
473000-0110-25-000-0	Real Estate Taxes-Riverside-Property	335,092.00		0.00	335,092.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>335,092.00</b>		<b>0.00</b>	<b>335,092.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
472000-0110-25-000-0	Personal Property Taxes-Riverside-Property	50,615.00		0.00	50,615.00
<b>Subtotal [10C] Personal property taxes</b>		<b>50,615.00</b>		<b>0.00</b>	<b>50,615.00</b>
<b>Total [22] Maintenance and Property</b>		<b>3,597,756.00</b>		<b>(9,180.00)</b>	<b>3,588,576.00</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	17,757.00		0.00	17,757.00
503130-0110-03-000-0	Interest on Computer Loan-Riverside-Administra	7,052.00		0.00	7,052.00

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subtotal [12D] Other Interest Expense</b>		<b>24,809.00</b>		<b>0.00</b>	<b>24,809.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
515000-0110-25-000-0	Mortgage Ins-Riverside-Property--	67,750.00		0.00	67,750.00
<b>Subtotal [14A] Insurance on Property</b>		<b>67,750.00</b>		<b>0.00</b>	<b>67,750.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>				
511000-0110-03-000-0	Auto Ins-Riverside-Administration	4,898.00		0.00	4,898.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>4,898.00</b>		<b>0.00</b>	<b>4,898.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
512000-0110-03-000-0	Umbrella Ins-Riverside-Administration	14,034.00		0.00	14,034.00
<b>Subtotal [14C1] Umbrella</b>		<b>14,034.00</b>		<b>0.00</b>	<b>14,034.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
510000-0110-03-000-0	Liability Ins-Riverside-Administration	222,233.00		0.00	222,233.00
513000-0110-03-000-0	Crime Ins-Riverside-Administration	6,529.00		0.00	6,529.00
<b>Subtotal [14C3] Other</b>		<b>228,762.00</b>		<b>0.00</b>	<b>228,762.00</b>
<b>Total [27] Interest and Insurance</b>		<b>340,253.00</b>		<b>0.00</b>	<b>340,253.00</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	(32,703,778.00)		0.00	(32,703,778.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(32,703,778.00)</b>		<b>0.00</b>	<b>(32,703,778.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
311005-0110-00-000-0	Medicaid Room & Board Contra-Riverside	11,459,999.00		0.00	11,459,999.00
313005-0110-00-000-0	Medicaid Contra Other-Riverside	6,636.00		0.00	6,636.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>11,466,635.00</b>		<b>0.00</b>	<b>11,466,635.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
321000-0110-00-000-0	Medicare Pt A Room & Board-Riverside	(3,292,004.00)		0.00	(3,292,004.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(3,292,004.00)</b>		<b>0.00</b>	<b>(3,292,004.00)</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	2,636,692.00		0.00	2,636,692.00
323005-0110-00-000-0	Medicare Pt A Contra Other-Riverside	68,558.00		0.00	68,558.00
328000-0110-00-000-0	Medicare Pt A Sequestration-Riverside	12.00		0.00	12.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>2,705,262.00</b>		<b>0.00</b>	<b>2,705,262.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
303100-0110-00-000-0	Hospice Revenue-Riverside	(1,928,004.00)		0.00	(1,928,004.00)
341000-0110-00-000-0	Private Room & Board-Riverside	(859,070.00)		0.00	(859,070.00)
351000-0110-00-000-0	Comm Ins Room & Board-Riverside	(455,073.00)		0.00	(455,073.00)
371000-0110-00-000-0	Mgd Medicare Room and Board-Riverside	(2,145,144.00)		0.00	(2,145,144.00)
381000-0110-00-000-0	Mgd Medicaid Room & Board-Riverside	(1,804.00)		0.00	(1,804.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(6,389,095.00)</b>		<b>0.00</b>	<b>(6,389,095.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
303700-0110-00-000-0	Hospice C/A-Riverside	696,483.00		0.00	696,483.00
341005-0110-00-000-0	Private Room & Board Contra-Riverside	(58,899.00)		0.00	(58,899.00)
351005-0110-00-000-0	Comm Ins Room & Board Contra-Riverside	23,954.00		0.00	23,954.00
353005-0110-00-000-0	Comm Ins Contra Other-Riverside	7,744.00		0.00	7,744.00
371005-0110-00-000-0	Mgd Medicare Room & Board Contra-Riverside	372,424.00		0.00	372,424.00
373005-0110-00-000-0	Mgd Medicare Contra Other-Riverside	43,829.00		0.00	43,829.00
381005-0110-00-000-0	Mgd Medicaid Room & Board Contra-Riverside	372.00		0.00	372.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>1,065,907.00</b>		<b>0.00</b>	<b>1,065,907.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
324100-0110-00-000-0	Medicare Pt A Pharmacy-Riverside	(298,279.00)		0.00	(298,279.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(298,279.00)</b>		<b>0.00</b>	<b>(298,279.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
324105-0110-00-000-0	Medicare Pt A Pharmacy Contra-Riverside	309,272.00		0.00	309,272.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>309,272.00</b>		<b>0.00</b>	<b>309,272.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
314100-0110-00-000-0	Medicaid Pharmacy-Riverside	(123,197.00)		0.00	(123,197.00)
354100-0110-00-000-0	Comm Ins Pharmacy-Riverside	(37,697.00)		0.00	(37,697.00)
374100-0110-00-000-0	Mgd Medicare Pharmacy-Riverside	(267,752.00)		0.00	(267,752.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(428,646.00)</b>		<b>0.00</b>	<b>(428,646.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
314105-0110-00-000-0	Medicaid Pharmacy Contra-Riverside	135,878.00		0.00	135,878.00
354105-0110-00-000-0	Comm Ins Pharmacy Contra-Riverside	95,898.00		0.00	95,898.00
374105-0110-00-000-0	Mgd Medicare Pharmacy Contra-Riverside	329,752.00		0.00	329,752.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>561,528.00</b>		<b>0.00</b>	<b>561,528.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
324300-0110-00-000-0	Medicare Pt A PT-Riverside	(342,446.00)		0.00	(342,446.00)
334300-0110-00-000-0	Medicare Pt B PT-Riverside	(54,688.00)		0.00	(54,688.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(397,134.00)</b>		<b>0.00</b>	<b>(397,134.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
321006-0110-00-000-0	Medicare A PT Contra-Riverside	(628,427.00)		0.00	(628,427.00)
324305-0110-00-000-0	Medicare Pt A PT Contra-Riverside	342,446.00		0.00	342,446.00
334305-0110-00-000-0	Medicare Pt B PT Contra-Riverside	7,234.00		0.00	7,234.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>(278,747.00)</b>		<b>0.00</b>	<b>(278,747.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
304100-0110-00-000-0	Hospice Pharmacy-Riverside	(1,405.00)		0.00	(1,405.00)
304300-0110-00-000-0	Hospice PT-Riverside	(1,020.00)		0.00	(1,020.00)
314300-0110-00-000-0	Medicaid PT-Riverside	(208,663.00)		0.00	(208,663.00)
337300-0110-00-000-0	Mgd Medicare Pt B PT-Riverside	(859.00)		0.00	(859.00)
337305-0110-00-000-0	Mgd Medicare Pt B PT Contra-Riverside	(1,165.00)		0.00	(1,165.00)
344300-0110-00-000-0	Private PT-Riverside	(1,567.00)		0.00	(1,567.00)

Client: *National Health Care Associates, Inc. (CT)*  
 Engagement: *Medicaid - Riverside Health & Rehab*  
 Period Ending: *9/30/2021*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
354300-0110-00-000-0	Comm Ins PT-Riverside	(47,287.00)		0.00	(47,287.00)
374300-0110-00-000-0	Mgd Medicare PT-Riverside	(282,100.00)		0.00	(282,100.00)
378100-0110-00-000-0	Medicare Mgd Care Pt B PT-Riverside	(100,046.00)		0.00	(100,046.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(644,112.00)</b>		<b>0.00</b>	<b>(644,112.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>					
304105-0110-00-000-0	Hospice Pharmacy Contra-Riverside	1,405.00		0.00	1,405.00
304305-0110-00-000-0	Hospice PT Contra-Riverside	388.00		0.00	388.00
314305-0110-00-000-0	Medicaid PT Contra-Riverside	208,663.00		0.00	208,663.00
354305-0110-00-000-0	Comm Ins PT Contra-Riverside	47,287.00		0.00	47,287.00
371008-0110-00-000-0	Mgd Medicare PT Contra-Riverside	(27,104.00)		0.00	(27,104.00)
374305-0110-00-000-0	Mgd Medicare PT Contra-Riverside	282,179.00		0.00	282,179.00
378105-0110-00-000-0	Medicare Mgd Pt B PT Contra-Riverside	79,885.00		0.00	79,885.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>592,703.00</b>		<b>0.00</b>	<b>592,703.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
324400-0110-00-000-0	Medicare Pt A ST-Riverside	(167,265.00)		0.00	(167,265.00)
334400-0110-00-000-0	Medicare Pt B ST-Riverside	(35,576.00)		0.00	(35,576.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(202,841.00)</b>		<b>0.00</b>	<b>(202,841.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>					
321008-0110-00-000-0	Medicare A ST Contra-Riverside	(357,464.00)		0.00	(357,464.00)
324405-0110-00-000-0	Medicare Pt A ST Contra-Riverside	167,265.00		0.00	167,265.00
334405-0110-00-000-0	Medicare Pt B ST Contra-Riverside	1,535.00		0.00	1,535.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>(188,664.00)</b>		<b>0.00</b>	<b>(188,664.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
304400-0110-00-000-0	Hospice ST-Riverside	(1,623.00)		0.00	(1,623.00)
314400-0110-00-000-0	Medicaid ST-Riverside	(93,357.00)		0.00	(93,357.00)
337400-0110-00-000-0	Mgd Medicare Pt B ST-Riverside	669.00		0.00	669.00
337405-0110-00-000-0	Mgd Medicare Pt B ST Contra-Riverside	(71.00)		0.00	(71.00)
354400-0110-00-000-0	Comm Ins ST-Riverside	(13,518.00)		0.00	(13,518.00)
374400-0110-00-000-0	Mgd Medicare ST-Riverside	(106,092.00)		0.00	(106,092.00)
378120-0110-00-000-0	Medicare Mgd Care Pt B ST-Riverside	(49,065.00)		0.00	(49,065.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(263,067.00)</b>		<b>0.00</b>	<b>(263,067.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0110-00-000-0	Hospice ST Contra-Riverside	868.00		0.00	868.00
314405-0110-00-000-0	Medicaid ST Contra-Riverside	93,357.00		0.00	93,357.00
354405-0110-00-000-0	Comm Ins ST Contra-Riverside	13,518.00		0.00	13,518.00
371008-0110-00-000-0	Mgd Medicare ST Contra-Riverside	(12,114.00)		0.00	(12,114.00)
374405-0110-00-000-0	Mgd Medicare ST Contra-Riverside	106,092.00		0.00	106,092.00
378125-0110-00-000-0	Medicare Mgd Pt B ST Contra-Riverside	38,454.00		0.00	38,454.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>240,175.00</b>		<b>0.00</b>	<b>240,175.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
324800-0110-00-000-0	Medicare Pt A OT-Riverside	(428,424.00)		0.00	(428,424.00)
334800-0110-00-000-0	Medicare Pt B OT-Riverside	(102,894.00)		0.00	(102,894.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(531,318.00)</b>		<b>0.00</b>	<b>(531,318.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>					
321007-0110-00-000-0	Medicare A OT Contra-Riverside	(592,636.00)		0.00	(592,636.00)
324805-0110-00-000-0	Medicare Pt A OT Contra-Riverside	428,424.00		0.00	428,424.00
334805-0110-00-000-0	Medicare Pt B OT Contra-Riverside	16,853.00		0.00	16,853.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>(147,359.00)</b>		<b>0.00</b>	<b>(147,359.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
304800-0110-00-000-0	Hospice OT-Riverside	(3,089.00)		0.00	(3,089.00)
314800-0110-00-000-0	Medicaid OT-Riverside	(268,009.00)		0.00	(268,009.00)
337800-0110-00-000-0	Mgd Medicare Pt B OT-Riverside	(2,443.00)		0.00	(2,443.00)
337805-0110-00-000-0	Mgd Medicare Pt B OT Contra-Riverside	686.00		0.00	686.00
344800-0110-00-000-0	Private OT-Riverside	(1,344.00)		0.00	(1,344.00)
354800-0110-00-000-0	Comm Ins OT-Riverside	(53,392.00)		0.00	(53,392.00)
374800-0110-00-000-0	Mgd Medicare OT-Riverside	(323,446.00)		0.00	(323,446.00)
378130-0110-00-000-0	Medicare Mgd Care Pt B OT-Riverside	(181,343.00)		0.00	(181,343.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(832,380.00)</b>		<b>0.00</b>	<b>(832,380.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0110-00-000-0	Hospice OT Contra-Riverside	872.00		0.00	872.00
314805-0110-00-000-0	Medicaid OT Contra-Riverside	268,009.00		0.00	268,009.00
354805-0110-00-000-0	Comm Ins OT Contra-Riverside	52,974.00		0.00	52,974.00
371007-0110-00-000-0	Mgd Medicare OT Contra-Riverside	(25,570.00)		0.00	(25,570.00)
374805-0110-00-000-0	Mgd Medicare OT Contra-Riverside	323,446.00		0.00	323,446.00
378135-0110-00-000-0	Medicare Mgd Pt B OT Contra-Riverside	145,456.00		0.00	145,456.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>765,187.00</b>		<b>0.00</b>	<b>765,187.00</b>
<b>Subgroup : [10A] Other - Medicare</b>					
321009-0110-00-000-0	Medicare A NTA Contra-Riverside	(986,348.00)		0.00	(986,348.00)
321010-0110-00-000-0	Medicare A Nsng Comp Contra-Riverside	(1,829,120.00)		0.00	(1,829,120.00)
324500-0110-00-000-0	Medicare Pt A IV Therapy-Riverside	(10,993.00)		0.00	(10,993.00)
324600-0110-00-000-0	Medicare Pt A Lab-Riverside	(34,777.00)		0.00	(34,777.00)
325000-0110-00-000-0	Medicare Pt A X-Riverside	(33,781.00)		0.00	(33,781.00)
335900-0110-00-000-0	Medicare Part B Telehealthfield-Riverside	(1,740.00)		0.00	(1,740.00)
338000-0110-00-000-0	Medicare Pt B Prior Period-Riverside	(26.00)		0.00	(26.00)
<b>Subtotal [10A] Other - Medicare</b>		<b>(2,896,785.00)</b>		<b>0.00</b>	<b>(2,896,785.00)</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
303005-0110-00-000-0	Hospice Contra Other-Riverside	(56.00)		0.00	(56.00)
304600-0110-00-000-0	Hospice Lab-Riverside	56.00		0.00	56.00
314500-0110-00-000-0	Medicaid IV Therapy-Riverside	(12,681.00)		0.00	(12,681.00)
314600-0110-00-000-0	Medicaid Lab-Riverside	(6,358.00)		0.00	(6,358.00)
315000-0110-00-000-0	Medicaid X-Riverside	(277.00)		0.00	(277.00)
324200-0110-00-000-0	MCR Pt A Chargeable Med Supp-Riverside	(128.00)		0.00	(128.00)
324205-0110-00-000-0	MCR Pt A Charge Med Supp Contra-Riverside	128.00		0.00	128.00
329000-0110-00-000-0	Medicare Pt A Settlement-Riverside	(39,439.00)		0.00	(39,439.00)
335700-0110-00-000-0	Medicare Pt B Flu/Pneumonia-Riverside	(9,733.00)		0.00	(9,733.00)



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
354500-0110-00-000-0	Comm Ins IV Therapy-Riverside	(58,266.00)		0.00	(58,266.00)
354600-0110-00-000-0	Comm Ins Lab-Riverside	(4,610.00)		0.00	(4,610.00)
355000-0110-00-000-0	Comm Ins X-Riverside	(3,174.00)		0.00	(3,174.00)
371009-0110-00-000-0	Mgd Medicare NTA Contra-Riverside	(37,584.00)		0.00	(37,584.00)
371010-0110-00-000-0	Mgd Medicare Nsqg Comp Contra-Riverside	(63,647.00)		0.00	(63,647.00)
374500-0110-00-000-0	Mgd Medicare IV Therapy-Riverside	(62,000.00)		0.00	(62,000.00)
374600-0110-00-000-0	Mgd Medicare Lab-Riverside	(21,008.00)		0.00	(21,008.00)
375000-0110-00-000-0	Mgd Medicare X-Riverside	(22,821.00)		0.00	(22,821.00)
375700-0110-00-000-0	Mgd Medicare Flu/Pneumonia-Riverside	(6,768.00)		0.00	(6,768.00)
378000-0110-00-000-0	Mgd Medicare Prior Period-Riverside	(2,446.00)		0.00	(2,446.00)
389010-0110-00-000-0	Patient Revenue Capitation -Riverside	(475,170.00)		0.00	(475,170.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(825,962.00)</b>		<b>0.00</b>	<b>(825,962.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
391100-0110-00-000-0	Interest Income-Riverside	(5,322.00)		0.00	(5,322.00)
<b>Subtotal [15] Interest Income</b>		<b>(5,322.00)</b>		<b>0.00</b>	<b>(5,322.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
391500-0110-00-000-0	Misc. Other Income-Riverside	(2,025,431.00)		0.00	(2,025,431.00)
391900-0110-00-000-0	Long-Term CT PET Tax Income-Riverside-	(20,542.00)		0.00	(20,542.00)
440000-0110-09-000-0	Purch Services-Riverside-Housekeeping	(16.00)		0.00	(16.00)
<b>Subtotal [18] Other Revenue</b>		<b>(2,045,989.00)</b>		<b>0.00</b>	<b>(2,045,989.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(33,644,823.00)</b>		<b>0.00</b>	<b>(33,644,823.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
101005-0110-00-000-0	Cash Operating-Riverside	296,186.00		0.00	296,186.00
102000-0110-00-000-0	Cash - Payroll-Riverside	5,723.00		0.00	5,723.00
104000-0110-00-000-0	Cash - Savings-Riverside	2,081,043.00		0.00	2,081,043.00
105000-0110-00-000-0	Cash - Savings Patients-Riverside	327,977.00		0.00	327,977.00
106000-0110-00-000-0	Petty Cash-Riverside	1,700.00		0.00	1,700.00
106100-0110-00-000-0	Petty Cash - Resident Funds-Riverside	1,300.00		0.00	1,300.00
<b>Subtotal [A1] Cash</b>		<b>2,713,929.00</b>		<b>0.00</b>	<b>2,713,929.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
110000-0110-00-000-0	Accounts Receivable-Riverside	495,449.00		0.00	495,449.00
111000-0110-00-000-0	A/R Private-Riverside	345,577.00		0.00	345,577.00
111200-0110-00-000-0	A/R Comm Ins-Riverside	56,600.00		0.00	56,600.00
111300-0110-00-000-0	A/R Hospice-Riverside	199,314.00		0.00	199,314.00
111400-0110-00-000-0	A/R Mgd Medicare-Riverside	178,226.00		0.00	178,226.00
112000-0110-00-000-0	A/R Medicare Pt A-Riverside	300,713.00		0.00	300,713.00
112500-0110-00-000-0	A/R Medicare Pt B-Riverside	25,513.00		0.00	25,513.00
113000-0110-00-000-0	A/R Medicaid-Riverside	2,010,251.00		0.00	2,010,251.00
113100-0110-00-000-0	A/R Mgd Medicaid-Riverside	1,432.00		0.00	1,432.00
114000-0110-00-000-0	A/R Patient Participation-Riverside	44,133.00		0.00	44,133.00
116100-0110-00-000-0	Medicare Coins Bad Debt-Riverside	19,476.00		0.00	19,476.00
116200-0110-00-000-0	Allowance for Doubtful Accounts-Riverside	(963,868.00)		0.00	(963,868.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>2,712,816.00</b>		<b>0.00</b>	<b>2,712,816.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>				
119000-0110-00-000-0	Due For Cr Crd Colct-Riverside	12,483.00		0.00	12,483.00
141400-0110-00-000-0	Due from Realty-Riverside	16,491.00		0.00	16,491.00
141600-0110-00-000-0	Due from Related-Riverside	253,683.00		0.00	253,683.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>282,657.00</b>		<b>0.00</b>	<b>282,657.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
130000-0110-00-000-0	Inventory-Riverside	60,861.00		0.00	60,861.00
131000-0110-00-000-0	Inventory Shared field-Riverside	72,312.00		0.00	72,312.00
<b>Subtotal [A4] Inventories</b>		<b>133,173.00</b>		<b>0.00</b>	<b>133,173.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
121400-0110-00-000-0	Prepaid Workers Comp-Riverside	47,549.00		0.00	47,549.00
122200-0110-00-000-0	Prepaid Gen. Ins-Riverside	92,931.00		0.00	92,931.00
129000-0110-00-000-0	Prepaid Expense Other-Riverside	335,552.00		0.00	335,552.00
129110-0110-00-000-0	Prepaid Personal Property Taxes-Riverside	32,864.00		0.00	32,864.00
129300-0110-00-000-0	Prepaid Mgmt Assets-Riverside	48,524.00		0.00	48,524.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>557,420.00</b>		<b>0.00</b>	<b>557,420.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>				
129900-0110-00-000-0	CT PET Deferred Tax-Riverside	144,935.00		0.00	144,935.00
141900-0110-00-000-0	CT PET Tax Receivable-Riverside	796.00		0.00	796.00
158200-0110-00-000-0	Mortgage Costs-Riverside	41,521.00		0.00	41,521.00
<b>Subtotal [A8] Other Current Assets</b>		<b>187,252.00</b>		<b>0.00</b>	<b>187,252.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
154000-0110-00-000-0	Lease hold Improvements-Riverside	3,784,966.00		0.00	3,784,966.00
164000-0110-00-000-0	Accum Depr LH-Riverside	(2,733,774.00)		0.00	(2,733,774.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>1,051,192.00</b>		<b>0.00</b>	<b>1,051,192.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
156000-0110-00-000-0	Major Movable Equip-Riverside	2,463,821.00		0.00	2,463,821.00
166000-0110-00-000-0	Accum Depr MME-Riverside	(1,804,222.00)		0.00	(1,804,222.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>659,599.00</b>		<b>0.00</b>	<b>659,599.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>				
143000-0110-00-000-0	Reserve for Replacement-Riverside	249,933.00		0.00	249,933.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>249,933.00</b>		<b>0.00</b>	<b>249,933.00</b>
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>				
142000-0110-00-000-0	Real Estate Tax Ins MIP Escrow-Riverside	730,141.00		0.00	730,141.00
<b>Subtotal [D2] Escrow Deposits</b>		<b>730,141.00</b>		<b>0.00</b>	<b>730,141.00</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
<b>Subtotal [D7] Other Assets</b>		<b>33,978.00</b>		<b>0.00</b>	<b>33,978.00</b>
<b>Total [31-32] Assets</b>		<b>9,312,090.00</b>		<b>0.00</b>	<b>9,312,090.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<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	(1,007,008.00)		0.00	(1,007,008.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(1,007,008.00)</b>		<b>0.00</b>	<b>(1,007,008.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>				
211400-0110-00-000-0	Equipment Obligation ST-Riverside	(30,669.00)		0.00	(30,669.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(30,669.00)</b>		<b>0.00</b>	<b>(30,669.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
250100-0110-00-000-0	Accrued Payroll-Riverside	(1,588,426.00)		0.00	(1,588,426.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(1,588,426.00)</b>		<b>0.00</b>	<b>(1,588,426.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
211006-0110-00-000-0	Notes/Loans Payable S/T-Riverside	(89,958.00)		0.00	(89,958.00)
220200-0110-00-000-0	Unclaimed ADP checks-Riverside	(10,237.00)		0.00	(10,237.00)
221700-0110-00-000-0	Due to Medicaid-Riverside	(445,000.00)		0.00	(445,000.00)
226200-0110-00-000-0	Patients Fund-Riverside	(327,977.00)		0.00	(327,977.00)
240000-0110-00-000-0	401K-Riverside	19,088.00		0.00	19,088.00
250000-0110-00-000-0	Accrued Expenses-Riverside	(468,804.00)		0.00	(468,804.00)
250020-0110-00-000-0	Accrued Pension-Riverside	(89,241.00)		0.00	(89,241.00)
250030-0110-00-000-0	Accrued Worker's Comp-Riverside	(221,864.00)		0.00	(221,864.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(1,633,993.00)</b>		<b>0.00</b>	<b>(1,633,993.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>				
211106-0110-00-000-0	Notes/Loans Payable L/T-Riverside	(448,614.00)		0.00	(448,614.00)
211411-0110-00-000-0	Equipment Obligation LT 1-Riverside	(82,426.00)		0.00	(82,426.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(531,040.00)</b>		<b>0.00</b>	<b>(531,040.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
221400-0110-00-000-0	Due to Realty-Riverside	(1,920,065.00)		0.00	(1,920,065.00)
271500-0110-00-000-0	Due to Related-Riverside	(4,146,823.00)		0.00	(4,146,823.00)
274000-0110-00-000-0	Due to Other-Riverside	(81,804.00)		0.00	(81,804.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(6,148,692.00)</b>		<b>0.00</b>	<b>(6,148,692.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(10,939,828.00)</b>		<b>0.00</b>	<b>(10,939,828.00)</b>
<b>Group : [36]</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)
<b>Subtotal [B2] Capital Stock</b>		<b>(5,000.00)</b>		<b>0.00</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)
286000-0110-00-000-0	Ptner Drawings-Riverside	(122,000.00)		0.00	(122,000.00)
295000-0110-00-000-0	Retained Earnings-Riverside	1,956,858.00		0.00	1,956,858.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>1,416,309.00</b>		<b>0.00</b>	<b>1,416,309.00</b>
<b>Total [36] Equity</b>		<b>1,411,309.00</b>		<b>0.00</b>	<b>1,411,309.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Riverside Health & Rehab**  
 Period Ending: **9/30/2021**  
 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 J</b>		
To reclass MDS, Staff Development and Infection Control salaries to correct line of cost report				
Marcum 202	MDS Coordinator		168,675.00	
MARCum 203	Staff Development		86,305.00	
Marcum 204	Infection Control		122,618.00	
400000-0110-15-092	Salary-Riverside-Nursing-RN-			377,598.00
<b>Total</b>			<b>377,598.00</b>	<b>377,598.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Tab Q</b>		
To reclass chamber dues and license expenses to correct lines of cost report				
Marcum 103	Chamber Dues		750.00	
191000-0110-03-000-(	Dues-Riverside-Administration			750.00
<b>Total</b>			<b>750.00</b>	<b>750.00</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		66,158.00	
431000-0110-04-000	Consulting Fees-Riverside-Fiscal Operations			66,158.00
<b>Total</b>			<b>66,158.00</b>	<b>66,158.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>D.01 - Tab V</b>		
To reclass admin equipment rentals into correct line of the cost report.				
150000-0110-03-000-(	Rental Expenses-Riverside-Administration		9,180.00	
135210-0110-03-000-(	IT Rental-Riverside-Administration			9,180.00
<b>Total</b>			<b>9,180.00</b>	<b>9,180.00</b>



**MYERS AND STAUFFER**  
L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 2/10/2022  
Run Date: 2/10/2022

Provider Name: Riverside Health & Rehab  
Provider Number:  
Period Ended: 9/30/21

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:**