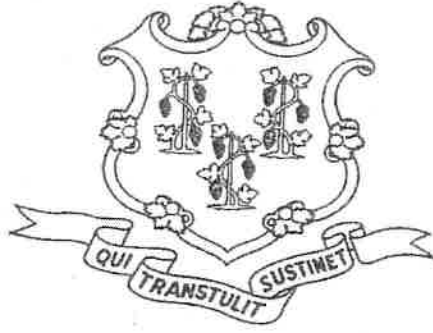


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Riverside Health Care Center, Inc.	
Address (No. & Street, City, State, Zip Code) 745 Main Street, East Hartford, CT 06108	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

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

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

General Information

Name of Facility (as licensed) Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Riverside Health Care Center, Inc. [facility name], for the cost report period beginning October 1, 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) Rosemary Beaudoin			Printed Name (Owner) Marvin Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Riverside Health Care Center, Inc.		Period Covered: From 10/1/2021	To 9/30/2022
Address of Facility 745 Main Street, East Hartford, CT 06108			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/8/2023
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-289-2791		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Riverside Health Care Center, Inc.		Address (No. & Street, City, State, Zip) 745 Main Street, East Hartford, CT 06108		
License Numbers:	CCNH 1000C	RHNS	(Specify)	Medicare Provider No. 07-5257
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Rosemary Beaudoin		Nursing Home Administrator's License No.:	002151	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2022	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		
Riverside Health Care Center, Inc.	745 Main Street, East Hartford, CT 06108	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Dorris Laufer	1402 59th Street, Brooklyn, NY 11219	President	50	
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Secretary	200	
Nathan Pollack	2441 Beachwood Road, Beachwood, OH 44122	Director	100	
Agnes Zitter	9 Dogwood Lane, Lawrence, NY 11559	Director	56	
Names of Stockholders Owning at Least 10% of Shares				
Michael Pollack Life Estate Trust	2441 Beachwood Road, Beachwood, OH 44122	Director	100	
H. Ostreicher	1 Lakeside Drive, East Lawrence, NY 11559	Director	166	

**General Information and Questionnaire
 Related Parties***

Name of Facility Riverside Health & Rehab		License No. 1000c		Report for Year Ended 9/30/2022		Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	2,143,090	2,143,090
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Bank Charges	Page 16 / Line m13	29,415	29,415
Riverside Realty Co.	745 Main St. East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	1,935,313	***1,935,313
Maple View Manor of Connecticut, LLC	856 Maple Street, Rocky Hill CT, 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared EE	Page 13 / Line 6	160	160

* Use additional sheets if necessary.

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

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

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2022			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	2,775	2,775
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	Ongoing	Ongoing	95,065	95,065
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Mailing Machine	Ongoing	Ongoing	2,134	2,134
Leaf 1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/19	39 Months	20,923	20,923
Toyota Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	08/05/16	36 Months	1,716	1,716
Nissan Motor Acceptance Corp, PO Box 371447, Pittsburgh PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	12/31/19	35 Months	340	340
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes <input checked="" type="radio"/> No	Total *** 122,953

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2022	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 MARTIN FRIEDMAN CPA 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511 2600 NOSTRAND AVE. BROOKLYN, NY 11210		
Services Provided by This Firm (<i>describe fully</i>)				
1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	44,530	
2	EE RETENTION CREDIT	\$	6,000	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	50,530
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Rogin Nassau 3 LEWIS BRISBOIS BISGARD & SMITH LLP 4 JACKSON LEWIS 5 See Attached for Continued List			Telephone Number 203-772-7700 860-256-6300 N/A 914-872-8060 Various	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 265 Church St, New Haven, CT 06510 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460 3 153 East 92nd Street #2R, New York, NY 10128 4 44 South Broadway 14th Floor, White Plains, NY 10601 5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1	Reviewed 2567 for IDR	\$	4,406	
2	Research	\$	210	
3	Executor of Estate (Disallowed on Pg 28)	\$	1,859	
4	Union Negotiations	\$	56	
5	Various - See Attached (Disallowed on Pg 28)	\$	45,873	
			Charge for Services Provided	
			\$	52,404
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2022	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Berchem Moses PC			203-783-1200	
2 GOLDMAN GRUDER & WOOD			203-899-8900	
3 STATE MARSHALL			N/A	
4 TREASURER STATE OF CT			860-291-7278	
Address (No. & Street, City, State, Zip Code)				
1 44 SOUTH Broadway 14th Floor, White Plains, NY 10601				
2 200 CONNECTICUT AVENUE NORWALK CT 06854				
3 N/A				
4 Town Hall, 740 Main Street, East Hartford, CT 06108				
Services Provided by This Firm (<i>describe fully</i>)				
1 CHRO Complaint from 2021 (Disallowed on Pg 28)			\$	928
2 COLLECTIONS (Disallowed on Pg 28)			\$	34,682
3 Conservatorship Court Filing Fee (Disallowed on Pg 28)			\$	780
4 Conservatorship Court Filing Fee (Disallowed on Pg 28)			\$	9,483
			Charge for Services Provided	
			\$	45,873
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. Page 15, Line 1e <input checked="" type="radio"/> Yes <input type="radio"/> No				

Schedule of Resident Statistics

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		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	345	345			345	345							
B. On last day of THIS report period	345	345							345	345			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	265	265			265	265							
B. As of midnight of THIS report period	287	287							287	287			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,837	5,837			4,533	4,533			1,304	1,304			
B. Medicaid (Conn.)	90,753	90,753			67,126	67,126			23,627	23,627			
C. Medicaid (other states)													
D. Private Pay	2,907	2,907			2,407	2,407			500	500			
E. State SSI for RCH													
F. Other (Specify) Managed Care	5,984	5,984			4,659	4,659			1,325	1,325			
G. Total Care Days During Period (3A thru F)	105,481	105,481			78,725	78,725			26,756	26,756			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	4	4			4	4							
5. Total Resident Days (3G + 4A + 4B)	105,485	105,485			78,729	78,729			26,756	26,756			

Schedule of Resident Statistics (Cont'd)

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	13		258		16								
Per Diem Rate													
a. One bed rm.	Various		323.81		507.00								
b. Two bed rms.	Various		323.81		495.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										3,491	3,491		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										13,045	13,045		
D. Total Physical Therapy Treatments										16,536	16,536		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										1,691	1,691		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										3,306	3,306		
D. Total Speech Therapy Treatments										4,997	4,997		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										8,833	8,833		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										16,428	16,428		
D. Total Occupational Therapy Treatments										25,261	25,261		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Riverside Health Care Center, Inc.	1000C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	48,747	88				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	207,242	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	162,225	2,080				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	675,949	24,356				
5. Dietary Service						
a. Head Dietitian	161,267	4,396				
b. Food Service Supervisor	279,378	10,262				
c. Dietary Workers	989,688	51,422				
6. Housekeeping Service						
a. Head Housekeeper	139,588	4,515				
b. Other Housekeeping Workers	1,435,898	70,217				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	92,542	2,040				
b. Other Maintenance Workers	215,491	8,374				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	513,156	23,112				
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	390,534	5,365				
b. RN						
1. Direct Care	1,307,966	28,450				
2. Administrative**	466,358	9,820				
c. LPN						
1. Direct Care	4,239,830	114,365				
2. Administrative**						
d. Aides and Attendants	5,875,689	270,740				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	420,991	16,994				
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	338,813	9,708				
n. Marketing	77,014	2,064				
o. Other (Specify)						
See Attached Schedule	465,835	12,433				
<i>A-13. Total Salary Expenditures</i>	18,504,201	672,881				

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Riverside Health Care Center, Inc.				1000C	9/30/2022			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)							
Section I - Operators/Owners										
Marvin J. Ostreicher	48,747			Non Discriminatory	Supervises Operations, Deals with DNS	88	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	38.75	72	5.41	44.16
Belair	45.50	102	7.67	53.17
Bethel	37.25	161	12.10	49.35
Bloomfield	54.75	120	9.02	63.77
Brattleboro	38.75	80	6.01	44.76
Brentwood	40.75	78	5.86	46.61
Brewer	39.75	111	8.34	48.09
Bristol	37.75	132	9.92	47.67
Cambridge	42.75	160	12.03	54.78
Catskill	37.75	136	10.22	47.97
Colony	47.75	92	6.92	54.67
Country	51.75	111	8.34	60.09
Dover	47.50	112	8.42	55.92
Eastside	44.50	69	5.19	49.69
Eliot	47.00	114	8.57	55.57
Glen Falls	38.00	120	9.02	47.02
Hebrew Home	63.75	257	19.32	83.07
Huntington	40.50	320	24.05	64.55
Kennebunk	46.25	78	5.86	52.11
Ludlowe	37.00	144	10.82	47.82
Maple View	56.75	120	9.02	65.77
Marlborough	40.25	120	9.02	49.27
Maywood	42.00	120	9.02	51.02
Milford	42.50	120	9.02	51.52
Newton Wellseley	49.75	110	8.27	58.02
Norway	41.75	70	5.26	47.01
Poughkeepsie	42.00	200	15.03	57.03
Regency	43.50	130	9.77	53.27
Reservoir	45.75	144	10.82	56.57
Riverside	61.75	345	25.93	87.68
Rutland	41.50	125	9.40	50.90
Sachem	50.00	111	8.34	58.34
Sands Point	48.50	180	13.53	62.03
Utica	45.75	117	8.79	54.54
Village Crest	42.00	95	7.14	49.14
Water's Edge	42.50	150	11.28	53.78
Westgate	44.50	104	7.82	52.32
Winship	45.75	72	5.41	51.16
Vacation	328.00			
Sick	0.00			
Personal	0.00			
Holiday	48.00			
Total	2080.25	5,002	376	2,080.25

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

Name of Facility (as licensed) Riverside Health Care Center, Inc.				License No. 1000C		Report for Year Ended 9/30/2022		Page 12	of 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)							
Section III - Administrators***										
Karen Chadderton (10/1/21 - 10/31/21)	32,704			Non Discriminatory	Administrator	160	A2			
Rosemary Beaudoin (11/1/21 - 9/30/22)	174,538			Non Discriminatory	Administrator	1,920	A2			
Section IV - Assistant Administrators										
Michael Bernardi	162,225			Non Discriminatory	Assistant Administrator	2,080	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Riverside Health Care Center, Inc.	1000C	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	9,171	463				
3. Pharmacist	44,931	300				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	428,381	7,214				
b. Other						
6. Social Worker	160	4				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	42,000	184				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	348,309	5,832				
b. Other						
10. Occupational Therapist						
a. Resident Care	691,486	16,727				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	102,643	558				
B-13 Total Fees Paid in Lieu of Salaries	1,667,081	31,282				

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

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

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT and ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Mouli Associates - 43 Wood Street, Hartford, CT 06105	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Elmo Villanueva Collins Medical Associates - 506 Cromwell Avenue, Rocky Hill CT 06067	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HARTFORD HEALTHCARE CORPORATION PO BOX 412744 BOSTON MA 02241	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Services 850 Silas Deane Hwy Wethersfield, Ct	Contract Nursing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Maple View Manor of Connecticut, LLC 856 Maple Street, Rocky Hill CT, 06067	Contract Social Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 730,752	730,752			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 144,458	144,458			
4. Social Security (F.I.C.A.)	\$ 1,393,587	1,393,587			
5. Health Insurance	\$ 2,143,090	2,143,090			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 500,372	500,372			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 14,246	14,246			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 371,382	371,382			
d. Accounting and Auditing	\$ 50,530	50,530			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 52,404	52,404			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 72,960	72,960			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 56,276	56,276			
2. Cellular Phones	\$ 170	170			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 132,193	132,193			
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	\$ 1,520,753	1,520,753			
Subtotal	\$ 7,183,173	7,183,173			

* 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

Description	CCNH	RHNS	(Specify)
	-		
Union Training	\$ 600		
Background Checks	13,646		
Total	\$ 14,246	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		7,183,173	7,183,173		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 81,645	81,645			
4. Employee Travel	\$ 13,231	13,231			
5. Education Expenses Related to Seminars and Conventions	\$ 13,869	13,869			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,771	8,771			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 60,486	60,486			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,064	7,064			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 23,306	23,306			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,874	5,874			
10. Contributions*** See Attached Schedule	\$ 1,114	1,114			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 275,244	275,244			
12. Administrative Management Services**	\$ 1,733,076	1,733,076			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 92,853	92,853			
C-14 Total Administrative & General Expenditures	\$ 9,499,706	9,499,706			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 34,739		
Marketing Supplies / Purchased Services (Disallowed on Pg 28)	25,747		
Total Other Advertising	\$ 60,486	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 23,306		
Total Dues	\$ 23,306	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed on Pg 28)	\$ 1,114		
Total Contributions	\$ 1,114	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Riverside-Administration	\$ 8,121		
Penalties-Riverside-Administration (Disallowed on Pg 28a)	186		
Bank Charges-Riverside-Administration	52,946		
Hotel Expense-Riverside-Administration (Disallowed on Pg 28a)	589		
Misc. Expense-Riverside-Administration- - (Disallowed on Pg 28a)	21,208		
Prior Period Expense-Riverside-Administration (Disallowed on Pg 28a)	9,803		
Total Other Administrative and General	\$ 92,853	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	1,733,076	Shared Expenses	Page 16 / Line m12

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	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	\$ 1,087,921	1,087,921			
2. Non-Food Supplies	\$ 132,206	132,206			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 24,884	24,884			
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,245,011	1,245,011			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2022	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	229,643	229,643	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	1,697	1,697	
c. Other (Specify) Laundry Supplies		\$	25,556	25,556	
3D. Total Laundry Expenditures (3a + b + c)		\$	256,896	256,896	
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Riverside Health Care Center, Inc.		1000C	9/30/2022		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.	\$ 107,546	107,546		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt.	\$			
C.	Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 107,546	107,546		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$ 810,706	810,706		
2.	Purchased from		\$			
b.	Medicine Cabinet Drugs		\$ 84,953	84,953		
c.	Medical and Therapeutic Supplies		\$ 328,681	328,681		
d.	Ambulance/Limousine***		\$ 40,250	40,250		
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 16,611	16,611		
f.	X-rays and Related Radiological Procedures***		\$ 37,952	37,952		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 76,530	76,530		
i.	Recreation		\$ 49,709	49,709		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 304,578	304,578		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 1,749,970	1,749,970		

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

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

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

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C		Report for Year Ended 9/30/2022			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
NATIONAL DATACARE CORPORATION	PO BOX 222430 CHANTILLY VA 20153	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Resident Funds Management	10,236			16	m11
Otis Elevator	PO Box 13716 Newark, NJ 07188	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	53,298			22	6f
Kone Inc.	47-36 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	20,257			22	6f
ADM Environmental	1317 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Removal/Recycling Services	62,695			22	6f
ADP	Philadelphia, PA 19170- 0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	41,405			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	110,858			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	18,289			16	m11
HAYNES COMMUNICATIONS	2 Klarides Village Dr Seymour, CT 06483	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Phones	10,985			16	m11
Emcore Services	5 Dakota Dr #111, New Hyde Park, NY 11042	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	112,021			22	6f
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	22,927			18	2b
Beacon Plowing Service	200 Burnside Ave, East Hartford, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Plowing Services	15,007			22	6f
Fire Protection Testing	1701 Highland Ave #4, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Alarm Maintenance and Monitoring	23,276			22	6f
THE OFFICE WORKS INC.	45 Corporate Ave Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Copy Charges Maint	16,227			16	m11
JOHNSON CONTROLS	PALATINE IL 60055	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	12,195			22	6f

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 136,279	136,279				
c. Light & Power	\$ 308,063	308,063				
d. Water	\$ 182,076	182,076				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 122,953	122,953				
f. Other <i>(itemize)</i>	\$ 466,800	466,800				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,216,171	1,216,171				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 171,334	171,334				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 171,334	171,334				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 170,271	170,271				
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 170,271	170,271				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,935,313	1,935,313				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 226,096	226,096				
c. Personal property taxes	\$ 49,345	49,345				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,552,359	2,552,359				

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/27/2021	Culinary Depot - Processor	Administrative	\$ 4,654	10	\$ 465
10/27/2021	Tristate - Wheelchair Scale	Standard Resident	1,369	10	137
10/26/2021	River East - Snowblower	Administrative	1,594	5	319
12/24/2021	Lift, Patient Power D/S	Standard Resident	1,721	10	172
12/2/2021	Washer & Dryer	Administrative	8,036	10	804
11/4/2021	Dell Laptop & Desktop x 1	Administrative	2,133	3	711
12/15/2021	Dell Desktop x 3	Administrative	3,882	3	1,294
12/20/2021	Dell Desktop x 1	Administrative	1,305	3	435
11/16/2021	Dell Laptop	Administrative	1,110	3	370
12/31/2021	Dehumidifier x 8	Administrative	3,042	3	1,014
1/12/2022	Digital Chair Scale	Standard Resident	1,318	10	132
1/21/2022	Lift, Patient Power D/S	Standard Resident	1,721	10	172
1/24/2022	Air Curtain	Administrative	3,864	15	258
2/16/2022	Digital Chair Scale	Standard Resident	1,335	10	133
2/16/2022	Wheel Chairs	Standard Resident	1,071	5	214
2/18/2022	Lift--Sit to stand	Standard Resident	2,607	10	261
3/29/2022	Culinary Depot-Food Slicer	Administrative	5,456	10	546
3/15/2022	Washer and Dryer	Administrative	32,144	10	3,214
4/1/2022	Display Refrgerator	Administrative	6,464	10	646
4/30/2022	PTAC Units (A/C)	Administrative	10,305	10	1,031
5/12/2022	LIFT Patient Power	Standard Resident	1,721	10	172
5/1/2022	Air Curtain Refrigerator	Administrative	13,148	10	1,315
5/25/2022	Rice Lake Wheelchair Scale	Standard Resident	1,328	10	133
7/15/2022	Dell Optiplex Desktop	Administrative	2,624	3	875
9/6/2022	Side Chair/Chair	Standard Resident	8,645	15	576
9/13/2022	Dell Optiplex Desktop (3)	Administrative	4,026	3	1,342
9/30/2022	Dell Laptop/Dell HD Monitor	Administrative	1,732	3	577
9/30/2022	Dell Latitude Laptop	Administrative	1,201	3	400
9/30/2022	HP Chromebook	Administrative	2,440	3	813
9/30/2022	Cyber Power UPS system	Administrative	1,099	3	366
9/30/2022	Dell Laptop/Monitor/Dock	Administrative	3,416	3	1,139
9/30/2022	Dell Laptop	Administrative	5,971	3	1,990
9/30/2022	Dell Laptop/Desktop	Administrative	5,122	3	1,707
Total additions for Movable Equipmen			\$ 147,604		\$ 23,733
Deletions:					
	UnifiedVox-Phone System		\$ (7,250)		
Total deletions for Movable Equipmen			\$ (7,250)		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2021	West Reach - Tile Floor	\$ 1,625	20	\$ 81
11/1/2021	West Reach - door	3,111	15	207
11/18/2021	Emcor - Isolation Valves	6,000	20	300
11/30/2021	Emcor - Heat Pumps	10,305	10	1,031
11/1/2021	Emcor - Boiler Regasket	11,459	20	573
12/10/2021	Wallcovering	3,897	10	390
12/31/2021	Replace boiler primary control	6,235	15	416
12/20/2021	Replace cabint heater	6,612	10	661
12/17/2021	Domestic water expansion Tank	1,842	3	614
1/18/2022	Elevator entrance protection	6,500	15	433
1/11/2022	Wainscoting	3,700	5	740
8/31/2022	Install Doors and Hardware	16,250	15	1,083
9/30/2022	Paint - Nesbeth, Mushane's Pay	53,913	5	10,783
Total additions for Leasehold Improvemen		\$ 131,449		\$ 17,312
Deletions:				

Total deletions for Leasehold Improvemen		\$	-	\$

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Riverside Health Care Center, Inc.			License No. 1000C		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	3,784,965	2,773,778	S/L	Various	152,959	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	131,449		S/L	Various	17,312	
C-4. Subtotal									170,271
D. Total Amortization									170,271

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Riverside Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
LEASEHOLD IMPROVEMENTS												
LJ	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,996,100	209,045	2,516,571	136,226	2,652,797	80,788	2,733,585	262,515
2019 Additions												
LJ	Magnum Ind - Entry Tile	10/12/2018	S/L	10	2,320	232	464	232	696	232	928	1,392
LJ	Junga Electric-bolards	11/16/2018	S/L	15	2,746	183	366	183	549	183	732	2,014
LJ	Magnum Ind-Sheet Vinyl	12/31/2018	S/L	10	1,133	113	226	113	339	113	452	681
LJ	OTIS-Power unit/Starters	12/21/2018	S/L	20	28,117	1,406	2,812	1,406	4,218	1,406	5,624	22,493
LJ	MJ Dely-pipes, fittings	1/31/2019	S/L	20	8,777	439	878	439	1,317	439	1,756	7,021
LJ	MJ Dely-couplers, diverters	1/31/2019	S/L	20	3,024	151	302	151	453	151	604	2,420
LJ	MJ Dely-Module Control	1/31/2019	S/L	20	2,767	138	276	138	414	138	552	2,215
LJ	MJ Dely-pipes, valves	1/31/2019	S/L	20	2,183	109	218	109	327	109	436	1,747
LJ	MJ Dely-Misc	2/28/2019	S/L	20	4,207	210	420	210	630	210	840	3,367
LJ	Magnum Ind-door kickplates	3/12/2019	S/L	10	1,617	162	324	162	486	162	648	969
LJ	MJ Dely-Penthouse Pump	1/13/2019	S/L	10	2,226	223	446	223	669	223	892	1,334
LJ	MJ Dely-Faucets/Valves	2/28/2019	S/L	20	2,190	109	218	109	327	109	436	1,754
LJ	WestReach-Door	4/30/2019	S/L	10	1,571	157	314	157	471	157	628	943
LJ	Lingard Cabinet Co-countertops	5/30/2019	S/L	15	3,988	266	532	266	798	266	1,064	2,924
LJ	MJ Dely	5/31/2019	S/L	20	3,011	151	302	151	453	151	604	2,407
LJ	MJ Dely-water heater parts	5/31/2019	S/L	20	2,056	103	206	103	309	103	412	1,644
LJ	Westreach-Door	7/31/2019	S/L	10	999	100	200	100	300	100	400	599
LJ	MJ Dely-Chiller Leak Install	6/30/2019	S/L	20	5,166	258	516	258	774	258	1,032	4,134
LJ	MJ Dely-Thermostat valve	6/25/2019	S/L	20	1,417	71	142	71	213	71	284	1,133
LJ	MJ Dely-Valves	6/25/2019	S/L	20	1,405	70	140	70	210	70	280	1,125
LJ	MJ Dely-Fan Motor	6/30/2019	S/L	20	2,212	111	222	111	333	111	444	1,768
LJ	MJ Dely - 2 Heat Pumps	10/31/2018	S/L	20	9,065	453	906	453	1,359	453	1,812	7,253
LJ	MJ Dely - 2 Heat Pumps	11/30/2018	S/L	20	9,065	453	906	453	1,359	453	1,812	7,253
2020 Additions												
LJ	MJ Dely-Sewage Pump	7/31/2019	S/L	10	6,368	637	637	637	1,274	637	1,911	4,457
LJ	MJ Dely-VIC BF Valves	10/29/2019	S/L	10	10,416	1,042	1,042	1,042	2,084	1,042	3,126	7,290
LJ	Magnum Ind-Door Kickplates	1/27/2020	S/L	10	1,617	162	162	162	324	162	486	1,131
LJ	Okulus-phones 5th floor	10/25/2019	S/L	10	16,050	1,605	1,605	1,605	3,210	1,605	4,815	11,235
LJ	Okulus - phones	11/18/2019	S/L	10	3,680	368	368	368	736	368	1,104	2,576
LJ	MJ Dely-3 pump assemblies	1/20/2020	S/L	10	5,963	596	596	596	1,192	596	1,788	4,175
LJ	MJ Dely-3 HP Pump	1/23/2019	S/L	10	6,153	615	615	615	1,230	615	1,845	4,308
LJ	MJ Dely-Line Repair	1/31/2020	S/L	10	4,187	419	419	419	838	419	1,257	2,930
LJ	MJ Dely-Pipe and Fittings	1/31/2019	S/L	10	4,333	433	433	433	866	433	1,299	3,034
LJ	MJ Dely-2 Heat Pumps	1/23/2019	S/L	10	9,960	996	996	996	1,992	996	2,988	6,972
LJ	MJ Dely - Pump, Misc	2/18/2020	S/L	10	2,650	265	265	265	530	265	795	1,855
LJ	Junga Electric- Conduit/wiring	2/20/2020	S/L	10	2,387	239	239	239	478	239	717	1,670
LJ	MJ Dely- Circ Pump Chiller	2/18/2020	S/L	10	1,894	189	189	189	378	189	567	1,327
LJ	Eagle Rivet Roof - roof	4/15/2020	S/L	10	80,485	8,049	8,049	8,049	16,098	8,049	24,147	56,338
LJ	Eagle Rivet Roof	6/26/2020	S/L	10	159,970	15,997	15,997	15,997	31,994	15,997	47,991	111,979
LJ	Eagle Rivet-roof	7/31/2020	S/L	10	161,970	16,197	16,197	16,197	32,394	16,197	48,591	113,739
LJ	Okulus-data lines	9/11/2020	S/L	10	5,124	512	512	512	1,024	512	1,536	3,588
LJ	Haynes Commend lines	9/10/2020	S/L	10	12,316	1,232	1,232	1,232	2,464	1,232	3,696	8,620
2021 Additions												
LJ	Unified Vox-Phone System	10/15/2020	S/L	10	3,000	-	-	150	150	300	450	2,550
LJ	West Reach - Doors	11/9/2020	S/L	10	8,274	-	-	95	95	189	284	1,611
LJ	Emcor - 2 Heat Pumps	10/1/2020	S/L	10	8,274	-	-	414	414	827	1,241	7,033
LJ	Emcor Sves-Bosch heat pumps	1/25/2020	S/L	10	16,796	-	-	840	840	1,680	2,520	14,276
LJ	Emcor Sves-exhaust fan	12/23/2020	S/L	20	2,930	-	-	73	73	146	219	2,711
LJ	Emcor Sves- in wall AC	12/15/2020	S/L	5	2,612	-	-	261	261	522	783	1,829
LJ	SmartCare- plumbing	2/18/2021	S/L	10	1,391	-	-	357	357	139	496	895
LJ	Emcor - Boiler repairs	4/30/2021	S/L	20	14,287	-	-	69	69	714	783	13,504
LJ	Emcor - roof A/C unit	6/2/2021	S/L	10	48,440	-	-	199	199	4,844	5,043	43,397
LJ	Emcor - water cutoffs	5/26/2021	S/L	10	3,191	-	-	2,422	2,422	319	2,741	450
LJ	Raintech-nurse call system	6/28/2021	S/L	10	43,168	-	-	90	90	4,317	4,407	38,761
LJ	Emcor-Condenser coil 30%	6/4/2021	S/L	15	5,962	-	-	123	123	397	520	5,442
LJ	Emcor- Gas valve boiler	6/17/2021	S/L	20	3,614	-	-	77	77	181	258	3,356
LJ	Emcor- gasket boiler	6/22/2021	S/L	20	4,911	-	-	160	160	246	406	4,505
LJ	Emcor - fire/smoke dampers	6/28/2021	S/L	10	1,542	-	-	154	154	154	308	1,234
LJ	Emcor Sves-condenser coil	7/1/2021	S/L	15	15,911	-	-	464	464	927	1,391	12,520
LJ	Emcor Sves - thermostats	7/29/2021	S/L	10	3,186	-	-	159	159	319	478	2,708
LJ	Emcor - Boiler Upgrade	8/4/2021	S/L	20	5,992	-	-	150	150	300	450	5,542
LJ	Mechanical Pump - Valves	8/10/2021	S/L	20	6,051	-	-	151	151	302	453	5,578
LJ	Emcor Boiler Valves	8/13/2021	S/L	20	2,547	-	-	64	64	127	191	2,356
Disposal of Prior Period Acquisition Asset					(1,600)	-	-	-	(1,600)	-	(1,600)	-
2022 Additions												
LJ	West Reach - Tile Floor	10/31/2021	S/L	20	1,625	-	-	-	-	81	81	1,544
LJ	West Reach - door	11/1/2021	S/L	15	3,111	-	-	-	-	207	207	2,904
LJ	Emcor - Isolation Valves	11/18/2021	S/L	20	6,000	-	-	-	-	300	300	5,700
LJ	Emcor - Heat Pumps	11/30/2021	S/L	10	10,305	-	-	-	-	1,031	1,031	9,274
LJ	Emcor - Boiler Regasket	11/1/2021	S/L	20	11,459	-	-	-	-	573	573	10,886
LJ	Wallcovering	12/10/2021	S/L	10	3,897	-	-	-	-	390	390	3,507
LJ	Replace boiler primary control	12/31/2021	S/L	15	6,235	-	-	-	-	416	416	5,819
LJ	Replace cabinet heater	12/20/2021	S/L	10	6,612	-	-	-	-	661	661	5,951
LJ	Domestic water expansion Tank	12/17/2021	S/L	3	1,842	-	-	-	-	614	614	1,228
LJ	Elevator entrance protection	1/18/2022	S/L	15	6,500	-	-	-	-	433	433	6,067
LJ	Wainscoting	1/11/2022	S/L	5	3,700	-	-	-	-	740	740	2,960
LJ	Install Doors and Hardware	8/31/2022	S/L	15	16,250	-	-	-	-	1,083	1,083	15,167
LJ	Paint - Nesbeth, Mushane's Pay	9/30/2022	S/L	5	53,913	-	-	-	-	10,783	10,783	43,130
TOTAL LEASEHOLD IMPROVEMENTS					3,916,414	264,266	2,577,460	197,918	2,772,778	170,271	2,944,049	972,365
MOVABLE EQUIPMENT												
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	2,073,919	148,651	1,624,641	124,152	1,748,793	77,117	1,825,910	248,009
2019 Additions												
MME	Starling Physicians-ApneaLink	10/11/2018	S/L	7	1,604	229	458	229	687	229	916	688
MME	TriState Surg-Bariatric Beds	10/10/2018	S/L	15	2,334	156	312	156	468	156	624	1,710
MME	Culinary Depot-Waring CB15	10/17/2018	S/L	10	1,138	114	228	114	342	114	456	682
MME	TriState-Bariatric Wheelchair	11/6/2018	S/L	5	798	160	320	160	480	160	640	158
MME	Cul Depot-shipp on Asset 1212	11/30/2018	S/L	10	36	4	8	4	12	4	16	20
MME	Culinary Depot-Ice Maker	11/30/2018	S/L	10	2,989	299	598	299	897	299	1,196	1,793
MME	Cul Depot-Merid Water Dispense	11/6/2018	S/L	10	4,057	406	812	406	1,218	406	1,624	2,433
MME	Smart Care-blower motor	11/12/2018	S/L	8	1,925	241	482	241	723	241	964	961

Riverside Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	2023 A/D	NBV
MME	Daniel's Equip-UnitMacWasher	11/1/2018	S/L	10	4,344	484	568	484	1,453	484	1,296	2,908	2,908
MME	MLK Lock-Security Camera	11/14/2018	S/L	5	3,551	710	1,420	710	2,130	710	2,840	711	711
MME	RVH Millwork-Cabinet/Sink	1/3/2019	S/L	20	5,583	279	558	279	837	279	1,116	4,467	4,467
MME	Dir Supply-Dig Chair Scale	1/21/2019	S/L	10	1,308	131	262	131	393	131	524	784	784
MME	Cul Depot-Meat Chopper	11/20/2018	S/L	10	5,115	511	1,022	511	1,533	511	2,044	3,071	3,071
MME	Daniel's Equip-UnitMacWasher	2/25/2019	S/L	10	19,377	1,938	3,876	1,938	5,814	1,938	7,752	11,625	11,625
MME	Supply Works-window coverings	2/4/2019	S/L	5	1,849	370	740	370	1,110	370	1,480	369	369
MME	SmartCare - Thermostat	2/1/2019	S/L	5	1,407	281	562	281	843	281	1,124	283	283
MME	McKesson-Trapeze Bed	3/25/2019	S/L	15	499	33	66	33	99	33	132	367	367
MME	Direet Supply-Vacuum	3/13/2019	S/L	10	635	79	158	79	237	79	316	319	319
MME	Direet Supply-Cabinets/Chests	3/1/2019	S/L	15	4,822	321	642	321	963	321	1,284	3,538	3,538
MME	Culinary Depot - Ice Dispenser	4/22/2019	S/L	10	3,766	377	754	377	1,131	377	1,508	2,258	2,258
MME	Supply Works-Cellular shades	4/8/2019	S/L	5	2,460	492	984	492	1,476	492	1,968	492	492
MME	Direet Supply-Dig Chair Scale	5/7/2019	S/L	10	1,368	137	274	137	411	137	548	820	820
MME	TriState-Bariatric Wheel Chair	5/29/2019	S/L	5	798	160	320	160	480	160	640	158	158
MME	Direet Supply-Floor MacLine	5/24/2019	S/L	10	670	67	134	67	201	67	268	402	402
MME	MLK Lock-cameras	4/2/2019	S/L	5	1,752	350	700	350	1,050	350	1,400	352	352
MME	MJ Doly - Chiller	5/31/2019	S/L	10	64,859	6,486	12,972	6,486	19,458	6,486	25,944	38,915	38,915
MME	TriState Surg-Elec Actuator	8/21/2019	S/L	10	541	54	108	54	162	54	216	325	325
MME	Cul Dep-Mobile dish dispenser	9/24/2019	S/L	10	7,796	780	1,560	780	2,340	780	3,120	4,676	4,676
MME	McKesson-Defibrillator	4/18/2019	S/L	5	995	199	398	199	597	199	796	199	199
2020 Additions													
MME	Direet Supply-Burnisher	10/9/2019	S/L	5	1,120	224	224	224	448	224	672	448	448
MME	McKesson-LiD, Patient Power	10/18/2019	S/L	5	2,476	495	495	495	990	495	1,485	991	991
MME	Culinary Depot-Ice Mkr	10/25/2019	S/L	5	3,212	642	642	642	1,284	642	1,926	1,286	1,286
MME	McKesson-Scale	10/27/2019	S/L	5	756	151	151	151	302	151	453	303	303
MME	Cul Depot - Ice Storage Bin	10/30/2019	S/L	5	1,454	291	291	291	582	291	873	581	581
MME	McKesson-Scale	10/30/2019	S/L	5	756	151	151	151	302	151	453	303	303
MME	Culinary Depot-Sales Tax	10/30/2019	S/L	5	495	99	99	99	198	99	297	198	198
MME	MJ Doly - 2 Heat Pumps	8/30/2019	S/L	5	9,065	1,813	1,813	1,813	3,626	1,813	5,439	3,626	3,626
MME	McKesson-2 Electric Beds	11/11/2019	S/L	5	1,214	243	243	243	486	243	729	485	485
MME	Hobart	11/26/2019	S/L	5	10,848	2,170	2,170	2,170	4,340	2,170	6,510	4,338	4,338
MME	McKesson-3 Electric Beds	12/9/2019	S/L	5	1,822	364	364	364	728	364	1,092	730	730
MME	McKesson-Scale	12/16/2019	S/L	5	756	151	151	151	302	151	453	303	303
MME	McKesson-US Bladder widescan	2/7/2020	S/L	5	8,147	1,629	1,629	1,629	3,258	1,629	4,887	3,260	3,260
MME	Cul Depot-Dishwasher	12/26/2019	S/L	10	75,996	7,600	7,600	7,600	15,200	7,600	22,800	53,196	53,196
MME	Wayfair-Dining Table	1/1/2020	S/L	5	787	157	157	157	314	157	471	316	316
MME	TriState - Oxygen concentrator	4/7/2020	S/L	5	609	122	122	122	244	122	366	243	243
MME	THD Pro - Electric Hand Sprays	4/18/2020	S/L	5	1,072	214	214	214	428	214	642	430	430
MME	Direet Supply-Smart Care Trio	4/21/2020	S/L	5	4,305	861	861	861	1,722	861	2,583	1,722	1,722
MME	McKesson-5 Oxygen Concentrators	5/4/2020	S/L	5	2,919	584	584	584	1,168	584	1,752	1,167	1,167
MME	McKesson-25 Oxygen Concentrator	5/13/2020	S/L	5	14,401	2,880	2,880	2,880	5,760	2,880	8,640	5,761	5,761
MME	Cul Depot	5/14/2020	S/L	5	1,288	258	258	258	516	258	774	514	514
MME	PC Connection-Optiplex	4/21/2020	S/L	5	3,495	699	699	699	1,398	699	2,097	1,398	1,398
MME	COVID - isolation carts	5/6/2020	S/L	5	636	127	127	127	254	127	381	255	255
MME	Windstream-new phone system	4/12/2020	S/L	5	4,053	811	811	811	1,622	811	2,433	1,620	1,620
MME	McKesson-3 Elec beds	6/3/2020	S/L	5	1,891	378	378	378	756	378	1,134	757	757
MME	McKesson-Scale	6/24/2020	S/L	5	821	164	164	164	328	164	492	329	329
MME	UnifiedVox-phone system	8/11/2020	S/L	5	14,500	2,900	2,900	2,900	5,800	2,900	8,700	5,800	5,800
MME	Cul Depot-Conveyor Toaster	8/25/2020	S/L	5	661	132	132	132	264	132	396	265	265
MME	TriState - Defecto chair scale	9/21/2020	S/L	5	1,467	293	293	293	586	293	879	588	588
MME	IT Savvy-2 HPE Aruba	7/13/2020	S/L	5	5,112	1,022	1,022	1,022	2,044	1,022	3,066	2,046	2,046
MME	IT Savvy-APC Smart	9/23/2020	S/L	5	1,010	202	202	202	404	202	606	404	404
MME	IT Savvy-HPE Aruba	9/14/2020	S/L	5	1,978	396	396	396	792	396	1,188	790	790
MME	IT Savvy-HPE Aruba	9/14/2020	S/L	5	554	111	111	111	222	111	333	221	221
MME	PC Connection-ProDesk/Office	9/8/2020	S/L	5	1,073	215	215	215	430	215	645	428	428
2021 Additions													
MME	CulDepot-Conveyor Toaster	10/2/2020	S/L	10	2,592	-	-	130	130	259	389	2,203	2,203
MME	TriState-Wheelchair Scale	10/21/2020	S/L	5	1,329	-	-	133	133	266	399	930	930
MME	Haynes Comm-Cameras	10/16/2020	S/L	5	2,000	-	-	200	200	400	600	1,400	1,400
MME	IT Savvy - Computer	10/15/2020	S/L	3	1,010	-	-	168	168	337	505	505	505
MME	McKesson-Kangaroo pumps	12/8/2020	S/L	5	1,527	-	-	153	153	305	458	1,069	1,069
MME	McKesson-3 Elec Beds	1/24/2021	S/L	12	3,728	-	-	155	155	311	466	3,262	3,262
MME	Haynes-see 1327	11/23/2020	S/L	5	2,341	-	-	234	234	468	702	1,639	1,639
MME	Cul Depot - CB15	2/4/2021	S/L	5	1,288	-	-	129	129	258	387	901	901
MME	H&R Healthcare-Signa APM	1/28/2021	S/L	5	3,494	-	-	349	349	699	1,048	2,446	2,446
MME	Cul Depot - Ice Maker/Dispense	2/24/2021	S/L	10	6,122	-	-	306	306	612	918	5,204	5,204
MME	Manhattan Tech-Dell all in one	4/15/2021	S/L	3	5,968	-	-	191	191	383	574	2,984	2,984
MME	PC Connection - Chromebook	4/28/2021	S/L	3	1,148	-	-	191	191	383	574	574	574
MME	Cul Depot - Ice Maker	6/10/2021	S/L	10	6,128	-	-	306	306	613	919	5,209	5,209
MME	IT Savvy - Android PC	4/29/2021	S/L	3	3,027	-	-	505	505	1,009	1,514	1,513	1,513
MME	Manhattan Tech - Win 10 Pro	6/7/2021	S/L	3	1,134	-	-	189	189	378	567	567	567
MME	Manhattan Tech - Win Pro 10	6/2/2021	S/L	3	1,180	-	-	196	196	393	589	591	591
MME	Manhattan Tech-Dell	6/9/2021	S/L	3	1,135	-	-	189	189	378	567	568	568
MME	McKesson-scale/lift	6/24/2021	S/L	10	5,110	-	-	255	255	511	766	4,344	4,344
MME	H&R Healthcare-Signa Pumps	8/26/2021	S/L	5	1,850	-	-	185	185	370	555	1,295	1,295
MME	Manhattan Tech-License	7/9/2021	S/L	3	16,636	-	-	2,773	2,773	5,545	8,318	8,318	8,318
MME	TriState-shower recline chair	6/23/2021	S/L	10	1,828	-	-	91	91	183	274	1,554	1,554
MME	TriState-chair scale	6/25/2021	S/L	10	1,235	-	-	62	62	123	185	1,050	1,050
MME	Manhattan Tech-Dell	5/14/2021	S/L	3	5,387	-	-	898	898	1,796	2,694	2,693	2,693
MME	Manhattan Tech-Dell	5/28/2021	S/L	3	2,225	-	-	371	371	742	1,113	1,113	1,113
MME	Manhattan Tech-Dell desktops	7/7/2021	S/L	3	8,865	-	-	1,478	1,478	2,955	4,433	4,432	4,432
MME	Manhattan Tech-Dell laptop	7/19/2021	S/L	3	1,418	-	-	236	236	473	709	709	709
MME	Manhattan Tech-Chromebook	7/21/2021	S/L	3	3,072	-	-	512	512	1,024	1,536	1,536	1,536
MME	Manhattan Tech-Dell Desktop	7/29/2021	S/L	3	1,259	-	-	210	210	420	630	629	629
MME	RainTech-sales tax see #1359	8/31/2021	S/L	10	1,228	-	-	66	66	133	199	1,120	1,120
MME	Alpha-Med Bladder Kit	9/14/2021	S/L	7	4,324	-	-	309	309	618	927	3,397	3,397
2022 Additions													
MME	Culinary Depot - Processor	10/27/2021	S/L	10	4,654	-	-	-	-	465	465	4,189	4

Riverside Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
MME	Washer and Dryer	3/15/2022	S-L	10	32,144	-	-	-	-	3,214	3,214	28,930
MME	Display Refrigerator	4/1/2022	S-L	10	6,464	-	-	-	-	646	646	5,818
MME	PTAC Units (A-C)	4/30/2022	S-L	10	10,305	-	-	-	-	1,031	1,031	9,274
MME	LIFT Patient Power	5/12/2022	S-L	10	1,721	-	-	-	-	172	172	1,549
MME	Air Curtain Refrigerator	5/1/2022	S-L	10	13,148	-	-	-	-	1,315	1,315	11,833
MME	Rice Lake Wheelchair Scale	5-25-2022	S-L	10	1,328	-	-	-	-	133	133	1,195
MME	Dell Optiplex Desktop	7/15/2022	S-L	3	2,634	-	-	-	-	875	875	1,749
MME	Side Chair/Chair	9/6/2022	S-L	15	8,645	-	-	-	-	576	576	8,069
MME	Dell Optiplex Desktop (3)	9/13/2022	S-L	3	4,026	-	-	-	-	1,342	1,342	2,684
MME	Dell Laptop/Dell HD Monitor	9/30/2022	S-L	3	1,732	-	-	-	-	577	577	1,155
MME	Dell Latitude Laptop	9/30/2022	S-L	3	1,201	-	-	-	-	400	400	801
MME	HP Chromebook	9/30/2022	S-L	3	2,440	-	-	-	-	813	813	1,627
MME	Cyber Power UPS system	9/30/2022	S-L	3	1,099	-	-	-	-	366	366	733
MME	Dell Laptop/Monitor/Dock	9/30/2022	S-L	3	3,416	-	-	-	-	1,139	1,139	2,277
MME	Dell Laptop	9/30/2022	S-L	3	5,971	-	-	-	-	1,990	1,990	3,981
MME	Dell Laptop/Desktop	9/30/2022	S-L	3	5,122	-	-	-	-	1,707	1,707	3,415
2022 Disposals												
MME	Unified Vox-Phone System				(7,250)							(7,250)
TOTAL MOVABLE EQUIPMENT					2,644,897	193,310	1,685,410	180,785	1,866,195	169,460	2,028,405	616,492
Motor Vehicles												
2022 Additions												
MV	Toyota 2018 Sierra	2/17/2022	S-L	10	18,736	-	-	-	-	1,874	1,874	16,862
TOTAL MOTOR VEHICLES					18,736	-	-	-	-	1,874	1,874	16,862
TOTAL ASSETS PER CR SCHEDULE					6,580,047	457,576	4,262,870	378,703	4,639,973	241,605	4,974,328	1,605,719
TOTAL ASSETS PER TRIAL BALANCE					6,539,326	340,668	4,878,664	340,668	4,878,664	241,605	4,879,601	1,659,725
ROUNDING												
VARIANCE					40,721	116,908	(615,794)	38,035	(238,691)	-	94,727	(54,006)

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

Name of Facility Riverside Health Care Center, Inc.	License No. 1000C	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.		
<small>*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.</small>					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	09/08/80				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	345				
6. Square Footage	144,794				
7. Acquisition Cost					
a. Land	365,846				
b. Building	19,933,873				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		04/03/03			
c. Interest Rate for the Cost Year		3.75%			
d. Term of Mortgage (number of years)		34 Years, 6 Months			
e. Amount of Principal Borrowed		18,891,400			
f. Principal balance outstanding as of 09/30/2022		12,304,788			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2022			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Riverside Health Care Center, Inc.		1000C		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)				\$	20,563	20,563	
Admin / Computer Loan Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	20,563	20,563	
14. Insurance							
a. Insurance on Property (buildings only)				\$	62,957	62,957	
b. Insurance on Automobiles				\$	5,207	5,207	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	4,287	4,287	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	255,908	255,908	
Liability / Crime Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	328,359	328,359	
15. Total All Expenditures (A-13 thru C-14)				\$	37,147,863	37,147,863	

D. Adjustments to Statement of Expenditures

Name of Facility Riverside Health Care Center, Inc.				License No. 1000C	Report for Year Ended 9/30/2022	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 342,035	342,035		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 691,486	691,486		
7.			Other - See attached Schedule	\$ 102,643	102,643		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 371,382	371,382		
10.			Accounting	\$			
10a.			Legal	\$ 47,669	47,669		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 81,645	81,645		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 3,156	3,156		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 8,771	8,771		
18.	16	m2/3	Unallowable Advertising *	\$ 60,486	60,486		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 131,943	131,943		
20.	16	m10	Fund Raising / Contributions	\$ 1,114	1,114		
21.	16	m12	Unallowable Management Fees	\$ 830,037	830,037		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 100,245	100,245		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,772,612	2,772,612		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	B12o	Admissions	\$ 50,204		
10	B12o	Respiratory Therapy	214,817		
10	12n	Marketing Salary	77,014		
Total Other Salaries Adjustment			\$ 342,035	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Physician Fees	\$ 79,166		
13	b12o	IV Nursing Consultant	23,477		
Total Other Fees Adjustments			\$ 102,643	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties-Riverside-Administration	\$ 186		
16	m13	Hotel Expense-Riverside-Administration	589		
16	m13	Misc. Expense-Riverside-Administration	21,208		
16	m13	Prior Period Expense-Riverside-Administration	9,803		
15	Var	Benefits Associated with Marketing / Respiratory Therapy Salary	58,055		
15	Var	Benefits Associated with Admissions Salary Relating to Marketing	10,404		
Total Other A&G Adjustments			\$ 100,245	\$ -	\$ -

Riverside Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2022

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,733,076	Page 16, Line m12
Accounting Charges	<u>50,530</u>	Page 15, Line 1d
Total Management Fees Per Agreement	1,783,606	
Patient Days	105,485	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>113,333</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 15.74	
PPD Allowance Per Client 2021	7.84	J.01a
2022 CPI Increase %	<u>1.07</u>	
PPD Allowance 9/30/2022	<u>8.41</u>	
Amount over (Under)	\$ 7.3239	
Total Days	<u>113,333</u>	Page 8 of C/R
Disallowed Management Fee	<u>\$ 830,037</u>	

Marketing / Respiratory Therapist Benefits Disallowance

Marketing / Respiratory Therapist Salary	291,831	Page 10
Total Salaries	<u>18,504,201</u>	TB Linked
Percent to Total Salaries	1.58%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	3,681,135	TB Linked
Marketing / Respiratory Therapist Benefits Disallowed	58,055	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Riverside Health Care Center, Inc.			1000C	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,772,612	2,772,612		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 810,706	810,706		
28.			Ambulance/Limousine	\$ 40,250	40,250		
29.			X-rays, etc	\$ 37,952	37,952		
30.			Laboratory	\$ 76,530	76,530		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 16,611	16,611		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 267,233	267,233		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,552	8,552		
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	\$ 7,263	7,263		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 32,762	32,762		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 4,070,471	4,070,471		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Riverside-Rehab Tpy and Ancllry	\$ 26,311		
20	5l	Physician Fees-Riverside-Medical Services	182		
20	5l	Equip Rental-Riverside-Rehab Tpy and Ancllry	13,189		
20	5l	Equip Rental-Riverside-Respiratory	44,018		
20	5l	Equip Rental-Riverside-Nursing	43,954		
20	5i	Cable Television Disallowance (See Attached)	27,587		
20	5c	Med B Nursing Supplies	111,992		
Total Other Ancillary Costs			\$ 267,233	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on Movable Equipment	\$ 8,552		
Total Excess Movable Equipment Depreciation			\$ 8,552	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Leases on Automobiles	\$ 2,056		
27	14b	Insurance on Automobiles	5,207		
Total Other Property Adjustments			\$ 7,263	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc Rev	\$ 5,789		
30	IV 8	Rebates / Refunds	6,775		
30	IV 8	Medical Record Revenue	198		
30	IV 8	CNAs Training Income	20,000		
Total Other Adjustments			\$ 32,762	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2022

Pg. 29b

Total Cable TV Expense	34,787	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 27,587</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 38,227,323	38,227,323				
b. Medicaid Room and Board Contractual Allowance **	\$ (12,344,230)	(12,344,230)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,899,791	2,899,791				
b. Medicare Room and Board Contractual Allowance **	\$ (2,444,039)	(2,444,039)				
4. a. Private-Pay Residents and Other	\$ 6,846,285	6,846,285				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,526,251)	(1,526,251)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 594,557	594,557				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (616,888)	(616,888)				
c. Prescription Drugs - Non-Medicare	\$ 909,142	909,142				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (951,614)	(951,614)				
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	\$ 326,467	326,467				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 276,371	276,371				
c. Physical Therapy - Non-Medicare	\$ 628,618	628,618				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (564,724)	(564,724)				
4. a. Speech Therapy - Medicare	\$ 227,715	227,715				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 159,915	159,915				
c. Speech Therapy - Non-Medicare	\$ 445,836	445,836				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (406,202)	(406,202)				
5. a. Occupational Therapy - Medicare	\$ 507,784	507,784				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 109,678	109,678				
c. Occupational Therapy - Non-Medicare	\$ 963,221	963,221				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (863,184)	(863,184)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,427,606	2,427,606				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 2,210,099	2,210,099				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 38,043,276	38,043,276				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 792	792				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 476,097	476,097				
V. Total Other Revenue (1 thru 8)	\$ 476,889	476,889				
VI. Total All Revenue (III +V)	\$ 38,520,165	38,520,165				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A NTA Contra-Riverside	\$ 945,505		
30 II 6a	Medicare A Nsng Comp Contra-Riverside	1,368,887		
30 II 6a	Medicare Pt A Ambulance-Riverside	666		
30 II 6a	Medicare Pt A IV Therapy-Riverside	22,331		
30 II 6a	Medicare Pt A Lab-Riverside	58,300		
30 II 6a	Medicare Pt A Specialty Beds-Riverside	101		
30 II 6a	Medicare Pt A X-Riverside	31,902		
30 II 6a	Medicare Part B Telehealthfield-Riverside	720		
30 II 6a	Medicare Pt B Prior Period-Riverside	(806)		
Total Other Resident Revenue - Medicare		\$ 2,427,606	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Riverside	\$ (146)		
30 II 6b	Hospice Lab-Riverside	146		
30 II 6b	Medicaid Chargeable Med Supp-Riverside	264		
30 II 6b	Medicaid Charge Med Supp Contra-Riverside	(264)		
30 II 6b	Medicaid IV Therapy-Riverside	2,357		
30 II 6b	Medicaid Lab-Riverside	12,774		
30 II 6b	Medicaid Specialty Beds-Riverside	1,719		
30 II 6b	Medicaid X-Riverside	474		
30 II 6b	Medicaid C/A Prior Period-Riverside	1,216,473		
30 II 6b	MCR Pt A Chargeable Med Supp-Riverside	4,828		
30 II 6b	MCR Pt A Charge Med Supp Contra-Riverside	(4,828)		
30 II 6b	Medicare Pt B Flu/Pneumonia-Riverside	7,221		
30 II 6b	Comm Ins Lab-Riverside	4,005		
30 II 6b	Comm Ins Specialty Beds-Riverside	133		
30 II 6b	Comm Ins X-Riverside	3,343		
30 II 6b	Mgd Medicare NTA Contra-Riverside	60,294		
30 II 6b	Mgd Medicare Nsng Comp Contra-Riverside	71,221		
30 II 6b	Mgd Medicare IV Therapy-Riverside	42,253		
30 II 6b	Mgd Medicare Lab-Riverside	53,031		
30 II 6b	Mgd Medicare X-Riverside	33,826		
30 II 6b	Mgd Medicare Flu/Pneumonia-Riverside	9,287		
30 II 6b	Mgd Medicare Prior Period-Riverside	(2,497)		
30 II 6b	Patient Revenue Capitation -Riverside	694,185		
Total Other Resident Revenue		\$ 2,210,099	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,516,178	\$ 165		
30 IV 5	Interest on Managed Care Payments	N/A	627		
Total Interest Income			\$ 792	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	\$ 5,789		
30 IV 8	Rebates / Refunds (\$6,775 Disallowed on Pg 29a)	24,858		
30 IV 8	Stimulus Rev	120,219		
30 IV 8	Medical Record Revenue (Disallowed on Pg 29a)	198		
30 IV 8	CNA's Training Income (Disallowed on Pg 29a)	20,000		
30 IV 8	CT PET Tax Revenue (No CY Expense)	27,224		
30 IV 8	Reversal of PY Holiday Expense (No CY Expense)	2,542		
30 IV 8	Reversal of PY Real Estate Tax Expense	275,267		
Total Other Revenue		\$ 476,097	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,977,714
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,649,583
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	766,821
4. Inventories			\$	126,054
5. Prepaid Expenses			\$	326,445
a. _____				
b. _____				
c. _____				
d. See Schedule	326,445			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	44,822
CT PET Deferred Tax-Riversid	172,159			
CT PET Tax Receivable-Riversid	(127,337)			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	6,891,439
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>3,916,414</u>		\$	972,365
	Accum. Depreciation <u>2,944,049</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>2,644,896</u>		\$	616,491
	Accum. Depreciation <u>2,028,405</u>	Net		
7. Motor Vehicles	*Historical Cost <u>18,736</u>		\$	16,862
	Accum. Depreciation <u>1,874</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	206,714
F/S vs C/R NBV	54,006			
See Schedule	152,708			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,812,432

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Riverside	\$ 51,083
31	A5	Prepaid Gen. Ins-Riverside	90,063
31	A5	Prepaid Expense Other-Riverside	24,321
31	A5	Prepaid Real Estate Taxes-Riverside	47,325
31	A5	Prepaid Personal Property Taxes-Riverside	37,278
31	A5	Prepaid Corp Taxes-Riverside	36,934
31	A5	Prepaid Mgmt Assets-Riverside	39,441
Total Prepaid Expenses			\$ 326,445

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 152,707
31	B9	Rounding	1
Total Other Fixed Assets (Itemize)			\$ 152,708

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.		1000C	9/30/2022	32	37
Account				Amount	
Total Brought Forward:				\$	8,703,871
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements				*Historical Cost _____	
				Accum. Depreciation _____	Net
				\$	
3. Buildings				*Historical Cost 20,614,833	
				Accum. Depreciation _____	Net
				\$	20,614,833
4. Non-Movable Equipment				*Historical Cost 1,048,608	
				Accum. Depreciation _____	Net
				\$	1,048,608
5. Movable Equipment				*Historical Cost _____	
				Accum. Depreciation _____	Net
				\$	
6. Motor Vehicles				*Historical Cost _____	
				Accum. Depreciation _____	Net
				\$	
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	21,663,441
D. Investment and Other Assets					
1. Deferred Deposits				\$	245,652
2. Escrow Deposits				\$	557,506
3. Organization Expense				*Historical Cost _____	
				Accum. Depreciation _____	Net
				\$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (itemize)				\$	
6. Loans to Owners or Related Parties (itemize)				\$	
Name and Address		Amount	Loan Date		
7. Other Assets (itemize)				\$	33,978
Security Deposits-Riverside					33,978
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	837,136
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	31,204,448

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.		1000C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,286,206
2. Notes Payable (<i>itemize</i>)				\$	
_____ _____ _____ See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	32,363
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	32,363		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	1,532,912
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,443,881
Notes/Loans Payable S/T-Riverside		92,694	Accrued Pension-Riversi	500,372	
Unclaimed ADP checks-Riverside		13,837	Accrued Worker's Comp	138,892	
Patients Fund-Riverside		232,916	Due to Aging in Amer-R	1,288	
Accrued Expenses-Riverside		463,882	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,295,362

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Riverside Health Care Center, Inc.		License No. 1000C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,295,362	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 405,983	
Name of Lender	Purpose	Amount	Date Due		
	Notes / Loans Payable / Equipment Obligation	405,983			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 6,195,088	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related / Other	6,195,088				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
_____ _____ _____ See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 6,601,071	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 10,896,433	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	20,614,833
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	1,048,608
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	21,663,441
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	5,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,732,728)
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	1,372,302
7. Total Net Worth			\$	(1,355,426)
C. Total Reserves and Net Worth			\$	20,308,015
D. Total Liabilities, Reserves, and Net Worth			\$	31,204,448

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Riverside Health Care Center, Inc.	1000C	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	(1,627,738)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	38,520,165
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	37,147,863
D. Net Income or Deficit			\$	1,372,302
E. Balance			\$	(255,436)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	1,099,990
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
		Partner Drawings	1,099,990	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	1,099,990
H. Balance at End of Period			\$	(1,355,426)
				09/30/22

I. Preparer's/Reviewer's Certification

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