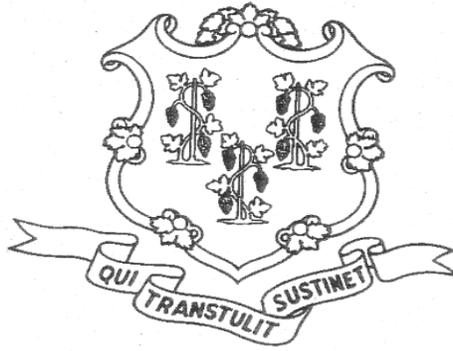


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare C	
Address (No. & Street, City, State, Zip Code) 55 Grand Street, New Britain, CT 06052	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2428	RHNS	(Specify)	Medicare Provider 07-5182
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000010439	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)	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of	2428	9/30/2022	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Yaakov Kramer			Printed Name (Owner) David Blumenkrantz		
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 Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rel	Period Covered:	From	To	
		10/1/2021	9/30/2022	
Address of Facility 55 Grand Street, New Britain, CT 06052				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/14/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <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 860-223-3617		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Parkside Rehabilitation and Healthcare Center, LLC of New B		Address (No. & Street, City, State, Zip ) 55 Grand Street, New Britain, CT 06052		
License Numbers:	CCNH 2428	RHNS (Specify)	Medicare Provider No. 07-5182	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Yaakov Kramer		Nursing Home Administrator's License No.:	002168	
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 Parkside Rehabilitation and Healthcare Center	License No. 2428	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC	2428	9/30/2022	3B	37

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

Owner(s) of Facility

N/A

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of	License No. 2428	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
N/A		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Parkside Rehabilitation and Healthcare Center, L	License No. 2428	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

### 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			License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New			2428	9/30/2022			6	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						
Accelerated Care Plus Leasing, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equipment	01/01/15	Ongoing Lease	20,977		20,977
US Bank Equipment Finance	<input type="radio"/>	<input checked="" type="radio"/>	Copier		Ongoing Lease	19,513		19,513
De Lage Landen Financial Services, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Copier		Ongoing Lease	21,137		21,137
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	61,627

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* 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 Parkside Rehabilitation and Health	License No. 2428	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Solomon Hirsch, CPA P.C	14 Joan Lane, Monsey, NY 10952
3 MSL CPA's & Advisors	201 E Kennedy Blvd Suite 650, Tampa, FL 33602
4 Templeton & Company LLP	201 East Las Olas Boulevard, Suite 1650, Fort Lauderdale, FL 33301

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation/ Reimbursement Consulting/Audit Fee	\$ 16,576
2 Tax Return Prep	\$ 2,000
3 Medicaid Audit Assistance	\$ 5,000
4 Employee Benefit Plan	\$ 2,600
	Charge for Services Provided
	\$ 26,176

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Attached page 7a	See Attached page 7a
2	
3	
4	
5	

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )
1 See Attached page 7a
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See Attached page 7a(\$18,355 Disallowed on Page 28)	\$ 58,734
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 58,734

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

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

Name of Facility Parkside Rehabilitation and Healthca	License No. 2428	Report for Year Ended 9/30/2021	Page 7a	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		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1		\$		
2		\$		
3		\$		
4		\$		
				Charge for Services Provided
				\$
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 <span style="float: right;">0</span>				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Goldman Gruder & Woods, LLC		203-899-8900	
2	Advanced Health Partners, Inc.		845-565-3700	
3	Berlin Probate Court		860-826-2696	
4	Murtha Cullina LLP		860-240-6000	
5	Rosenbaum & Associates		215-569-0200	
6	SCHWARTZ SLADKUS REICH GREENBERG ATLAS LLP		212-743-7000	
7	Health Care Lawyers, PLC		703-841-9330	
8	Peter Smulski, State Marshal		N/A	
9	Cona Elder Law, PLLC		631-390-5000	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	200 Connecticut Avenue Norwalk, CT 06854			
2	484 Temple Hill Rd, New Windsor, NY 12553			
3	1 Liberty Square, New Britain, CT 06051			
4	185 Asylum Street Hatford, CT 06103-3469			
5	4 Canaan Circle South Salem NY 10005			
6	444 Madison Ave 6th floor, New York, NY 10022			
7	2114 N Pollard St, Arlington, VA 22207			
8	New Britain, CT 06052			
9	225 Broadhollow Rd Suite 200, Melville, NY 11747			
Services Provided by This Firm ( <i>describe fully</i> )				
1	E Filing Fee	\$	10,764	
2	Reimbursements(Disallowed)	\$	500	
3	Probate Court Hearings(Disallowed)	\$	2,680	
4	Prepare and review IDR for nursing home	\$	22,286	
5	Monthly Legal Services(Disallowed)	\$	1,000	
6	Monthly Legal Services(Disallowed)	\$	12,000	
7	Review Survey File(Disallowed)	\$	1,935	
8	State Marshal(Disallowed)	\$	240	

9 Retainer, Title Search, Estate Search, Accrurint Search	\$ 7,329
	Charge for Services Provided \$ 58,734
<p>Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.</p> <p><input checked="" type="radio"/> Yes      <input type="radio"/> No      Page 15, Line 1e</p>	

**Schedule of Resident Statistics**

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT			License No. 2428		Report for Year Ended 9/30/2022				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	160	160			160	160							
B. On last day of THIS report period													
2. Number of Residents													
A. As of midnight of PREVIOUS report period	131	131			131	131							
B. As of midnight of THIS report period	114	114							114	114			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,732	3,732			3,364	3,364			368	368			
B. Medicaid (Conn.)	39,691	39,691			29,634	29,634			10,057	10,057			
C. Medicaid (other states)													
D. Private Pay	2,581	2,581			2,051	2,051			530	530			
E. State SSI for RCH													
F. Other (Specify) Hospice/HMO	1,897	1,897			1,534	1,534			363	363			
G. Total Care Days During Period (3A thru F)	47,901	47,901			36,583	36,583			11,318	11,318			
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													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	47,901	47,901			36,583	36,583			11,318	11,318			

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

Name of Facility Parkside Rehabilitation and Healthcare Center			License No. 2428			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	3		100			11							
Per Diem Rate													
a. One bed rm.	Various		265.28			325.00							
b. Two bed rms.	Various		265.28			250.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									12,043	12,043			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									179	179			
2. Restorative Treatments													
C. Other									4,022	4,022			
D. <b>Total Physical Therapy Treatments</b>									16,244	16,244			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									851	851			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									19	19			
2. Restorative Treatments													
C. Other									186	186			
D. <b>Total Speech Therapy Treatments</b>									1,056	1,056			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									16,106	16,106			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									294	294			
2. Restorative Treatments													
C. Other									4,218	4,218			
D. <b>Total Occupational Therapy Treatments</b>									20,618	20,618			

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

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New	License No. 2428	Report for Year Ended 9/30/2022	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	144,151	2,085				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	341,496	15,238				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	53,186	1,910				
c. Dietary Workers	406,141	24,110				
6. Housekeeping Service						
a. Head Housekeeper	48,599	2,325				
b. Other Housekeeping Workers	402,523	27,330				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	70,223	1,662				
b. Other Maintenance Workers	41,806	2,513				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	73,441	4,985				
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	241,790	3,633				
b. RN						
1. Direct Care	542,926	14,001				
2. Administrative**	238,939	5,962				
c. LPN						
1. Direct Care	1,249,449	34,774				
2. Administrative**						
d. Aides and Attendants	1,206,195	60,581				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	106,475	4,406				
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	217,635	5,349				
n. Marketing						
o. Other (Specify) See Attached Schedule	92,017	4,617				
<i>A-13. Total Salary Expenditures</i>	5,476,992	215,481				

\* 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 of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Records	\$ 92,017	4,617				
<b>Total</b>	\$ 92,017	4,617	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Inhalation Therapy Exp>Contracted Service(Disallowed on Pg 28	\$ 21,267	Contracted				
<b>Total</b>	\$ 21,267	-	\$ -	-	\$ -	-

**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
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT				2428	9/30/2022				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>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, C				2428	9/30/2022			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>										
Donna Stango(10/1/2021 to 5/30/2022)	115,882			Non Discriminatory	Administrator	1,565	A2	N/A		
Yaakov Kramer(6/1/2022 to 9/30/2022)	28,269			Non Discriminatory	Administrator	520	A2	N/A		
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare Center, LLC	2428	9/30/2022	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	75,991	1,254				
2. Dentist	9,000	Contracted				
3. Pharmacist	45,756	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	288,072	7,293				
b. Other						
6. Social Worker	131,618	Contracted				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	32,000	Contracted				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	15,952	Disallowed				
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	105,399	1,913				
b. Other						
10. Occupational Therapist						
a. Resident Care	244,625	6,218				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	512,520	5,979				
2. Administrative***	81,968					
b. LPN						
1. Direct Care	1,004,729	20,412				
2. Administrative***						
c. Aides	1,207,332	42,404				
d. Other						
12. Other (Specify) See Attached Schedule	21,267					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>3,776,229</b>	<b>85,473</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 Parkside Rehabilitation and Healthcare Center, LLC of N		License No. 2428	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Laura W Koski 33 Washington Road, Terryville, CT 06784	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CT Dental Partners, 300 Church Street Wallingford CT	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro Therapy Services, P.O. Box 78000, Dept 781668, Detroit, MI 48278-1668	Physcial, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IPC Healthcare, Inc., PO Box 844929, Los Angeles, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts, 21 Waterville Road Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
KWLS, Inc. dba worldwide staffing, 175 Dwight Rd, Suite 202, Longmeadow, MA 01106	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ready Nurse, PO Box 301076, Dallas, TX 75303	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Acute Care Gases Inc, 23 Nutmeg Valley Road, Wolcott CT 06716	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hospital of Central Connecticut, PO Box 417941, Boston, MA 02241-7941	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, 3333 New Hyde Park Road, New Hyde Park, NY 11042	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Silver Key Medicaid Specialists LLC, Howell Township, NJ 07731	General Nursing Expense	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PharmScript LLC	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, M.S.W. Social Work Staffing Solutuions & Ser	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NutraCo	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* 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
Parkside Rehabilitation and Healthcare Center, L	2428	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 213,152	213,152		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 69,216	69,216		
4. Social Security (F.I.C.A.)	\$ 410,779	410,779		
5. Health Insurance	\$ 220,466	220,466		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 55,163	55,163		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 632,996	632,996		
d. Accounting and Auditing	\$ 26,176	26,176		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 58,734	58,734		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 76,813	76,813		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 19,587	19,587		
2. Cellular Phones	\$ 2,575	2,575		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 890,027	890,027		
<b>Subtotal</b>	\$ 2,675,684	2,675,684		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Employee Appreciation/Gifts(Disallowed on Pg 28a)	\$ 17,698		
Employee FSA Claims	\$ 33,709		
Employee Supplies Comp(Disallowed on Pg 28a)	\$ 3,756		
<b>Total</b>	<b>\$ 55,163</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC o	2428	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,675,684	2,675,684			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,336	2,336			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 10,331	10,331			
5. Education Expenses Related to Seminars and Conventions	\$ 172	172			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 64,748	64,748			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 22,748	22,748			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,224	1,224			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,805	1,805			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 162	162			
9. Subscriptions	\$ 2,940	2,940			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 411,617	411,617			
12. Administrative Management Services**	\$ 372,000	372,000			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 179,354	179,354			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,745,121	3,745,121			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising(Disallowed on Pg 28)	\$ 22,748		
<b>Total Other Advertising</b>	\$ 22,748	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Dues</b>	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Admin Exp>Miscellaneous(Disallowed on Pg 28a)	\$ 108		
Admin Exp>Meals(Disallowed on Pg 28a)	\$ 13,030		
Admin Exp>Fines & Penalties(Disallowed on Pg 28a)	\$ 7,166		
Admin Exp>Criminal Checks	\$ 5,937		
Admin Exp>Licenses(Disallowed on Pg 28a)	\$ (205)		
Admin Exp>Donations/Contributions(Disallowed on Pg 28a)	\$ 317		
Admin Exp>Bank Fees\$22,211 Non-Routine, Disallowed on Pg 28a)	\$ 28,036		
Non-Operating (Inc)/Exp	\$ 124,965		
<b>Total Other Administrative and General</b>	\$ 179,354	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Parkside Rehabilitation and Healthcare Ce	2428	9/30/2022	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 #
Advanced Healthcare Inc. 2 McLeod Terrace NY, NY 10956	372,000	Management Fee	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 Parkside Rehabilitation and Healthcare Center, LLC of		License No. 2428	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	416,819	416,819		
2. Non-Food Supplies	\$	70,737	70,737		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	487,556	487,556	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                                    If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                                    If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                                    If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                                    If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                                    If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC of N		2428	9/30/2022		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	15,747	15,747		
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	-144	-144		
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	10,650	10,650		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	26,253	26,253		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center,		2428	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> ) Housekeeping Supplies	\$	57,544	57,544		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	57,544	57,544		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	249,603	249,603		
	b. Medicine Cabinet Drugs	\$	32,587	32,587		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	14,902	14,902		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	3,632	3,632		
	f. X-rays and Related Radiological Procedures***	\$	6,701	6,701		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	27,441	27,441		
	i. Recreation	\$	38,642	38,642		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	418,845	418,845		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	792,353	792,353		

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Gen Nsg Exp>Supplies	\$ 136,715		
Gen Nsg Exp>Equip-Minor	\$ 6,253		
Gen Nsg Exp>Equip-Rental	\$ 48,100		
Gen Nsg Exp>Software Rental	\$ 64,796		
Gen Nsg Exp>Incontinence Supplies	\$ 51,676		
Gen Nsg Exp>House	\$ 23,257		
IV Exp>RX(Disallowed on 29a)	\$ 5,674		
Physical Therapy Exp>Supplies(Disallowed on 29a)	\$ 1,890		
Inhalation Therapy Exp>Supplies(Disallowed on 29a)	\$ 1,697		
PEN Exp>Supplies(Disallowed on 29a)	\$ 15,290		
Wound Care Exp>Supplies	\$ 30,844		
Wound Care Exp>Equip-Rental	\$ 5,658		
Urological & Ostomy Exp>Supplies(Disallowed on 29a)	\$ 22,852		
Other Ancillary Exp>Physician Technical Charges>Adjustments(Disallowed	\$ 2,472		
Social Services Exp>Supplies	\$ 1,671		
<b>Total Other Resident Care</b>	<b>\$ 418,845</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b			License No. 2428	Report for Year Ended 9/30/2022	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
Tradesmen of New England, LLC	21 Dudley Town Rd, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	12,641			22	6f
NY Rytes Corp	P.O. Box 588 Cross River NY 10518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Service Expense	18,022			16	m11
Ascentium Capital LLC	23970 US-59, Kingwood, TX 77339	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Equipment Financing & Leasing	13,003			22	6f
Dynamic Fiscal Services	154 Spring St. Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	24,000			16	m11
Apex Global Solutions	Suite 200, Montebello, NY	<input checked="" type="radio"/>	<input type="radio"/>	N/A	Other Contracted Admin Services	136,800			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* 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
Parkside Rehabilitation and Healthcare Center	2428	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 10,798	10,798				
b. Heat	\$ 47,688	47,688				
c. Light & Power	\$ 119,596	119,596				
d. Water	\$ 70,260	70,260				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 61,627	61,627				
f. Other ( <i>itemize</i> )	\$ 116,086	116,086				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 426,055	426,055				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 8,654	8,654				
d. Movable Equipment	\$ 44,349	44,349				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 53,003	53,003				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 31,816	31,816				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 31,816	31,816				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 181,440	181,440				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 21,927	21,927				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,128,186	1,128,186				

\* 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 Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT			License No. 2428		Report for Year Ended 9/30/2022			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period	66,460		66,460	19,398	S/L	Various	6,358					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	22,960		22,960		S/L	Various	2,296					
C-4. Subtotal								8,654				
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	150,043		150,043	75,177	S/L	Various	26,030	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative			Var	Var	88,692		88,692		S/L	Various	18,319	
d. Standard Resident												
e. Specialized Resident												
Total Acquired during this report period					88,692		88,692				18,319	
D-3. Subtotal												44,349
<b>E. Total Depreciation</b>												<b>53,003</b>

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 Improvement</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</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 Improvement</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</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>				
Various	See Attached	\$ 22,960	Various	\$ 2,296
<b>Total additions for Non-Movable Equipment</b>		\$ 22,960		\$ 2,296
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ -

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
Various	See Attached	Administrative	\$ 88,692	Various	\$ 18,319
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipmen</b>			\$ 88,692		\$ 18,319
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</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
Var	See Attached	\$ 32,222	Var	\$ 1,815
<b>Total additions for Leasehold Improvemen</b>		\$ 32,222		\$ 1,815
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New			2428		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	559,078	133,925	S/L	Var	30,001	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	32,222		S/L	Var	1,815	
C-4. Subtotal									31,816
<b>D. Total Amortization</b>									31,816

\* 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.

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
<b>NON-MOVABLE EQUIPMENT</b>										
	Supply & install service sink	3/1/2016	S/L	10	3,935	394	2,364	394	2,758	1,177
	AC startup	4/1/2016	S/L	10	3,404	340	2,040	340	2,380	1,024
	Repair to roof fans	7/1/2016	S/L	10	3,582	358	2,148	358	2,506	1,076
	InSinkErator garbage disposal	2/1/2017	S/L	5	2,889	577	2,889	-	2,889	-
	Sign Installation	2/18/2019	S/L	10	4,404	440	1,320	440	1,760	2,644
	Convection Steamer	5/23/2019	S/L	10	8,692	869	2,607	869	3,476	5,216
<b>2020 Additions</b>										
	Installed new storage tank	2/1/2020	S/L	10	2,297	230	460	230	690	1,607
	Replacement of dish machine	6/1/2020	S/L	10	4,597	460	920	460	1,380	3,217
	Boiler Labor	9/1/2020	S/L	10	13,822	1,382	2,764	1,382	4,146	9,676
<b>2021 Additions</b>										
	toilet	4/1/2021	S/L	10	316	32	32	32	64	252
	toilet	4/1/2021	S/L	10	265	27	27	27	54	211
	bathroom vent fan motor	4/1/2021	S/L	10	208	21	21	21	42	166
	Grease Traps	5/1/2021	S/L	10	3,150	315	315	315	630	2,520
	Spec rate	6/30/2021	S/L	10	336	34	34	34	68	268
	Cubicle Curtain	7/31/2021	S/L	10	1,698	170	170	170	340	1,358
	Replace Weatherstripping	7/31/2021	S/L	10	418	42	42	42	84	334
	HID proximity cards	7/31/2021	S/L	10	864	86	86	86	172	692
	SHAFT BEARING FOR AIR HANDLER BLOW	9/30/2021	S/L	10	1,274	127	127	127	254	1,020
	Sept2021 Basware Accrual	9/30/2021	S/L	10	10,309	1,031	1,031	1,031	2,062	8,247
<b>2022 Additions</b>										
	Various	Various	S/L	10	22,960	-	-	2,296	2,296	20,664
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>89,420</b>	<b>6,935</b>	<b>19,397</b>	<b>8,654</b>	<b>28,051</b>	<b>61,369</b>
<b>MOVABLE EQUIPMENT</b>										
	4 low beds w/ rails	3/1/2016	S/L	15	3,689	246	1,476	246	1,722	1,967
	2 floor burnishers	4/1/2016	S/L	15	2,716	181	1,086	181	1,267	1,449
	5 low beds with rails	4/1/2016	S/L	15	4,735	316	1,896	316	2,212	2,523
	IT equipment	9/1/2016	S/L	3	6,932	-	6,932	-	6,932	-
	Lenovo think pads	9/1/2016	S/L	3	5,174	-	5,174	-	5,174	-
	Laptops, monitors, & desktops	11/1/2016	S/L	3	4,786	-	4,785	1	4,786	-
	3 beds & 5 mattresses	2/1/2017	S/L	15	4,705	314	1,570	314	1,884	2,821
	HP server	5/1/2017	S/L	5	10,369	2,074	10,368	1	10,369	-
	Network equipment	6/1/2017	S/L	5	3,201	640	3,200	1	3,201	-

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
<b>2018 Additions</b>										
	Website Design	8/1/2018	S/L	5	5,925	1,185	4,740	1,185	5,925	-
	Laptops & software	11/5/2017	S/L	5	5,867	1,173	4,692	1,173	5,865	2
<b>2019 Additions</b>										
	Network Equipment	12/4/2018	S/L	5	3,000	600	1,800	600	2,400	600
	Heavy-Duty Power Lift	3/29/2019	S/L	5	3,170	634	1,902	634	2,536	634
<b>2020 Additions</b>										
	Wardrobe	12/1/2019	S/L	5	13,539	2,708	5,416	2,708	8,124	5,415
	Duracare seating	12/1/2019	S/L	5	4,885	977	1,954	977	2,931	1,954
	Air cooled cuber	4/1/2020	S/L	5	2,466	493	986	493	1,479	987
<b>2021 Additions</b>										
	2-pack rubber washing machine	1/31/2021	S/L	5	27	5	5	5	10	17
	replacement remote for tv	1/31/2021	S/L	5	28	6	6	6	12	16
	replacement remote for tv	1/31/2021	S/L	5	32	6	6	6	12	20
	I Single Pole Pull Chain Switc	1/31/2021	S/L	5	55	11	11	11	22	33
	wifi repeater	1/31/2021	S/L	5	57	11	11	11	22	35
	led monitor	1/31/2021	S/L	5	85	17	17	17	34	51
	chair	1/31/2021	S/L	5	149	30	30	30	60	89
	battery backup system	1/31/2021	S/L	5	149	30	30	30	60	89
	cell foam, thermometer	1/31/2021	S/L	5	151	30	30	30	60	91
	tablespoon, thermometer	1/31/2021	S/L	5	169	34	34	34	68	101
	25-pack universal tv remote	1/31/2021	S/L	5	178	36	36	36	72	106
	communication to res/staff	1/31/2021	S/L	5	320	64	64	64	128	192
	slipper, oximeter	1/31/2021	S/L	5	416	83	83	83	166	250
	signaling device	1/31/2021	S/L	5	1,017	203	203	203	406	611
	2 tvs for residents' rooms	1/31/2021	S/L	5	234	47	47	47	94	140
	tvs	1/31/2021	S/L	5	425	85	85	85	170	255
	covid-19 pulst oximeter	2/28/2021	S/L	5	136	27	27	27	54	82
	mat fall	2/28/2021	S/L	5	91	18	18	18	36	55
	oximeter, pulse, fingertip, ba	2/28/2021	S/L	5	85	17	17	17	34	51
	Pendant For Cs3 And Cs5 Bed	3/31/2021	S/L	5	273	55	55	55	110	163
	2 Self adjusting Air/Foam mattress	3/25/2021	S/L	5	1,609	322	322	322	644	965
	Gendron Wheelchair 34x20	3/1/2021	S/L	5	1,370	274	274	274	548	822
	microwave	4/1/2021	S/L	5	58	12	12	12	24	34
	microwave	4/1/2021	S/L	5	86	17	17	17	34	52
	padlock, ice scraper & other m	4/1/2021	S/L	5	244	49	49	49	98	146
	door lock	4/1/2021	S/L	5	148	30	30	30	60	88
	cable ties	4/1/2021	S/L	5	304	61	61	61	122	182
	door guard	4/1/2021	S/L	5	118	24	24	24	48	70

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
	heater	4/1/2021	S/L	5	62	12	12	12	24	38
	LAL/APM mattress	4/15/2021	S/L	5	450	90	90	90	180	270
	overboard table	4/30/2021	S/L	5	356	71	71	71	142	214
	control box-stretchers/beds	5/31/2021	S/L	5	419	84	84	84	168	251
	Mattress	5/27/2021	S/L	5	1,692	338	338	338	676	1,016
	Cart- Linen	5/12/2021	S/L	5	880	176	176	176	352	528
	Mattress	5/21/2021	S/L	5	450	90	90	90	180	270
	Mattress	6/4/2021	S/L	5	897	179	179	179	358	539
	PASTE,HYDROPHILIC,DRESSING,	6/2/2021	S/L	5	145	29	29	29	58	87
	DBD-GORDONS VITE E CREAM 2.50Z JAR	6/8/2021	S/L	5	146	29	29	29	58	88
	Waistbasket	6/11/2021	S/L	5	356	71	71	71	142	214
	oxygen concentrator	6/8/2021	S/L	5	2,140	428	428	428	856	1,284
	Mattress	6/5/2021	S/L	5	225	45	45	45	90	135
	Electrodes,	6/11/2021	S/L	5	246	49	49	49	98	148
	Wheelchair	6/15/2021	S/L	5	550	110	110	110	220	330
	Oxygen Concentrators	6/22/2021	S/L	5	9,900	1,980	1,980	1,980	3,960	5,940
	WHEELCHAIR,	7/29/2021	S/L	5	148	30	30	30	60	88
	Button fot Bed	7/23/2021	S/L	5	383	77	77	77	154	229
	Metal lock box	7/19/2021	S/L	5	368	74	74	74	148	220
	WHEELCHAIR,	8/4/2021	S/L	5	290	58	58	58	116	174
	Lift Sling	8/1/2021	S/L	5	445	89	89	89	178	267
	GLUCAGON IMG DIAGNOSTIC KIT	8/31/2021	S/L	5	753	151	151	151	302	451
	Rollator, sling, pouch	9/23/2021	S/L	5	2,247	449	449	449	898	1,349
	Wheelchair	9/30/2021	S/L	5	939	188	188	188	376	563
	Metal lock box	9/30/2021	S/L	5	724	145	145	145	290	434
	TVs/Laptops/Monitors	1/31/2021	S/L	3	31,662	10,554	10,554	10,554	21,108	10,554
<b>2022 Additions</b>										
	Various	Various	S/L	5	77,796	-	-	15,559	15,559	62,237
	Laptop	1/31/2022	S/L	3	82	-	-	27	27	55
	Internal hard drive	10/29/2021	S/L	3	125	-	-	42	42	83
	Laptop	1/31/2022	S/L	3	549	-	-	183	183	366
	Laptop	5/31/2022	S/L	3	1,253	-	-	418	418	835
	Laptop	4/30/2022	S/L	3	2,341	-	-	780	780	1,561
	UniFi Switch 48 Port	10/31/2021	S/L	5	6,546	-	-	1,309	1,309	5,237
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>238,735</b>	<b>28,741</b>	<b>75,177</b>	<b>44,349</b>	<b>119,526</b>	<b>119,210</b>
<b>LEASEHOLD IMPROVEMENTS</b>										
	Wiring for repairs to roof fan	3/1/2016	S/L	27	2,741	102	612	102	714	2,027
	Elevator work	3/1/2016	S/L	20	3,658	183	1,098	183	1,281	2,377
	Install piston packing/clean	3/1/2016	S/L	20	6,029	301	1,806	301	2,107	3,922

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

<b>System No.</b>	<b>Description</b>	<b>Date In Service</b>	<b>Method</b>	<b>Life</b>	<b>Historical Cost</b>	<b>2021 Deprec.</b>	<b>2021 A/D</b>	<b>2022 Deprec.</b>	<b>2022 A/D</b>	<b>NBV</b>
	Fire stopping system	3/1/2016	S/L	25	30,000	1,200	7,200	1,200	8,400	21,600
	Generator work	3/1/2016	S/L	5	11,964	(1)	11,964	-	11,964	-
	Wiring	4/1/2016	S/L	27	3,641	135	810	135	945	2,696
	Door equipment	5/1/2016	S/L	15	3,302	220	1,320	220	1,540	1,762
	Tracing and installing new phone lines	6/1/2016	S/L	10	2,718	272	1,632	272	1,904	814
	Installed sinks	7/1/2016	S/L	20	7,518	376	2,256	376	2,632	4,886
	Fire coughing	11/1/2016	S/L	20	23,000	1,150	5,750	1,150	6,900	16,100
	Elevator repairs & parts	11/1/2016	S/L	20	13,800	690	3,450	690	4,140	9,660
	Repaired walls of the bldg	12/1/2016	S/L	20	9,040	452	2,260	452	2,712	6,328
	Resident room, bathroom repair	12/1/2016	S/L	20	6,350	318	1,590	318	1,908	4,442
	Resident room, bathroom repair	1/1/2017	S/L	20	3,000	150	750	150	900	2,100
	Floor 1 PT closet	2/1/2017	S/L	20	2,000	100	500	100	600	1,400
	Floor 2 south wing shower room	2/1/2017	S/L	20	2,500	125	625	125	750	1,750
	Plumbing - pipe repair	2/1/2017	S/L	25	3,069	123	615	123	738	2,331
	Door replacement	4/1/2017	S/L	20	2,769	138	690	138	828	1,941
	Hot-water pump	5/1/2017	S/L	10	3,146	315	1,575	315	1,890	1,256
	Roofing	7/1/2017	S/L	27	9,800	363	1,815	363	2,178	7,622

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
	Flooring	7/1/2017	S/L	20	16,331	817	4,085	817	4,902	11,429
	Lock System	7/1/2017	S/L	20	11,757	588	2,940	588	3,528	8,229
<b>2018 Additions</b>										
	Replace railing	10/1/2017	S/L	15	5,956	397	1,588	397	1,985	3,971
	Doors project-part 1/2	10/10/2017	S/L	20	7,875	394	1,576	394	1,970	5,905
	installed boiler room pump 1/2	10/18/2017	S/L	20	3,146	157	628	157	785	2,361
	plumbing repair	10/18/2017	S/L	25	6,370	255	1,020	255	1,275	5,095
	Doors project-part 2/2	11/9/2017	S/L	20	7,875	394	1,576	394	1,970	5,905
	installed boiler room pump 2/2	11/1/2017	S/L	20	3,146	157	628	157	785	2,361
	Outlets Installation 1/2	11/30/2017	S/L	20	1,436	72	288	72	360	1,076
	Outlets Installation 2/2	11/30/2017	S/L	20	1,107	55	220	55	275	832
	Generator electric wiring 1/2	12/1/2017	S/L	20	6,711	336	1,344	336	1,680	5,031
	air duct cleaning-1/3	12/8/2017	S/L	20	38,710	1,936	7,744	1,936	9,680	29,030
	Boiler room piping 1/2	12/18/2017	S/L	20	2,364	118	472	118	590	1,774
	boiler leak 1/2	12/15/2017	S/L	20	1,633	82	328	82	410	1,223
	boiler leak 2/2	12/17/2017	S/L	20	1,106	55	220	55	275	831
	Generator Electric wiring 2/2	1/3/2018	S/L	20	6,711	336	1,344	336	1,680	5,031
	Boiler room piping 2/2	1/1/2018	S/L	20	2,364	118	472	118	590	1,774
	boiler mixing valve piping	1/1/2018	S/L	20	3,999	200	800	200	1,000	2,999
	installed boiler room pump 2/2	1/1/2018	S/L	20	3,146	157	628	157	785	2,361
	sign installation	1/3/2018	S/L	10	4,139	414	1,656	414	2,070	2,069
	flooring project	2/6/2018	S/L	20	78,545	3,927	15,708	3,927	19,635	58,910
	stairwell door replacement full	2/20/2018	S/L	20	3,789	189	756	189	945	2,844
	additional bathroom exhaust	2/1/2018	S/L	20	3,031	152	608	152	760	2,271
	replaced motor in dishmachine	2/20/2018	S/L	10	3,150	315	1,260	315	1,575	1,575
	generator ATS purchase	4/2/2018	S/L	5	7,019	1,404	5,616	1,404	7,019	0
	flooring project	5/2/2018	S/L	20	6,067	303	1,212	303	1,515	4,552
	fire wall & door installation	5/1/2018	S/L	20	7,200	360	1,440	360	1,800	5,400
	pavement strip	7/11/2018	S/L	20	32,690	1,634	6,536	1,634	8,170	24,520
	replaced flooring	9/1/2018	S/L	20	2,867	143	572	143	715	2,152
	test wire and connect cameras	9/1/2018	S/L	5	9,225	1,845	7,380	1,845	9,225	-
<b>2019 Additions</b>										
	Electrical Work	10/1/2018	S/L	20	6,977	349	1,047	349	1,396	5,581
	Elevator repair	10/1/2018	S/L	20	3,350	168	504	168	672	2,678
	Flooring for common areas	10/1/2018	S/L	20	53,285	2,664	7,992	2,664	10,656	42,629
	Sink Repair	2/18/2019	S/L	20	2,596	130	390	130	520	2,076
	Sliding door control updates	3/1/2019	S/L	20	2,972	149	447	149	596	2,376
	Installation of doors	4/1/2019	S/L	20	5,483	274	822	274	1,096	4,387
	Paving Sidewalk	6/13/2019	S/L	20	3,517	176	528	176	704	2,813
	Elevator repair	6/20/2019	S/L	20	2,725	136	408	136	544	2,181

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

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<b>System No.</b>	<b>Description</b>	<b>Date In Service</b>	<b>Method</b>	<b>Life</b>	<b>Historical Cost</b>	<b>2021 Deprec.</b>	<b>2021 A/D</b>	<b>2022 Deprec.</b>	<b>2022 A/D</b>	<b>NBV</b>
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**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

<b>System No.</b>	<b>Description</b>	<b>Date In Service</b>	<b>Method</b>	<b>Life</b>	<b>Historical Cost</b>	<b>2021 Deprec.</b>	<b>2021 A/D</b>	<b>2022 Deprec.</b>	<b>2022 A/D</b>	<b>NBV</b>
<b>2020 Additions</b>										
	Phone Repair	2/1/2020	S/L	20	1,340	67	134	67	201	1,139
	Service on the Surveillance System	2/1/2020	S/L	20	1,165	58	116	58	174	991
	HVAC repair	7/1/2020	S/L	20	5,498	275	550	275	825	4,673
	Boiler Repair	9/1/2020	S/L	20	3,549	177	354	177	531	3,018
	Elevator Repair	9/1/2020	S/L	20	2,945	147	294	147	441	2,504
	Boiler Repair	10/1/2020	S/L	20	3,348	167	334	167	501	2,847
<b>2021 Additions</b>										
	repair to air conditioner	10/1/2020	S/L	20	2,825	141	141	141	282	2,543
	elevator repair	11/30/2020	S/L	20	1,200	60	60	60	120	1,080
	pump motor	12/30/2020	S/L	20	1,321	66	66	66	132	1,189
	boiler repair	1/31/2021	S/L	20	881	44	44	44	88	793
	boiler repair	1/31/2021	S/L	20	2,185	109	109	109	218	1,967
	Furnished & Installed new boil	4/30/2021	S/L	20	494	25	25	25	50	444
	Furnished & Installed new brea	4/30/2021	S/L	20	685	34	34	34	68	617
	Roof repair	6/17/2021	S/L	20	2,731	137	137	137	274	2,457
	Doors	6/30/2021	S/L	20	6,725	336	336	336	672	6,053
	locks on doors	6/30/2021	S/L	20	152	8	8	8	16	136
	Fence	8/1/2021	S/L	20	1,620	81	81	81	162	1,458
<b>2022 Additions</b>										
	addit \$4.10 for inv 2022-291	6/1/2022	S/L	1	4	-	-	4	4	-
	repair smoke alarm	6/15/2022	S/L	10	324	-	-	32	32	292
	Labor, electric material	6/24/2022	S/L	10	688	-	-	69	69	619
	Leak	4/11/2022	S/L	10	790	-	-	79	79	711
	repaired leaking sprinkler	6/25/2022	S/L	25	1,214	-	-	49	49	1,165
	repair broken pipes on chiller	6/13/2022	S/L	15	1,459	-	-	97	97	1,361
	elevator	7/8/2022	S/L	20	1,873	-	-	94	94	1,779
	elevator	9/15/2022	S/L	20	1,873	-	-	94	94	1,779
	Labor, electrical material	8/12/2022	S/L	10	1,957	-	-	196	196	1,762
	putting up the fence	8/8/2022	S/L	20	3,772	-	-	189	189	3,584
	installing new tile on floor	6/15/2022	S/L	20	3,817	-	-	191	191	3,626
	flooring	9/13/2022	S/L	20	7,225	-	-	361	361	6,864
	flooring	9/15/2022	S/L	20	7,225	-	-	361	361	6,864
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>591,299</b>	<b>30,000</b>	<b>133,924</b>	<b>31,816</b>	<b>165,739</b>	<b>425,560</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>919,455</b>	<b>65,676</b>	<b>228,498</b>	<b>84,819</b>	<b>313,316</b>	<b>606,139</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>919,454</b>	<b>61,730</b>	<b>225,191</b>	<b>61,730</b>	<b>225,191</b>	<b>694,263</b>
<b>VARIANCE</b>					<b>1</b>	<b>3,946</b>	<b>3,307</b>	<b>23,089</b>	<b>88,125</b>	<b>(88,124)</b>

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER  
FIXED ASSET / DEPRECIATION SCHEDULE**

<b>System No.</b>	<b>Description</b>	<b>Date In Service</b>	<b>Method</b>	<b>Life</b>	<b>Historical Cost</b>	<b>2021 Deprec.</b>	<b>2021 A/D</b>	<b>2022 Deprec.</b>	<b>2022 A/D</b>	<b>NBV</b>
	<b>F/S vs C/R NBV - Page 31, Line B9</b>				<b>88,124</b>					
	<b>F/S vs C/R Depreciation - Page 36, Line F1</b>				<b>(23,089)</b>					

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2022	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<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	
Grand Street Real Estate, LLC, 2071 Flatbush Avenue Suite 22, Brooklyn, NY 11234	Building, real/personal property, equipment	03/01/19	3 Years	840,000	

**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
Parkside Rehabilitation and Healthcar		2428	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Parkside Rehabilitation and Healthc		2428		9/30/2022		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 32,809	32,809		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 152,475	152,475		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Professional Liability/Surety Bond				\$ 15,884	15,884		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 201,168	201,168		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 16,117,457	16,117,457		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New Br				2428	9/30/2022	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	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 244,625	244,625		
7.			Other - See attached Schedule	\$ 37,219	37,219		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 632,996	632,996		
10.			Accounting	\$			
10a.			Legal	\$ 18,355	18,355		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 22,748	22,748		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 64,081	64,081		
<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>				<b>\$ 1,020,024</b>	<b>1,020,024</b>		

\* 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.



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

Name of Facility				License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New				2428	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,020,024	1,020,024		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 249,603	249,603		
28.	20	5d	Ambulance/Limousine	\$ 14,902	14,902		
29.	20	5f	X-rays, etc	\$ 6,701	6,701		
30.	20	5h	Laboratory	\$ 27,441	27,441		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,632	3,632		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 67,891	67,891		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<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	\$ 1,672	1,672		
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>				\$ 1,391,866	1,391,866		

\*\*\* 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 Exp>RX	\$ 5,674		
20	5L	Physical Therapy Exp>Supplies	\$ 1,890		
20	5L	Inhalation Therapy Exp>Supplies	\$ 1,697		
20	5L	PEN Exp>Supplies	\$ 15,290		
20	5L	Urological & Ostomy Exp>Supplies	\$ 22,852		
20	5L	Other Ancillary Exp>Physician Technical Charges>Adjustments	\$ 2,472		
20	5i	Cable TV Disallowance(See Attached)	\$ 18,016		
<b>Total Other Ancillary Costs</b>			\$ 67,891	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			\$ -	\$ -	\$ -

## Schedule of Other Property Adjustments

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

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	Other Rev>Medical Records	\$ 1,672		
<b>Total Other Adjustments</b>			\$ 1,672	\$ -	\$ -

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>			\$ -	\$ -	\$ -

**Grandview Rehabilitation and Healthcare Center  
Disallowance Schedule for Cable TV  
September 30, 2022**

	<u>Amount</u>
Total Cable TV Expense acct # 8510-087-00	\$ 25,216 <a href="#">TB Linked</a>
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 7,200
<b>Disallowed Cable TV</b>	<b><u><u>\$ 18,016</u></u></b>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare	Cc2428	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 31,723,862	31,723,862			
b. Medicaid Room and Board Contractual Allowance **	\$ (22,028,402)	(22,028,402)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,005,206	3,005,206			
b. Medicare Room and Board Contractual Allowance **	\$ (249,677)	(249,677)			
4. a. Private-Pay Residents and Other	\$ 3,572,312	3,572,312			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,936,436)	(1,936,436)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 128,764	128,764			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (119,558)	(119,558)			
c. Prescription Drugs - Non-Medicare	\$ 14,118	14,118			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (23,323)	(23,323)			
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	\$ 198,304	198,304			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (136,867)	(136,867)			
c. Physical Therapy - Non-Medicare	\$ 215,162	215,162			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (205,617)	(205,617)			
4. a. Speech Therapy - Medicare	\$ 99,317	99,317			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (61,694)	(61,694)			
c. Speech Therapy - Non-Medicare	\$ 76,088	76,088			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (71,422)	(71,422)			
5. a. Occupational Therapy - Medicare	\$ 176,340	176,340			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (131,962)	(131,962)			
c. Occupational Therapy - Non-Medicare	\$ 160,700	160,700			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (156,995)	(156,995)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 950,123	950,123			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 1,297,099	1,297,099			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 16,495,442	16,495,442			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 44	44			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 1,227,450	1,227,450			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,227,494	1,227,494			
<b>VI. Total All Revenue</b> (III +V)	\$ 17,722,936	17,722,936			

\* 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	Vaccine Rev>Medicare B	\$ 1,236		
30 II 6a	Other Rev>Medicare A	\$ 948,816		
30 II 6a	Other Rev>Medicare A>Adjustments	\$ 1		
30 II 6a	Other Rev>Medicare A>Prior Year	\$ 70		
<b>Total Other Resident Revenue - Medicare</b>		\$ 950,123	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>Insurance	\$ 375		
30 II 6b	Other Ancillary Rev>Insurance>C/A	\$ (160)		
30 II 6b	Vaccine Rev>Medicaid	\$ 518		
30 II 6b	Vaccine Rev>Medicaid>C/A	\$ (518)		
30 II 6b	Vaccine Rev>Insurance	\$ 40		
30 II 6b	Vaccine Rev>Insurance>C/A	\$ (40)		
30 II 6b	Other Rev>Medicaid>Prior Year	\$ (330)		
30 II 6b	Other Rev>Supplemental Revenue	\$ 45,640		
30 II 6b	Other Rev>Write-offs-Sequester	\$ (11,648)		
30 II 6b	Other Rev>Add-on	\$ 694,616		
30 II 6b	Other Rev>Medicaid	\$ 568,606		
<b>Total Other Resident Revenue</b>		\$ 1,297,099	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Other Rev>Interest	N/A	\$ 44		
<b>Total Interest Income</b>			\$ 44	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>Medical Records(Disallowed on 29a)	\$ 1,672		
30 IV 8	Other Rev>COVID-19 Relief	\$ 1,228,137		
30 IV 8	Non-Operating (Inc)/Exp>Prior Year	\$ (96,751)		
30 IV 8	Reversal of PY Audit Fee	\$ 16,938		
30 IV 8	Reversal of PY Life Insurance Benefit	\$ 52,051		
30 IV 8	Reversal of PY Pensions	\$ 25,403		
<b>Total Other Revenue</b>		\$ 1,227,450	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(132,282)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,386,706
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,090,592
4. Inventories			\$	
5. Prepaid Expenses			\$	169,932
a. Prepaid Expenses	11,801			
b. Prepaid Expense>Insurance	104,033			
c. Prepaid Expenses>RE Taxes	54,098			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	694,616
Other Current Receivables>Miscellaneous	694,616			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	5,209,564
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>591,300</u>		\$	425,559
	Accum. Depreciation <u>165,741</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>89,420</u>		\$	61,368
	Accum. Depreciation <u>28,052</u>	Net		
6. Movable Equipment	*Historical Cost <u>238,735</u>		\$	119,209
	Accum. Depreciation <u>119,526</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	88,124
F/S vs C/R NBV	88,124			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	694,260

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Other Current Payables>Resident Funds	\$ 54,589
33	A12	AR Related Payables>Write-offs-Sequester	\$ (24,958)
33	A12	Accrued Wages & Related-Retirement WH	\$ 40
33	A12	Other Accrued	\$ 1,845,451
33	A12	Other Accrued>Other	\$ 40,192
33	A12	Other Accrued>Accounting Fees	\$ 1,528
33	A12	Other Accrued>Provider Tax	\$ 221,172
33	A12	Other Accrued>Insurance	\$ 56,305
33	A12	Current Debt>Working Capital	470000
<b>Total Other Current Liabilities (Itemize)</b>			\$ 2,664,319

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	5,903,824
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	4,003
Other Assets>Deposits		4,000		
Rounding		3		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	4,003
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	5,907,827

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center		2428	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,804,427
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	273,417
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	115,985
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,664,319
_____					
_____					
_____					
See Schedule				2,664,319	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$	<b>4,858,148</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 Parkside Rehabilitation and Healthcare Cent		License No. 2428	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,858,148	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 200,000	
Name and Address of Lender	Amount	Loan Date			
Due To/From>Management	200,000	Var			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,307,678	
Due To/From		1,307,678			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,507,678	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 6,365,826	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,086,567)
6. Gain or Loss for Period			\$	1,628,568
				10/1/2021 thru 9/30/2022
7. Total Net Worth			\$	(457,999)
<b>C. Total Reserves and Net Worth</b>			\$	(457,999)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,907,827

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	(2,086,569)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	17,722,936
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,094,368
D. Net Income or Deficit			\$	1,628,568
E. Balance			\$	(458,001)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per pg 27 \$16,117,457				
F/S vs C/R Depreciation (23,089)				
Total Expenditures \$16,094,368				
2. Other <i>(itemize)</i>				
Prior Period Adjustment			2	
F-3. Total Additions			\$	2
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>			\$	(457,999)
				09/30/22

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<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		Date Signed
Printed Name of Preparer				
Matthew S. Bivolack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Shoshy Becker			845-579-6567	
Contact Email Address				
sbecker@axgsolutions.com				