

State of Connecticut



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

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center	
Address (No. & Street, City, State, Zip Code) 55 Grand Street, New Britain, CT 06052	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2428	(Specify)	Other	Medicare Provider 07-5182
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Medicaid Provider Numbers:	000010439	CCNH / RHNS	(Specify)	Other
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General Information

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of N	License No. 2428	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Robert Powers			Printed Name (Owner) David Blumenkrantz		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Reha		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 55 Grand Street, New Britain, CT 06052				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/29/2024	
Item	Total	CCNH / RHNS	(Specify)	Other
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 860-223-3617		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Parkside Rehabilitation and Healthcare Center, LLC of New Brita		Address (No. & Street, City, State, Zip) 55 Grand Street, New Britain, CT 06052		
License Numbers:	CCNH / RHNS 2428	(Specify) Other	Medicare Provider No. 07-5182	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="radio"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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 Robert Powers		Nursing Home Administrator's License No.:	2168	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Parkside Rehabilitation and Healthcare Center	License No. 2428	Report for Year Ended 9/30/2023	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC	2428	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of I	License No. 2428	Report for Year Ended 9/30/2023	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
See Balance Sheet for Related Party Transactions	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Balance Sheet	N/A	N/A
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, L	2428	9/30/2023	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

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

Name of Facility Parkside Rehabilitation and Healthca	License No. 2428	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		28,512		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Parkside Rehabilitatio	License No. 2428	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

State of Connecticut
 Annual Report of Long-Term Care Facility
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Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH / RHINS Level	License No.		Report for Year Ended		Page		of
			2428		9/30/2023		8		
			Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
			Total	CCNH / RHINS	Other	Total	CCNH / RHINS	Other	
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	160	160		160					
B. On last day of THIS report period	160	160		160		160	160		
2. Number of Residents									
A. As of midnight of PREVIOUS report period	114	114		114					
B. As of midnight of THIS report period									
3. Total Number of Days Care Provided During Period									
A. Medicare	931	931		587		344	344		
B. Medicaid (Conn.)	35,626	35,626		26,366		9,260	9,260		
C. Medicaid (other states)									
D. Private Pay	2,757	2,757		2,238		519	519		
E. State SSI for RCH									
F. Other (Specify) HMO/Hospice	1,314	1,314		850		464	464		
G. Total Care Days During Period (3A thru F)	40,628	40,628		30,041		10,587	10,587		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	40,628	40,628		30,041		10,587	10,587		

Schedule of Resident Statistics (Cont'd)

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC	License No. 2428	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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)	Other
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid	Self-Pay		Other State Assisted	
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS (Specify)	Other	R.C.H.	ICF-MR
No. of Residents	3	103	14			
Per Diem Rate						
a. One bed rm.	Various	#####	350.00			
b. Two bed rms.	Various	#####	250.00			
c. Three or more bed rms.						

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	2,461	2,461			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,609	1,609			
2. Restorative Treatments					
C. Other	2,603	2,603			
D. Total Physical Therapy Treatments	6,673	6,673			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	543	543			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	243	243			
2. Restorative Treatments					
C. Other	493	493			
D. Total Speech Therapy Treatments	1,279	1,279			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	3,130	3,130			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,913	1,913			
2. Restorative Treatments					
C. Other	2,936	2,936			
D. Total Occupational Therapy Treatments	7,979	7,979			

Report of Expenditures - Salaries & Wages

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New		2428	9/30/2023		10	37
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Item	Total Cost and Hours					
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	212,068		2,414			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	294,050		11,344			
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	53,710		1,926			
c. Dietary Workers	393,856		23,484			
6. Housekeeping Service						
a. Head Housekeeper	50,372		1,861			
b. Other Housekeeping Workers	382,339		24,123			
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	68,086		1,886			
b. Other Maintenance Workers	66,131		2,666			
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	185,078		11,348			
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	276,733		3,515			
b. RN						
1. Direct Care	829,576		17,605			
2. Administrative**	350,907		7,163			
c. LPN						
1. Direct Care	1,297,078		33,714			
2. Administrative**						
d. Aides and Attendants	1,530,603		68,912			
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	104,695		4,873			
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	212,297		5,991			
n. Marketing						
o. Other (Specify)						
See Attached Schedule	80,902		3,809			
A-13. Total Salary Expenditures	6,388,481		226,632			

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Records	\$ 80,902		3,809						
Total	\$ 80,902	\$ -	3,809	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Inhalation Therapy Exp>Contracted Service	\$ 21,730	\$ (21,730)	Disallowed						
Total	\$ 21,730	\$ (21,730)	-	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility	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	Page	of
		CCNH / RHNS	(Specify) Other								
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT										11	37
	Section I - Operators/Owners										
	Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT		2428		9/30/2023		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
Section III - Administrators***									
Yaakov Kramer	93,374		Non Discriminatory	Administrator(10/1/22 to 6/26/23)	1,586	A2			
Kristin Butler	8,800		Non Discriminatory	Administrator(11/28/22 to 1/12/23)	80	A2			
Robert Powers	109,894		Non Discriminatory	Administrator(4/27/23 to 9/30/23)	748	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Parkside Rehabilitation and Healthcare Center, LLC	2428	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	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	95,016		1,819						
2. Dentist	9,422		Monthly Fee						
3. Pharmacist	36,717		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	129,006		1,806						
b. Other									
6. Social Worker	25,539	(250)	361						
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	42,328		Monthly Fee						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	47,684	(47,684)	Monthly Fee						
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	57,770		976						
b. Other									
10. Occupational Therapist									
a. Resident Care	165,968	(165,968)	2,686						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	580,229		3,756						
2. Administrative***	209,554	(5,312)	1,411						
b. LPN									
1. Direct Care	912,962		12,963						
2. Administrative***									
c. Aides	775,384		22,926						
d. Other									
12. Other (Specify) See Attached Schedule	21,730	(21,730)							
B-13 Total Fees Paid in Lieu of Salaries	3,109,309	(240,944)	48,704						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of		License No. 2428	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Laura W Koski 33 Washington Road, Terryville, CT 06784	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Aspen Dental	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro Therapy Services, P.O. Box 78000, Dept 781668, Detroit, MI 48278-1668	Physcial, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Channa Perera	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Reliant Rehabilitation	Physcial, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
KWLS, Inc. dba worldwide staffing, 175 Dwight Rd, Suite 202, Longmeadow, MA 01106	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ready Nurse, PO Box 301076, Dallas, TX 75303	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Acute Care Gases Inc, 23 Nutmeg Valley Road, Wolcott CT 06716	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hinkson Clinical Consulting, PLLC	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PharmScript LLC	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Silver Key Medicaid Specialists LLC, Howell Township, NJ 07731	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hwang Long Term Dental, LLP	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
William H. Johnson, M.S.W. Social Work Staffing Solutuions & Ser	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NutraCo	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR. Mohammad Shams	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
InHouse Care, LLC	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Crown Care Services Inc	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Post Acute Specialists, LLC	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marc N. Raad M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Parkside Rehabilitation and Healthcare Center, L	2428	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 217,452	217,452						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 79,088	79,088						
4. Social Security (F.I.C.A.)	\$ 481,576	481,576						
5. Health Insurance	\$ 178,896	178,896						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$							
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 41,049	57,450	(16,401)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	161,057	(161,057)					
d. Accounting and Auditing	\$ 34,534	34,534						
e. Legal (Services should be fully described on Page 15b)	\$ 46,975	58,343	(11,368)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 80,474	80,474						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 5,496	5,496						
2. Cellular Phones	\$ 2,800	5,399	(2,599)					
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$	102,841	(102,841)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 817,595	817,595						
Subtotal	\$ 1,985,935	2,280,201	(294,266)					

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

(Carry Subtotals forward to next page)

**Grandview Rehabilitation and Healthcare Center
Disallowance Schedule for Cell Phones
September 30, 2023**

	<u>Amount</u>
Total Cell Phone Expense	5,399 TB Linked
Total Allowable Cost(1-200 Beds)	\$ 2,800
Disallowed Cell Phone (Page 15, Line 9h2)	<u><u>\$ 2,599</u></u>

General Information and Questionnaire
Accounting Basis

Name of Facility Parkside Rehabilitation and Health	License No. 2428	Report for Year Ended 9/30/2023	Page 15b	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		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511		
2	Solomon Hirsch, CPA P.C	14 Joan Lane, Monsey, NY 10952		
3	Synergi Partners Inc.	151 W. Evans St. Florence, SC 29501		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Cost Report Preparation/ Reimbursement Consulting/Audit Fee		\$	12,123
2	Tax Return Prep		\$	2,000
3	Employee Retention Credit		\$	16,674
4			\$	
			Charge for Services Provided	
			\$ 30,797	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	See Attached page 15a		See Attached page 15a	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	See Attached page 15a			
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See Attached page 15a(\$11,368 Disallowed on Page 15)		\$	57,993
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 57,993	
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 Parkside Rehabilitation and Healthca	License No. 2428	Report for Year Ended 9/30/2023	Page 15a	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.				
0				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1			\$	
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No 0				
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Goldman Gruder & Woods, LLC	203-899-8900		
2	Law Office of Richard Hochhauser	516-939-1529		
3	Berlin Probate Court	860-826-2696		
4	Murtha Cullina LLP	860-240-6000		
5	Rosenbaum & Associates	215-569-0200		
6	Health Care Lawyers, PLC	703-841-9330		
7	Peter Smulski, State Marshal	N/A		
8	Cona Elder Law, PLLC	631-390-5000		
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	200 Connecticut Avenue Norwalk, CT 06854			
2	50 Clinton St, Hempstead, NY 11550			
3	1 Liberty Square, New Britain, CT 06051			
4	185 Asylum Street Hatford, CT 06103-3469			
5	4 Canaan Circle South Salem NY 10005			
6	2114 N Pollard St, Arlington, VA 22207			
7	New Britain, CT 06052			
8	225 Broadhollow Rd Suite 200, Melville, NY 11747			
Services Provided by This Firm (<i>describe fully</i>)				
1	Bad Debt Claims Filing(Disallow)		\$	9,318
2	General Legal Assistance		\$	9,720
3	Probate Court Hearings(Disallowed)		\$	1,536
4	Prepare and review IDR for nursing home		\$	23,404
5	General Legal Matters		\$	12,000
6	General Legal Matters		\$	1,501
7	State Marshal(Disallow)		\$	445
8	Legal flat fee(Disallow)		\$	69
			Charge for Services Provided	

\$ 57,993

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

Yes No

Page 15, Line 1e

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

Name of Facility	License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center, LLC o	2428	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:		1,985,935	2,280,201	(294,266)			
1. Travel and Entertainment							
1. Resident Travel and Entertainment	\$	1,663	(1,663)				
2. Holiday Parties for Staff	\$						
3. Gifts to Staff and Residents	\$						
4. Employee Travel	\$	11,332	(11,332)				
5. Education Expenses Related to Seminars and Conventions	\$	2,250	2,250				
6. Automobile Expense (not purchase or depreciation)	\$						
7. Other (Specify) See Attached Schedule	\$						
m. Other Administrative and General Expenses							
1. Advertising Help Wanted (all such expenses)	\$	125,722	125,722				
2. Advertising Telephone Directory (all such expenses)***	\$						
3. Advertising Other (Specify)*** See Attached Schedule	\$	26,097	(26,097)				
4. Fund-Raising***	\$						
5. Medical Records	\$	2,505	2,505				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	95	(95)				
7. Postage	\$	1,841	1,841				
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	234	234				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$						
9. Subscriptions	\$	6,687	6,687				
10. Contributions*** See Attached Schedule	\$	372	(372)				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	425,790	425,790				
12. Administrative Management Services**	\$	462,191	462,191				
13. Other (Specify) See Attached Schedule	\$	15,288	97,832	(82,544)			
C-14 Total Administrative & General Expenditures	\$	3,028,443	3,444,812	(416,369)			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Advertising	\$ 1,268	\$ (1,268)				
Marketing Events	\$ 24,829	\$ (24,829)				
Total Other Advertising	\$ 26,097	\$ (26,097)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Connecticut Long Term Care Mutual Aid Program Dues	\$ 234					
Total Dues	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Donations/Contributions	\$ 372	\$ (372)				
Total Contributions	\$ 372	\$ (372)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Exp>Meals	\$ 20,312	\$ (20,312)				
Admin Exp>Fines & Penalties	\$ 54,641	\$ (54,641)				
Admin Exp>Criminal Checks	\$ 8,189					
Admin Exp>Licenses	\$ 611					
Admin Exp>Bank Fees	\$ 14,079	\$ (7,267)				
Misc. Income		\$ (324)				
Total Other Administrative and General	\$ 97,832	\$ (82,544)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Parkside Rehabilitation and Healthcare Ce	License No. 2428	Report for Year Ended 9/30/2023	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 #
Advanced Healthcare Inc. 2 McLeod Terrace NY, NY 10956	462,191	Management Fee	Page 16/Line m12

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center, LLC of N		2428	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 394,166	394,166						
2. Non-Food Supplies	\$ 54,921	54,921						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____							
c. Other (Specify) _____	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 449,087	449,087						
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)		Other			
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center, LLC of N		2428	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt \$	28,920	28,920				
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)		\$						
c. Other (Specify) Other Laundry Supplies		\$	10,657	10,657				
3D. Total Laundry Expenditures (3a + b + c)		\$	39,577	39,577				
3E. Laundry Questionnaire								
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center,		2428	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq Ft. Serviced by Personnel Amt. \$						
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq Ft. Serviced by Personnel Amt. \$						
C.	Other (<i>Specify</i>) Other Housekeeping Supplies	\$ 74,126	74,126					
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 74,126	74,126					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from PharmScript LLC	\$	154,618	(154,618)				
b.	Medicine Cabinet Drugs	\$ 19,132	19,132					
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$	1,249	(1,249)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	3,520	(3,520)				
f.	X-rays and Related Radiological Procedures***	\$	1,456	(1,456)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	29,058	(29,058)				
i.	Recreation	\$ 27,119	27,119					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 7,200	23,547	(16,347)				
m.	Other (Specify)**** See Attached Schedule	\$ 250,289	288,501	(38,212)				
n.	Physical Therapy Expense	\$ 9,397	9,397					
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 313,137	557,597	(244,460)				

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

**Grandview Rehabilitation and Healthcare Center
Disallowance Schedule for Cable TV
September 30, 2023**

Pg. 20b

	<u>Amount</u>	
Total Cable TV Expense acct # 8510-087-00	\$ 23,547	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Cable TV(Page 20 Line 5l)	<u><u>\$ 16,347</u></u>	

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Gen Nsg Exp>Supplies	\$ 73,889					
Gen Nsg Exp>Equip-Minor	\$ (114)					
Gen Nsg Exp>Equip-Rental	\$ 35,568					
Gen Nsg Exp>Software Rental	\$ 63,043					
Gen Nsg Exp>Incontinence Supplies	\$ 46,935					
Gen Nsg Exp>House	\$ 19,736					
IV Exp>RX	\$ 3,518	\$ (3,518)				
PEN Exp>Supplies	\$ 11,163					
Wound Care Exp>Supplies	\$ 20,498	\$ (20,498)				
Wound Care Exp>Equip-Rental	\$ 1,955	\$ (1,955)				
Urological & Ostomy Exp>Supplies	\$ 10,773	\$ (10,773)				
Other Ancillary Exp>Surgical>Adjustments	\$ 1,456	\$ (1,456)				
Other Ancillary Exp>Physician Technical Charges>Adjustments	\$ 12	\$ (12)				
Social Services Exp>Supplies	\$ 69					
Total Other Resident Care	\$ 288,501	\$ (38,212)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/i		License No. 2428	Report for Year Ended 9/30/2023	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg	Line
		Yes	No						
NY Ryles Corp	PO Box 588 Cross River, NY 10518	O	⊙	N/A	Other Contracted Service	18,120		16	m11
Dynamic Fiscal Services	154 Spring St. Monroe, NY 10950	O	⊙	N/A	Payroll Service	28,800		16	m11
Apex Global Solutions	Suite 200, Montebello, NY	O	⊙	N/A	Fiscal Services	135,150		16	m11
Northwest Environmental	450 Meriden Rd, Waterbury, CT 06705	O	⊙	N/A	Incineration	24,848		22	6f
SMG Landscaping	1280 Whitehall Rd, Williamstown, NJ 08094	O	⊙	N/A	Landscaping	17,090		22	6f
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						
		O	⊙						

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center, I		2428	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 20,414	20,414						
b. Heat	\$ 51,240	51,240						
c. Light & Power	\$ 108,243	108,243						
d. Water	\$ 64,705	64,705						
e. Equipment Lease (Provide detail on page 22b)	\$ 22,380	22,380						
f. Other (itemize)	\$ 110,472	110,472						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 377,454	377,454						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 12,765	12,765						
d. Movable Equipment	\$ 62,432	62,432						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 75,197	75,197						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 34,776	34,776						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 34,776	34,776						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 191,119	191,119						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$							
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,141,092	1,141,092						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Maintenance Exp>Supplies	\$ 27,823					
Maintenance Exp>Contracted Service	\$ 19,878					
Maintenance Exp>Sanitation & Incineration	\$ 24,848					
Maintenance Exp>Extermination	\$ 4,243					
Maintenance Exp>Landscaping	\$ 27,576					
Maintenance Exp>Equip-Rental	\$ 6,104					
Total Other Repairs and Maintenance	\$ 110,472	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended		Page of	
		9/30/2023	22b 37		
Parkside Rehabilitation and Healthcare Center, LLC of New	2428				
Name and Address of Lessor	Description of Items Leased	Related * to	Date of Lease**	Annual Amount of Lease	Amount Claimed
		Owners, Operators, Officers	Term of Lease		
Accelerated Care Plus Leasing, Inc.	Therapy Equipment	Yes <input type="radio"/> No <input checked="" type="radio"/>	01/01/15	Ongoing Lease	22,380
		<input type="radio"/> <input checked="" type="radio"/>			
		<input type="radio"/> <input checked="" type="radio"/>			
		<input type="radio"/> <input checked="" type="radio"/>			
		<input type="radio"/> <input checked="" type="radio"/>			
		<input type="radio"/> <input checked="" type="radio"/>			
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		<input type="radio"/> <input checked="" type="radio"/>			
				Total ***	22,380

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

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

** Attach copies of newly acquired leases.

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

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT		2428		9/30/2023				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
		Yes	No	Month	Year				
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
Acquired during this report period (attach schedule):									
c. Administrative									
d. Standard Resident									
e. Specialized Resident									
Total Acquired during this report period									
D-3. Subtotal									
E. Total Depreciation									
								62,432	
								75,197	

Schedule of Land Improvements Acquired during this report period

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

*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 Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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:				
Various	Various(See Attached)	\$ 31,245	Var	\$ 3,429
Total additions for Non-Movable Equipment		\$ 31,245		\$ 3,429 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*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:					
Various	Various(See Attached)	Administrative	\$ 102,666	Var	\$ 21,815
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 102,666		\$ 21,815 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*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
Various	Various(See Attached)	\$ 96,900	Var	\$ 6,213
Total additions for Leasehold Improvement		\$ 96,900		\$ 6,215 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New H	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	Page 24	of 37
	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	591,300	165,741	S/L	Var	28,563		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	Var	Var	Various	96,900		S/L	Var	6,213		
C-4. Subtotal										34,776
D. Total Amortization										34,776

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
NON-MOVABLE EQUIPMENT										
	Supply & install service sink	3/1/2016	S/L	10	3,935	394	2,758	394	3,152	783
	AC startup	4/1/2016	S/L	10	3,404	340	2,380	340	2,720	684
	Repair to roof fans	7/1/2016	S/L	10	3,582	358	2,506	358	2,864	718
	InSinkErator garbage disposal	2/1/2017	S/L	5	2,889	-	2,889	-	2,889	-
	Sign Installation	2/18/2019	S/L	10	4,404	440	1,760	440	2,200	2,204
	Convection Steamer	5/23/2019	S/L	10	8,692	869	3,476	869	4,345	4,347
2020 Additions										
	Installed new storage tank	2/1/2020	S/L	10	2,297	230	690	230	920	1,377
	Replacement of dish machine	6/1/2020	S/L	10	4,597	460	1,380	460	1,840	2,757
	Boiler Labor	9/1/2020	S/L	10	13,822	1,382	4,146	1,382	5,528	8,294
2021 Additions										
	toilet	4/1/2021	S/L	10	316	32	64	32	96	220
	toilet	4/1/2021	S/L	10	265	27	54	27	81	184
	bathroom vent fan motor	4/1/2021	S/L	10	208	21	42	21	63	145
	Grease Traps	5/1/2021	S/L	10	3,150	315	630	315	945	2,205
	Spec rate	6/30/2021	S/L	10	336	34	68	34	102	234
	Cubicle Curtain	7/31/2021	S/L	10	1,698	170	340	170	510	1,188
	Replace Weatherstripping	7/31/2021	S/L	10	418	42	84	42	126	292
	IID proximity cards	7/31/2021	S/L	10	864	86	172	86	258	606
	SHAFT BEARING FOR AIR HANDLER BLOW	9/30/2021	S/L	10	1,274	127	254	127	381	893
	Sept2021 Basware Accrual	9/30/2021	S/L	10	10,309	1,031	2,062	1,031	3,093	7,216
2022 Additions										
	Reversals of PY Fixed Assets	Various	S/L	Var	(9,384)	-	(9,384)	-	(9,384)	-
	repair elevator	10/1/2021	S/L	10	1,873	187	187	187	375	1,498
	elevator	10/1/2021	S/L	10	1,873	187	187	187	375	1,498
	elevator	10/1/2021	S/L	10	1,873	187	187	187	375	1,498
	repair elevator	2/2/2022	S/L	10	992	99	99	99	198	794
	repair elevator	2/2/2022	S/L	10	928	93	93	93	186	743
	elevator	5/16/2022	S/L	10	2,152	215	215	215	430	1,721
	Lockset	10/31/2021	S/L	5	730	146	146	146	292	438
	Cylinder	10/31/2021	S/L	5	246	49	49	49	98	147
	repair oven fan	12/1/2021	S/L	10	1,916	192	192	192	383	1,533
	Electrical Design & Computer Labor	3/30/2022	S/L	10	1,684	168	168	168	337	1,347
	hot water valve	4/1/2022	S/L	10	953	95	95	95	191	762
	install cast iron floor drain	6/15/2022	S/L	10	2,478	248	248	248	496	1,982
	install dishwasher parts	6/15/2022	S/L	10	1,806	181	181	181	361	1,445
	install dishwasher parts	7/18/2022	S/L	10	258	26	26	26	52	207

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

System No.	Description	Date In Service	Method	Life	Historical		2022		2023		NBV
					Cost	Deprec.	A/D	Deprec.	A/D		
	repair pipe and flooring	3/28/2022	S/L	10	2,478	248	248	248	496	1,982	
	Gate	12/31/2021	S/L	20	7,072	354	354	354	707	6,365	
	AHU motor	9/30/2022	S/L	10	3,032	303	303	303	606	2,426	
2023 Additions											
	Supply Plug in Transformer	10/11/2022	S/L	10	1,101	-	-	110	110	991	
	laundry boiler inoperative	12/14/2022	S/L	10	2,116	-	-	212	212	1,904	
	installed boiler sealer	2/9/2023	S/L	10	2,179	-	-	218	218	1,961	
	curtain	2/1/2023	S/L	10	2,141	-	-	214	214	1,927	
	put in outlet for pill machine	3/19/2023	S/L	10	2,517	-	-	252	252	2,265	
	Generator	5/31/2023	S/L	10	1,945	-	-	195	195	1,750	
	move plug for door opener,	5/31/2023	S/L	10	1,524	-	-	152	152	1,372	
	silent knight sd series	6/1/2023	S/L	5	400	-	-	80	80	320	
	change pin on keypad	6/2/2023	S/L	5	181	-	-	36	36	145	
	ice machine	7/1/2023	S/L	10	1,000	-	-	100	100	900	
	dietary equipment	7/1/2023	S/L	10	2,214	-	-	221	221	1,993	
	dietary equipment	7/31/2023	S/L	10	1,496	-	-	150	150	1,346	
	twist clock f/steam table	8/10/2023	S/L	10	656	-	-	66	66	590	
	repairs	8/10/2023	S/L	10	1,653	-	-	165	165	1,488	
	repair freezer	8/10/2023	S/L	10	2,696	-	-	270	270	2,426	
	replacement in washer	8/31/2023	S/L	10	2,013	-	-	201	201	1,812	
	jeron alert sys repair	8/31/2023	S/L	5	576	-	-	115	115	461	
	keypad repair	9/1/2023	S/L	5	1,418	-	-	284	284	1,134	
	Various Repair Purchases	9/1/2023	S/L	10	1,597	-	-	160	160	1,437	
	microwave repair	9/1/2023	S/L	10	1,370	-	-	137	137	1,233	
	key pad repair	9/1/2023	S/L	5	454	-	-	91	91	363	
TOTAL NON-MOVABLE EQUIPMENT					120,666	9,336	19,349	12,765	32,115	88,551	

MOVABLE EQUIPMENT

4 low beds w/ rails	3/1/2016	S/L	15	3,689	246	1,722	246	1,968	1,721
2 floor burnishers	4/1/2016	S/L	15	2,716	181	1,267	181	1,448	1,268
5 low beds with rails	4/1/2016	S/L	15	4,735	316	2,212	316	2,528	2,207
IT equipment	9/1/2016	S/L	3	6,932	-	6,932	-	6,932	-
Lenovo think pads	9/1/2016	S/L	3	5,174	-	5,174	-	5,174	-
Laptops, monitors, & desktops	11/1/2016	S/L	3	4,786	1	4,786	-	4,786	-
3 beds & 5 mattresses	2/1/2017	S/L	15	4,705	314	1,884	314	2,198	2,507
HP server	5/1/2017	S/L	5	10,369	1	10,369	-	10,369	-
Network equipment	6/1/2017	S/L	5	3,201	1	3,201	-	3,201	-

2018 Additions

Website Design	8/1/2018	S/L	5	5,925	1,185	5,925	-	5,925	-
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**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
	Laptops & software	11/5/2017	S/L	5	5,867	1,173	5,865	2	5,867	-
2019 Additions										
	Network Equipment	12/4/2018	S/L	5	3,000	600	2,400	600	3,000	-
	Heavy-Duty Power Lift	3/29/2019	S/L	5	3,170	634	2,536	634	3,170	-
2020 Additions										
	Wardrobe	12/1/2019	S/L	5	13,539	2,708	8,124	2,708	10,832	2,707
	Duracare seating	12/1/2019	S/L	5	4,885	977	2,931	977	3,908	977
	Air cooled cuber	4/1/2020	S/L	5	2,466	493	1,479	493	1,972	494
2021 Additions										
	2-pack rubber washing machine	1/31/2021	S/L	5	27	5	10	5	15	12
	replacement remote for tv	1/31/2021	S/L	5	28	6	12	6	18	10
	replacement remote for tv	1/31/2021	S/L	5	32	6	12	6	18	14
	1 Single Pole Pull Chain Switc	1/31/2021	S/L	5	55	11	22	11	33	22
	wifi repeater	1/31/2021	S/L	5	57	11	22	11	33	24
	led monitor	1/31/2021	S/L	5	85	17	34	17	51	34
	chair	1/31/2021	S/L	5	149	30	60	30	90	59
	battery backup system	1/31/2021	S/L	5	149	30	60	30	90	59
	cell foam, thermometer	1/31/2021	S/L	5	151	30	60	30	90	61
	tablespoon, thermometer	1/31/2021	S/L	5	169	34	68	34	102	67
	25-pack universal tv remote	1/31/2021	S/L	5	178	36	72	36	108	70
	communication to res/staff	1/31/2021	S/L	5	320	64	128	64	192	128
	slipper, oximeter	1/31/2021	S/L	5	416	83	166	83	249	167
	signaling device	1/31/2021	S/L	5	1,017	203	406	203	609	408
	2 tvs for residents' rooms	1/31/2021	S/L	5	234	47	94	47	141	93
	tvs	1/31/2021	S/L	5	425	85	170	85	255	170
	covid-19 pulst oximeter	2/28/2021	S/L	5	136	27	54	27	81	55
	mat fall	2/28/2021	S/L	5	91	18	36	18	54	37
	oximeter, pulse, fingertip, ba	2/28/2021	S/L	5	85	17	34	17	51	34
	Pendant For C&S And C&S Bed	3/31/2021	S/L	5	273	55	110	55	165	108
	2 Self adjusting Air/Foam mattress	3/25/2021	S/L	5	1,609	322	644	322	966	643
	Gendron Wheelchair 34x20	3/1/2021	S/L	5	1,370	274	548	274	822	548
	microwave	4/1/2021	S/L	5	58	12	24	12	36	22
	microwave	4/1/2021	S/L	5	86	17	34	17	51	35
	padlock, ice scraper & other m	4/1/2021	S/L	5	244	49	98	49	147	97
	door lock	4/1/2021	S/L	5	148	30	60	30	90	58
	cable ties	4/1/2021	S/L	5	304	61	122	61	183	121
	door guard	4/1/2021	S/L	5	118	24	48	24	72	46

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
	heater	4/1/2021	S/L	5	62	12	24	12	36	26
	LAL/APM mattress	4/15/2021	S/L	5	450	90	180	90	270	180
	overboard table	4/30/2021	S/L	5	356	71	142	71	213	143
	control box-stretchers/beds	5/31/2021	S/L	5	419	84	168	84	252	167
	Mattress	5/27/2021	S/L	5	1,692	338	676	338	1,014	678
	Cart- Linen	5/12/2021	S/L	5	880	176	352	176	528	352
	Mattress	5/21/2021	S/L	5	450	90	180	90	270	180
	Mattress	6/4/2021	S/L	5	897	179	358	179	537	360
	PASTE, HYDROPHILIC, DRESSING,	6/2/2021	S/L	5	145	29	58	29	87	58
	DBD-GORDONS VITE E CREAM 2.5OZ. JAR	6/8/2021	S/L	5	146	29	58	29	87	59
	Waistbasket	6/11/2021	S/L	5	356	71	142	71	213	143
	oxygen concentrator	6/8/2021	S/L	5	2,140	428	856	428	1,284	856
	Mattress	6/5/2021	S/L	5	225	45	90	45	135	90
	Electrodes,	6/11/2021	S/L	5	246	49	98	49	147	99
	Wheelchair	6/15/2021	S/L	5	550	110	220	110	330	220
	Oxygen Concentrators	6/22/2021	S/L	5	9,900	1,980	3,960	1,980	5,940	3,960
	WHEELCHAIR,	7/29/2021	S/L	5	148	30	60	30	90	58
	Button fot Bed	7/23/2021	S/L	5	383	77	154	77	231	152
	Metal lock box	7/19/2021	S/L	5	368	74	148	74	222	146
	WHEELCHAIR,	8/4/2021	S/L	5	290	58	116	58	174	116
	Lift Sling	8/1/2021	S/L	5	445	89	178	89	267	178
	GLUCAGON IMG DIAGNOSTIC KIT	8/31/2021	S/L	5	753	151	302	151	453	300
	Rollator, sling, pouch	9/23/2021	S/L	5	2,247	449	898	449	1,347	900
	Wheelchair	9/30/2021	S/L	5	939	188	376	188	564	375
	Metal lock box	9/30/2021	S/L	5	724	145	290	145	435	289
	TVs/Laptops/Monitors	1/31/2021	S/L	3	31,662	10,554	21,108	10,554	31,662	-
2022 Additions										
	NIBP Cuff, Child, 20.5cm-28cm	9/6/2022	S/L	10	13,728	1,373	1,373	1,373	2,746	10,982
	repair washer	5/31/2022	S/L	5	7,626	1,525	1,525	1,525	3,050	4,576
	Stand-in table	6/30/2022	S/L	5	6,725	1,345	1,345	1,345	2,690	4,035
	Mattress system	12/15/2021	S/L	5	831	166	166	166	333	499
	laundry equipment	3/31/2022	S/L	5	4,762	952	952	952	1,905	2,857
	wheelchair scale	8/15/2022	S/L	5	1,970	394	394	394	788	1,182
	Drawer Dresser	8/29/2022	S/L	5	1,930	386	386	386	772	1,158
	3-Shelf Linen Cart	9/15/2022	S/L	5	1,900	380	380	380	760	1,140
	PROACTIVE PROTEKT AIRE	7/25/2022	S/L	5	1,840	368	368	368	736	1,104
	SIGNALING DEVICE	6/8/2022	S/L	5	1,526	305	305	305	610	915
	gaskets, door glass	3/31/2022	S/L	5	781	156	156	156	312	468
	gasket	1/31/2022	S/L	5	278	56	56	56	111	167
	12YD ROLLOFF HAUL, MATTRESSES	6/30/2022	S/L	5	1,285	257	257	257	514	771
	replacement control box , replacement 10 button hand	3/30/2022	S/L	5	625	125	125	125	250	375

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
	labor charge	9/27/2022	S/L	5	1,094	219	219	219	438	657
	Bed	11/3/2021	S/L	5	449	90	90	90	179	269
	MATTRESS	4/30/2022	S/L	5	980	196	196	196	392	588
	MATTRESS	6/23/2022	S/L	5	980	196	196	196	392	588
	pressure system	7/18/2022	S/L	5	980	196	196	196	392	588
	SIGNALING DEVICE	3/30/2022	S/L	5	974	195	195	195	390	584
	vacuum sensor	1/31/2022	S/L	5	870	174	174	174	348	522
	heartisine defibrillator pad	6/11/2022	S/L	5	837	167	167	167	335	502
	overbed table oak standard	3/31/2022	S/L	5	702	140	140	140	281	421
	mattress	12/20/2021	S/L	5	810	162	162	162	324	486
	mattress system	12/15/2021	S/L	5	810	162	162	162	324	486
	wheelchair bearing kit	11/6/2021	S/L	5	129	26	26	26	52	77
	equipment	6/30/2022	S/L	5	1,475	295	295	295	590	885
	equipment	7/31/2022	S/L	5	1,466	293	293	293	586	880
	equipment	8/31/2022	S/L	5	1,014	203	203	203	405	608
	desk arms	8/17/2022	S/L	5	596	119	119	119	238	358
	wheelchair	4/1/2022	S/L	5	580	116	116	116	232	348
	Quad Cane, immobil stabilizer	8/8/2022	S/L	5	574	115	115	115	230	344
	toilet sling	12/13/2021	S/L	5	563	113	113	113	225	338
	desk arms	6/30/2022	S/L	5	560	112	112	112	224	336
	Oxygen Regulator	6/28/2022	S/L	5	521	104	104	104	208	313
	dreamstation bipap	5/18/2022	S/L	5	500	100	100	100	200	300
	signaling devicetester	4/6/2022	S/L	5	481	96	96	96	192	289
	Rest 3 function hand pendant	2/28/2022	S/L	5	469	94	94	94	188	282
	Sleep foam mattress	6/27/2022	S/L	5	460	92	92	92	184	276
	12YD ROLLOFF HAUL	8/31/2022	S/L	5	454	91	91	91	182	273
	original foam mattress	6/24/2022	S/L	5	450	90	90	90	180	270
	anti rollback device	2/1/2022	S/L	5	627	125	125	125	251	376
	wheelchair	12/14/2021	S/L	5	449	90	90	90	180	269
	shower chair	8/17/2022	S/L	5	421	84	84	84	168	252
	invacare bed junction box	4/1/2022	S/L	5	379	76	76	76	152	227
	table chrome	5/13/2022	S/L	5	359	72	72	72	143	215
	Band	12/28/2021	S/L	5	160	32	32	32	64	96
	board transfer	12/16/2021	S/L	5	329	66	66	66	132	198
	trough arm	1/31/2022	S/L	5	319	64	64	64	127	191
	SLING,MESH,FULL BODY,COMMODE,LARGE	10/15/2021	S/L	5	114	23	23	23	46	68
	amplifier voice wireless	1/31/2022	S/L	5	272	54	54	54	109	163
	Wrist Blood Pressure Unit	8/19/2022	S/L	5	261	52	52	52	104	157
	BOX,CONTROL,REPL	5/16/2022	S/L	5	244	49	49	49	98	146
	Hand pendant	2/28/2022	S/L	5	242	48	48	48	97	145
	EAX Exit Alarm, Cylinder	8/18/2022	S/L	5	228	46	46	46	91	137
	monitor	12/28/2021	S/L	5	210	42	42	42	84	126

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		2023 NBV
						Deprec.	A/D	Deprec.	A/D	
	CURTAIN	12/2/2021	S/L	5	94	19	19	19	37	56
	sling	12/20/2021	S/L	5	143	29	29	29	57	86
	nebulizer	12/11/2021	S/L	5	75	15	15	15	30	45
	wash basin	12/11/2021	S/L	5	48	10	10	10	19	29
	TRESERVETECH FOLDING COMODE	4/30/2022	S/L	5	100	20	20	20	40	60
	glucose control solutions	12/4/2021	S/L	5	40	8	8	8	16	24
	nurse rosie bladder scanner	11/30/2021	S/L	5	5,375	1,075	1,075	1,075	2,150	3,225
	mattress	4/1/2022	S/L	5	1,145	229	229	229	458	687
	Aneroid Sphygmomanometer Thigh	8/3/2022	S/L	5	57	11	11	11	23	34
	commode elongated	11/19/2021	S/L	5	85	17	17	17	34	51
	Antenna	9/30/2022	S/L	5	341	68	68	68	137	205
	walker glides	12/23/2021	S/L	5	40	8	8	8	16	24
	delivery charge	6/27/2022	S/L	5	20	4	4	4	8	12
	mirror	1/31/2022	S/L	5	20	4	4	4	8	12
	sling	12/23/2021	S/L	5	14	3	3	3	6	8
	Laptop	1/31/2022	S/L	3	82	27	27	27	55	27
	Internal hard drive	10/29/2021	S/L	3	125	42	42	42	83	42
	Laptop	1/31/2022	S/L	3	549	183	183	183	366	183
	Laptop	5/31/2022	S/L	3	1,253	418	418	418	835	418
	Laptop	4/30/2022	S/L	3	2,341	780	780	780	1,561	780
	UniFi Switch 48 Port	10/31/2021	S/L	5	6,546	1,309	1,309	1,309	2,618	3,928
2023 Additions										
	HMPR,DBL, 28 GAL CAP	10/18/2022	S/L	5	3,003	-	-	601	601	2,402
	overbed table	10/12/2022	S/L	5	546	-	-	109	109	437
	TOTE,TRIP,ROUND	10/28/2022	S/L	5	155	-	-	31	31	124
	12YD ROLLOFF HAUL	10/31/2022	S/L	5	513	-	-	103	103	410
	CPAP with water damage	11/11/2022	S/L	5	350	-	-	70	70	280
	HAMPER,LAUNDRY	11/11/2022	S/L	5	2,767	-	-	553	553	2,214
	Purchases	10/31/2022	S/L	5	1,121	-	-	224	224	897
	Hand Pendant	10/1/2022	S/L	5	340	-	-	68	68	272
	replace 10-button hand control	10/1/2022	S/L	5	409	-	-	82	82	327
	patient digital lift scale	11/11/2022	S/L	5	808	-	-	162	162	646
	WIRE SHELF	11/11/2022	S/L	5	1,043	-	-	209	209	834
	Various Purchases	11/11/2022	S/L	5	1,051	-	-	210	210	841
	Cart Cover	12/7/2022	S/L	5	445	-	-	89	89	356
	Premium Seat Riser	12/14/2022	S/L	5	261	-	-	52	52	209
	Replacement Mattress Retainers	12/14/2022	S/L	5	926	-	-	185	185	741
	cartridge for printer	12/1/2022	S/L	5	34	-	-	7	7	27
	SLIPPER,SINGLE TREAD, TEAL	12/1/2022	S/L	5	110	-	-	22	22	88
	mesh lifter sling	12/1/2022	S/L	5	2,069	-	-	414	414	1,655
	additional labor	12/19/2022	S/L	5	928	-	-	186	186	742

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
	mattress retainers	12/28/2022	S/L	5	319	-	-	64	64	255
	mesh lifter sling	12/1/2022	S/L	5	753	-	-	151	151	602
	GEL CUSHION	1/30/2023	S/L	5	780	-	-	156	156	624
	Replacement Foot Actuator	1/20/2023	S/L	5	1,093	-	-	219	219	874
	cylinder rent	1/20/2023	S/L	5	236	-	-	47	47	189
	mattress	1/2/2023	S/L	5	2,280	-	-	456	456	1,824
	Various Purchases	1/31/2023	S/L	5	1,580	-	-	316	316	1,264
	cylinder	1/31/2023	S/L	5	254	-	-	51	51	203
	BLIXER4	2/21/2023	S/L	5	2,579	-	-	516	516	2,063
	lost or stolen machine	2/21/2023	S/L	5	2,100	-	-	420	420	1,680
	inverter replacement of washer	2/21/2023	S/L	5	5,332	-	-	1,066	1,066	4,266
	cylinder	2/21/2023	S/L	5	238	-	-	48	48	190
	cylinder	2/21/2023	S/L	5	230	-	-	46	46	184
	STATION,PATIENT,CC/PS	3/8/2023	S/L	5	583	-	-	117	117	466
	Oxygen concentrator	3/31/2023	S/L	5	135	-	-	27	27	108
	Wire Shelf	3/22/2023	S/L	5	817	-	-	163	163	654
	bed meas-ment device	3/22/2023	S/L	5	1,574	-	-	315	315	1,259
	Replacement Control Box	3/9/2023	S/L	5	874	-	-	175	175	699
	Labor chair, cable	3/6/2023	S/L	5	431	-	-	86	86	345
	restorative bend	3/2/2023	S/L	5	255	-	-	51	51	204
	fall mat	3/1/2023	S/L	5	2,291	-	-	458	458	1,833
	12yd rolloff haul	3/31/2023	S/L	5	538	-	-	108	108	430
	cylinder	3/31/2023	S/L	5	254	-	-	51	51	203
	charger b/s new (blk)	4/1/2023	S/L	5	240	-	-	48	48	192
	legs, caster guards, covers	4/1/2023	S/L	5	1,494	-	-	299	299	1,195
	hi lo motor	4/1/2023	S/L	5	218	-	-	44	44	174
	mattresses, extenders	4/4/2023	S/L	5	2,519	-	-	504	504	2,015
	call cord	4/5/2023	S/L	5	379	-	-	76	76	303
	beveled fall matt	4/14/2023	S/L	5	2,155	-	-	431	431	1,724
	station, patient, cc/ps	4/17/2023	S/L	5	840	-	-	168	168	672
	shower chair, bariatric bench	4/17/2023	S/L	5	2,852	-	-	570	570	2,282
	Zenith II Intro Hand Pendant	4/27/2023	S/L	5	269	-	-	54	54	215
	bariatric trapeze bar w/stand	4/30/2023	S/L	5	1,008	-	-	202	202	806
	Zenith II Intro Hand Pendant	5/5/2023	S/L	5	194	-	-	39	39	155
	Wheelchair K1/K2 With ELR	5/31/2023	S/L	5	732	-	-	146	146	586
	Wheelchair	5/31/2023	S/L	5	330	-	-	66	66	264
	Mattress Cover, PROEX PRESSURE RELIEF - BARI	5/31/2023	S/L	5	655	-	-	131	131	524
	bariatric pressure mattress	5/31/2023	S/L	5	1,115	-	-	223	223	892
	reliant digital scale	6/7/2023	S/L	5	1,094	-	-	219	219	875
	reliant patient lift scale	6/7/2023	S/L	5	880	-	-	176	176	704
	universal tv remote	6/9/2023	S/L	5	42	-	-	8	8	34
	faucet, schlage elan passage, Grounding Clampptite Plug	6/16/2023	S/L	5	115	-	-	23	23	92

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
	Air Pump	6/26/2023	S/L	5	16	-	-	3	3	13
	rubber drainage mat	6/30/2023	S/L	5	140	-	-	28	28	112
	Low Aire Loss mattress system	6/30/2023	S/L	5	2,150	-	-	430	430	1,720
	Drive Wheel Lock Extension	6/30/2023	S/L	5	50	-	-	10	10	40
	shield size 4 door closer	6/30/2023	S/L	5	112	-	-	22	22	90
	Deluxe Ankle/Cuff Weight	6/30/2023	S/L	5	552	-	-	110	110	442
	Vinyl Miniblind #W/indow/Door	6/30/2023	S/L	5	149	-	-	30	30	119
	Satin Chrome Rev Straight Entry Lever	6/30/2023	S/L	5	32	-	-	6	6	26
	stapler, organizer	7/1/2023	S/L	5	102	-	-	20	20	82
	kitchen exhaust	7/1/2023	S/L	5	1,680	-	-	336	336	1,344
	REPLACEMENT CART COVER FOR LINEN CART	7/31/2023	S/L	5	495	-	-	99	99	396
	bed low height	7/31/2023	S/L	5	1,150	-	-	230	230	920
	Schlage Keypad Flex Lock Lever	7/31/2023	S/L	5	436	-	-	87	87	349
	motor	7/31/2023	S/L	5	952	-	-	190	190	762
	digital signaling devices	7/31/2023	S/L	5	1,029	-	-	206	206	823
	Wall Mnt Oscillating Fan	7/31/2023	S/L	5	156	-	-	31	31	125
	temp forehead thermometer	7/31/2023	S/L	5	193	-	-	39	39	154
	Exit Stopper Alarm For Double Drs	7/31/2023	S/L	5	599	-	-	120	120	479
	ignition control, transformer	8/1/2023	S/L	5	722	-	-	144	144	578
	whiteboard	8/1/2023	S/L	5	162	-	-	32	32	130
	shelving units	8/9/2023	S/L	5	754	-	-	151	151	603
	bow front desk	8/14/2023	S/L	5	512	-	-	102	102	410
	lav. faucet	8/17/2023	S/L	5	425	-	-	85	85	340
	bedside station, pro alert s.	8/22/2023	S/L	5	695	-	-	139	139	556
	phone/tablet holder	8/31/2023	S/L	5	80	-	-	16	16	64
	drive bariatric, wheelchair	8/31/2023	S/L	5	1,225	-	-	245	245	980
	bariatric walker w/5" wheels	8/31/2023	S/L	5	125	-	-	25	25	100
	wire spoke wheels	8/31/2023	S/L	5	1,350	-	-	270	270	1,080
	laundry equip	8/31/2023	S/L	5	3,636	-	-	727	727	2,909
	charger, lift battery	8/31/2023	S/L	5	857	-	-	171	171	686
	bath faucet	8/31/2023	S/L	5	183	-	-	37	37	146
	nurse call bell	8/31/2023	S/L	5	181	-	-	36	36	145
	Wet/dry VAC	8/31/2023	S/L	5	238	-	-	48	48	190
	8' nurse call cord	8/31/2023	S/L	5	150	-	-	30	30	120
	dual bedside station	9/12/2023	S/L	5	119	-	-	24	24	95
	CHARGER LIFT KIT	9/12/2023	S/L	5	402	-	-	80	80	322
	Eclipse 4 Pump Front Load Laundry Dispenser	9/30/2023	S/L	5	2,157	-	-	431	431	1,726
	metal stand, plastic hang	9/30/2023	S/L	5	306	-	-	61	61	245
	Schlage Keypad Flex Lock Lever	9/30/2023	S/L	5	732	-	-	146	146	586
	Privacy Lever, ceiling	9/30/2023	S/L	5	450	-	-	90	90	360
	finale ceiling	9/30/2023	S/L	5	297	-	-	59	59	238
	miniblind, keypad lock lever	9/30/2023	S/L	5	791	-	-	158	158	633

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
	Preventative Maintenance and electrical safety for 165	9/30/2023	S/L	5	3,949	-	-	790	790	3,159
	Preventative Maintenance and electrical safety for 148	9/30/2023	S/L	5	3,016	-	-	603	603	2,413
	asus 14' chromebook	12/7/2022	S/L	3	1,523	-	-	508	508	1,015
	512 GB SSD Drive	3/21/2023	S/L	3	99	-	-	33	33	66
	Laptop	4/4/2023	S/L	3	749	-	-	250	250	499
	Laptop	4/17/2023	S/L	3	749	-	-	250	250	499
	Laptop	4/28/2023	S/L	3	749	-	-	250	250	499
	Laptop	4/26/2023	S/L	3	1,498	-	-	499	499	999
	hp 1830 8 port managed switch	5/16/2023	S/L	3	172	-	-	57	57	115
	notebook battery, new screen	5/19/2023	S/L	3	237	-	-	79	79	158
	asus chromebook, optiplex	6/13/2023	S/L	3	1,437	-	-	479	479	958
	chrome books	10/1/2022	S/L	3	1,521	-	-	507	507	1,014
	ias installation, office2019	4/28/2023	S/L	3	304	-	-	101	101	203
	office2019 pro, ias setup	4/26/2023	S/L	3	583	-	-	194	194	389
TOTAL MOVABLE EQUIPMENT					341,401	42,976	118,153	62,432	180,584	160,816

LEASEHOLD IMPROVEMENTS

Wiring for repairs to roof fan	3/1/2016	S/L	27	2,741	102	714	102	816	1,925
Elevator work	3/1/2016	S/L	20	3,658	183	1,281	183	1,464	2,194
Install piston packing/clean	3/1/2016	S/L	20	6,029	301	2,107	301	2,408	3,621
Fire stopping system	3/1/2016	S/L	25	30,000	1,200	8,400	1,200	9,600	20,400
Generator work	3/1/2016	S/L	5	11,964	-	11,964	-	11,964	-
Wiring	4/1/2016	S/L	27	3,641	135	945	135	1,080	2,561
Door equipment	5/1/2016	S/L	15	3,302	220	1,540	220	1,760	1,542
Tracing and installing new phone lines	6/1/2016	S/L	10	2,718	272	1,904	272	2,176	542
Installed sinks	7/1/2016	S/L	20	7,518	376	2,632	376	3,008	4,510
Fire coughing	11/1/2016	S/L	20	23,000	1,150	6,900	1,150	8,050	14,950
Elevator repairs & parts	11/1/2016	S/L	20	13,800	690	4,140	690	4,830	8,970
Repaired walls of the bldg	12/1/2016	S/L	20	9,040	452	2,712	452	3,164	5,876
Resident room, bathroom repair	12/1/2016	S/L	20	6,350	318	1,908	318	2,226	4,124
Resident room, bathroom repair	1/1/2017	S/L	20	3,000	150	900	150	1,050	1,950
Floor 1 PT closet	2/1/2017	S/L	20	2,000	100	600	100	700	1,300
Floor 2 south wing shower room	2/1/2017	S/L	20	2,500	125	750	125	875	1,625
Plumbing - pipe repair	2/1/2017	S/L	25	3,069	123	738	123	861	2,208
Door replacement	4/1/2017	S/L	20	2,769	138	828	138	966	1,803
Hot-water pump	5/1/2017	S/L	10	3,146	315	1,890	315	2,205	941
Roofing	7/1/2017	S/L	27	9,800	363	2,178	363	2,541	7,259
Flooring	7/1/2017	S/L	20	16,331	817	4,902	817	5,719	10,612
Lock System	7/1/2017	S/L	20	11,757	588	3,528	588	4,116	7,641

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		2023		NBV
						Deprec.	A/D	Deprec.	A/D	Deprec.	A/D	
2018 Additions												
	Replace railing	10/1/2017	S/L	15	5,956	397	1,985	397	2,382	397	2,382	3,574
	Doors project-part 1/2	10/10/2017	S/L	20	7,875	394	1,970	394	2,364	394	2,364	5,511
	installed boiler room pump 1/2	10/18/2017	S/L	20	3,146	157	785	157	942	157	942	2,204
	plumbing repair	10/18/2017	S/L	25	6,370	255	1,275	255	1,530	255	1,530	4,840
	Doors project-part 2/2	11/9/2017	S/L	20	7,875	394	1,970	394	2,364	394	2,364	5,511
	installed boiler room pump 2/2	11/1/2017	S/L	20	3,146	157	785	157	942	157	942	2,204
	Outlets Installation 1/2	11/30/2017	S/L	20	1,436	72	360	72	432	72	432	1,004
	Outlets Installation 2/2	11/30/2017	S/L	20	1,107	55	275	55	330	55	330	777
	Generator electric wiring 1/2	12/1/2017	S/L	20	6,711	336	1,680	336	2,016	336	2,016	4,695
	air duct cleaning-1/3	12/8/2017	S/L	20	38,710	1,936	9,680	1,936	11,616	1,936	11,616	27,094
	Boiler room piping 1/2	12/18/2017	S/L	20	2,364	118	590	118	708	118	708	1,656
	boiler leak 1/2	12/15/2017	S/L	20	1,633	82	410	82	492	82	492	1,141
	boiler leak 2/2	12/17/2017	S/L	20	1,106	55	275	55	330	55	330	776
	Generator Electric wiring 2/2	1/3/2018	S/L	20	6,711	336	1,680	336	2,016	336	2,016	4,695
	Boiler room piping 2/2	1/1/2018	S/L	20	2,364	118	590	118	708	118	708	1,656
	boiler mixing valve piping	1/1/2018	S/L	20	3,999	200	1,000	200	1,200	200	1,200	2,799
	installed boiler room pump 2/2	1/1/2018	S/L	20	3,146	157	785	157	942	157	942	2,204
	sign installation	1/3/2018	S/L	10	4,139	414	2,070	414	2,484	414	2,484	1,655
	flooring project	2/6/2018	S/L	20	78,545	3,927	19,635	3,927	23,562	3,927	23,562	54,983
	stairwell door replacement full	2/20/2018	S/L	20	3,789	189	945	189	1,134	189	1,134	2,655
	additional bathroom exhaust	2/1/2018	S/L	20	3,031	152	760	152	912	152	912	2,119
	replaced motor in dishmachine	2/20/2018	S/L	10	3,150	315	1,575	315	1,890	315	1,890	1,260
	generator ATS purchase	4/2/2018	S/L	5	7,019	1,404	7,019	-	7,019	-	7,019	0
	flooring project	5/2/2018	S/L	20	6,067	303	1,515	303	1,818	303	1,818	4,249
	fire wall & door installation	5/1/2018	S/L	20	7,200	360	1,800	360	2,160	360	2,160	5,040
	pavement strip	7/11/2018	S/L	20	32,690	1,634	8,170	1,634	9,804	1,634	9,804	22,886
	replaced flooring	9/1/2018	S/L	20	2,867	143	715	143	858	143	858	2,009
	test wire and connect cameras	9/1/2018	S/L	5	9,225	1,845	9,225	-	9,225	-	9,225	-
2019 Additions												
	Electrical Work	10/1/2018	S/L	20	6,977	349	1,396	349	1,745	349	1,745	5,232
	Elevator repair	10/1/2018	S/L	20	3,350	168	672	168	840	168	840	2,510
	Flooring for common areas	10/1/2018	S/L	20	53,285	2,664	10,656	2,664	13,320	2,664	13,320	39,965
	Sink Repair	2/18/2019	S/L	20	2,596	130	520	130	650	130	650	1,946
	Sliding door control updates	3/1/2019	S/L	20	2,972	149	596	149	745	149	745	2,227
	Installation of doors	4/1/2019	S/L	20	5,483	274	1,096	274	1,370	274	1,370	4,113
	Paving Sidewalk	6/13/2019	S/L	20	3,517	176	704	176	880	176	880	2,637
	Elevator repair	6/20/2019	S/L	20	2,725	136	544	136	680	136	680	2,045

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
2020 Additions										
	Phone Repair	2/1/2020	S/L	20	1,340	67	201	67	268	1,072
	Service on the Surveillance System	2/1/2020	S/L	20	1,165	58	174	58	232	933
	HVAC repair	7/1/2020	S/L	20	5,498	275	825	275	1,100	4,398
	Boiler Repair	9/1/2020	S/L	20	3,549	177	531	177	708	2,841
	Elevator Repair	9/1/2020	S/L	20	2,945	147	441	147	588	2,357
	Boiler Repair	10/1/2020	S/L	20	3,348	167	501	167	668	2,680
2021 Additions										
	repair to air conditioner	10/1/2020	S/L	20	2,825	141	282	141	423	2,402
	elevator repair	11/30/2020	S/L	20	1,200	60	120	60	180	1,020
	pump motor	12/30/2020	S/L	20	1,321	66	132	66	198	1,123
	boiler repair	1/31/2021	S/L	20	881	44	88	44	132	749
	boiler repair	1/31/2021	S/L	20	2,185	109	218	109	327	1,858
	Furnished & Installed new boiler	4/30/2021	S/L	20	494	25	50	25	75	419
	Furnished & Installed new brea	4/30/2021	S/L	20	685	34	68	34	102	583
	Roof repair	6/17/2021	S/L	20	2,731	137	274	137	411	2,320
	Doors	6/30/2021	S/L	20	6,725	336	672	336	1,008	5,717
	locks on doors	6/30/2021	S/L	20	152	8	16	8	24	128
	Fence	8/1/2021	S/L	20	1,620	81	162	81	243	1,377
2022 Additions										
	addit \$4,10 for inv 2022-291	6/1/2022	S/L	1	4	4	4	4	4	-
	repair smoke alarm	6/15/2022	S/L	10	324	32	32	32	65	259
	Labor, electric material	6/24/2022	S/L	10	688	69	69	69	138	551
	Leak	4/11/2022	S/L	10	790	79	79	79	158	632
	repaired leaking sprinkler	6/25/2022	S/L	25	1,214	49	49	49	97	1,117
	repair broken pipes on chiller	6/13/2022	S/L	15	1,459	97	97	97	194	1,264
	elevator	7/8/2022	S/L	20	1,873	94	94	94	187	1,686
	elevator	9/15/2022	S/L	20	1,873	94	94	94	187	1,686
	Labor, electrical material	8/12/2022	S/L	10	1,957	196	196	196	391	1,566
	putting up the fence	8/8/2022	S/L	20	3,772	189	189	189	377	3,395
	installing new tile on floor	6/15/2022	S/L	20	3,817	191	191	191	382	3,435
	flooring	9/13/2022	S/L	20	7,225	361	361	361	723	6,503
	flooring	9/15/2022	S/L	20	7,225	361	361	361	723	6,503
2023 Additions										
	LINK FENCE SYSTEM	10/11/2022	S/L	20	2,517	-	-	126	126	2,391
	elevator	10/13/2022	S/L	20	2,026	-	-	101	101	1,925
	elevator	10/17/2022	S/L	20	2,475	-	-	124	124	2,351
	Labor, electrical material	10/27/2022	S/L	10	818	-	-	82	82	736

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
sp	elevator	10/6/2022	S/L	10	1,749	-	-	175	175	1,574
	Labor, electrical material	11/9/2022	S/L	20	2,163	-	-	108	108	2,055
	Door	11/17/2022	S/L	10	1,269	-	-	127	127	1,142
	elevator	10/1/2022	S/L	20	1,889	-	-	94	94	1,795
	chiller piping	11/9/2022	S/L	20	2,650	-	-	133	133	2,517
	install 4 outlets	1/31/2023	S/L	10	475	-	-	47	47	428
	elevator	1/26/2023	S/L	10	1,926	-	-	193	193	1,733
	fix shorted outlet	1/17/2023	S/L	20	2,026	-	-	101	101	1,925
	elevator	1/12/2023	S/L	10	2,745	-	-	275	275	2,470
	plumbing repairs	2/7/2023	S/L	20	954	-	-	48	48	906
	fire caulk, dry sprinkler	3/3/2023	S/L	20	1,597	-	-	80	80	1,517
	door locks	3/31/2023	S/L	20	4,182	-	-	209	209	3,973
	elevator service	3/31/2023	S/L	10	11,778	-	-	1,178	1,178	10,600
	elevator door replacement	4/17/2023	S/L	20	2,505	-	-	125	125	2,380
	birch door	4/18/2023	S/L	20	3,991	-	-	200	200	3,791
	dryer vent lines repair	4/18/2023	S/L	10	1,117	-	-	56	56	1,061
	f.s. head samples for ul test	5/2/2023	S/L	10	1,276	-	-	128	128	1,148
	fixing walls	5/8/2023	S/L	20	3,482	-	-	167	167	3,315
	elevator service	5/9/2023	S/L	20	2,325	-	-	116	116	2,209
	building demolition	5/16/2023	S/L	25	6,800	-	-	272	272	6,528
	plumbing repairs	5/31/2023	S/L	20	1,335	-	-	67	67	1,268
	elevator service	6/15/2023	S/L	20	2,505	-	-	125	125	2,380
	install new gases f/boiler	6/8/2023	S/L	20	1,279	-	-	64	64	1,215
	install new 2" ball valves	6/5/2023	S/L	20	2,538	-	-	127	127	2,411
	toilet leaks repair	6/5/2023	S/L	20	346	-	-	17	17	329
	install boiler s., repair leak	6/5/2023	S/L	20	1,672	-	-	84	84	1,588
	install repair kit f/boiler	6/8/2023	S/L	20	2,262	-	-	113	113	2,149
	install various plumbing parts	6/30/2023	S/L	20	670	-	-	33	33	637
	repair fire alarm	6/30/2023	S/L	10	691	-	-	69	69	622
	firewall, drywall	7/14/2023	S/L	20	3,482	-	-	174	174	3,308
	elevator service	7/18/2023	S/L	20	3,080	-	-	154	154	2,926
	f.s. head samples for ul test	7/31/2023	S/L	10	1,761	-	-	176	176	1,585
	elevator service	8/3/2023	S/L	20	4,375	-	-	219	219	4,156
	elevator service	8/3/2023	S/L	20	1,625	-	-	81	81	1,544
	leak & plumbing	8/17/2023	S/L	20	319	-	-	16	16	303
	exhaust cleaning	9/30/2023	S/L	10	2,552	-	-	255	255	2,297

TOTAL LEASEHOLD IMPROVEMENTS

TOTAL ASSETS PER CR SCHEDULE

TOTAL ASSETS PER TRIAL BALANCE

688,199 **31,816** **165,739** **34,776** **200,515** **487,683**

1,150,265 **84,128** **303,241** **109,973** **413,214** **737,051**

1,150,264 **87,748** **312,940** **87,748** **312,940** **837,324**

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
VARIANCE					1	(3,620)	(9,699)	22,225	100,274	(100,273)

F/S vs C/R NBV - Page 31, Line B9

F/S vs C/R Depreciation - Page 36, Line F1

100,273 *a*
(22,225) *b*

b

a

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
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
Grand Street Real Estate, LLC, 2071 Flatbush Avenue Suite 22, Brooklyn, NY 11234	Building, real/personal property, equipment	03/01/19	3 Years	840,000

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare		2428	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of		
Parkside Rehabilitation and Health		2428		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify)				\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$						
14. Insurance										
a. Insurance on Property (buildings only)				\$ 33,136	33,136					
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$ 260,944	260,944					
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$ 20,116	20,116					
Surety Bond/Professional Liability										
14d. Total Insurance Expenditures (14a + b + c)				\$ 314,196	314,196					
15. Total All Expenditures (A-13 thru C-14)				\$ 14,993,958	15,895,731	(901,773)				

F. Statement of Revenue

Name of Facility Parkside Rehabilitation and Healthcare Ct2428	License No. Ct2428	Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 28,933,683	28,933,683			
b. Medicaid Room and Board Contractual Allowance **	\$ (20,250,948)	(20,250,948)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 760,277	760,277			
b. Medicare Room and Board Contractual Allowance **	\$ (70,619)	(70,619)			
4. a. Private-Pay Residents and Other	\$ 2,917,130	2,917,130			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,619,376)	(1,619,376)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 47,688	47,688			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (47,688)	(47,688)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 73,915	73,915			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (27,940)	(27,940)			
c. Physical Therapy - Non-Medicare	\$ 132,572	132,572			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (125,746)	(125,746)			
4. a. Speech Therapy - Medicare	\$ 45,316	45,316			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (9,448)	(9,448)			
c. Speech Therapy - Non-Medicare	\$ 62,094	62,094			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (61,592)	(61,592)			
5. a. Occupational Therapy - Medicare	\$ 88,391	88,391			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (23,962)	(23,962)			
c. Occupational Therapy - Non-Medicare	\$ 148,476	148,476			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (143,205)	(143,205)			
6. a. Other (Specify) - Medicare	\$ 15,470	15,470			
b. Other (Specify) - Non-Medicare	\$ 34,070	34,070			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,878,558	10,878,558			
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 (Specify)	\$ 104	104			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ (34,349)	(34,349)			
V. Total Other Revenue (1 thru 8)	\$ (34,245)	(34,245)			
VI. Total All Revenue (III +V)	\$ 10,844,313	10,844,313			

* 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)	Other
		0		
30 II 6a	Vaccine Rev>Medicare B	\$ 1,378		
30 II 6a	Other Rev>Medicare A>Adjustments	\$ 5		
30 II 6a	Other Rev>Medicare A>Prior Year	\$ 1		
30 II 6a	Other Rev>Medicare B>Adjustments	\$ 14,086		
Total Other Resident Revenue - Medicare		\$ 15,470	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
	Other Ancillary Rev>Insurance	\$ 113		
	Other Ancillary Rev>Insurance>C/A	\$ (172)		
	Vaccine Rev>Medicaid	\$ 1,032		
	Vaccine Rev>Medicaid>C/A	\$ (952)		
	Vaccine Rev>Insurance	\$ 666		
	Vaccine Rev>Insurance>C/A	\$ (580)		
	Other Rev>Supplemental Revenue	\$ 48,467		
	Other Rev>Write-offs-Sequester	\$ (14,504)		
Total Other Resident Revenue		\$ 34,070	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Other Rev>Interest	N/A	\$ 104		
Total Interest Income			\$ 104	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Miscellaneous Income	\$ 324		
30 IV 8	Non-Operating (Inc)/Exp>Prior Year(No Related Expense)	\$ (37,836)		
30 IV 8	Reversal of PY Dues(No CY Expense)	\$ 163		
30 IV 8	Reversal of PY Legal Fees(No CY Expense)	\$ 3,000		
Total Other Revenue		\$ (34,349)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	102,388
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,276,412
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,150,993
4. Inventories			\$	
5. Prepaid Expenses			\$	266,392
a. _____				
b. _____				
c. _____				
d. See Schedule	266,392			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	644,357
Other Current Receivables>Miscellaneous	644,357			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,440,542
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>688,200</u>		\$	487,683
	Accum. Depreciation <u>200,517</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>120,665</u>		\$	88,550
	Accum. Depreciation <u>32,115</u>	Net		
6. Movable Equipment	*Historical Cost <u>341,401</u>		\$	160,816
	Accum. Depreciation <u>180,585</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	100,273
F/s vs C/R NBV	100,273			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	837,322

* 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 Expense	\$ 14,030
31	A5	Prepaid Expense>Insurance	\$ 191,036
31	A5	Prepaid Expense>RE Taxes	\$ 40,143
31	A5	Prepaid Expense>Personal Prop Taxes	\$ 21,163
Total Prepaid Expenses			\$ 266,392

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	
Total Other Fixed Assets (Itemize)			\$ -

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	
33	A12	Other Current Payables>Resident Funds	\$ 83,938
33	A12	AR Related Payables>Write-offs-Sequester	\$ (25,196)
33	A12	Accrued Wages & Related>Retirement WH	\$ 570
33	A12	Other Accrued	\$ 2,310,619
33	A12	Other Accrued>Other	\$ 156,164
33	A12	Other Accrued>Accounting Fees	\$ 1,018
33	A12	Other Accrued>Provision Tax	\$ 198,995
33	A12	Other Accrued>Insurance	\$ 137,063
33	A12	Current Debt>Working Capital	\$ 4,040,000
Total Other Current Liabilities (Itemize)			\$ 6,903,171

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	5,277,864
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	4,002
Other Assets>Deposits			4,000	
Rounding			2	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	4,002
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,281,866

* 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
Parkside Rehabilitation and Healthcare Center,		2428	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,933,090
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	456,519
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	7,469
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>)				\$	6,903,171

See Schedule				6,903,171	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	9,300,249

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Parkside Rehabilitation and Healthcare Center		License No. 2428	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				9,300,249	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 165,000	
Name and Address of Lender	Amount	Loan Date			
Due To/From>Management	165,000	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,307,678	
Due To/(From)		1,307,678			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,472,678	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 10,772,927	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(461,868)
6. Gain or Loss for Period			\$	(5,029,193)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(5,491,061)
C. Total Reserves and Net Worth			\$	(5,491,061)
D. Total Liabilities, Reserves, and Net Worth			\$	5,281,866

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(457,999)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,844,313
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,873,506
D. Net Income or Deficit			\$	(5,029,193)
E. Balance			\$	(5,487,192)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Pg 27			\$15,895,731	
F/S vs C/R Depreciation			(22,225)	
Total Expenses			\$15,873,506	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			(3,869)	
F-3. Total Additions			\$	(3,869)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(5,491,061)
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/30/24		
Printed Name of Preparer Matthew S. Bavalack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Dina Gabbay		Phone Number 518-595-9784		
Contact Email Address dgabbay@axgsolutions.com				

ACCOUNTANTS' CONSULTING REPORT

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

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

This report is intended solely for the information and use of the management of Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 29, 2024