# State of Connecticut

# Annual Report of Long-Term Care Facility

Cost Year 2024

| | | |
|---|---|---|
| Name of Facility (as licensed)<br>Riverside Health Care Center, Inc. | | |
| Address (No. & Street, City, State, Zip Code)<br>745 Main Street, East Hartford, CT 06108 | | |
| Type of Facility<br>☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined | ☐ (Specify) | ☐ (Specify) |
| Report for Year Beginning<br>10/1/2023 | Report for Year Ending<br>9/30/2024 | |

| | | | | |
|---|---|---|---|---|
| License Numbers: | CCNH / RHNS<br>1000C | (Specify) | (Specify) | Medicare Provider<br>07-5257 |

| | | | |
|---|---|---|---|
| Medicaid Provider Numbers: | CCNH / RHNS<br>10009 | (Specify) | (Specify) |

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**Annual Report of Long-Term Care Facility**
CSP-1 Rev.9/2002

# General Information

| Name of Facility (as licensed) | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 1 | 37 |

## Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Riverside Health Care Center, Inc. [facility name], for the cost report period beginning October 1, 2023 and ending September 30, 2024, 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)<br>Rosemary Beaudoin | | | Printed Name (Owner) | |
| Subscribed and Sworn<br>to before me: | State of | Date | Signed (Notary Public) | Comm. Expires<br>/ / |
| 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<br>Riverside Health Care Center, Inc. | Period Covered: | | From<br>10/1/2023 | To<br>9/30/2024 |
| Address of Facility<br>745 Main Street, East Hartford, CT 06108 | | | | |
| Report Prepared By<br>Baker Tilly Advisory Group, LP | Phone Number<br>212-697-6900 | | Date<br>2/3/2025 | |

| Item | Total | CCNH / RHNS | (Specify) | (Specify) |
|---|---|---|---|---|
| 1. Dietary wages paid $ | | | | |
| 2. Laundry wages paid $ | | | | |
| 3. Housekeeping wages paid $ | | | | |
| 4. Nursing wages paid $ | | | | |
| 5. All other wages paid $ | | | | |
| 6. ***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.**

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

| Phone No. of Facility | Report for Year Ended | Page | of |
|---|---|---|---|
| 860-289-2791 | 9/30/2024 | 2 | 37 |

| Name of Facility (as shown on license) | Address (*No. & Street, City, State, Zip* ) |
|---|---|
| Riverside Health Care Center, Inc. | 745 Main Street, East Hartford, CT 06108 |

| License Numbers: | CCNH / RHNS | (Specify) | (Specify) | Medicare Provider No. |
|---|---|---|---|---|
| | 1000C | | | 07-5257 |

Type of Facility (Check appropriate box(es))

☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined ☐ (Specify) ☐ (Specify)

Type of Ownership (Check appropriate box)

○ Proprietorship ○ LLC ○ Partnership ◉ Profit Corp. ○ Non-Profit Corp. ○ Government ○ 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? ○ Yes ◉ No If "Yes," explain fully.

**Administrator**

| Name of Administrator | Nursing Home Administrator's License No.: | |
|---|---|---|
| Rosemary Beaudoin | | 002151 |

Other Operators/Owners who are assistant administrators (full or part time) of this facility.

| Name | License No.: |
|---|---|
| | |
| | |
| | |

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# General Information and Questionnaire
## Partners/Members

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 3 | 37 |

| Legal Name of Partnership/LLC | Business Address | State(s) and/or Town(s) in Which Registered |
|---|---|---|
| | | |

| Name of Partners/Members | Business Address | Title | % Owned |
|---|---|---|---|
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CSP-3A Rev. 10/2005

# General Information and Questionnaire
## Corporate Owners

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 3A | 37 |

If this facility is owned or operated as a corporation, provide the following information:

| Legal Name of Corporation | Business Address | State(s) in Which Incorporated |
|---|---|---|
| Riverside Health Care Center, Inc. | 745 Main Street, East Hartford, CT 06108 | CT |

| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each |
|---|---|---|---|
| Dorris Laufer | 1402 59th Street, Brooklyn, NY 11219 | President | 50 |
| Marvin Ostreicher | 184 Wildacre Avenue, Lawrence, NY 11559 | Secretary | 200 |
| Nathan Pollack | 2441 Beachwood Road, Beachwood, OH 44122 | Director | 100 |
| Agnes Zitter | 9 Dogwood Lane, Lawrence, NY 11559 | Director | 56 |
| | | | |
| Names of Stockholders Owning at Least 10% of Shares | | | |
| Michael Pollack Life Estate Trust | 2441 Beachwood Road, Beachwood, OH 44122 | Director | 100 |
| H. Ostreicher | 1 Lakeside Drive, East Lawrence, NY 11559 | Director | 166 |
| | | | |
| | | | |
| | | | |

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# General Information and Questionnaire
## Individual Proprietorship

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 3B | 37 |

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

| Owner(s) of Facility |
|---|
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# General Information and Questionnaire
## Related Parties*

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 4 | 37 |

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? ⊙ Yes ○ No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|---|---|---|---|---|---|---|---|---|
| | | Yes | No | %** | | | | |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | ○ | ⊙ | | Interest | Pg. 27 Line 12d | 1,963 | 1,963 |
| Preferred Therapy Solutions | 850 Silas Deane Hwy Wethersfield, CT 06109 | ○ | ⊙ | | PT,OT,ST Services/ Consulting | Various | 1,332,301 | 1,286,253 |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | ○ | ⊙ | | Shared Expense | Pg.16 / Line m12 | 2,355,992 | 2,355,992 |
| 850 SILAS DEANE | 850 Silas Deane Hwy Wethersfield, CT 06109 | ○ | ⊙ | | Rent | Pg.16 / Line m12 | 2,385 | 2,385 |
| 20Sunrise | 20 E Sunrise Hwy, Valley Stream NY, 11581 | ○ | ⊙ | | Rent | Pg.16 / Line m12 | 41,217 | 41,217 |
| NOA DIAGNOSTICS | 6851 Jericho Tpke, Suite 150 Syosset, NY 11791 | ○ | ⊙ | | Radiology | Pg 20 / Line 5f | 35,314 | 35,314 |
| PROCARE LTC PHARMACY OF CT | 1492 Highland Ave Cheshire CT 06410 | ○ | ⊙ | | Drugs/OTC/RX Consulting | Various | 885,517 | 822,513 |
| National HealthCare Associates-Aetna | 850 Silas Deane Hwy Wethersfield, CT 06109 | ○ | ⊙ | | Health Insurance | Page 15 / Line 1a5 | 3,456,837 | 3,456,837 |
| See Attached for Continued List | Various | ○ | ⊙ | | Various | Various | 1,880,471 | 1,880,471 |

* Use additional sheets if necessary.

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

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# General Information and Questionnaire
## Related Parties*

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health & Rehab | 1000c | 9/30/2024 | 4a | 37 |

| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|---|---|---|---|---|---|---|---|---|
| | | Yes | No | %** | | | | |
| National HealthCare Associates | 20 E Sunrise Hwy, Valley Stream NY, 11581 | ○ | ⊙ | 0% | Bank Charges | Page 16 / Line m13 | 21,792 | 21,792 |
| Riverside Realty Co. | 745 Main St. East Hartford CT 06108 | ○ | ⊙ | 0% | Facility Lease | Page 22 / Line 9 | 1,806,900 | ***1,806,900 |
| Riverside Realty Co. | 745 Main St. East Hartford CT 06108 | ○ | ⊙ | 0% | Property Insurance | Page 27 / Line 14a | 51,779 | 51,779 |
| Various Intercompany Loans | Various | ○ | ⊙ | 0% | Various Due to / from | Page 34 / Line B3 | | |

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.
*** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 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 (*See listing page 13* ) |
| 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.

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# General Information and Questionnaire
## Other Lines of Business

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 6 | 37 |

| | |
|---|---|
| Square footage of entire facility. | 141,682 |

**Outpatient Therapy**

| | |
|---|---|
| Does the Facility provide outpatient therapy services? | No |

*If yes, please complete the following:*

| | |
|---|---|
| | Square footage of therapy space. |

**Meals on Wheels**

| | |
|---|---|
| Does the facility provide Meals on Wheels? | No |

*If yes, please complete the following:*

| | | |
|---|---|---|
| | Square footage of kitchen | |
| | Number of meals served per week | |
| 0 | Are meals included in meals served on page 18 of the Annual Report? | |
| No | Are direct costs included in the Annual Report? | |
| | *If yes, please state where costs are reported.* | |
| No | Are drivers for the program included in the facility's payroll? | |
| | *If yes, please complete the following:* | |
| | | 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 |

*If yes, please complete the following:*

| | |
|---|---|
| | Square footage of apartments |
| | Square footage of independent living |
| | Square footage of assisted living |
| | Please identify the services provided: |
| | |

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care | 1000C | 9/30/2024 | 7 | 37 |

**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: |
| | |

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# Schedule of Resident Statistics

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 8 | 37 |

| | Total All Levels | Total CCNH / RHNS Level | Total | Total (Specify) | Period 10/1 Thru 6/30 | | | | Period 7/1 Thru 9/30 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Total | CCNH / RHNS | (Specify) | (Specify) | Total | CCNH / RHNS | (Specify) | (Specify) |
| 1. Certified Bed Capacity | | | | | | | | | | | | |
| A. On last day of PREVIOUS report period | 345 | 345 | | | 345 | 345 | | | | | | |
| B. On last day of THIS report period | 345 | 345 | | | | | | | 345 | 345 | | |
| 2. Number of Residents | | | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 291 | 291 | | | 291 | 291 | | | | | | |
| B. As of midnight of THIS report period | 275 | 275 | | | | | | | 275 | 275 | | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | | | |
| A. Medicare | 4,207 | 4,207 | | | 3,450 | 3,450 | | | 757 | 757 | | |
| B. Medicaid (Conn.) | 82,978 | 82,978 | | | 62,279 | 62,279 | | | 20,699 | 20,699 | | |
| C. Medicaid (other states) | | | | | | | | | | | | |
| D. Private Pay | 3,777 | 3,777 | | | 2,768 | 2,768 | | | 1,009 | 1,009 | | |
| E. State SSI for RCH | | | | | | | | | | | | |
| F. Other (Specify) Managed Care | 10,726 | 10,726 | | | 8,173 | 8,173 | | | 2,553 | 2,553 | | |
| G. Total Care Days During Period (3A thru F) | 101,688 | 101,688 | | | 76,670 | 76,670 | | | 25,018 | 25,018 | | |
| 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)** | 101,688 | 101,688 | | | 76,670 | 76,670 | | | 25,018 | 25,018 | | |

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# Schedule of Resident Statistics (Cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 9 | 37 |

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

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

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

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

| Item | Medicare: CCNH / RHNS | Medicaid: CCNH / RHNS | Medicaid: (Specify) | Self-Pay: CCNH / RHNS | Self-Pay: (Specify) | Self-Pay: (Specify) | Other State Assisted: R.C.H. | Other State Assisted: ICF-MR |
|---|---|---|---|---|---|---|---|---|
| No. of Residents | 6 | 239 | | 30 | | | | |
| Per Diem Rate | | | | | | | | |
| a. One bed rm. | Various | 363.87 | | 565.00 | | | | |
| b. Two bed rms. | Various | 363.87 | | 435.00 | | | | |
| c. Three or more bed rms. | | | | | | | | |

| 7. Total Number of Physical Therapy Treatments | TOTAL | CCNH / RHNS | (Specify) | Outpatient | (Specify) |
|---|---|---|---|---|---|
| A. Medicare - Part B | 452 | 452 | | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | 895 | 895 | | | |
| 2. Restorative Treatments | | | | | |
| C. Other | 5,627 | 5,627 | | | |
| D. ***Total Physical Therapy Treatments*** | 6,974 | 6,974 | | | |
| 8. Total Number of Speech Therapy Treatments | | | | | |
| A. Medicare - Part B | 747 | 747 | | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | 610 | 610 | | | |
| 2. Restorative Treatments | | | | | |
| C. Other | 2,803 | 2,803 | | | |
| D. ***Total Speech Therapy Treatments*** | 4,160 | 4,160 | | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | |
| A. Medicare - Part B | 1,485 | 1,485 | | | |
| B. Medicaid (Exclusive of Part B) | | | | | |
| 1. Maintenance Treatments | 1,629 | 1,629 | | | |
| 2. Restorative Treatments | | | | | |
| C. Other | 8,358 | 8,358 | | | |
| D. ***Total Occupational Therapy Treatments*** | 11,472 | 11,472 | | | |

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# Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 10 | 37 |

Are time records maintained by all individuals receiving compensation? ⊙ Yes ○ No

| | Total Cost and Hours | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Item | CCNH / RHNS | Adjustment | Hours | (Specify) | Adjustment | Hours | (Specify) | Adjustment | Hours |
| A. Salaries and Wages* | | | | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | 50,090 | | 74 | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 206,494 | | 2,080 | | | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | 102,990 | | 1,576 | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 844,529 | | 27,311 | | | | | | |
| 5. Dietary Service | | | | | | | | | |
| a. Head Dietitian | 145,518 | | 3,910 | | | | | | |
| b. Food Service Supervisor | 263,189 | | 6,633 | | | | | | |
| c. Dietary Workers | 1,109,636 | | 52,016 | | | | | | |
| 6. Housekeeping Service | | | | | | | | | |
| a. Head Housekeeper | 229,528 | | 6,503 | | | | | | |
| b. Other Housekeeping Workers | 1,433,085 | | 65,991 | | | | | | |
| 7. Repairs & Maintenance Services | | | | | | | | | |
| a. Engineer or Chief of Maintenance | 96,213 | | 2,120 | | | | | | |
| b. Other Maintenance Workers | 223,255 | | 10,795 | | | | | | |
| 8. Laundry Service | | | | | | | | | |
| a. Supervisor | | | | | | | | | |
| b. Other Laundry Workers | 489,901 | | 17,387 | | | | | | |
| 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 | 410,465 | | 7,195 | | | | | | |
| b. RN | | | | | | | | | |
| 1. Direct Care | 1,894,146 | | 38,244 | | | | | | |
| 2. Administrative** | 327,544 | | 11,773 | | | | | | |
| c. LPN | | | | | | | | | |
| 1. Direct Care | 3,995,347 | | 97,541 | | | | | | |
| 2. Administrative** | | | | | | | | | |
| d. Aides and Attendants | 6,271,563 | | 261,248 | | | | | | |
| e. Physical Therapists | | | | | | | | | |
| f. Speech Therapists | | | | | | | | | |
| g. Occupational Therapists | | | | | | | | | |
| h. Recreation Workers | 420,130 | | 15,946 | | | | | | |
| 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 | 397,394 | | 10,787 | | | | | | |
| n. Marketing | 80,304 | (80,304) | 2,080 | | | | | | |
| o. Other (Specify) | | | | | | | | | |
| See Attached Schedule | 516,155 | (306,288) | 12,390 | | | | | | |
| *A-13. Total Salary Expenditures* | 19,507,476 | (386,592) | 653,600 | | | | | | |

* 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)**

| | CCNH / RHNS | | | (Specify) | | | (Specify) | | |
|---|---|---|---|---|---|---|---|---|---|
| **Position** | **$** | **Adjustment** | **Hours** | **$** | **Adjustment** | **Hours** | **$** | **Adjustment** | **Hours** |
| | - | | | | | | | | |
| Admissions (Disllowed portion associated with Marketing) | $ 262,334 | $ (52,467) | 6,481 | | | | | | |
| Respiratory Therapy | 253,821 | (253,821) | 5,909 | | | | | | |
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| | | | | | | | | | |
| **Total** | $ 516,155 | $ (306,288) | 12,390 | $ - | $ - | - | $ - | $ - | - |

**Schedule of Other Fees (Page 13)**

| | CCNH / RHNS | | | (Specify) | | | (Specify) | | |
|---|---|---|---|---|---|---|---|---|---|
| **Service** | **$** | **Adjustment** | **Hours** | **$** | **Adjustment** | **Hours** | **$** | **Adjustment** | **Hours** |
| | - | | | | | | | | |
| Phlebotomist | $ 38,291 | $ (38,291) | 195 | | | | | | |
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| | | | | | | | | | |
| **Total** | $ 38,291 | $ (38,291) | 195 | $ - | $ - | - | $ - | $ - | - |

State of Connecticut
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CSP-11 Rev. 10/2005

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 11 | 37 |

| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|---|---|---|---|---|---|---|---|---|---|---|
| | CCNH / RHNS | (Specify) | (Specify) | | | | | | | |
| **Section I - Operators/Owners** | | | | | | | | | | |
| Marvin J. Ostreicher | 50,090 | | | Non Discriminatory | Supervises operations, deals with DNS | 74 | A1 | See Attached | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).** | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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

| | TOTAL | BEDS | Allocated Benefits | Total w/ Bnft |
|---|---|---|---|---|
| Augusta | 50.50 | 72 | 4.23 | 54.73 |
| Beacon Brook | 8.75 | 126 | 7.40 | 16.15 |
| Belair | 49.50 | 102 | 5.99 | 55.49 |
| Bethel | 51.50 | 161 | 9.46 | 60.96 |
| Bloomfield | 51.00 | 120 | 7.05 | 58.05 |
| Brattleboro | 47.75 | 80 | 4.70 | 52.45 |
| Brentwood | 52.75 | 78 | 4.58 | 57.33 |
| Brewer | 51.75 | 111 | 6.52 | 58.27 |
| Bristol | 51.00 | 132 | 7.75 | 58.75 |
| Cambridge | 51.50 | 160 | 9.40 | 60.90 |
| Catskill | 49.75 | 136 | 7.99 | 57.74 |
| Dover | 52.75 | 112 | 6.58 | 59.33 |
| Eastside | 49.75 | 69 | 4.05 | 53.80 |
| Evergreen | 9.00 | 180 | 10.57 | 19.57 |
| Glen Falls | 49.75 | 120 | 7.05 | 56.80 |
| Hebrew Home | 53.75 | 257 | 15.10 | 68.85 |
| Huntington | 48.50 | 320 | 18.80 | 67.30 |
| Kennebunk | 51.75 | 78 | 4.58 | 56.33 |
| Ludlowe | 49.75 | 144 | 8.46 | 58.21 |
| Mansfield | 34.75 | 88 | 5.17 | 39.92 |
| Maple View | 51.25 | 120 | 7.05 | 58.30 |
| Marlborough | 52.25 | 120 | 7.05 | 59.30 |
| Milford | 50.50 | 120 | 7.05 | 57.55 |
| Montowese | 9.25 | 120 | 7.05 | 16.30 |
| Norway | 52.00 | 70 | 4.11 | 56.11 |
| Poughkeepsie | 48.75 | 200 | 11.75 | 60.50 |
| Regency | 51.50 | 130 | 7.64 | 59.14 |
| Reservoir | 50.00 | 144 | 8.46 | 58.46 |
| Riverside | 53.25 | 345 | 20.27 | 73.52 |
| Rutland | 48.00 | 125 | 7.34 | 55.34 |
| Sharon | 9.25 | 88 | 5.17 | 14.42 |
| Stone Bridge | 9.25 | 137 | 8.05 | 17.30 |
| Utica | 49.00 | 117 | 6.87 | 55.87 |
| Village Crest | 51.50 | 95 | 5.58 | 57.08 |
| Water's Edge | 51.75 | 150 | 8.81 | 60.56 |
| Westgate | 38.75 | 104 | 6.11 | 44.86 |
| Winship | 49.75 | 72 | 4.23 | 53.98 |
| | | | | |
| Vacation | 232.00 | | | |
| Sick | 0.00 | | | |
| Personal | 16.00 | | | |
| Holiday | 40.00 | | | |
| | | | | |
| Total | 1929.50 | 4,903 | 288 | 1,929.50 |

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

| Name of Facility (as licensed) | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 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) | (Specify) | | | | | | | |
| **Section III - Administrators*** ** | | | | | | | | | | |
| Rosemary Beaudoin | 206,494 | | | Non Discriminatory | Administrator | 2,080 | A2 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **Section IV - Assistant Administrators** | | | | | | | | | | |
| Michael Kachadoorian | 43,685 | | | Non Discriminatory | Assistant Administrator | 768 | A3 | | | |
| Brian Harris | 59,220 | | | Non Discriminatory | Assistant Administrator | 808 | A3 | | | |
| Michael Bernardi | 85 | | | Non Discriminatory | Assistant Administrator | | A3 | | | |
| | | | | | | | | | | |

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

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

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

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# B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 13 | 37 |

| | Total Cost and Hours | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Item** | CCNH / RHNS | Adjustment | Hours | (Specify) | Adjustment | Hours | (Specify) | 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 | | | | | | | | | |
| 2. Dentist | 9,596 | | 480 | | | | | | |
| 3. Pharmacist | 39,540 | | 529 | | | | | | |
| 4. Podiatrist | | | | | | | | | |
| 5. Physical Therapy | | | | | | | | | |
| a. Resident Care | 383,474 | | 4,560 | | | | | | |
| b. Other | | | | | | | | | |
| 6. Social Worker | | | | | | | | | |
| 7. Recreation Worker | | | | | | | | | |
| 8. Physicians | | | | | | | | | |
| a. Medical Director (entire facility) | 60,000 | | 120 | | | | | | |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | | | | | | | | | |
| c. Resident Care** | 69,027 | (69,027) | 63 | | | | | | |
| 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 | 263,974 | | 2,744 | | | | | | |
| b. Other | | | | | | | | | |
| 10. Occupational Therapist | | | | | | | | | |
| a. Resident Care | 691,834 | (691,834) | 7,963 | | | | | | |
| b. Other | | | | | | | | | |
| 11. Nurses and aides and attendants | | | | | | | | | |
| a. RN | | | | | | | | | |
| 1. Direct Care | 63,900 | | 983 | | | | | | |
| 2. Administrative*** | | | | | | | | | |
| b. LPN | | | | | | | | | |
| 1. Direct Care | | | | | | | | | |
| 2. Administrative*** | | | | | | | | | |
| c. Aides | 604 | | 13 | | | | | | |
| d. Other | | | | | | | | | |
| 12. Other (Specify) | | | | | | | | | |
| See Attached Schedule | 38,291 | (38,291) | 195 | | | | | | |
| ***B-13 Total Fees Paid in Lieu of Salaries*** | 1,620,240 | (799,152) | 17,650 | | | | | | |

* 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.

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 14 | 37 |

| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship |
|---|---|---|---|---|
| | | Yes | No | |
| Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129 | Dentist | ○ | ⊙ | N/A |
| Preferred Therapy-850 Silas Deane HWY Wethersfield CT | PT, OT, ST / Consult Rehab | ⊙ | ○ | Common Ownership |
| PROCARE LTC PHARMACY OF CT 1492 Highland Ave Cheshire CT 06410 | Phlebotomist / Pharmacy | ⊙ | ○ | Common Ownership |
| Mouli Associates - 43 Wood Street, Hartford, CT 06105 | Medical Director / Physician Fees | ○ | ⊙ | N/A |
| Swallowing Diagnostics - PO Box 484 Avon CT 06001 | Speech Therapy | ○ | ⊙ | N/A |
| Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109 | Contract RNs / LPNs & CNAs | ⊙ | ○ | Common Ownership |
| Dr. Elmo Villanueva | Physician Fees | ○ | ⊙ | N/A |
| Hartford Healthcare Corporation | Physician Fees | ○ | ⊙ | N/A |
| | | ○ | ⊙ | |
| | | ○ | ⊙ | |
| | | ○ | ⊙ | |
| | | ○ | ⊙ | |
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| | | ○ | ⊙ | |

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

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

| Name of Facility | License No. | Report for Year Ended | | | | | Page | of |
|---|---|---|---|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | | | | | 15 | 37 |

| Item | | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|---|
| 1. Administrative and General | | | | | | | | |
| a. Employee Health & Welfare Benefits | | | | | | | | |
| 1. Workmen's Compensation | $ | 720,207 | 720,207 | | | | | |
| 2. Disability Insurance | $ | | | | | | | |
| 3. Unemployment Insurance | $ | 153,863 | 157,155 | (3,292) | | | | |
| 4. Social Security (F.I.C.A.) | $ | 1,437,076 | 1,467,828 | (30,752) | | | | |
| 5. Health Insurance | $ | 3,384,414 | 3,456,837 | (72,423) | | | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | $ | | | | | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | $ | 1,420,189 | 1,420,189 | | | | | |
| 8. Uniform Allowance | $ | | | | | | | |
| 9. Other (*Specify*) See Attached Schedule | $ | 7,004 | 14,504 | (7,500) | | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | $ | | | | | | | |
| c. Bad Debts* | $ | | 478,578 | (478,578) | | | | |
| d. Accounting and Auditing | $ | 38,570 | 38,570 | | | | | |
| e. Legal (*Services should be fully described on Page 15b)* | $ | 28,954 | 53,123 | (24,169) | | | | |
| f. Insurance on Lives of Owners and Operators (*Specify*)* | $ | | | | | | | |
| g. Office Supplies | $ | 36,209 | 36,209 | | | | | |
| h. Telephone and Cellular Phones | | | | | | | | |
| 1. Telephone & Pagers | $ | 74,173 | 74,173 | | | | | |
| 2. Cellular Phones | $ | | | | | | | |
| i. Appraisal (*Specify purpose and attach copy*)* | $ | | | | | | | |
| j. Corporation Business Taxes (*franchise tax*) | $ | 250 | 42,837 | (42,587) | | | | |
| k. Other Taxes (*Not related to property - See Page 22)* | | | | | | | | |
| 1. Income* | $ | | | | | | | |
| 2. Other (*Specify*) See Attached Schedule | $ | | | | | | | |
| 3. Resident Day User Fee | $ | 1,473,169 | 1,473,169 | | | | | |
| ***Subtotal*** | $ | 8,774,078 | 9,433,379 | (659,301) | | | | |

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

(Carry Subtotals forward to next page)

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



**Schedule of Other Employee Benefits**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| Background Check-Riverside-Administration | $ 7,004 | | | | | |
| Tuition Reimbursement | 7,500 | $ (7,500) | | | | |
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| **Total** | $ 14,504 | $ (7,500) | $ - | $ - | $ - | $ - |

**Schedule of Other Taxes**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total** | $ - | $ - | $ - | $ - | $ - | $ - |

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# General Information and Questionnaire
## Accounting Basis

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 15b | 37 |

The records of this facility for the period covered by this report were maintained on the following basis:

⊙ Accrual ○ Cash ○ Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully* )

| | | |
|---|---|---|
| 1 | Audit Fees, Preparation of Cost Reports | $ 38,570 |
| 2 | | $ |
| 3 | | $ |
| 4 | | $ |
| | | Charge for Services Provided $ 38,570 |

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

⊙ Yes ○ No Page 15, Line 1d

**Legal Services Information**

| Name of Legal Firm or Independent Attorney | Telephone Number |
|---|---|
| 1 Hodgson Russ LLP | 716-848-1369 |
| 2 Murtha Cullina LLP | 203-772-7700 |
| 3 Rogin Nassau | 860-256-6300 |
| 4 Jackson Lewis P.C. | 860-522-0404 |
| 5 See Attached for Continued List | Various |

Address (*No. & Street, City, State, Zip Code* )

1 140 Pearl St, Suite 100, Buffalo, NY 14202-4040
2 265 Church St, New Haven, CT 06510
3 185 Asylum St, Hartford CT 06103
4 90 State House Square, 8th Floor, Hartford, CT 06103
5 Various

Services Provided by This Firm (*describe fully* )

| | | |
|---|---|---|
| 1 | Draft, review and negotiation of agreements | $ 1,800 |
| 2 | General client matters / IDR | $ 23,532 |
| 3 | Operating agreement / research | $ 360 |
| 4 | Various settlements ($762 Disallowed) | $ 1,524 |
| 5 | Various - See Attached for Continued List ($23,407 Disallowed) | $ 25,907 |
| | | Charge for Services Provided $ 53,123 |

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

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CSP-7 Rev. 6/95

# General Information and Questionnaire

## Accounting Basis

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 15a | 37 |

**Legal Services Information**

| Name of Legal Firm or Independent Attorney | Telephone Number |
|---|---|
| 1 Cicchiello & Cicchiello, LLP | 860-866-1024 |
| 2 Various Collections / Conservators | N/A |
| 3 | |
| 4 | |

Address (*No. & Street, City, State, Zip Code*)

1 364 Franklin Ave, Hartford, CT 06114

2 N/A

3

4

Services Provided by This Firm (*describe fully*)

| | | |
|---|---|---|
| 1 | Settlements ($2500 Disallowed) | $ 5,000 |
| 2 | Collections / conservators (Disallowed) | $ 20,907 |
| 3 | | $ |
| 4 | | $ |
| | | Charge for Services Provided |
| | | $ 25,907 |

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

Page 15, Line 1e

◉ Yes ○ No

**Marketing / Respiratory Therapist Benefits Disallowance**

| | | |
|---|---|---|
| Marketing / Respiratory Therapist Salary | 334,125 | Page 10 |
| Total Salaries | 19,507,476 | TB Linked |
| Percent to Total Salaries | 1.71% | |
| | | |
| Total Benefits (Pg 15, Line 1a3 - 1a6) | 5,081,820 | TB Linked |
| | | |
| Marketing / Respiratory Therapist Benefits Disallowed | 87,042 | |
| Plus Benefits Associated with Admissions Salary Related to Marketing | 19,425 | J.04 |
| | | |
| **Benefits Disallowed on Pg 15** | **106,467** | Allocated between 15 1a3-6 |

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 16 | 37 |

| Item | | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|---|
| ***Subtotals Brought Forward:*** | | 8,774,078 | 9,433,379 | (659,301) | | | | |
| l. Travel and Entertainment | | | | | | | | |
| 1. Resident Travel and Entertainment | $ | | | | | | | |
| 2. Holiday Parties for Staff | $ | 105 | 105 | | | | | |
| 3. Gifts to Staff and Residents | $ | | 101,570 | (101,570) | | | | |
| 4. Employee Travel | $ | 12,863 | 12,863 | | | | | |
| 5. Education Expenses Related to Seminars and Conventions | $ | 8,374 | 8,374 | | | | | |
| 6. Automobile Expense (*not purchase or depreciation*) | $ | | 11,503 | (11,503) | | | | |
| 7. Other (*Specify*) | $ | | | | | | | |
| See Attached Schedule | | | | | | | | |
| m. Other Administrative and General Expenses | | | | | | | | |
| 1. Advertising Help Wanted (*all such expenses*) | $ | | | | | | | |
| 2. Advertising Telephone Directory (*all such expenses*)*** | $ | | | | | | | |
| 3. Advertising Other (*Specify*)*** | $ | | 77,733 | (77,733) | | | | |
| See Attached Schedule | | | | | | | | |
| 4. Fund-Raising*** | $ | | | | | | | |
| 5. Medical Records | $ | | | | | | | |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | $ | | | | | | | |
| 7. Postage | $ | 9,195 | 9,195 | | | | | |
| * 8. Dues and Membership Fees to Professional Associations (*Specify*) See Attached Schedule | $ | 23,517 | 23,517 | | | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | $ | | | | | | | |
| 9. Subscriptions | $ | 12,675 | 12,675 | | | | | |
| 10. Contributions*** | $ | | 575 | (575) | | | | |
| See Attached Schedule | | | | | | | | |
| 11. Services Provided by Contract (*Specify and Complete Schedule C-2, Page 21 for each firm or individual)* | $ | 338,340 | 338,340 | | | | | |
| 12. Administrative Management Services** | $ | 936,823 | 2,399,594 | (1,462,771) | | | | |
| 13. Other (*Specify*) | $ | (59,885) | 149,757 | (209,642) | | | | |
| See Attached Schedule | | | | | | | | |
| ***C-14 Total Administrative & General Expenditures*** | $ | 10,056,085 | 12,579,180 | (2,523,095) | | | | |

* 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 expensein the Adjustment column.

**Schedule of Other Travel and Entertainment**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
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| | | | | | | |
| | | | | | | |
| **Total Other Travel and Entertainment** | $ - | $ - | $ - | $ - | $ - | $ - |

**Schedule of Other Advertising**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| Marketing Supplies | $ 35,261 | $ (35,261) | | | | |
| Promotional Advertising | 42,472 | (42,472) | | | | |
| **Total Other Advertising** | $ 77,733 | $ (77,733) | $ - | $ - | $ - | $ - |

**Schedule of Dues**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| CAHCF Dues | $ 22,817 | | | | | |
| AAPACN Dues | 700 | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| **Total Dues** | $ 23,517 | $ - | $ - | $ - | $ - | $ - |

**Schedule of Contributions**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| Donations | $ 575 | $ (575) | | | | |
| | | | | | | |
| **Total Contributions** | $ 575 | $ (575) | $ - | $ - | $ - | $ - |

**Schedule of Other Administrative and General**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| Licenses and Permits | $ 5,486 | | | | | |
| Penalties | 72,083 | $ (72,083) | | | | |
| Bank Charges | 56,744 | | | | | |
| Misc. Expense | 14,281 | (14,281) | | | | |
| Prior Period Expense | 1,163 | (1,163) | | | | |
| Misc. Other Revenue Adjustment | | (265) | | | | |
| Misc Income Rebates Revenue Adjustment | | (121,850) | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total Other Administrative and General** | $ 149,757 | $ (209,642) | $ - | $ - | $ - | $ - |

**Riverside Health & Rehab** **Pg. 16a**
**Calculation of Allowable Management Fee**
**September 30, 2024**

| **Descrption** | **Amount** | | | |
|---|---|---|---|---|
| Management fees Charged | 2,399,594 | Page 16, Line m12 | | |
| Accounting Charges | 38,570 | Page 15, Line 1d | | |
| Total Management Fees Per Agreement | 2,438,164 | | | |
| Patient Days | 101,688 | Page 8 of C/R | | |
| Imputed Days - 90% Occupancy (366/366 Days) | 113,643 | Calculation | | |
| **Amount Per Patient Day (Greater of 90% or Actaul Days)** | | | **$** | **21.45** |
| PPD Allowance Per Client 2023 | | | 8.35 | J.01a |
| 2024 CPI Increase % | | | 1.03 | |
| PPD Allowance 9/30/2024 | | | 8.58 | |
| **Amount over (Under)** | | | **$** | **12.8716** |
| Total Days | | | 113,643 | Page 8 of C/R |
| **Disallowed Management Fee** | | | **$** | **1,462,771** |

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# Schedule C-1 - Management Services*

| Name of Facility | License No. | Report for Year Ended | Page of |
|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 17 \| 37 |

| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
|---|---|---|---|
| National Healthcare | 2,399,594 | Shared Expenses | Page 16, Line m12 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | | | | | Page | of |
|---|---|---|---|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | | | | | 18 | 37 |

| Item | | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|---|
| 2. Dietary | | | | | | | | |
| a. In-House Preparation & Service | | | | | | | | |
| 1. Raw Food | $ | 1,109,386 | 1,109,386 | | | | | |
| 2. Non-Food Supplies | $ | 153,312 | 153,312 | | | | | |
| 3. Other (*Specify* )_____ | $ | | | | | | | |
| b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)* | $ | 39,003 | 39,003 | | | | | |
| c. Other (*Specify* )_____ Minor Equipment / Benefits | $ | 2,104 | 2,104 | | | | | |
| 2D. ***Total Dietary Expenditures*** (2a + b + c + d) | $ | 1,303,805 | 1,303,805 | | | | | |

| | | Total | CCNH / RHNS | (Specify) | (Specify) |
|---|---|---|---|---|---|
| 2E. | Dietary Questionnaire | | | | |
| F. | Resident Meals: Total no. of meals served per day:* | | | | |

| | | | | |
|---|---|---|---|---|
| G. | Is cost of employee meals included in 2D? | ○ Yes | ⊙ No | |
| H. | Did you receive revenue from employees? | ○ Yes | ⊙ 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? | ○ Yes | ⊙ No | If yes, specify cost. |
| K. | Is any revenue collected from these people? | ○ Yes | ⊙ 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? | ○ Yes | ⊙ No | If yes, specify cost. |
| N. | Is any revenue collected from employees? | ○ Yes | ⊙ 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.

State of Connecticut
**Annual Report of Long-Term Care Facility**
CSP-19 Rev. 3/2023

## 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 |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 19 | 37 |

| Item | | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|---|
| 3. Laundry | | | | | | | | |
| a. In-House Processing* | | | | | | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Lbs. | | | | | | | |
| | Amt. $ | 243,746 | 243,746 | | | | | |
| 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*) | $ | 26,793 | 26,793 | | | | | |
| Other Laundry Supplies | | | | | | | | |
| 3D. ***Total Laundry Expenditures*** (3a + b + c) | $ | 270,539 | 270,539 | | | | | |
| 3E. Laundry Questionnaire | | | | | | | | |
| F. Is cost of employee laundry included in 3D? | ○ Yes | ⊙ No | If yes, specify cost. | | | | | |
| G. Did you receive revenue from employees? | ○ Yes | ⊙ 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? | ○ Yes | ⊙ No | If yes, specify cost. | | | | | |
| J. Did you receive revenue from these people? | ○ Yes | ⊙ 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.

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 20 | 37 |

| Item | | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|---|
| 4. Housekeeping | Sq. Ft. Serviced by Personnel | | | | | | | |
| a. In-House Care | | | | | | | | |
| 1. Supplies - Cleaning (*Mops, pails, brooms, etc.*) | Amt. $ | 120,807 | 120,807 | | | | | |
| b. Purchased Services (*by contract other than through Management Services) (Complete Schedule C-2 att. Page 21*) | Sq. Ft. Serviced by Personnel | | | | | | | |
| | Amt. $ | | | | | | | |
| C. Other (*Specify*) | $ | | | | | | | |
| 4D. ***Total Housekeeping Expenditures*** (4a + b + c) | $ | 120,807 | 120,807 | | | | | |
| 5. Resident Care (Supplies)** | | | | | | | | |
| a. Prescription Drugs*** | | | | | | | | |
| 1. Own Pharmacy | $ | | 788,720 | (788,720) | | | | |
| 2. Purchased from | $ | | | | | | | |
| b. Medicine Cabinet Drugs | $ | 52,591 | 52,591 | | | | | |
| c. Medical and Therapeutic Supplies | $ | 341,389 | 459,483 | (118,094) | | | | |
| d. Ambulance/Limousine*** | $ | | 20,634 | (20,634) | | | | |
| e. Oxygen | | | | | | | | |
| 1. For Emergency Use | $ | | | | | | | |
| 2. Other*** | $ | | 17,703 | (17,703) | | | | |
| f. X-rays and Related Radiological Procedures*** | $ | | 35,989 | (35,989) | | | | |
| g. Dental (*Not dentists who should be included under salaries or fees)* | $ | | | | | | | |
| h. Laboratory*** | $ | | 74,048 | (74,048) | | | | |
| i. Recreation | $ | 18,337 | 18,337 | | | | | |
| j. Direct Management Services* | $ | | | | | | | |
| k. Indirect Management Services* | $ | | | | | | | |
| l. Cable TV | $ | 7,200 | 36,862 | (29,662) | | | | |
| m. Other (Specify)**** See Attached Schedule | $ | 134,137 | 208,005 | (73,868) | | | | |
| n. Physical Therapy Expense | $ | | | | | | | |
| o. Speech Therapy Expense | $ | | | | | | | |
| 5P. ***Total Resident Care Expenditures*** (5a - 5o) | $ | 553,654 | 1,712,372 | (1,158,718) | | | | |

* 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.

**Schedule of Other Resident Care**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| Supplies-Riverside-Rehab Tpy and Ancllry | $ 1,349 | $ (1,349) | | | | |
| Supplies Non Billable Nursing-Riverside-Nursing | 9,021 | | | | | |
| Flu Vaccine-Riverside-Medical Services | 38,659 | | | | | |
| IV Thy Supplies-Riverside-Rehab Tpy and Ancllry | 16,057 | (16,057) | | | | |
| Fees-Bloomfield-Riverside-Nursing | 3,645 | | | | | |
| Purch Services-Riverside-Nursing | 2,196 | | | | | |
| Equip Rental-Riverside-Nursing | 79,650 | | | | | |
| Equip Rental-Riverside-Rehab Tpy and Ancllry | 15,248 | (15,248) | | | | |
| Equip Rental-Riverside-Respiratory | 41,214 | (41,214) | | | | |
| Nursing Aides Testing Costs-Riverside-Nursing | 966 | | | | | |
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| | | | | | | |
| **Total Other Resident Care** | $ 208,005 | $ (73,868) | $ - | $ - | $ - | $ - |

**National Health Care Associates, Inc. (CT)** **Pg. 20a**
**Cable TV Disallowance**
**September 30, 2024**

| | | | |
|---|---|---|---|
| Total Cable TV Expense | | 36,862 | TB Linked |
| Total Monthy Fee Allowed | $ | 600 | |
| Total Months | | 12 | |
| Total Allowable Expense | $ | 7,200 | |
| Partial Year Cost Report (366 out of 366 Days) | $ | 366 | |
| Days in Cost Report Year | | 366 | |
| Partial Year Allowable % | | 100.00% | |
| Revised Allowable Cost | $ | 7,200 | |
| **Disallowed Expense** | **$** | **29,662** | {a} |

**Tickmark**

{a} Ties to page 20

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 21 | 37 |

| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Yes | No | | | CCNH / RHNS | (Specify) | (Specify) | Pg | Line |
| ADP | Philadelphia, PA 19170-0372 | ○ | ⊙ | N/A | Payroll Processing | 56,548 | | | 16 | m11 |
| Smartlinx | 333 Thornall St. 4th Floor Edison, NJ 08837 | ○ | ⊙ | N/A | Time & Attendance | 17,779 | | | 16 | m11 |
| Homefield IT | 55 W 39th St Floor 12, New York, NY 10018 | ○ | ⊙ | N/A | Computer Maintenance System | 19,910 | | | 16 | m11 |
| MANHATTAN TECH SUPPORT | 55 W 39TH ST NEW YORK, NY 10018 | ○ | ⊙ | N/A | Computer Maintenance System | 84,133 | | | 16 | m11 |
| MEYER WILLIAM B. | Stratford, CT | ○ | ⊙ | N/A | Storage | 21,297 | | | 16 | m11 |
| HAYNES COMMUNICATIONS | 2 Klarides Village Dr Seymour, CT 06483 | ○ | ⊙ | N/A | Phones | 24,994 | | | 16 | m11 |
| The Office Works | 45 Corporate Ave Plainville, CT 06062 | ○ | ⊙ | N/A | Office Supplies | 18,756 | | | 16 | m11 |
| National Datacare | P.O. Box 222430 Chantilly, VA 20153 | ○ | ⊙ | N/A | Billing Services | 11,007 | | | 16 | m11 |
| Junga Electric | 19 Candlewood Rd, Milford, Ct 06461 | ○ | ⊙ | N/A | Electric Services | 10,254 | | | 22 | 6f |
| Nalco | 255 Myrtle St, New Britain, CT 06053 | ○ | ⊙ | N/A | Water Services | 23,152 | | | 22 | 6f |
| Otis Elevator | PO Box 13716 Newark, NJ 07188 | ○ | ⊙ | N/A | Elevator Service | 79,331 | | | 22 | 6f |
| Fire Protection Testing | 1701 Highland Ave #4, Cheshire, CT 06410 | ○ | ⊙ | N/A | Alarm Maintenance and Monitoring | 19,346 | | | 22 | 6f |
| Kone Inc. | 47-36 36th Street, Long Island City, NY 11101 | ○ | ⊙ | N/A | Elevator Maintenance | 18,419 | | | 22 | 6f |
| See Attached for Continued List | Various | ○ | ⊙ | N/A | Various | 126,176 | | | Var | Var |

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

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

| Name of Facility | | | | License No. | Report for Year Ended | | | | Page | of |
|---|---|---|---|---|---|---|---|---|---|---|
| Riverside Health Care Center, Inc. | | | | 1000C | 9/30/2024 | | | | 21a | 37 |
| | | Related ** to Owners, | | | | Total Cost/Page Ref.*** | | | | |
| Name of Individual or Company | Address | Yes | No | Explanation of Relationship | Full Explanation of Service Provided* | CCNH / RHNS | (Specify) | (Specify) | Pg | Line |
| EMCORE SERVICES | 30 Lindeman Drive Trumbull, CT 06611 | ○ | ⊙ | N/A | HVAC | 22,302 | | | 22 | 6f |
| Hafsco | 47 Railroad Ave, West Haven, CT 06516 | ○ | ⊙ | N/A | Dietary Equipment | 18,092 | | | 18 | 2b |
| ADM Environmental | 1317 Coney Island Ave, Brooklyn, NY 11230 | ○ | ⊙ | N/A | Trash Removal/Recycling Services | 85,782 | | | 22 | 6f |

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

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 22 | 37 |

| Item | | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|---|
| 6. Maintenance & Operation of Plant | | | | | | | | |
| a. Repairs & Maintenance | $ | | | | | | | |
| b. Heat | $ | 108,021 | 108,021 | | | | | |
| c. Light & Power | $ | 405,326 | 405,326 | | | | | |
| d. Water | $ | 164,830 | 164,830 | | | | | |
| e. Equipment Lease (*Provide detail on page 22b* ) | $ | 135,385 | 135,385 | | | | | |
| f. Other (*itemize* ) | $ | 523,172 | 523,172 | | | | | |
| See Attached Schedule | | | | | | | | |
| 6g. ***Total Maint. & Operating Expense*** (6a - 6f) | $ | 1,336,734 | 1,336,734 | | | | | |
| 7. Depreciation (*complete schedule page 23** ) | | | | | | | | |
| a. Land Improvements | $ | | | | | | | |
| b. Building & Building Improvements | $ | | | | | | | |
| c. Non-Movable Equipment | $ | | | | | | | |
| d. Movable Equipment | $ | 159,272 | 164,565 | (5,293) | | | | |
| *7e. ***Total Depreciation Costs*** (7a + b + c + d) | $ | 159,272 | 164,565 | (5,293) | | | | |
| 8. Amortization (*Complete att. Schedule Page 24** ) | | | | | | | | |
| a. Organization Expense | $ | | | | | | | |
| b. Mortgage Expense | $ | | | | | | | |
| c. Leasehold Improvements | $ | 231,874 | 231,874 | | | | | |
| d. Other (*Specify* ) | $ | | | | | | | |
| *8e. ***Total Amortization Costs*** (8a + b + c + d) | $ | 231,874 | 231,874 | | | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | $ | 1,806,900 | 1,806,900 | | | | | |
| 10. Property Taxes | | | | | | | | |
| a. Real estate taxes paid by owner | $ | | | | | | | |
| b. Real estate taxes paid by lessor | $ | 198,098 | 198,098 | | | | | |
| c. Personal property taxes | $ | 49,856 | 49,856 | | | | | |
| 11. ***Total Property Expenses*** (7e + 8e + 9 + 10) | $ | 2,446,000 | 2,451,293 | (5,293) | | | | |

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 2

**Schedule of Other Repairs and Maintenance**

| Description | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|
| | - | | | | | |
| Supplies-Riverside-Maintenance | $ 114,659 | | | | | |
| Minor Equip-Riverside-Maintenance | 1,683 | | | | | |
| Purch Services-Riverside-Maintenance | 283,250 | | | | | |
| Purch Services-Riverside-Security | 9,414 | | | | | |
| Ground Services-Riverside-Maintenance | 16,697 | | | | | |
| Pest Control-Riverside-Maintenance | 6,244 | | | | | |
| Carting-Riverside-Maintenance | 91,225 | | | | | |
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| **Total Other Repairs and Maintenance** | $ 523,172 | $ - | $ - | $ - | $ - | $ - |

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# 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 |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 22b | 37 |

| Name and Address of Lessor | Related * to Owners, Operators, Officers Yes | Related * to Owners, Operators, Officers No | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed |
|---|---|---|---|---|---|---|---|
| Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267 | ○ | ⊙ | Software | Ongoing | Ongoing | 108,408 | 108,408 |
| IT SAVVY, PO Box 3296 Glen Ellyn, IL 60138 | ○ | ⊙ | Computer Equipment | 06/28/21 | 3 Years | 1,680 | 1,680 |
| Pitneye Bowes, Inc. | ○ | ⊙ | Mailing Machine | Ongoing | Ongoing | 2,154 | 2,154 |
| Leaf, P.O. Box 644006, Cincinnati, OH 45264 | ○ | ⊙ | Copier | 02/04/21 | 39 Months | 1,113 | 1,113 |
| The Office Works Inc., PO Box 5066, Hartford, CT 06102 | ○ | ⊙ | Copiers | Various | Various | 22,030 | 22,030 |
| | ○ | ⊙ | | | | | |
| | ○ | ⊙ | | | | | |
| | ○ | ⊙ | | | | | |
| | ○ | ⊙ | | | | | |
| | ○ | ⊙ | | | | | |

Is a Mileage Log Book Maintained for All Leased Vehicles ? ○ Yes ⊙ No **Total** *** 135,385

* 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.

State of Connecticut
**Annual Report of Long-Term Care Facility**
CSP-23 Rev. 10/2022

# Depreciation Schedule

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | 20,614,833 | | 20,614,833 | (Equity Purposes) | | | | |
| 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 | 1,048,608 | | 1,048,608 | (Equity Purposes) | | | | |
| 2. Disposals (attach schedule) | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | |
| C-4. Subtotal | | | | | | | | |

| | Is a mileage logbook maintained? | | Date of Acquisition | | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Yes | No | Month | Year | | | | | | | | |
| D. **Movable Equipment** | | | | | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | | | | |
| a. Toyota 2018 Sienna | X | | 2 | 17 | 18,736 | | 18,736 | 3,748 | S/L | Various | 1,874 | |
| b. | | | | | | | | | | | | |
| c. | | | | | | | | | | | | |
| d. | | | | | | | | | | | | |
| 2. Movable Equipment | | | | | | | | | | | | |
| a. Acquired prior to this report period | | | Var | Var | 2,788,659 | | 2,788,659 | 2,187,375 | S/L | Various | 154,583 | |
| b. Disposals (attach schedule) | | | | | | | | | | | | |
| Acquired during this report period (attach schedule): | | | | | | | | | | | | |
| c. Administrative | | | Var | Var | 75,431 | | 75,431 | | S/L | Various | 5,884 | |
| d. Standard Resident | | | Var | Var | 45,297 | | 45,297 | | S/L | Various | 2,036 | |
| e. Specialized Resident | | | Var | Var | 4,657 | | 4,657 | | S/L | Various | 188 | |
| Total Acquired during this report period | | | | | 125,385 | | 125,385 | | | | 8,108 | |
| D-3. Subtotal | | | | | | | | | | | | 164,565 |
| E. ***Total Depreciation*** | | | | | | | | | | | | 164,565 |

**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 perio**

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

***Ties to Page 23, Line C3**

****Ties to Page 23, Line C2**

**Schedule of Movable Equipment Acquired during this report perio**

| Acquisition Date | Description of Item | Pick One Movable Category | Cost | Useful Life | Depreciation | |
|---|---|---|---|---|---|---|
| **Additions:** | | | | | | |
| 10/20/2023 | Dell Latitude Laptop | Administrative | $ 1,244 | 3 | $ 380 | |
| 11/30/2023 | Agile mini modulator for SMATV | Administrative | 1,404 | 5 | 234 | |
| 11/30/2023 | Bedside Chests & Cabinets (8) | Standard Resident | 4,536 | 15 | 252 | |
| 11/30/2023 | Wardrobes (4) | Standard Resident | 4,021 | 15 | 223 | |
| 11/30/2023 | Floor Burnishing Machine | Administrative | 1,562 | 10 | 130 | |
| 11/30/2023 | Recliners (2) | Standard Resident | 1,790 | 10 | 149 | |
| 11/30/2023 | Guest Mesh Chairs (4) | Standard Resident | 1,269 | 10 | 106 | |
| 11/30/2023 | Sofa (1) & LoungeChairs (2) | Standard Resident | 4,932 | 10 | 411 | |
| 11/30/2023 | Digital WheelchairScale | Specialized Resident | 1,550 | 10 | 129 | |
| 12/31/2023 | Vital Signs Device(BP) 1 | Standard Resident | 2,103 | 10 | 158 | |
| 12/31/2023 | Patient Power HDLift 1 | Standard Resident | 2,869 | 10 | 215 | |
| 12/31/2023 | Meal Tray DeliveryCarts (2) | Administrative | 17,209 | 10 | 1,291 | |
| 12/31/2023 | All-in-oneComputers (2) | Administrative | 2,565 | 3 | 641 | |
| 12/31/2023 | Automatic Sliding Door Sensor | Administrative | 1,417 | 10 | 106 | |
| 1/31/2024 | Vital Signs Device (BP & Temp) | Standard Resident | 2,086 | 10 | 139 | |
| 2/29/2024 | Vital Signs Device(BP & Temp) | Standard Resident | 2,087 | 10 | 122 | |
| 2/29/2024 | Desktops &Monitors (2 each) | Administrative | 2,746 | 3 | 534 | |
| 4/30/2024 | Hot Food ServingCounter/Table | Administrative | 9,713 | 10 | 405 | |
| 4/30/2024 | Vital Signs Device | Standard Resident | 2,104 | 10 | 88 | |
| 4/30/2024 | Desktops, Monitors, & Laptop | Administrative | 5,430 | 3 | 754 | |
| 4/30/2024 | Dell Latitude Laptop | Administrative | 1,335 | 3 | 185 | |
| 5/31/2024 | Vital Signs Device | Standard Resident | 2,104 | 10 | 70 | |
| 5/31/2024 | Wheelchair Scale | Specialized Resident | 1,779 | 10 | 59 | |
| 6/30/2024 | Dell Desktop & DellMonitor 1 | Administrative | 1,307 | 3 | 109 | |
| 6/30/2024 | Dell LatitudeLaptops (2) | Administrative | 2,428 | 3 | 202 | |
| 6/30/2024 | Vital Signs Device | Standard Resident | 2,104 | 10 | 53 | |
| 6/30/2024 | HP Chromebook (1) | Administrative | 2,084 | 3 | 174 | |
| 6/30/2024 | Serolift Tray lineRollers (7) | Administrative | 12,575 | 10 | 314 | |
| 7/31/2024 | Vital Signs Device(BP & Temp) | Standard Resident | 2,104 | 10 | 35 | |
| 7/31/2024 | Commercial FoodBlender | Administrative | 1,244 | 10 | 21 | |
| 7/31/2024 | Pressure WasherIndustrial Dty | Administrative | 1,743 | 10 | 29 | |
| 8/31/2024 | Chests (4) | Standard Resident | 2,704 | 15 | 15 | |
| 8/31/2024 | Dell Desktop & Dell Monitor 1 | Administrative | 1,294 | 3 | 36 | |
| 8/31/2024 | Top Freezer Refrigerator (2) | Administrative | 1,708 | 15 | 9 | |
| 9/30/2024 | Vital Signs Device (BP & Temp) | Standard Resident | 2,188 | 10 | - | |
| 9/30/2024 | Top Freezer Refrigerator (2) | Administrative | 1,708 | 15 | - | |
| 9/30/2024 | Sit to-Stand Lift & accessories | Standard Resident | 1,919 | 10 | - | |
| 9/30/2024 | HP Chromebook (6) | Administrative | 2,282 | 3 | - | |
| 9/30/2024 | 4 Shelf Deluxe Linen carts (2) | Administrative | 1,392 | 10 | - | |
| 9/30/2024 | Vital Signs Device (BP&Temp) (2) | Standard Resident | 4,377 | 10 | - | |
| 9/30/2024 | Epump Enteral Feeding Pump (2) | Specialized Resident | 1,328 | 10 | - | |
| 12/31/2023 | Copier/Printer w/Fax | Administrative | 1,041 | 5 | 330 | |
| **Total additions for Movable Equipmen** | | | $ 125,385 | | $ 8,108 | * |
| **Deletions:** | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| **Total deletions for Movable Equipmen** | | | $ - | | $ - | ** |

***Ties to Page 23, Line D2c**
****Ties to Page 23, Line D2b**

**Schedule of Leasehold Improvements Acquired during this report perio**

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation | |
|---|---|---|---|---|---|
| **Additions:** | | | | | |
| 10/31/2023 | Replace EspansionTanks | $ 23,499 | 20 | $ 1,077 | |
| 10/13/2023 | Boiler 1Repair/Replacement | 11,921 | 20 | 596 | |
| 10/13/2023 | Boiler 2Repair/Replacment | 11,921 | 20 | 596 | |
| 10/31/2023 | Painter-Haley DanielOct Payro | 4,607 | 5 | 845 | |
| 11/30/2023 | Painter-Daniel Haley Nov23 PR | 4,401 | 5 | 734 | |
| 12/31/2023 | Painter-Daniel Haley Dec23 PR | 5,584 | 5 | 838 | |
| 12/31/2023 | Boiler 1 Repair | 27,816 | 20 | 1,043 | |
| 12/31/2023 | Boiler 2 Repair | 27,816 | 20 | 1,043 | |
| 12/31/2023 | Bearing Assembly & Coupler | 2,862 | 10 | 215 | |

| | | | | | |
|---|---|---|---|---|---|
| 12/31/2023 | Hot Water Pump | 4,741 | 10 | 356 | |
| 1/31/2024 | Painter-Daniel Haley Jan24 PR | 4,448 | 5 | 667 | |
| 2/29/2024 | Circular Pump &Bearing Assemb | 1,916 | 10 | 112 | |
| 2/29/2024 | Circular Pump &Bearing Assemb | 2,269 | 10 | 132 | |
| 2/29/2024 | Painter-Daniel HaleyFeb24 PR | 4,436 | 5 | 518 | |
| 3/31/2024 | 2HP SubmersibleWater Pump | 13,714 | 10 | 686 | |
| 3/31/2024 | Door Edge Guards | 1,140 | 10 | 57 | |
| 3/31/2024 | Unit Heater | 7,366 | 10 | 368 | |
| 3/31/2024 | Duct replacement (2) | 6,092 | 20 | 152 | |
| 3/31/2024 | Painter-Daniel Haley Mar24 PR | 6,074 | 5 | 607 | |
| 4/30/2024 | Doors, hardware & labor | 11,131 | 15 | 309 | |
| 4/30/2024 | Circular pump repairs | 6,226 | 10 | 259 | |
| 4/30/2024 | Painter-Daniel Haley Apr24 PR | 4,682 | 5 | 390 | |
| 5/31/2024 | Cabinets, Sink, & Countertops | 27,300 | 20 | 455 | |
| 5/31/2024 | Main Control Board PK 1 | 5,356 | 10 | 179 | |
| 5/31/2024 | Replace Disconnect on PK 3 | 2,095 | 10 | 70 | |
| 5/31/2024 | Main Control Board for PK 3 | 5,357 | 10 | 179 | |
| 5/31/2024 | Repairs PK 1, PK 3,Kitch. MAU | 1,669 | 10 | 56 | |
| 5/31/2024 | Painter-Daniel Haley May24 PR | 5,515 | 5 | 368 | |
| 6/30/2024 | Archway - Clean &Recover | 7,409 | 10 | 185 | |
| 6/30/2024 | Replace Condensorparts | 2,819 | 10 | 70 | |
| 6/30/2024 | Replace VAVControllers (HVAC) | 70,776 | 10 | 1,769 | |
| 6/30/2024 | Painter-Daniel HaleyJun24 PR | 4,423 | 5 | 221 | |
| 7/31/2024 | Painter-Daniel HaleyJul24 PR | 4,577 | 5 | 153 | |
| 8/31/2024 | Painter-Daniel Haley Aug24 PR | 5,789 | 5 | 96 | |
| 9/30/2024 | Hallow metal door & components | 4,981 | 15 | - | |
| 9/30/2024 | Soft Starter | 12,213 | 10 | - | |
| 9/30/2024 | Balcony deckcoating (2) | 7,577 | 5 | - | |
| 9/30/2024 | Painter-Daniel HaleySep24 PR | 4,761 | 5 | - | |
| **Total additions for Leasehold Improvemen** | | $ 367,279 | | $ 15,401 | * |
| **Deletions:** | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Total deletions for Leasehold Improvemen** | | $ - | | $ - | ** |

***Ties to Page 24, Line C3**

****Ties to Page 24, Line C2**

State of Connecticut
**Annual Report of Long-Term Care Facility**
CSP-24 Rev. 10/2006

# Amortization Schedule*

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 24 | 37 |

| Item | Date of Acquisition Month | Date of Acquisition Year | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 4,506,557 | 3,166,509 | S/L | Variou | 216,473 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | Var | Var | Various | 367,279 | | S/L | Variou | 15,401 | |
| C-4. Subtotal | | | | | | | | | 231,874 |
| D. ***Total Amortization*** | | | | | | | | | 231,874 |

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

| Asset Type | Description | Date In Service | Method | Life | Historical Cost | 2023 Deprec. | 2023 A/D | 2024 Deprec. | 2024 A/D | NBV |
|---|---|---|---|---|---|---|---|---|---|---|
| **LEASHOLD IMPROVEMENTS** | | | | | | | | | | |
| LI | Prior Period Acquisitions (Per 9/30/18 CR) | Various | S/L | Various | 2,996,100 | 90,125 | 2,823,709 | 56,750 | 2,880,459 | 115,641 |
| **2019 Additions** | | | | | | | | | | |
| LI | Magnum Ind - Entry Tile | 10/12/2018 | S/L | 10 | 2,320 | 232 | 1,160 | 232 | 1,392 | 928 |
| LI | Junga Electric-ballards | 11/16/2018 | S/L | 15 | 2,746 | 183 | 915 | 183 | 1,098 | 1,648 |
| LI | Magnum Ind-Sheet Vinyl | 12/31/2018 | S/L | 10 | 1,133 | 113 | 565 | 113 | 678 | 455 |
| LI | OTIS-Power unit/Starter | 12/21/2018 | S/L | 20 | 28,117 | 1,406 | 7,030 | 1,406 | 8,436 | 19,681 |
| LI | MJ Daly-pipes,fittings | 1/31/2019 | S/L | 20 | 8,777 | 439 | 2,195 | 439 | 2,634 | 6,143 |
| LI | MJ Daly-couplers,diverters | 1/31/2019 | S/L | 20 | 3,024 | 151 | 755 | 151 | 906 | 2,118 |
| LI | MJ Daly-Module Control | 1/31/2019 | S/L | 20 | 2,767 | 138 | 690 | 138 | 828 | 1,939 |
| LI | MJ Daly-pipes,valves | 1/31/2019 | S/L | 20 | 2,183 | 109 | 545 | 109 | 654 | 1,529 |
| LI | MJ Daly-Misc | 2/28/2019 | S/L | 20 | 4,207 | 210 | 1,050 | 210 | 1,260 | 2,947 |
| LI | Magnum Ind-door kickplates | 3/12/2019 | S/L | 10 | 1,617 | 162 | 810 | 162 | 972 | 645 |
| LI | MJ Daly-Penthouse Pump | 1/13/2019 | S/L | 10 | 2,226 | 223 | 1,115 | 223 | 1,338 | 888 |
| LI | MJ Daly-Faucets/Valves | 2/28/2019 | S/L | 20 | 2,190 | 109 | 545 | 109 | 654 | 1,536 |
| LI | WestReach-Door | 4/30/2019 | S/L | 10 | 1,571 | 157 | 785 | 157 | 942 | 629 |
| LI | Lingard Cabinet Co-countertops | 5/30/2019 | S/L | 15 | 3,988 | 266 | 1,330 | 266 | 1,596 | 2,392 |
| LI | MJ Daly | 5/31/2019 | S/L | 20 | 3,011 | 151 | 755 | 151 | 906 | 2,105 |
| LI | MJ Daly-water heater parts | 5/31/2019 | S/L | 20 | 2,056 | 103 | 515 | 103 | 618 | 1,438 |
| LI | Westreach-Door | 7/31/2019 | S/L | 10 | 999 | 100 | 500 | 100 | 600 | 399 |
| LI | MJ Daly- Chiller Leak Install | 6/30/2019 | S/L | 20 | 5,166 | 258 | 1,290 | 258 | 1,548 | 3,618 |
| LI | MJ Daly-Thermostat valve | 6/25/2019 | S/L | 20 | 1,417 | 71 | 355 | 71 | 426 | 991 |
| LI | MJ Daly-Valves | 6/25/2019 | S/L | 20 | 1,405 | 70 | 350 | 70 | 420 | 985 |
| LI | MJ Daly-Fan Motor | 6/30/2019 | S/L | 20 | 2,212 | 111 | 555 | 111 | 666 | 1,546 |
| LI | MJ Daly - 2 Heat Pumps | 10/31/2018 | S/L | 20 | 9,065 | 453 | 2,265 | 453 | 2,718 | 6,347 |
| LI | MJ Daly - 2 Heat Pumps | 11/30/2018 | S/L | 20 | 9,065 | 453 | 2,265 | 453 | 2,718 | 6,347 |
| **2020 Additions** | | | | | | | | | | |
| LI | MJ Daly-Sewage Pump | 7/31/2019 | S/L | 10 | 6,368 | 637 | 2,548 | 637 | 3,185 | 3,183 |
| LI | MJ Daly-VIC BF Valves | 10/29/2019 | S/L | 10 | 10,416 | 1,042 | 4,168 | 1,042 | 5,210 | 5,206 |
| LI | Magnum Ind-Door Kickplates | 1/27/2020 | S/L | 10 | 1,617 | 162 | 648 | 162 | 810 | 807 |
| LI | Okulus-phones 5th floor | 10/25/2019 | S/L | 10 | 16,050 | 1,605 | 6,420 | 1,605 | 8,025 | 8,025 |
| LI | Okulus - phones | 11/18/2019 | S/L | 10 | 3,680 | 368 | 1,472 | 368 | 1,840 | 1,840 |
| LI | MJ Daly-3 pump assemblies | 1/20/2020 | S/L | 10 | 5,963 | 596 | 2,384 | 596 | 2,980 | 2,983 |
| LI | MJ Daly-3 HP Pump | 12/31/2019 | S/L | 10 | 6,153 | 615 | 2,460 | 615 | 3,075 | 3,078 |
| LI | MJ Daly-Line Repair | 1/31/2020 | S/L | 10 | 4,187 | 419 | 1,676 | 419 | 2,095 | 2,092 |
| LI | MJ Daly-Pipe and Fittings | 12/31/2019 | S/L | 10 | 4,333 | 433 | 1,732 | 433 | 2,165 | 2,168 |
| LI | MJ Daly-2 Heat Pumps | 12/31/2019 | S/L | 10 | 9,960 | 996 | 3,984 | 996 | 4,980 | 4,980 |
| LI | MJ Daly - Pump, Misd | 2/18/2020 | S/L | 10 | 2,650 | 265 | 1,060 | 265 | 1,325 | 1,325 |
| LI | Junga Electric- Conduit/wiring | 2/20/2020 | S/L | 10 | 2,387 | 239 | 956 | 239 | 1,195 | 1,192 |
| LI | MJ Daly- Circ Pump Chiller | 2/18/2020 | S/L | 10 | 1,894 | 189 | 756 | 189 | 945 | 949 |
| LI | Eagle Rivet Roof - roof | 4/15/2020 | S/L | 10 | 80,485 | 8,049 | 32,196 | 8,049 | 40,245 | 40,240 |
| LI | Eagle Rivet Roof | 6/26/2020 | S/L | 10 | 159,970 | 15,997 | 63,988 | 15,997 | 79,985 | 79,985 |
| LI | Eagle Rivet-roof | 7/31/2020 | S/L | 10 | 161,970 | 16,197 | 64,788 | 16,197 | 80,985 | 80,985 |
| LI | Okulus-data lines | 9/11/2020 | S/L | 10 | 5,124 | 512 | 2,048 | 512 | 2,560 | 2,564 |
| LI | Haynes Commextend lines | 9/10/2020 | S/L | 10 | 12,316 | 1,232 | 4,928 | 1,232 | 6,160 | 6,156 |
| **2021 Additions** | | | | | | | | | | |
| LI | UnifiedVox-Phone System | 10/15/2020 | S/L | 10 | 3,000 | 300 | 750 | 300 | 1,050 | 1,950 |
| LI | West Reach - Doors | 11/9/2020 | S/L | 10 | 1,894 | 189 | 473 | 189 | 662 | 1,233 |
| LI | Emcor - 2 Heat Pumps | 10/1/2020 | S/L | 10 | 8,274 | 827 | 2,068 | 827 | 2,895 | 5,379 |
| LI | Emcor Svcs-Bosch heat pumps | 11/25/2020 | S/L | 10 | 16,796 | 1,680 | 4,200 | 1,680 | 5,880 | 10,916 |
| LI | Emcor Svcs-exhaust fan | 12/23/2020 | S/L | 20 | 2,930 | 146 | 365 | 146 | 511 | 2,419 |
| LI | Emcor Svcs- in wall AC | 12/15/2020 | S/L | 5 | 2,612 | 522 | 1,305 | 522 | 1,827 | 785 |
| LI | SmartCare- plumbing | 2/18/2021 | S/L | 10 | 1,391 | 139 | 635 | 139 | 774 | 617 |
| LI | Emcor - Boiler repairs | 4/30/2021 | S/L | 20 | 14,287 | 714 | 1,497 | 714 | 2,211 | 12,076 |
| LI | Emcore - roof A/C unit | 6/2/2021 | S/L | 10 | 48,440 | 4,844 | 9,887 | 4,844 | 14,731 | 33,709 |
| LI | Emcor - water cutoffs | 5/26/2021 | S/L | 10 | 3,191 | 319 | 3,060 | 319 | 3,379 | (188) |
| LI | Raintech-nurse call system | 6/28/2021 | S/L | 10 | 43,168 | 4,317 | 8,724 | 4,317 | 13,041 | 30,127 |
| LI | Emcore-Condenser coil 30% | 6/4/2021 | S/L | 15 | 5,962 | 397 | 917 | 397 | 1,314 | 4,648 |
| LI | Emcor- Gas valve boiler | 6/17/2021 | S/L | 20 | 3,614 | 181 | 439 | 181 | 620 | 2,994 |
| LI | Emcor- gasket boiler | 6/22/2021 | S/L | 20 | 4,911 | 246 | 652 | 246 | 898 | 4,013 |
| LI | Emcor - fire/smoke dampers | 6/28/2021 | S/L | 10 | 1,542 | 154 | 462 | 154 | 616 | 926 |
| LI | Emcor Svcs-condenser coil | 7/1/2021 | S/L | 15 | 13,911 | 927 | 2,318 | 927 | 3,245 | 10,666 |
| LI | Emcor Svcs - thermostats | 7/29/2021 | S/L | 10 | 3,186 | 319 | 797 | 319 | 1,116 | 2,070 |
| LI | Emcor- Boiler Upgrade | 8/4/2021 | S/L | 20 | 5,992 | 300 | 750 | 300 | 1,050 | 4,942 |
| LI | Mechanical Pump - Valves | 8/10/2021 | S/L | 20 | 6,031 | 302 | 755 | 302 | 1,057 | 4,974 |
| LI | Emcor Boiler Valves | 8/13/2021 | S/L | 20 | 2,547 | 127 | 318 | 127 | 445 | 2,102 |
| | Disposal of Prior Period Acquisition Asset | | | | (1,600) | - | (1,600) | - | (1,600) | - |
| **2022 Additions** | | | | | | | | | | |
| LI | West Reach - Tile Floor | 10/31/2021 | S/L | 20 | 1,625 | 81 | 162 | 81 | 243 | 1,382 |
| LI | West Reach - door | 11/1/2021 | S/L | 15 | 3,111 | 207 | 414 | 207 | 621 | 2,490 |
| LI | Emcor - Isolation Valves | 11/18/2021 | S/L | 20 | 6,000 | 300 | 600 | 300 | 900 | 5,100 |
| LI | Emcor - Heat Pumps | 11/30/2021 | S/L | 10 | 10,305 | 1,031 | 2,062 | 1,031 | 3,093 | 7,212 |
| LI | Emcor - Boiler Regasket | 11/1/2021 | S/L | 20 | 11,459 | 573 | 1,146 | 573 | 1,719 | 9,740 |
| LI | Wallcovering | 12/10/2021 | S/L | 10 | 3,897 | 390 | 780 | 390 | 1,170 | 2,727 |
| LI | Replace boiler primary control | 12/31/2021 | S/L | 15 | 6,235 | 416 | 832 | 416 | 1,248 | 4,987 |
| LI | Replace cabint heater | 12/20/2021 | S/L | 10 | 6,612 | 661 | 1,322 | 661 | 1,983 | 4,629 |
| LI | Domestic water expansion Tank | 12/17/2021 | S/L | 3 | 1,842 | 614 | 1,228 | 614 | 1,842 | (0) |
| LI | Elevator entrance protection | 1/18/2022 | S/L | 15 | 6,500 | 433 | 866 | 433 | 1,299 | 5,201 |
| LI | Wainscoting | 1/11/2022 | S/L | 5 | 3,700 | 740 | 1,480 | 740 | 2,220 | 1,480 |
| LI | Install Doors and Hardware | 8/31/2022 | S/L | 15 | 16,250 | 1,083 | 2,166 | 1,083 | 3,249 | 13,001 |
| LI | Paint - Nesbeth, Mushane's Pay | 9/30/2022 | S/L | 5 | 53,913 | 10,783 | 21,566 | 10,783 | 32,349 | 21,564 |
| **2023 Additions** | | | | | | | | | | |
| LI | Lochinvar Circ Pump | 1/25/2023 | S/L | 15 | 3,398 | 170 | 170 | 227 | 397 | 3,001 |
| LI | Nesbeth, Mushane Painting | 11/30/2022 | S/L | 5 | 8,688 | 1,593 | 1,593 | 1,738 | 3,331 | 5,357 |
| LI | (3) Taco Pump Motors & assembly | 1/25/2023 | S/L | 15 | 7,019 | 351 | 351 | 468 | 819 | 6,200 |
| LI | Paint-Nesbeth, Mushane's Payro | 12/31/2022 | S/L | 5 | 4,074 | 679 | 679 | 815 | 1,494 | 2,580 |
| LI | Hot water Heater (30% dep) | 1/27/2023 | S/L | 10 | 48,917 | 3,669 | 3,669 | 4,892 | 8,561 | 40,356 |
| LI | AC Replacement | 2/27/2023 | S/L | 15 | 118,921 | 5,285 | 5,285 | 7,928 | 13,213 | 105,707 |
| LI | Paint-Daniel Haley's payroll | 2/28/2023 | S/L | 5 | 4,294 | 573 | 573 | 859 | 1,432 | 2,862 |
| LI | Bosch Heat pumps | 3/21/2023 | S/L | 10 | 12,060 | 704 | 704 | 1,206 | 1,910 | 10,151 |
| LI | Replace Tower Fill | 3/31/2023 | S/L | 10 | 6,572 | 383 | 383 | 657 | 1,040 | 5,532 |
| LI | Replace Glass | 3/20/2023 | S/L | 10 | 3,184 | 186 | 186 | 318 | 504 | 2,680 |
| LI | Fix Broken Entrance Doors | 4/26/2023 | S/L | 10 | 4,673 | 234 | 234 | 467 | 701 | 3,972 |
| LI | Hot water heater | 4/30/2023 | S/L | 10 | 53,175 | 2,659 | 2,659 | 5,318 | 7,977 | 45,198 |
| LI | Ceiling Tile | 4/30/2023 | S/L | 5 | 1,008 | 101 | 101 | 202 | 303 | 705 |
| LI | Cooling System Overhaul & Part | 4/12/2023 | S/L | 10 | 12,746 | 638 | 638 | 1,275 | 1,913 | 10,833 |
| LI | Shower Valve Replacement | 4/26/2023 | S/L | 10 | 2,292 | 115 | 115 | 229 | 344 | 1,948 |
| LI | Pump Assemblies/Spool Piece | 4/26/2023 | S/L | 15 | 2,676 | 89 | 89 | 178 | 267 | 2,409 |
| LI | Paint-Daniel Haley Payroll | 4/30/2023 | S/L | 5 | 10,120 | 1,012 | 1,012 | 2,024 | 3,036 | 7,084 |
| LI | Replace Sensors & Float switch | 5/26/2023 | S/L | 5 | 3,279 | 273 | 273 | 656 | 929 | 2,350 |
| LI | Hot water Heater-Part 2 | 5/31/2023 | S/L | 10 | 36,159 | 1,507 | 1,507 | 3,616 | 5,123 | 31,036 |
| LI | Paint-Daniles Haleys Payroll | 5/31/2023 | S/L | 5 | 4,240 | 353 | 353 | 848 | 1,201 | 3,039 |
| LI | Replace Compressor for PK2 | 6/15/2023 | S/L | 12 | 9,296 | 258 | 258 | 775 | 1,033 | 8,262 |
| LI | Combustion Motor Assembly | 6/26/2023 | S/L | 10 | 1,208 | 40 | 40 | 121 | 161 | 1,047 |
| LI | Grundfos Pump | 6/1/2023 | S/L | 15 | 3,143 | 70 | 70 | 210 | 280 | 2,863 |
| LI | Space Sensors for RTU-2 | 6/26/2023 | S/L | 10 | 3,536 | 118 | 118 | 354 | 472 | 3,064 |
| LI | Solid State Starter-Elevator | 6/21/2023 | S/L | 10 | 11,134 | 371 | 371 | 1,113 | 1,484 | 9,650 |
| LI | Paint-Daniels Haleys Payroll | 6/30/2023 | S/L | 5 | 5,383 | 359 | 359 | 1,077 | 1,436 | 3,947 |
| LI | Compressor for PK2 | 7/31/2023 | S/L | 12 | 9,296 | 194 | 194 | 775 | 969 | 8,327 |
| LI | Replace hot water heater/tank | 7/24/2023 | S/L | 10 | 24,805 | 620 | 620 | 2,481 | 3,101 | 21,704 |
| LI | R22-Refrigerent/Tank | 7/19/2023 | S/L | 10 | 2,693 | 67 | 67 | 269 | 336 | 2,357 |
| LI | Paint--Daniel Haley | 7/31/2023 | S/L | 5 | 4,347 | 217 | 217 | 869 | 1,086 | 3,261 |
| LI | Temperature Senors | 8/16/2023 | S/L | 5 | 1,095 | 37 | 37 | 219 | 256 | 839 |
| LI | R22 Refrigerant | 8/16/2023 | S/L | 10 | 1,302 | 22 | 22 | 130 | 152 | 1,150 |
| LI | Fan Motor | 8/16/2023 | S/L | 10 | 9,157 | 153 | 153 | 916 | 1,069 | 8,089 |
| LI | Bosch console Heat pumps | 8/16/2023 | S/L | 10 | 12,969 | 216 | 216 | 1,297 | 1,513 | 11,456 |
| LI | R22 Refrigerant | 8/31/2023 | S/L | 10 | 2,693 | 45 | 45 | 269 | 314 | 2,379 |
| LI | VAV Controllers | 8/28/2023 | S/L | 10 | 11,651 | 194 | 194 | 1,165 | 1,359 | 10,291 |
| LI | Paint-Daniel Haley | 8/31/2023 | S/L | 5 | 4,350 | 145 | 145 | 870 | 1,015 | 3,335 |
| LI | Replace Expansion Tanks | 9/26/2023 | S/L | 20 | 10,071 | 42 | 42 | 504 | 546 | 9,525 |
| LI | Rebuild & Restate Preventers | 9/30/2023 | S/L | 5 | 5,583 | 93 | 93 | 1,117 | 1,210 | 4,373 |
| LI | Pain-daniel Haley | 9/30/2023 | S/L | 5 | 5,724 | 95 | 95 | 1,145 | 1,240 | 4,484 |
| LI | Cisco Meraki Cloud Managed MS2 | 11/8/2022 | S/L | 5 | 103,213 | 18,923 | 18,923 | 20,643 | 39,566 | 63,648 |
| **2024 Additions** | | | | | | | | | | |
| LI | Replace EspansionTanks | 10/31/2023 | S/L | 20 | 23,499 | - | - | 1,077 | 1,077 | 22,422 |
| LI | Boiler 1Repair/Replacement | 10/13/2023 | S/L | 20 | 11,921 | - | - | 596 | 596 | 11,325 |
| LI | Boiler 2Repair/Replacment | 10/13/2023 | S/L | 20 | 11,921 | - | - | 596 | 596 | 11,325 |
| LI | Painter-Haley DanielOct Payro | 10/31/2023 | S/L | 5 | 4,607 | - | - | 845 | 845 | 3,762 |
| LI | Painter-Daniel Haley Nov23 PR | 11/30/2023 | S/L | 5 | 4,401 | - | - | 734 | 734 | 3,667 |
| LI | Painter-Daniel Haley Dec23 PR | 12/31/2023 | S/L | 5 | 5,584 | - | - | 838 | 838 | 4,746 |
| LI | Boiler 1 Repair | 12/31/2023 | S/L | 20 | 27,816 | - | - | 1,043 | 1,043 | 26,773 |
| LI | Boiler 2 Repair | 12/31/2023 | S/L | 20 | 27,816 | - | - | 1,043 | 1,043 | 26,773 |
| LI | Bearing Assembly & Coupler | 12/31/2023 | S/L | 10 | 2,862 | - | - | 215 | 215 | 2,647 |
| LI | Hot Water Pump | 12/31/2023 | S/L | 10 | 4,741 | - | - | 356 | 356 | 4,385 |
| LI | Painter-Daniel Haley Jan24 PR | 1/31/2024 | S/L | 5 | 4,448 | - | - | 667 | 667 | 3,781 |
| LI | Circular Pump &Bearing Assemb | 2/29/2024 | S/L | 10 | 1,916 | - | - | 112 | 112 | 1,804 |
| LI | Circular Pump &Bearing Assemb | 2/29/2024 | S/L | 10 | 2,269 | - | - | 132 | 132 | 2,137 |
| LI | Painter-Daniel HaleyFeb24 PR | 2/29/2024 | S/L | 5 | 4,436 | - | - | 518 | 518 | 3,918 |

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

| Asset Type | Description | Date In Service | Method | Life | Historical Cost | 2023 Depree. | 2023 A/D | 2024 Depree. | 2024 A/D | NBV |
|---|---|---|---|---|---|---|---|---|---|---|
| LI | 2HP SubmersibleWater Pump | 3/31/2024 | S/L | 10 | 13,714 | - | - | 686 | 686 | 13,028 |
| LI | Door Edge Guards | 3/31/2024 | S/L | 10 | 1,140 | - | - | 57 | 57 | 1,083 |
| LI | Unit Heater | 3/31/2024 | S/L | 10 | 7,366 | - | - | 368 | 368 | 6,998 |
| LI | Duct replacement (2) | 3/31/2024 | S/L | 20 | 6,092 | - | - | 152 | 152 | 5,940 |
| LI | Painter-Daniel Haley Mar24 PR | 3/31/2024 | S/L | 5 | 6,074 | - | - | 607 | 607 | 5,467 |
| LI | Doors, hardware & labor | 4/30/2024 | S/L | 15 | 11,131 | - | - | 309 | 309 | 10,822 |
| LI | Circular pump repairs | 4/30/2024 | S/L | 10 | 6,226 | - | - | 259 | 259 | 5,967 |
| LI | Painter-Daniel Haley Apr24 PR | 4/30/2024 | S/L | 5 | 4,682 | - | - | 390 | 390 | 4,292 |
| LI | Cabinets, Sink, & Countertops | 5/31/2024 | S/L | 20 | 27,300 | - | - | 455 | 455 | 26,845 |
| LI | Main Control Board PK 1 | 5/31/2024 | S/L | 10 | 5,356 | - | - | 179 | 179 | 5,177 |
| LI | Replace Disconnect on PK 3 | 5/31/2024 | S/L | 10 | 2,095 | - | - | 70 | 70 | 2,025 |
| LI | Main Control Board for PK 3 | 5/31/2024 | S/L | 10 | 5,357 | - | - | 179 | 179 | 5,178 |
| LI | Repairs PK 1, PK 3,Kitch. MAU | 5/31/2024 | S/L | 10 | 1,669 | - | - | 56 | 56 | 1,613 |
| LI | Painter-Daniel Haley May24 PR | 5/31/2024 | S/L | 5 | 5,515 | - | - | 368 | 368 | 5,147 |
| LI | Archway - Clean &Recover | 6/30/2024 | S/L | 10 | 7,409 | - | - | 185 | 185 | 7,224 |
| LI | Replace Condensorparts | 6/30/2024 | S/L | 10 | 2,819 | - | - | 70 | 70 | 2,749 |
| LI | Replace VAVControllers (HVAC) | 6/30/2024 | S/L | 10 | 70,776 | - | - | 1,769 | 1,769 | 69,007 |
| LI | Painter-Daniel HaleyJun24 PR | 6/30/2024 | S/L | 5 | 4,423 | - | - | 221 | 221 | 4,202 |
| LI | Painter-Daniel HaleyJul24 PR | 7/31/2024 | S/L | 5 | 4,577 | - | - | 153 | 153 | 4,424 |
| LI | Painter-Daniel Haley Aug24 PR | 8/31/2024 | S/L | 5 | 5,789 | - | - | 96 | 96 | 5,693 |
| LI | Hallow metal door & components | 9/30/2024 | S/L | 15 | 4,981 | - | - | - | - | 4,981 |
| LI | Soft Starter | 9/30/2024 | S/L | 10 | 12,213 | - | - | - | - | 12,213 |
| LI | Balcony deckcoating (2) | 9/30/2024 | S/L | 5 | 7,577 | - | - | - | - | 7,577 |
| LI | Painter-Daniel HaleySep24 PR | 9/30/2024 | S/L | 5 | 4,761 | - | - | - | - | 4,761 |
| **TOTAL LEASEHOLD IMPROVEMENTS** | | | | | **4,873,836** | **222,460** | **3,166,509** | **231,874** | **3,398,383** | **1,475,453** |
| **MOVABLE EQUIPMENT** | | | | | | | | | | |
| MME | Prior Period Acquisitions (Per 9/30/18 CR) | Various | S/L | Various | 2,073,919 | 52,230 | 1,878,140 | 50,348 | 1,928,488 | 145,431 |
| **2019 Additions** | | | | | | | | | | |
| MME | Starling Physicians-ApneaLink | 10/11/2018 | S/L | 7 | 1,604 | 229 | 1,145 | 229 | 1,374 | 230 |
| MME | TriState Surg-Bariatric Beds | 10/10/2018 | S/L | 15 | 2,334 | 156 | 780 | 156 | 936 | 1,398 |
| MME | Culinary Depot-Waring CB15 | 10/17/2018 | S/L | 10 | 1,138 | 114 | 570 | 114 | 684 | 454 |
| MME | TriState-Bariatric Wheelchair | 11/6/2018 | S/L | 5 | 798 | 158 | 798 | - | 798 | (0) |
| MME | Cul Depot-shipp on Asset 1212 | 11/30/2018 | S/L | 10 | 36 | 4 | 20 | 4 | 24 | 12 |
| MME | Culinary Depot-Ice Maker | 11/30/2018 | S/L | 10 | 2,989 | 299 | 1,495 | 299 | 1,794 | 1,195 |
| MME | Cul Depot-Merid Water Dispense | 11/6/2018 | S/L | 10 | 4,057 | 406 | 2,030 | 406 | 2,436 | 1,621 |
| MME | Smart Care-blower motor | 11/12/2018 | S/L | 8 | 1,925 | 241 | 1,205 | 241 | 1,446 | 479 |
| MME | Daniel's Equip-UniMacWasher | 11/1/2018 | S/L | 10 | 4,844 | 484 | 2,420 | 484 | 2,904 | 1,940 |
| MME | MLK Lock-Security Cameras | 11/14/2018 | S/L | 5 | 3,551 | 710 | 3,550 | 1 | 3,551 | 0 |
| MME | RVH Millwork-Cabinet/Sink | 1/3/2019 | S/L | 20 | 5,583 | 279 | 1,395 | 279 | 1,674 | 3,909 |
| MME | Dir Supply-Dig Chair Scale | 1/21/2019 | S/L | 10 | 1,308 | 131 | 655 | 131 | 786 | 522 |
| MME | Cul Depot-Meat Chopper | 11/20/2018 | S/L | 10 | 5,115 | 511 | 2,555 | 511 | 3,066 | 2,049 |
| MME | Daniel's Equip-UniMacWasher | 2/25/2019 | S/L | 10 | 19,377 | 1,938 | 9,690 | 1,938 | 11,628 | 7,749 |
| MME | SupplyWorks-window coverings | 2/4/2019 | S/L | 5 | 1,849 | 369 | 1,849 | - | 1,849 | (0) |
| MME | SupplyWorks-window coverings | 2/14/2019 | S/L | 5 | 1,308 | 260 | 1,308 | - | 1,308 | (0) |
| MME | SmartCare - Thermostat | 2/1/2019 | S/L | 5 | 1,407 | 281 | 1,405 | 2 | 1,407 | (0) |
| MME | McKesson-Trapeze Bed | 3/25/2019 | S/L | 15 | 499 | 33 | 165 | 33 | 198 | 301 |
| MME | Direct Supply-Vacuum | 3/13/2019 | S/L | 8 | 635 | 79 | 395 | 79 | 474 | 161 |
| MME | Direct Supply-Cabinets/Chests | 3/1/2019 | S/L | 15 | 4,822 | 321 | 1,605 | 321 | 1,926 | 2,896 |
| MME | Culinary Depot - Ice Dispenser | 4/22/2019 | S/L | 10 | 3,766 | 377 | 1,885 | 377 | 2,262 | 1,504 |
| MME | Supply Works-Cellular shades | 4/8/2019 | S/L | 5 | 2,460 | 492 | 2,460 | - | 2,460 | (0) |
| MME | Direct Supply-Dig Chair Scale | 5/7/2019 | S/L | 10 | 1,368 | 137 | 685 | 137 | 822 | 546 |
| MME | TriState-Bariatric Wheel Chair | 5/29/2019 | S/L | 5 | 798 | 158 | 798 | - | 798 | (0) |
| MME | Direct Supply-Floor Machine | 5/24/2019 | S/L | 10 | 670 | 67 | 335 | 67 | 402 | 268 |
| MME | MLK Lock-cameras | 4/2/2019 | S/L | 5 | 1,752 | 350 | 1,750 | 2 | 1,752 | (0) |
| MME | MJ Daly- Chiller | 5/31/2019 | S/L | 10 | 64,859 | 6,486 | 32,430 | 6,486 | 38,916 | 25,943 |
| MME | TriState Surg-Elec Actuator | 8/21/2019 | S/L | 10 | 541 | 54 | 270 | 54 | 324 | 217 |
| MME | Cul Dep-Mobile dish dispenser | 9/24/2019 | S/L | 10 | 7,796 | 780 | 3,900 | 780 | 4,680 | 3,116 |
| MME | McKesson-Defibrillator | 4/18/2019 | S/L | 5 | 995 | 199 | 995 | - | 995 | (0) |
| **2020 Additions** | | | | | | | | | | |
| MME | Direct Supply-Burnisher | 10/9/2019 | S/L | 5 | 1,120 | 224 | 896 | 224 | 1,120 | (0) |
| MME | McKesson-Lift, Patient Power | 10/18/2019 | S/L | 5 | 2,476 | 495 | 1,980 | 495 | 2,475 | 1 |
| MME | Culinary Depot-Ice Maker | 10/25/2019 | S/L | 5 | 3,212 | 642 | 2,568 | 642 | 3,210 | 2 |
| MME | McKesson-Scale | 10/27/2019 | S/L | 5 | 756 | 151 | 604 | 151 | 755 | 1 |
| MME | Cul Depot - Ice Storage Bin | 10/30/2019 | S/L | 5 | 1,454 | 291 | 1,164 | 290 | 1,454 | 0 |
| MME | McKesson-Scale | 10/30/2019 | S/L | 5 | 756 | 151 | 604 | 151 | 755 | 1 |
| MME | Culinary Depot-Sales Tax | 10/30/2019 | S/L | 5 | 495 | 99 | 396 | 99 | 495 | 0 |
| MME | MJ Daly - 2 Heat Pumps | 8/30/2019 | S/L | 5 | 9,065 | 1,813 | 7,252 | 1,813 | 9,065 | 0 |
| MME | McKesson-2 Electric Beds | 11/11/2019 | S/L | 5 | 1,214 | 243 | 972 | 242 | 1,214 | 0 |
| MME | Hobart | 11/26/2019 | S/L | 5 | 10,848 | 2,170 | 8,680 | 2,168 | 10,848 | (0) |
| MME | McKesson-3 Electric Beds | 12/9/2019 | S/L | 5 | 1,822 | 364 | 1,456 | 364 | 1,820 | 2 |
| MME | McKesson- Scale | 12/16/2019 | S/L | 5 | 756 | 151 | 604 | 151 | 755 | 1 |
| MME | McKesson-U/S Bladder widescan | 2/7/2020 | S/L | 5 | 8,147 | 1,629 | 6,516 | 1,629 | 8,145 | 2 |
| MME | Cul Depot-Dishwasher | 12/26/2019 | S/L | 10 | 75,996 | 7,600 | 30,400 | 7,600 | 38,000 | 37,996 |
| MME | Wayfair-Dining Table | 1/31/2020 | S/L | 5 | 787 | 157 | 628 | 157 | 785 | 2 |
| MME | TriState - Oxygen concentrator | 4/7/2020 | S/L | 5 | 609 | 122 | 488 | 121 | 609 | (0) |
| MME | THD Pro - Electric Hand Sprayе | 4/18/2020 | S/L | 5 | 1,072 | 214 | 856 | 214 | 1,070 | 2 |
| MME | Direct Supply-Smart Care Trio | 4/21/2020 | S/L | 5 | 4,305 | 861 | 3,444 | 861 | 4,305 | 0 |
| MME | McKesson-5 Oxygen Concentators | 5/4/2020 | S/L | 5 | 2,919 | 584 | 2,336 | 583 | 2,919 | 0 |
| MME | McKesson-25 Oxygen Concentrato | 5/13/2020 | S/L | 5 | 14,401 | 2,880 | 11,520 | 2,880 | 14,400 | 1 |
| MME | Cul Depot- | 5/14/2020 | S/L | 5 | 1,288 | 258 | 1,032 | 256 | 1,288 | 0 |
| MME | PC Connection-Optiplex | 4/21/2020 | S/L | 5 | 3,495 | 699 | 2,796 | 699 | 3,495 | (0) |
| MME | COVID - isolation carts | 5/6/2020 | S/L | 5 | 636 | 127 | 508 | 127 | 635 | 1 |
| MME | Windstream-new phone system | 4/12/2020 | S/L | 5 | 4,053 | 811 | 3,244 | 809 | 4,053 | 0 |
| MME | McKesson-3 Elec beds | 6/3/2020 | S/L | 5 | 1,891 | 378 | 1,512 | 378 | 1,890 | 1 |
| MME | McKesson-Scale | 6/24/2020 | S/L | 5 | 821 | 164 | 656 | 164 | 820 | 1 |
| MME | UnifiedVox-phone system | 8/11/2020 | S/L | 5 | 14,500 | 2,900 | 11,600 | 2,900 | 14,500 | - |
| MME | Cul Depot-Conveyor Toaster | 8/25/2020 | S/L | 5 | 661 | 132 | 528 | 132 | 660 | 1 |
| MME | TriState - Detecto chair scale | 9/21/2020 | S/L | 5 | 1,467 | 293 | 1,172 | 293 | 1,465 | 2 |
| MME | IT Savvy-2 HPE Aruba | 7/13/2020 | S/L | 5 | 5,112 | 1,022 | 4,088 | 1,022 | 5,110 | 2 |
| MME | IT Savvy-APC Smart | 9/23/2020 | S/L | 5 | 1,010 | 202 | 808 | 202 | 1,010 | 0 |
| MME | IT Savvy-HPE Aruba | 9/14/2020 | S/L | 5 | 1,978 | 396 | 1,584 | 394 | 1,978 | (0) |
| MME | IT Savvy-HPE Aruba | 9/14/2020 | S/L | 5 | 554 | 111 | 444 | 110 | 554 | 0 |
| MME | PC Connection-ProDesk/Office | 9/8/2020 | S/L | 5 | 1,073 | 215 | 860 | 213 | 1,073 | 0 |
| **2021 Additions** | | | | | | | | | | |
| MME | CulDepot-Conveyor Toaster | 10/2/2020 | S/L | 10 | 2,592 | 259 | 648 | 259 | 907 | 1,685 |
| MME | TriState-Wheelchair Scale | 10/21/2020 | S/L | 5 | 1,329 | 266 | 665 | 266 | 931 | 398 |
| MME | Haynes Comm-Cameras | 10/16/2020 | S/L | 5 | 2,000 | 400 | 1,000 | 400 | 1,400 | 600 |
| MME | IT Savvy - Computer | 10/15/2020 | S/L | 3 | 1,010 | 337 | 842 | 168 | 1,010 | 0 |
| MME | McKesson-Kangaroo pumps | 12/8/2020 | S/L | 5 | 1,527 | 305 | 763 | 305 | 1,068 | 459 |
| MME | McKesson-3 Elec Beds | 1/24/2021 | S/L | 12 | 3,728 | 311 | 777 | 311 | 1,088 | 2,640 |
| MME | Haynes-see 1327 | 11/25/2020 | S/L | 5 | 2,341 | 468 | 1,170 | 468 | 1,638 | 703 |
| MME | Cul Depot - CB15 | 2/4/2021 | S/L | 5 | 1,288 | 258 | 645 | 258 | 903 | 385 |
| MME | H&R Healthcare-Signa APM | 1/28/2021 | S/L | 5 | 3,494 | 699 | 1,747 | 699 | 2,446 | 1,048 |
| MME | Cul Depot - Ice Maker/Dispense | 2/24/2021 | S/L | 10 | 6,122 | 612 | 1,530 | 612 | 2,142 | 3,980 |
| MME | Manhattan Tech-Dell all in one | 4/13/2021 | S/L | 3 | 5,968 | 1,989 | 4,973 | 995 | 5,968 | (0) |
| MME | PC Connection - Chromebook | 4/28/2021 | S/L | 3 | 1,148 | 383 | 957 | 191 | 1,148 | (0) |
| MME | Cul Depot - Ice Maker | 6/10/2021 | S/L | 10 | 6,128 | 613 | 1,532 | 613 | 2,145 | 3,983 |
| MME | IT Savvy - Android PC | 4/29/2021 | S/L | 3 | 3,027 | 1,009 | 2,523 | 504 | 3,027 | (0) |
| MME | Manhatan Tech - Win 10 Pro | 6/7/2021 | S/L | 3 | 1,134 | 378 | 945 | 189 | 1,134 | (0) |
| MME | Manhattan Tech - Win Pro 10 | 6/2/2021 | S/L | 3 | 1,180 | 393 | 982 | 198 | 1,180 | 0 |
| MME | Manhattan Tech-Dell | 6/9/2021 | S/L | 3 | 1,135 | 378 | 945 | 190 | 1,135 | (0) |
| MME | McKesson-scale/lift | 6/24/2021 | S/L | 10 | 5,110 | 511 | 1,277 | 511 | 1,788 | 3,322 |
| MME | H&R Healthcare-Signa Pumps | 8/26/2021 | S/L | 5 | 1,850 | 370 | 925 | 370 | 1,295 | 555 |
| MME | Manhattan Tech-License | 7/9/2021 | S/L | 3 | 16,636 | 5,545 | 13,863 | 2,773 | 16,636 | (0) |
| MME | TriState-shower recline chair | 6/23/2021 | S/L | 10 | 1,828 | 183 | 457 | 183 | 640 | 1,188 |
| MME | TriState-chair scale | 6/25/2021 | S/L | 10 | 1,235 | 123 | 308 | 123 | 431 | 804 |
| MME | Manhattan Tech-Dell | 5/14/2021 | S/L | 3 | 5,387 | 1,796 | 4,490 | 897 | 5,387 | (0) |
| MME | Manhattan Tech-Dell | 5/28/2021 | S/L | 3 | 2,225 | 742 | 1,855 | 370 | 2,225 | (0) |
| MME | Manhattan Tech-Dell desktops | 7/7/2021 | S/L | 3 | 8,865 | 2,955 | 7,388 | 1,477 | 8,865 | 0 |
| MME | Manhattan Tech-Dell laptop | 7/19/2021 | S/L | 3 | 1,418 | 473 | 1,182 | 236 | 1,418 | (0) |
| MME | Manhattan Tech-Chromebook | 7/21/2021 | S/L | 3 | 3,072 | 1,024 | 2,560 | 512 | 3,072 | (0) |
| MME | Manhattan Tech-Dell Desktop | 7/29/2021 | S/L | 3 | 1,259 | 420 | 1,050 | 209 | 1,259 | 0 |
| MME | RainTech-sales tax see #1359 | 8/31/2021 | S/L | 10 | 1,328 | 133 | 332 | 133 | 465 | 863 |
| MME | Alpha-Med Bladder Kit | 9/14/2021 | S/L | 7 | 4,324 | 618 | 1,545 | 618 | 2,163 | 2,161 |
| **2022 Additions** | | | | | | | | | | |
| MME | Culinary Depot - Processor | 10/27/2021 | S/L | 10 | 4,654 | 465 | 930 | 465 | 1,395 | 3,259 |
| MME | Tristate - Wheelchair Scale | 10/27/2021 | S/L | 10 | 1,369 | 137 | 274 | 137 | 411 | 958 |
| MME | River East - Snowblower | 10/26/2021 | S/L | 5 | 1,594 | 319 | 638 | 319 | 957 | 637 |
| MME | Life, Patient Power D/S | 12/24/2021 | S/L | 10 | 1,721 | 172 | 344 | 172 | 516 | 1,205 |
| MME | Washer & Dryer | 12/2/2021 | S/L | 10 | 8,036 | 804 | 1,608 | 804 | 2,412 | 5,624 |
| MME | Dell Laptop & Desktop x 1 | 11/4/2021 | S/L | 3 | 2,133 | 711 | 1,422 | 711 | 2,133 | 0 |
| MME | Dell Desktop x 3 | 12/15/2021 | S/L | 3 | 3,882 | 1,294 | 2,588 | 1,294 | 3,882 | 0 |
| MME | Dell Desktop x 1 | 12/20/2021 | S/L | 3 | 1,305 | 435 | 870 | 435 | 1,305 | 0 |
| MME | Dell Laptop | 11/16/2021 | S/L | 3 | 1,110 | 370 | 740 | 370 | 1,110 | (0) |
| MME | Dehumidifier x 8 | 12/31/2021 | S/L | 3 | 3,042 | 1,014 | 2,028 | 1,014 | 3,042 | (0) |
| MME | Digital Chair Scale | 1/12/2022 | S/L | 10 | 1,318 | 132 | 264 | 132 | 396 | 922 |
| MME | Lift, Patient Power D/S | 1/21/2022 | S/L | 10 | 1,721 | 172 | 344 | 172 | 516 | 1,205 |
| MME | Air Curtain | 1/24/2022 | S/L | 15 | 3,864 | 258 | 516 | 258 | 774 | 3,090 |
| MME | Digital Chair Scale | 2/16/2022 | S/L | 10 | 1,335 | 133 | 266 | 133 | 399 | 936 |

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

| Asset Type | Description | Date In Service | Method | Life | Historical Cost | 2023 Deprec. | 2023 A/D | 2024 Deprec. | 2024 A/D | NBV |
|---|---|---|---|---|---|---|---|---|---|---|
| MME | Wheel Chairs | 2/16/2022 | S/L | 5 | 1,071 | 214 | 428 | 214 | 642 | 429 |
| MME | Lift--Sit to stand | 2/18/2022 | S/L | 10 | 2,607 | 261 | 522 | 261 | 783 | 1,824 |
| MME | Culinary Depot-Food Slicer | 3/29/2022 | S/L | 10 | 5,456 | 546 | 1,092 | 546 | 1,638 | 3,818 |
| MME | Washer and Dryer | 3/15/2022 | S/L | 10 | 32,144 | 3,214 | 6,428 | 3,214 | 9,642 | 22,502 |
| MME | Display Refrgerator | 4/1/2022 | S/L | 10 | 6,464 | 646 | 1,292 | 646 | 1,938 | 4,526 |
| MME | PTAC Units ( A/C) | 4/30/2022 | S/L | 10 | 10,305 | 1,031 | 2,062 | 1,031 | 3,093 | 7,212 |
| MME | LIFT Patient Power | 5/12/2022 | S/L | 10 | 1,721 | 172 | 344 | 172 | 516 | 1,205 |
| MME | Air Curtain Refrigerator | 5/1/2022 | S/L | 10 | 13,148 | 1,315 | 2,630 | 1,315 | 3,945 | 9,203 |
| MME | Rice Lake Wheelcahair Scale | 5/25/2022 | S/L | 10 | 1,328 | 133 | 266 | 133 | 399 | 929 |
| MME | Dell Optiplex Desktop | 7/15/2022 | S/L | 3 | 2,624 | 875 | 1,750 | 874 | 2,624 | (0) |
| MME | Side Chair/Chair | 9/6/2022 | S/L | 15 | 8,645 | 576 | 1,152 | 576 | 1,728 | 6,917 |
| MME | Dell Optiplex Desktop (3) | 9/13/2022 | S/L | 3 | 4,026 | 1,342 | 2,684 | 1,342 | 4,026 | 0 |
| MME | Dell Laptop/Dell HD Monitor | 9/30/2022 | S/L | 3 | 1,732 | 577 | 1,154 | 577 | 1,731 | 1 |
| MME | Dell Latitude Laptop | 9/30/2022 | S/L | 3 | 1,201 | 400 | 800 | 400 | 1,200 | 1 |
| MME | HP Chromebook | 9/30/2022 | S/L | 3 | 2,440 | 813 | 1,626 | 813 | 2,439 | 1 |
| MME | Cyber Power UPS system | 9/30/2022 | S/L | 3 | 1,099 | 366 | 732 | 366 | 1,098 | 1 |
| MME | Dell Laptop/Monitor/Dock | 9/30/2022 | S/L | 3 | 3,416 | 1,139 | 2,278 | 1,138 | 3,416 | 0 |
| MME | Dell Laptop | 9/30/2022 | S/L | 3 | 5,971 | 1,990 | 3,980 | 1,990 | 5,970 | 1 |
| MME | Dell Laptop/Desktop | 9/30/2022 | S/L | 3 | 5,122 | 1,707 | 3,414 | 1,707 | 5,121 | 1 |
| **2022 Disposals** | | | | | | | | | | |
| MME | UnifiedVox-Phone System | | | | (7,250) | - | (7,250) | - | (7,250) | - |
| **2023 Additions** | | | | | | | | | | |
| MME | Commerical food blender | 10/3/2022 | S/L | 10 | 1,522 | 152 | 152 | 152 | 304 | 1,218 |
| MME | Falcon Carpet Extractor Tool | 10/13/2022 | S/L | 5 | 1,205 | 241 | 241 | 241 | 482 | 723 |
| MME | Carpet Extractor | 11/1/2022 | S/L | 8 | 6,685 | 766 | 766 | 836 | 1,602 | 5,083 |
| MME | Scale DIG 600LB | 11/16/2022 | S/L | 10 | 1,987 | 182 | 182 | 199 | 381 | 1,605 |
| MME | Lift Patient Power | 11/17/2022 | S/L | 10 | 3,431 | 314 | 314 | 343 | 657 | 2,774 |
| MME | Dell Laptop | 11/30/2022 | S/L | 3 | 1,201 | 367 | 367 | 400 | 767 | 434 |
| MME | Snow Blower | 11/30/2022 | S/L | 5 | 3,169 | 581 | 581 | 634 | 1,215 | 1,954 |
| MME | Shower Gurney PVC | 12/30/2022 | S/L | 10 | 1,058 | 88 | 88 | 106 | 194 | 863 |
| MME | Nobles Vacuum with Filters | 12/9/2022 | S/L | 8 | 3,317 | 346 | 346 | 415 | 761 | 2,556 |
| MME | Power Patient Lift | 12/23/2022 | S/L | 10 | 4,585 | 383 | 383 | 459 | 842 | 3,744 |
| MME | Slate-Check in/Temp device | 12/27/2022 | S/L | 5 | 12,576 | 2,096 | 2,096 | 2,515 | 4,611 | 7,965 |
| MME | Ice Machine | 12/12/2022 | S/L | 10 | 8,498 | 708 | 708 | 850 | 1,558 | 6,940 |
| MME | Maxwell Chest/Cabinet | 12/2/2022 | S/L | 15 | 4,536 | 252 | 252 | 302 | 554 | 3,982 |
| MME | Dell OptiPlex Desktop/LG 24" | 1/7/2023 | S/L | 3 | 4,036 | 1,009 | 1,009 | 1,345 | 2,354 | 1,682 |
| MME | Dell OptiPlex Desktop/LG QHD | 1/16/2023 | S/L | 3 | 1,666 | 416 | 416 | 555 | 971 | 695 |
| MME | Patient Lift & Patient Scale | 1/19/2023 | S/L | 3 | 4,419 | 1,105 | 1,105 | 1,473 | 2,578 | 1,841 |
| MME | Lenovo Chromebook | 2/14/2023 | S/L | 3 | 2,056 | 457 | 457 | 685 | 1,142 | 914 |
| MME | Lift Patient Power | 2/9/2023 | S/L | 10 | 3,431 | 229 | 229 | 343 | 572 | 2,860 |
| MME | Toilets | 2/22/2023 | S/L | 15 | 1,237 | 55 | 55 | 82 | 137 | 1,100 |
| MME | Lenovo Chrome Book | 3/30/2023 | S/L | 3 | 2,488 | 484 | 484 | 829 | 1,313 | 1,175 |
| MME | Shower Gurney/Chair | 3/30/2023 | S/L | 10 | 1,100 | 64 | 64 | 110 | 174 | 925 |
| MME | Nobles Floor Burnisher | 3/9/2023 | S/L | 3 | 1,814 | 353 | 353 | 605 | 958 | 856 |
| MME | Flatware/ Tray Cart | 4/30/2023 | S/L | 10 | 7,856 | 393 | 393 | 786 | 1,179 | 6,677 |
| MME | Wheelchairs | 4/1/2023 | S/L | 5 | 1,408 | 141 | 141 | 282 | 423 | 985 |
| MME | Patch 411 Cables | 4/1/2023 | S/L | 10 | 1,001 | 50 | 50 | 100 | 150 | 851 |
| MME | Maxwell Thomas Furniture | 4/28/2023 | S/L | 15 | 16,410 | 547 | 547 | 1,094 | 1,641 | 14,769 |
| MME | Install and program 7 Cameras | 4/30/2023 | S/L | 5 | 6,246 | 625 | 625 | 1,249 | 1,874 | 4,372 |
| MME | Patient Lifts | 4/28/2023 | S/L | 10 | 5,515 | 276 | 276 | 551 | 827 | 4,688 |
| MME | Kangaroo E Pump ( Feeding) | 4/14/2023 | S/L | 10 | 2,545 | 128 | 128 | 255 | 383 | 2,163 |
| MME | Dell laptop/LG Monitor | 5/16/2023 | S/L | 3 | 1,501 | 208 | 208 | 500 | 708 | 792 |
| MME | 24U Floor Standing Rack Server | 5/19/2023 | S/L | 5 | 1,351 | 113 | 113 | 270 | 383 | 968 |
| MME | Apple IPAD 64GB | 5/9/2023 | S/L | 3 | 1,135 | 158 | 158 | 378 | 536 | 599 |
| MME | 14 HP Chromebooks" | 6/16/2023 | S/L | 3 | 2,890 | 321 | 321 | 963 | 1,284 | 1,606 |
| MME | Patient Lift- Sit to stand | 6/15/2023 | S/L | 10 | 5,727 | 191 | 191 | 573 | 764 | 4,963 |
| MME | Toilet Bowels/Grab bars | 7/18/2023 | S/L | 5 | 1,478 | 74 | 74 | 296 | 370 | 1,108 |
| MME | HP Chrome Book/Dell Desktop | 7/19/2023 | S/L | 3 | 2,646 | 221 | 221 | 882 | 1,103 | 1,543 |
| MME | Dell Latitude Laptop | 7/11/2023 | S/L | 3 | 1,537 | 128 | 128 | 512 | 640 | 897 |
| MME | Chairs | 7/24/2023 | S/L | 15 | 4,514 | 75 | 75 | 301 | 376 | 4,138 |
| MME | Dell OptiPlex Desktop | 9/25/2023 | S/L | 3 | 1,371 | 38 | 38 | 457 | 495 | 876 |
| MME | Elo I-Series All-in one screen | 9/20/2023 | S/L | 3 | 2,618 | 73 | 73 | 873 | 946 | 1,672 |
| **2024 Additions** | | | | | | | | | | |
| MME | Dell Latitude Laptop | 10/20/2023 | S/L | 3 | 1,244 | - | - | 380 | 380 | 864 |
| MME | Agile mini modulator for SMATV | 11/30/2023 | S/L | 5 | 1,404 | - | - | 234 | 234 | 1,170 |
| MME | Bedside Chests & Cabinets (8) | 11/30/2023 | S/L | 15 | 4,536 | - | - | 252 | 252 | 4,284 |
| MME | Wardrobes (4) | 11/30/2023 | S/L | 15 | 4,021 | - | - | 223 | 223 | 3,798 |
| MME | Floor Burnishing Machine | 11/30/2023 | S/L | 10 | 1,562 | - | - | 130 | 130 | 1,432 |
| MME | Recliners (2) | 11/30/2023 | S/L | 10 | 1,790 | - | - | 149 | 149 | 1,641 |
| MME | Guest Mesh Chairs (4) | 11/30/2023 | S/L | 10 | 1,269 | - | - | 106 | 106 | 1,163 |
| MME | Sofa (1) & LoungeChairs (2) | 11/30/2023 | S/L | 10 | 4,932 | - | - | 411 | 411 | 4,521 |
| MME | Digital WheelchairScale | 11/30/2023 | S/L | 10 | 1,550 | - | - | 129 | 129 | 1,421 |
| MME | Vital Signs Device(BP) 1 | 12/31/2023 | S/L | 10 | 2,103 | - | - | 158 | 158 | 1,945 |
| MME | Patient Power HDLift 1 | 12/31/2023 | S/L | 10 | 2,869 | - | - | 215 | 215 | 2,654 |
| MME | Meal Tray DeliveryCarts (2) | 12/31/2023 | S/L | 10 | 17,209 | - | - | 1,291 | 1,291 | 15,918 |
| MME | All-in-oneComputers (2) | 12/31/2023 | S/L | 3 | 2,565 | - | - | 641 | 641 | 1,924 |
| MME | Automatic Sliding Door Sensor | 12/31/2023 | S/L | 10 | 1,417 | - | - | 106 | 106 | 1,311 |
| MME | Vital Signs Device (BP & Temp) | 1/31/2024 | S/L | 10 | 2,086 | - | - | 139 | 139 | 1,947 |
| MME | Vital Signs Device(BP & Temp) | 2/29/2024 | S/L | 10 | 2,087 | - | - | 122 | 122 | 1,965 |
| MME | Desktops &Monitors (2 each) | 2/29/2024 | S/L | 3 | 2,746 | - | - | 534 | 534 | 2,212 |
| MME | Hot Food ServingCounter/Table | 4/30/2024 | S/L | 10 | 9,713 | - | - | 405 | 405 | 9,308 |
| MME | Vital Signs Device | 4/30/2024 | S/L | 10 | 2,104 | - | - | 88 | 88 | 2,016 |
| MME | Desktops, Monitors, & Laptop | 4/30/2024 | S/L | 3 | 5,430 | - | - | 754 | 754 | 4,676 |
| MME | Dell Latitude Laptop | 4/30/2024 | S/L | 3 | 1,335 | - | - | 185 | 185 | 1,150 |
| MME | Vital Signs Device | 5/31/2024 | S/L | 10 | 2,104 | - | - | 70 | 70 | 2,034 |
| MME | Wheelchair Scale | 5/31/2024 | S/L | 10 | 1,779 | - | - | 59 | 59 | 1,720 |
| MME | Dell Desktop & DellMonitor 1 | 6/30/2024 | S/L | 3 | 1,307 | - | - | 109 | 109 | 1,198 |
| MME | Dell LatitudeLaptops (2) | 6/30/2024 | S/L | 3 | 2,428 | - | - | 202 | 202 | 2,226 |
| MME | Vital Signs Device | 6/30/2024 | S/L | 10 | 2,104 | - | - | 53 | 53 | 2,051 |
| MME | HP Chromebook (1) | 6/30/2024 | S/L | 3 | 2,084 | - | - | 174 | 174 | 1,910 |
| MME | Serolift Tray lineRollers (7) | 6/30/2024 | S/L | 10 | 12,575 | - | - | 314 | 314 | 12,261 |
| MME | Vital Signs Device(BP & Temp) | 7/31/2024 | S/L | 10 | 2,104 | - | - | 35 | 35 | 2,069 |
| MME | Commercial FoodBlender | 7/31/2024 | S/L | 10 | 1,244 | - | - | 21 | 21 | 1,223 |
| MME | Pressure WasherIndustrial Dty | 7/31/2024 | S/L | 10 | 1,743 | - | - | 29 | 29 | 1,714 |
| MME | Chests (4) | 8/31/2024 | S/L | 15 | 2,704 | - | - | 15 | 15 | 2,689 |
| MME | Dell Desktop & Dell Monitor 1 | 8/31/2024 | S/L | 3 | 1,294 | - | - | 36 | 36 | 1,258 |
| MME | Top Freezer Refrigerator (2) | 8/31/2024 | S/L | 15 | 1,708 | - | - | 9 | 9 | 1,699 |
| MME | Vital Signs Device (BP & Temp) | 9/30/2024 | S/L | 10 | 2,188 | - | - | - | - | 2,188 |
| MME | Top Freezer Refrigerator (2) | 9/30/2024 | S/L | 15 | 1,708 | - | - | - | - | 1,708 |
| MME | Sit to-Stand Lift & accessories | 9/30/2024 | S/L | 10 | 1,919 | - | - | - | - | 1,919 |
| MME | HP Chromebook (6) | 9/30/2024 | S/L | 3 | 2,282 | - | - | - | - | 2,282 |
| MME | 4 Shelf Deluxe Linen carts (2) | 9/30/2024 | S/L | 10 | 1,392 | - | - | - | - | 1,392 |
| MME | Vital Signs Device (BP&Temp) (2) | 9/30/2024 | S/L | 10 | 4,377 | - | - | - | - | 4,377 |
| MME | Epump Enteral Feeding Pump (2) | 9/30/2024 | S/L | 10 | 1,328 | - | - | - | - | 1,328 |
| MME | Copier/Printer w/Fax | 12/31/2023 | S/L | 5 | 1,041 | - | - | 330 | 330 | 711 |
| **TOTAL MOVABLE EQUIPMENT** | | | | | **2,914,044** | **158,970** | **2,187,375** | **162,691** | **2,350,066** | **563,978** |
| **Motor Vehicles** | | | | | | | | | | |
| **2022 Additions** | | | | | | | | | | |
| MV | Toyota 2018 Sienna | 2/17/2022 | S/L | 10 | 18,736 | 1,874 | 3,748 | 1,874 | 5,622 | 13,114 |
| **TOTAL MOTOR VEHICLES** | | | | | **18,736** | **1,874** | **3,748** | **1,874** | **5,622** | **13,114** |
| **TOTAL ASSETS PER CR SCHEDULE** | | | | | **7,806,616** | **383,304** | **5,357,632** | **396,439** | **5,754,071** | **2,052,546** |
| **TOTAL ASSETS PER TRIAL BALANCE** | | | | | **7,765,890** | **396,439** | **5,640,421** | **396,439** | **5,640,421** | **2,125,469** |
| **ROUNDING** | | | | | | | | | | |
| **VARIANCE** | | | | | **40,726** | **(13,135)** | **(282,789)** | **-** | **113,650** | **(72,923)** |

| | |
|---|---|
| **F/S vs C/R NBV - Page 31, Line B9** | 72,923 |
| **F/S vs C/R Depreciation - Page 36, Line F1** | - |

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 25 | 37 |

11. Property Questionnaire

**Part A**

Is the property either owned by the Facility or leased from a Related Party?* ○ Yes ⊙ 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 | 09/08/80 |
| 4. Date of Initial Licensure | |
| 5. Total Licensed Bed Capacity | 345 |
| 6. Square Footage | 144,794 |
| 7. Acquisition Cost | |
| a. Land | 365,846 |
| b. Building | 19,933,873 |

| **Part B - Owner and Related Parties** | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
|---|---|---|---|---|
| 1. Financing | | | | |
| a. Type of Financing (e.g., fixed, variable) | Fixed | Fixed | | |
| b. Date Mortgage Obtained | 04/03/03 | 01/25/24 | | |
| c. Interest Rate for the Cost Year | 3.75% | 585.00% | | |
| d. Term of Mortgage (number of years) | 34 Years, 6 Months | 30 | | |
| e. Amount of Principal Borrowed | 18,891,400 | 19,359,500 | | |
| f. Principal balance outstanding as of 9/30/2024 | | 19,259,593 | | |
| **Complete if Mortgage was Refinanced During Current Cost Year** | | | | |
| g. Type of Financing (e.g., fixed, variable) | | | | |
| h. Date of Refinancing | | | | |
| i. New Interest Rate | | | | |
| j. Term of Mortgage (number of years) | | | | |
| k. Amount of Principal Borrowed | | | | |
| l. Principal Outstanding on Note Paid-Off | | | | |

**Part C - Arms-Length Leases for Real Property Improvements Only**

| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 26 | 37 |

| Item | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|
| 12. Interest | | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | | |
| 1. First Mortgage $ | | | | | | | |
| Name of Lender / Rate | | | | | | | |
| Address of Lender | | | | | | | |
| 2. Second Mortgage $ | | | | | | | |
| Name of Lender / Rate | | | | | | | |
| Address of Lender | | | | | | | |
| 3. Third Mortgage $ | | | | | | | |
| Name of Lender / Rate | | | | | | | |
| Address of Lender | | | | | | | |
| 4. Fourth Mortgage $ | | | | | | | |
| Name of Lender / Rate | | | | | | | |
| Address of Lender | | | | | | | |
| B. CHEFA Loan Information | | | | | | | |
| 1. Original Loan Amount $ | | | | | | | |
| 2. Loan Origination Date | | | | | | | |
| 3. Interest Rate % | | | | | | | |
| 4. Term | | | | | | | |
| 5. CHEFA Interest Expense | | | | | | | |
| 12 B7. ***Total Building Interest Expense*** (A1 - A4 + B5) $ | | | | | | | |

(*Carry Subtotals forward to next page* )

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 27 | 37 |

| Item | Total | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|---|---|---|---|---|---|---|---|
| Subtotals Brought Forward: | | | | | | | |
| 12. C. Movable Equipment | | | | | | | |
| 1. Automotive Equipment $ | | | | | | | |
| A. Item / Rate / Amount | | | | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 2. Other (*Specify*) $ | | | | | | | |
| A. Item / Rate / Amount | | | | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| B. Item / Rate / Amount | | | | | | | |
| Lender | | | | | | | |
| Address of Lender | | | | | | | |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) $ | | | | | | | |
| 12. D. Other Interest Expense (*Specify*) $ | 11,613 | 11,613 | | | | | |
| Admin / Computer Loan Interest | | | | | | | |
| 13. ***Total All Interest Expense*** (12B7 + 12C3 + 12D) $ | 11,613 | 11,613 | | | | | |
| 14. Insurance | | | | | | | |
| a. Insurance on Property (buildings only) $ | 51,779 | 108,256 | (56,477) | | | | |
| b. Insurance on Automobiles $ | 4,818 | 4,818 | | | | | |
| c. Insurance other than Property (as specified above) | | | | | | | |
| 1. Umbrella (*Blanket Coverage*) $ | 4,838 | 4,838 | | | | | |
| 2. Fire and Extended Coverage $ | | | | | | | |
| 3. Other (*Specify*) $ | 269,245 | 269,245 | | | | | |
| Liability / Crime Insurance | | | | | | | |
| 14d. ***Total Insurance Expenditures (14a + b + c)*** $ | 330,680 | 387,157 | (56,477) | | | | |
| 15. ***Total All Expenditures (A-13 thru C-14)*** $ | 36,371,889 | 41,301,216 | (4,929,327) | | | | |

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# F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 30 | 37 |

| Item | | Total | CCNH / RHNS | (Specify) | (Specify) |
|---|---|---|---|---|---|
| **I. Resident Room, Board & Routine Care Revenue** | | | | | |
| 1. a. Medicaid Residents (*CT only*) | $ | 38,929,692 | 38,929,692 | | |
| b. Medicaid Room and Board Contractual Allowance ** | $ | (10,305,366) | (10,305,366) | | |
| 2. a. Medicaid (*All other states*) | $ | | | | |
| b. Other States Room and Board Contractual Allowance ** | $ | | | | |
| 3. a. Medicare Residents *(all inclusive)* | $ | 2,163,030 | 2,163,030 | | |
| b. Medicare Room and Board Contractual Allowance ** | $ | (525,095) | (525,095) | | |
| 4. a. Private-Pay Residents and Other | $ | 7,190,028 | 7,190,028 | | |
| b. Private-Pay Room and Board Contractual Allowance ** | $ | (1,656,230) | (1,656,230) | | |
| **II. Other Resident Revenue** | | | | | |
| 1. a. Prescription Drugs - Medicare | $ | 379,585 | 379,585 | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | $ | (433,764) | (433,764) | | |
| c. Prescription Drugs - Non-Medicare | $ | 1,078,774 | 1,078,774 | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | $ | (1,110,744) | (1,110,744) | | |
| 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 | $ | 303,010 | 303,010 | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | $ | (25,247) | (25,247) | | |
| c. Physical Therapy - Non-Medicare | $ | 915,028 | 915,028 | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | $ | (698,260) | (698,260) | | |
| 4. a. Speech Therapy - Medicare | $ | 275,074 | 275,074 | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | $ | (68,808) | (68,808) | | |
| c. Speech Therapy - Non-Medicare | $ | 562,056 | 562,056 | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | $ | (437,291) | (437,291) | | |
| 5. a. Occupational Therapy - Medicare | $ | 583,044 | 583,044 | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | $ | (228,608) | (228,608) | | |
| c. Occupational Therapy - Non-Medicare | $ | 1,345,043 | 1,345,043 | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | $ | (1,095,292) | (1,095,292) | | |
| 6. a. Other *(Specify)* - Medicare | $ | 1,116,914 | 1,116,914 | | |
| b. Other *(Specify)* - Non-Medicare | $ | 1,828,780 | 1,828,780 | | |
| **III. *Total Resident Revenue*** (Section I. thru Section II.) | $ | 40,085,353 | 40,085,353 | | |
| **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)* | $ | 19,580 | 19,580 | | |
| 6. Private Duty Nurses' Fees | $ | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | $ | | | | |
| 8. Other (*Specify*) | $ | 122,115 | 122,115 | | |
| ***V. Total Other Revenue*** (1 thru 8) | $ | 141,695 | 141,695 | | |
| ***VI. Total All Revenue*** (III +V) | $ | 40,227,048 | 40,227,048 | | |

* *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) | (Specify) |
|---|---|---|---|---|
| | | - | | |
| 30 II 6a | Medicare A NTA Contra-Riverside | $ 396,391 | | |
| 30 II 6a | Medicare A Nsng Comp Contra-Riverside | 594,074 | | |
| 30 II 6a | Medicare Pt A IV Therapy-Riverside | 54,179 | | |
| 30 II 6a | Medicare Pt A Lab-Riverside | 41,400 | | |
| 30 II 6a | Medicare Pt A Specialty Beds-Riverside | 1,566 | | |
| 30 II 6a | Medicare Pt A X-Riverside | 28,544 | | |
| 30 II 6a | Medicare Pt B Lab-Riverside | (450) | | |
| 30 II 6a | Medicare Part B Telehealthfield-Riverside | 5,520 | | |
| 30 II 6a | Medicare Pt B Prior Period-Riverside | (4,310) | | |
| | | | | |
| | | | | |
| **Total Other Resident Revenue - Medicare** | | $ 1,116,914 | $ - | $ - |

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

| Page Ref | Description | CCNH / RHNS | (Specify) | (Specify) |
|---|---|---|---|---|
| | | - | | |
| 30 II 6b | Hospice Contra Other-Riverside | $ 154 | | |
| 30 II 6b | Hospice Lab-Riverside | (180) | | |
| 30 II 6b | Hospice Specialty Beds-Riverside | 26 | | |
| 30 II 6b | Medicaid Lab-Riverside | (4,014) | | |
| 30 II 6b | Medicaid Specialty Beds-Riverside | 1,660 | | |
| 30 II 6b | Medicaid X-Riverside | 273 | | |
| 30 II 6b | MCR Pt A Chargeable Med Supp-Riverside | 2,612 | | |
| 30 II 6b | MCR Pt A Charge Med Supp Contra-Riverside | (2,612) | | |
| 30 II 6b | Medicare Pt A Settlement-Riverside | 15,809 | | |
| 30 II 6b | Medicare Pt B Flu/Pneumonia-Riverside | 14,120 | | |
| 30 II 6b | Mgd Medicare Pt B Telehealth | 7,890 | | |
| 30 II 6b | Private Lab-Riverside | 90 | | |
| 30 II 6b | Comm Ins IV Therapy-Riverside | 12,221 | | |
| 30 II 6b | Comm Ins Lab-Riverside | 4,423 | | |
| 30 II 6b | Comm Ins X-Riverside | 1,803 | | |
| 30 II 6b | Mgd Medicare NTA Contra-Riverside | 298,729 | | |
| 30 II 6b | Mgd Medicare Nsng Comp Contra-Riverside | 398,220 | | |
| 30 II 6b | Mgd Medicare IV Therapy-Riverside | 39,388 | | |
| 30 II 6b | Mgd Medicare Lab-Riverside | 60,545 | | |
| 30 II 6b | Mgd Medicare Specialty Beds-Riverside | 1,374 | | |
| 30 II 6b | Mgd Medicare X-Riverside | 42,791 | | |
| 30 II 6b | Mgd Medicare Flu/Pneumonia-Riverside | 27,845 | | |
| 30 II 6b | Mgd Medicare Prior Period-Riverside | (29,712) | | |
| 30 II 6b | Patient Revenue Capitation -Riverside | 935,325 | | |
| **Total Other Resident Revenue** | | $ 1,828,780 | $ - | $ - |

## Interest Income

**Account**

| Page Ref | Account | Balance | CCNH / RHNS | (Specify) | (Specify) |
|---|---|---|---|---|---|
| | | | - | | |
| 30 IV 5 | Interest on Money Market Account | 1,048,412 | $ 18,827 | | |
| 30 IV 5 | Interest on Various Payors / Vendors | N/A | 753 | | |
| | | | | | |
| **Total Interest Income** | | | $ 19,580 | $ - | $ - |

**Schedule of Other Revenue**

| Page Ref | Description | CCNH / RHNS | (Specify) | (Specify) |
|---|---|---|---|---|
| | | - | | |
| 30 IV 8 | Misc. Other Income-Riverside | $ 265 | | |
| 30 IV 8 | Misc Income Rebates-Riverside | 121,850 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total Other Revenue** | | $ 122,115 | $ - | $ - |

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# G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 31 | 37 |

| Account | | | | Amount |
|---|---|---|---|---|
| **Assets** | | | | |
| A. Current Assets | | | | |
| 1. Cash (*on hand and in banks*) | | | | $ 1,896,474 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | | $ 3,354,676 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | | $ 1,138,199 |
| 4 Inventories | | | | $ 30,834 |
| 5. Prepaid Expenses | | | | $ 279,299 |
| a. | | | | |
| b. | | | | |
| c. | | | | |
| d. See Schedule | | 279,299 | | |
| 6. Interest Receivable | | | | $ |
| 7. Medicare Final Settlement Receivable | | | | $ |
| 8. Other Current Assets (*itemize*) | | | | $ |
| See Schedule | | | | |
| A-9. ***Total Current Assets*** (Lines A1 thru 8) | | | | $ 6,699,482 |
| B. Fixed Assets | | | | |
| 1. Land | | | | $ |
| 2. Land Improvements | *Historical Cost | | | $ |
| | Accum. Depreciation | | Net | |
| 3. Buildings | *Historical Cost | | | $ |
| | Accum. Depreciation | | Net | |
| 4. Leasehold Improvements | *Historical Cost | 4,873,836 | | $ 1,475,453 |
| | Accum. Depreciation | 3,398,383 | Net | |
| 5. Non-Movable Equipment | *Historical Cost | | | $ |
| | Accum. Depreciation | | Net | |
| 6. Movable Equipment | *Historical Cost | 2,914,044 | | $ 563,978 |
| | Accum. Depreciation | 2,350,066 | Net | |
| 7. Motor Vehicles | *Historical Cost | 18,736 | | $ 13,114 |
| | Accum. Depreciation | 5,622 | Net | |
| 8. Minor Equipment-Not Depreciable | | | | $ |
| 9. Other Fixed Assets (*itemize*) | | | | $ 16,085,800 |
| See Schedule | | 16,085,800 | | |
| B-10. ***Total Fixed Assets*** (Lines B1 thru 9) | | | | $ 18,138,345 |

* 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 MIP-Riverside | $ 9,321 |
| 31 | A5 | Prepaid Workers Comp-Riverside | 54,837 |
| 31 | A5 | Prepaid Gen. Ins-Riverside | 27,956 |
| 31 | A5 | Prepaid Expense Other-Riverside | 35,687 |
| 31 | A5 | Prepaid Real Estate Taxes-Riverside | 50,788 |
| 31 | A5 | Prepaid Personal Property Taxes-Riverside | 58,254 |
| 31 | A5 | Prepaid Mgmt Assets-Riverside | 42,456 |
| **Total Prepaid Expenses** | | | $ 279,299 |

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

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

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

| Page Ref | Line Ref | Description | |
|---|---|---|---|
| 31 | B9 | Construction in Prog-Riverside | $ 2,621,218 |
| 31 | B9 | Operating Lease Right of Use Asset - Office Leases | 14,549,044 |
| 31 | B9 | Accum Amort - Operating Lease ROU Asset-Off Lease | (1,157,386) |
| 31 | B9 | F/S vs C/R NBV | 72,923 |
| 31 | B9 | Rounding | 1 |
| | | | |
| **Total Other Other Fixed Assets (Itemize)** | | | $ 16,085,800 |

**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 | Notes/Loans Payable S/T-Riverside | $ 98,419 |
| 33 | A12 | Unclaimed ADP checks-Riverside | 14,011 |
| 33 | A12 | Deferred Revenue Rcf-Riverside | 106,284 |
| 33 | A12 | Patients Fund-Riverside | 187,711 |
| 33 | A12 | Accrued Expenses-Riverside | 514,272 |
| 33 | A12 | Accrued Pension-Riverside | 1,085,078 |
| 33 | A12 | Accrued Worker's Comp-Riverside | 127,834 |
| 33 | A12 | CT PET Tax Accrued Expense-Riverside | 266,976 |
| 33 | A12 | Due to Aging in Amer-Riverside | 5,882 |
| 33 | A12 | Operating Lease Liability - Office leases-Current | 591,188 |
| **Total Other Current Liabilities (Itemize)** | | | $ 2,997,655 |

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

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

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# G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 32 | 37 |

| | Account | | | Amount |
|---|---|---|---|---|
| | | | Total Brought Forward: | $ 24,837,827 |
| C. | Leasehold or like property recorded for Equity Purposes. | | | |
| | 1. Land | | | $ |
| | 2. Land Improvements | *Historical Cost | | |
| | | Accum. Depreciation | Net | $ |
| | 3. Buildings | *Historical Cost | 20,614,833 | |
| | | Accum. Depreciation | Net | $ 20,614,833 |
| | 4. Non-Movable Equipment | *Historical Cost | 1,048,608 | |
| | | Accum. Depreciation | Net | $ 1,048,608 |
| | 5. Movable Equipment | *Historical Cost | | |
| | | Accum. Depreciation | Net | $ |
| | 6. Motor Vehicles | *Historical Cost | | |
| | | Accum. Depreciation | Net | $ |
| | 7. Minor Equipment-Not Depreciable | | | $ |
| C-8 | ***Total Leasehold or Like Properties*** (C1 thru 7) | | | $ 21,663,441 |
| D. | Investment and Other Assets | | | |
| | 1. Deferred Deposits | | | $ 7,646,529 |
| | 2. Escrow Deposits | | | $ 267,505 |
| | 3. Organization Expense | *Historical Cost | | |
| | | Accum. Depreciation | Net | $ |
| | 4. Goodwill (Purchased Only) | | | $ |
| | 5. Investments Related to Resident Care (*itemize*) | | | $ |
| | 6. Loans to Owners or Related Parties (*itemize*) | | | $ |
| | Name and Address | Amount | Loan Date | |
| | | | | |
| | 7. Other Assets (*itemize*) | | | $ 33,978 |
| | Security Deposits-Riverside | | 33,978 | |
| | See Schedule | | | |
| D-8. | ***Total Investments and Other Assets*** (Lines D1 thru 7) | | | $ 7,948,012 |
| D-9. | ***Total All Assets*** (Lines A9 + B10 + C8 + D8) | | | $ 54,449,280 |

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

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# G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 33 | 37 |

| Account | | | | Amount |
|---|---|---|---|---|
| **Liabilities** | | | | |
| A. Current Liabilities | | | | |
| 1. Trade Accounts Payable | | | | $ 1,750,998 |
| 2. Notes Payable (*itemize*) | | | | $ |
| See Schedule | | | | |
| 3. Loans Payable for Equipment (*Current portion*) (*itemize*) | | | | $ 15,912 |
| Name of Lender | Purpose | Amount | Date Due | |
| | Equipment Obligation | 15,912 | | |
| 4. Accrued Payroll (*Exclusive of Owners and/or Stockholders only*) | | | | $ 1,715,261 |
| 5. Accrued Payroll (*Owners and/or Stockholders only*) | | | | $ |
| 6. Accrued Payroll Taxes Payable | | | | $ |
| 7. Medicare Final Settlement Payable | | | | $ |
| 8. Medicare Current Financing Payable | | | | $ |
| 9. Mortgage Payable (*Current Portion*) | | | | $ |
| 10. Interest Payable (*Exclusive of Owner and/or Related Parties*) | | | | $ |
| 11. Accrued Income Taxes* | | | | $ |
| 12. Other Current Liabilities (*itemize*) | | | | $ 2,997,655 |
| See Schedule | | 2,997,655 | | |
| A-13. ***Total Current Liabilities*** (Lines A1 thru 12) | | | | $ 6,479,826 |

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

*(Carry Total forward to next page)*

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# G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 34 | 37 |

| Account | Amount |
|---|---|
| Total Brought Forward: | 6,479,826 |
| **Liabilities (cont'd)** | |
| B. Long-Term Liabilities | |
| 1. Loans Payable-Equipment (*itemize* ) | $ 161,746 |

| Name of Lender | Purpose | Amount | Date Due |
|---|---|---|---|
| | Notes/Loans Payable L/T-Riverside | 161,746 | |

| | |
|---|---|
| 2. Mortgages Payable | $ |
| 3. Loans from Owners or Related Parties (*itemize* ) | $ 15,014,736 |

| Name and Address of Lender | Amount | Loan Date |
|---|---|---|
| Due to Realty / Related / Other | 15,014,736 | |

| | | |
|---|---|---|
| 4. Other Long-Term Liabilities (*itemize* ) | | $ 12,830,811 |
| Due to HMS-Riverside | 30,341 | |
| Operating Lease Liability-Office Leases-Noncurre | 12,800,470 | |
| | | |
| See Schedule | | |
| B-5. ***Total Long-Term Liabilities*** (Lines B1 thru 4) | | $ 28,007,293 |
| C. ***Total All Liabilities*** (Lines A-13 + B-5) | | $ 34,487,119 |

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 35 | 37 |

| Account | | Amount |
|---|---|---|
| A. | **Reserves** | |
| 1. | Reserve for value of leased land | $ |
| 2. | Reserve for depreciation value of leased buildings and appurtenances to be amortized | $ 20,614,833 |
| 3. | Reserve for depreciation value of leased personal property (*Equity)* | $ 1,048,608 |
| 4. | Reserve for leasehold real properties on which fair rental value is based | $ |
| 5. | Reserve for funds set aside as donor restricted | $ |
| 6. | Total Reserves | $ 21,663,441 |
| B. | **Net Worth** | |
| 1. | Owner's Capital | $ |
| 2. | Capital Stock | $ 5,000 |
| 3. | Paid-in Surplus | $ |
| 4. | Treasury Stock | $ |
| 5. | Cumulated Earnings | $ (632,112) |
| 6. | Gain or Loss for Period 10/1/2023 thru 9/30/2024 | $ (1,074,168) |
| 7. | Total Net Worth | $ (1,701,280) |
| C. | ***Total Reserves and Net Worth*** | $ 19,962,161 |
| D. | ***Total Liabilities, Reserves, and Net Worth*** | $ 54,449,280 |

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# H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 36 | 37 |

| Account | | | | Amount |
|---|---|---|---|---|
| A. | Balance at End of Prior Period as shown on Report of 09/30/2023 | | | $ (261,539) |
| B. | Total Revenue (*From Statement of Revenue Page 30*) | | | $ 40,227,048 |
| C. | Total Expenditures (*From Statement of Expenditures Page 27*) | | | $ 41,301,216 |
| D. | Net Income or Deficit | | | $ (1,074,168) |
| E. | Balance | | | $ (1,335,707) |
| F. | Additions | | | |
| | 1. Additional Capital Contributed (*itemize*) | | | |
| | 2. Other (*itemize*) | | | |
| | Prior Period Adjustments | | (365,573) | |
| F-3. | Total Additions | | | $ (365,573) |
| G. | Deductions | | | |
| | 1. Drawings of Owners/Operators/Partners (*Specify*) | | | $ |
| | Name and Address (*No., City, State, Zip*) | Title | Amount | |
| | | | | |
| | 2. Other Withdrawings *(Specify)* | | | $ |
| | Purpose | | Amount | |
| | | | | |
| | 3. Total Deductions | | | $ |
| H. | ***Balance at End of Period*** | 09/30/24 | | $ (1,701,280) |

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# I. Preparer's/Reviewer's Certification

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---|---|---|---|
| Riverside Health Care Center, Inc. | 1000C | 9/30/2024 | 37 | 37 |

*Check appropriate category*

| | | |
|---|---|---|
| ☑ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined | ☐ (Specify) | ☐ (Specify) |

## Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. 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.

| Signature of Preparer | Title | Date Signed |
|---|---|---|
| Matthew S Bavolack | Principal | 02/12/2025 |

| Printed Name of Preparer | |
|---|---|
| Matthew S. Bavolack | |
| Addres Address | Phone Number |
| 66 Hudson Blvd E, Suite 2200, New York, NY 10001 | 312-819-3788 |
| Contacted Person Regarding Additional Information Needed Regarding This Report | Phone Number |
| Benjamin Goodman | 516-705-4842 |
| Contact Email Address | |
| bgoodman@nathealthcare.com | |

# Annual Report of Long-Term Care Facility
# Cost Year 2024 Checklist

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

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

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

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

**Explanation:** _____

_____

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

**Explanation:** _____

_____

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

**Explanation:** _____

_____

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

**Yes** **No**

☑ ☐

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

**Explanation:** _____

_____

| Yes | No | |
|---|---|---|
| ✓ | | 17. Have all contractual allowances been properly reported on Page 30? |

**Explanation:** _____

_____

| Yes | No | |
|---|---|---|
| ✓ | | 18. Were all discrepancies on the Error Page addressed? |

**Explanation:** _____

_____

| Yes | No | |
|---|---|---|
| ✓ | | 19. Have Pages 1 and 37 been signed? ***Cost reports without a signed Page 1 and 37 will not be accepted.*** |

**Explanation:** _____

_____

| Yes | No | |
|---|---|---|
| ✓ | | 20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? ***If detail is not provided, appropriate disallowances will be made.*** |

**Explanation:** _____

_____

| Yes | No | |
|---|---|---|
| ✓ | | 21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses? |

**Explanation:** _____

_____

| Yes | No | |
|---|---|---|
| ✓ | | 22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor? |

**Explanation:** _____

_____

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 101005-0110-00-000-0 | Cash Operating-Riverside | 646,147.00 | | | 646,147.00 | 521,993.00 |
| 102000-0110-00-000-0 | Cash - Payroll-Riverside | 11,204.00 | | | 11,204.00 | 3,066.00 |
| 104000-0110-00-000-0 | Cash - Savings-Riverside | 1,048,412.00 | | | 1,048,412.00 | 2,668,766.00 |
| 105000-0110-00-000-0 | Cash - Savings Patients-Riverside | 187,711.00 | | | 187,711.00 | 222,042.00 |
| 106000-0110-00-000-0 | Petty Cash-Riverside | 1,700.00 | | | 1,700.00 | 1,700.00 |
| 106100-0110-00-000-0 | Petty Cash - Resident Funds-Riverside | 1,300.00 | | | 1,300.00 | 1,300.00 |
| 110000-0110-00-000-0 | Accounts Receivable-Riverside | 526,699.00 | | | 526,699.00 | 383,864.00 |
| 111000-0110-00-000-0 | A/R Private-Riverside | 191,677.00 | | | 191,677.00 | 195,813.00 |
| 111200-0110-00-000-0 | A/R Comm Ins-Riverside | (42,304.00) | | | (42,304.00) | 27,613.00 |
| 111300-0110-00-000-0 | AR Hospice-Riverside | 140,409.00 | | | 140,409.00 | 229,844.00 |
| 111400-0110-00-000-0 | A/R Mgd Medicare-Riverside | 325,551.00 | | | 325,551.00 | 427,385.00 |
| 112000-0110-00-000-0 | A/R Medicare Pt A-Riverside | 143,447.00 | | | 143,447.00 | 277,899.00 |
| 112500-0110-00-000-0 | A/R Medicare Pt B-Riverside | 28,293.00 | | | 28,293.00 | 19,492.00 |
| 113000-0110-00-000-0 | A/R Medicaid-Riverside | 3,120,946.00 | | | 3,120,946.00 | 2,378,280.00 |
| 113100-0110-00-000-0 | A/R Mgd Medicaid-Riverside | (781.00) | | | (781.00) | 53,555.00 |
| 114000-0110-00-000-0 | A/R Patient Pticipation-Riverside | 132,490.00 | | | 132,490.00 | 146,868.00 |
| 116100-0110-00-000-0 | Medicare Coins Bad Debt-Riverside | 17,260.00 | | | 17,260.00 | 7,711.00 |
| 116200-0110-00-000-0 | Allowance for Doubtful Accounts-Riverside | (1,229,011.00) | | | (1,229,011.00) | (1,050,709.00) |
| 119000-0110-00-000-0 | Due For Cr Crd Colct-Riverside | 9,332.00 | | | 9,332.00 | 8,905.00 |
| 121300-0110-00-000-0 | Prepaid MIP-Riverside | 9,321.00 | | | 9,321.00 | 0.00 |
| 121400-0110-00-000-0 | Prepaid Workers Comp-Riverside | 54,837.00 | | | 54,837.00 | 50,610.00 |
| 122200-0110-00-000-0 | Prepaid Gen. Ins-Riverside | 27,956.00 | | | 27,956.00 | 94,638.00 |
| 129000-0110-00-000-0 | Prepaid Expense Other-Riverside | 35,687.00 | | | 35,687.00 | 48,033.00 |
| 129100-0110-00-000-0 | Prepaid Real Estate Taxes-Riverside | 50,788.00 | | | 50,788.00 | 147,310.00 |
| 129110-0110-00-000-0 | Prepaid Personal Property Taxes-Riverside | 58,254.00 | | | 58,254.00 | 27,812.00 |
| 129200-0110-00-000-0 | Prepaid Corp Taxes-Riverside | 0.00 | | | 0.00 | 148,078.00 |
| 129300-0110-00-000-0 | Prepaid Mgmt Assets-Riverside | 42,456.00 | | | 42,456.00 | 55,615.00 |
| 130000-0110-00-000-0 | Inventory-Riverside | 30,834.00 | | | 30,834.00 | 116,490.00 |
| 141600-0110-00-000-0 | Due from Related-Riverside | 1,128,867.00 | | | 1,128,867.00 | 1,277,101.00 |
| 141900-0110-00-000-0 | CT PET Tax Receivable-Riverside | 0.00 | | | 0.00 | 88,715.00 |
| 142000-0110-00-000-0 | Real Estate Tax Ins MIP Escrow-Riverside | 267,505.00 | | | 267,505.00 | 539,436.00 |
| 143000-0110-00-000-0 | Reserve for Replacement-Riverside | 7,646,529.00 | | | 7,646,529.00 | 315,296.00 |
| 145000-0110-00-000-0 | Security Deposits-Riverside | 33,978.00 | | | 33,978.00 | 33,978.00 |
| 153600-0110-00-000-0 | Construction in Prog-Riverside | 2,621,218.00 | | | 2,621,218.00 | 255,016.00 |
| 154000-0110-00-000-0 | Lease hold Improvements-Riverside | 4,770,621.00 | | 103,213.00 | 4,873,834.00 | 4,506,558.00 |
| 156000-0110-00-000-0 | Major Movable Equip-Riverside | 2,976,533.00 | | (103,213.00) | 2,873,320.00 | 2,747,938.00 |
| 156300-0110-00-000-0 | Autos and Vehicles-Riverside | 18,736.00 | | | 18,736.00 | 18,736.00 |
| 159000-0110-00-000-0 | Operating Lease Right of Use Assets | 0.00 | | | 0.00 | 12,596,310.00 |
| 164000-0110-00-000-0 | Accum Depr LHI-Riverside | (3,299,890.00) | | | (3,299,890.00) | (3,088,659.00) |
| 166000-0110-00-000-0 | Accum Depr MME-Riverside | (2,335,847.00) | | | (2,335,847.00) | (2,152,512.00) |
| 166300-0110-00-000-0 | Accum Depr Auto Vehice-Riverside | (4,684.00) | | | (4,684.00) | (2,811.00) |
| 190000-0110-00-000-0 | Operating Lease Right of Use Asset - Office Leases | 14,549,044.00 | | | 14,549,044.00 | 0.00 |
| 190100-0110-00-000-0 | Accum Amort - Operating Lease ROU Asset-Off Lease | (1,157,386.00) | | | (1,157,386.00) | 0.00 |
| 210000-0110-00-000-0 | Accounts Payable-Riverside | (1,750,998.00) | | | (1,750,998.00) | (1,488,191.00) |
| 211006-0110-00-000-0 | Notes/Loans Payable S/T-Riverside | (98,419.00) | | | (98,419.00) | (95,514.00) |
| 211106-0110-00-000-0 | Notes/Loans Payable L/T-Riverside | (161,746.00) | | | (161,746.00) | (260,407.00) |
| 211400-0110-00-000-0 | Equipment Obligation ST-Riverside | (15,912.00) | | | (15,912.00) | (34,151.00) |
| 211411-0110-00-000-0 | Equipment Obligation LT 1-Riverside | 0.00 | | | 0.00 | (15,912.00) |
| 220200-0110-00-000-0 | Unclaimed ADP checks-Riverside | (14,011.00) | | | (14,011.00) | (15,061.00) |
| 221400-0110-00-000-0 | Due to Realty-Riverside | (9,937,648.00) | | | (9,937,648.00) | (2,313,660.00) |
| 221760-0110-00-000-0 | Deferred Revenue Rcf-Riverside | (106,284.00) | | | (106,284.00) | (106,284.00) |
| 221800-0110-00-000-0 | Due to HMS-Riverside | (30,341.00) | | | (30,341.00) | (210,389.00) |
| 226200-0110-00-000-0 | Patients Fund-Riverside | (187,711.00) | | | (187,711.00) | (222,042.00) |
| 231100-0110-00-000-0 | Operating Lease Liability - Current | 0.00 | | | 0.00 | (531,753.00) |
| 231200-0110-00-000-0 | Operating Lease Liability - Noncurrent | 0.00 | | | 0.00 | ############ |
| 250000-0110-00-000-0 | Accrued Expenses-Riverside | (514,272.00) | | | (514,272.00) | (557,564.00) |
| 250020-0110-00-000-0 | Accrued Pension-Riverside | (1,085,078.00) | | | (1,085,078.00) | (1,055,136.00) |
| 250030-0110-00-000-0 | Accrued Worker's Comp-Riverside | (127,834.00) | | | (127,834.00) | (200,319.00) |
| 250100-0110-00-000-0 | Accrued Payroll-Riverside | (1,715,261.00) | | | (1,715,261.00) | (1,630,936.00) |
| 254900-0110-00-000-0 | CT PET Tax Accrued Expense-Riverside | (266,976.00) | | | (266,976.00) | 0.00 |
| 271000-0110-00-000-0 | Due to Aging in Amer-Riverside | (5,882.00) | | | (5,882.00) | (1,866.00) |
| 271500-0110-00-000-0 | Due to Related-Riverside | (4,995,284.00) | | | (4,995,284.00) | (3,725,068.00) |
| 274000-0110-00-000-0 | Due to Other-Riverside | (81,804.00) | | | (81,804.00) | (81,804.00) |
| 280000-0110-00-000-0 | Capital-Riverside | (5,000.00) | | | (5,000.00) | (5,000.00) |
| 280200-0110-00-000-0 | Shareholders Undis Earn-Riverside | (418,549.00) | | | (418,549.00) | (418,549.00) |
| 286000-0110-00-000-0 | Ptner Drawings-Riverside | 0.00 | | | 0.00 | 4,950,000.00 |
| 290000-0110-00-000-0 | Operating Lease Liability - Office leases-Current | (591,188.00) | | | (591,188.00) | 0.00 |
| 290100-0110-00-000-0 | Operating Lease Liability-Office Leases-Noncurrent | ############ | | | ############ | 0.00 |
| 295000-0110-00-000-0 | Retained Earnings-Riverside | 1,050,661.00 | | | 1,050,661.00 | (2,632,316.00) |
| 303005-0110-00-000-0 | Hospice Contra Other-Riverside | (154.00) | | | (154.00) | 360.00 |
| 303100-0110-00-000-0 | Hospice Revenue-Riverside | (1,871,298.00) | | | (1,871,298.00) | (1,909,663.00) |
| 303700-0110-00-000-0 | Hospice C/A-Riverside | 488,814.00 | | | 488,814.00 | 562,431.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 304100-0110-00-000-0 | Hospice Pharmacy-Riverside | (7,130.00) | | | (7,130.00) | (16,263.00) |
| 304105-0110-00-000-0 | Hospice Pharmacy Contra-Riverside | 7,130.00 | | | 7,130.00 | 16,263.00 |
| 304300-0110-00-000-0 | Hospice PT-Riverside | (710.00) | | | (710.00) | (522.00) |
| 304305-0110-00-000-0 | Hospice PT Contra-Riverside | 710.00 | | | 710.00 | 522.00 |
| 304400-0110-00-000-0 | Hospice ST-Riverside | (4,047.00) | | | (4,047.00) | (274.00) |
| 304405-0110-00-000-0 | Hospice ST Contra-Riverside | 4,047.00 | | | 4,047.00 | 274.00 |
| 304600-0110-00-000-0 | Hospice Lab-Riverside | 180.00 | | | 180.00 | (360.00) |
| 304800-0110-00-000-0 | Hospice OT-Riverside | (1,988.00) | | | (1,988.00) | (2,021.00) |
| 304805-0110-00-000-0 | Hospice OT Contra-Riverside | 2,089.00 | | | 2,089.00 | 1,919.00 |
| 304900-0110-00-000-0 | Hospice Specialty Beds-Riverside | (26.00) | | | (26.00) | 0.00 |
| 311000-0110-00-000-0 | Medicaid Room & Board-Riverside | ########### | | | ########### | ########### |
| 311005-0110-00-000-0 | Medicaid Room & Board Contra-Riverside | 10,307,447.00 | | | 10,307,447.00 | 11,479,629.00 |
| 313005-0110-00-000-0 | Medicaid Contra Other-Riverside | (2,081.00) | | | (2,081.00) | 21,180.00 |
| 314100-0110-00-000-0 | Medicaid Pharmacy-Riverside | (278,963.00) | | | (278,963.00) | (182,494.00) |
| 314105-0110-00-000-0 | Medicaid Pharmacy Contra-Riverside | 278,963.00 | | | 278,963.00 | 182,918.00 |
| 314300-0110-00-000-0 | Medicaid PT-Riverside | (132,820.00) | | | (132,820.00) | (189,609.00) |
| 314305-0110-00-000-0 | Medicaid PT Contra-Riverside | 132,820.00 | | | 132,820.00 | 189,609.00 |
| 314400-0110-00-000-0 | Medicaid ST-Riverside | (103,451.00) | | | (103,451.00) | (96,154.00) |
| 314405-0110-00-000-0 | Medicaid ST Contra-Riverside | 103,451.00 | | | 103,451.00 | 96,154.00 |
| 314500-0110-00-000-0 | Medicaid IV Therapy-Riverside | 0.00 | | | 0.00 | (424.00) |
| 314600-0110-00-000-0 | Medicaid Lab-Riverside | 4,014.00 | | | 4,014.00 | (17,324.00) |
| 314800-0110-00-000-0 | Medicaid OT-Riverside | (235,807.00) | | | (235,807.00) | (248,814.00) |
| 314805-0110-00-000-0 | Medicaid OT Contra-Riverside | 235,807.00 | | | 235,807.00 | 248,814.00 |
| 314900-0110-00-000-0 | Medicaid Specialty Beds-Riverside | (1,660.00) | | | (1,660.00) | (3,780.00) |
| 315000-0110-00-000-0 | Medicaid X-Riverside | (273.00) | | | (273.00) | (77.00) |
| 321000-0110-00-000-0 | Medicare Pt A Room & Board-Riverside | (2,163,030.00) | | | (2,163,030.00) | (2,407,583.00) |
| 321005-0110-00-000-0 | Medicare Pt A R and B Contra-Riverside | 396,997.00 | | | 396,997.00 | 1,880,320.00 |
| 321006-0110-00-000-0 | Medicare A PT Contra-Riverside | (238,968.00) | | | (238,968.00) | (476,071.00) |
| 321007-0110-00-000-0 | Medicare A OT Contra-Riverside | (223,964.00) | | | (223,964.00) | (446,571.00) |
| 321008-0110-00-000-0 | Medicare A ST Contra-Riverside | (129,405.00) | | | (129,405.00) | (273,808.00) |
| 321009-0110-00-000-0 | Medicare A NTA Contra-Riverside | (396,391.00) | | | (396,391.00) | (831,514.00) |
| 321010-0110-00-000-0 | Medicare A Nsng Comp Contra-Riverside | (594,074.00) | | | (594,074.00) | (1,165,765.00) |
| 323005-0110-00-000-0 | Medicare Pt A Contra Other-Riverside | 71,509.00 | | | 71,509.00 | 75,220.00 |
| 324000-0110-00-000-0 | Medicare Pt A Ambulance-Riverside | 0.00 | | | 0.00 | (1,148.00) |
| 324100-0110-00-000-0 | Medicare Pt A Pharmacy-Riverside | (379,585.00) | | | (379,585.00) | (435,889.00) |
| 324105-0110-00-000-0 | Medicare Pt A Pharmacy Contra-Riverside | 433,764.00 | | | 433,764.00 | 483,727.00 |
| 324200-0110-00-000-0 | MCR Pt A Chargeable Med Supp-Riverside | (2,612.00) | | | (2,612.00) | (919.00) |
| 324205-0110-00-000-0 | MCR Pt A Charge Med Supp Contra-Riverside | 2,612.00 | | | 2,612.00 | 919.00 |
| 324300-0110-00-000-0 | Medicare Pt A PT-Riverside | (214,507.00) | | | (214,507.00) | (265,551.00) |
| 324305-0110-00-000-0 | Medicare Pt A PT Contra-Riverside | 214,507.00 | | | 214,507.00 | 265,551.00 |
| 324400-0110-00-000-0 | Medicare Pt A ST-Riverside | (129,291.00) | | | (129,291.00) | (174,347.00) |
| 324405-0110-00-000-0 | Medicare Pt A ST Contra-Riverside | 129,291.00 | | | 129,291.00 | 174,347.00 |
| 324500-0110-00-000-0 | Medicare Pt A IV Therapy-Riverside | (54,179.00) | | | (54,179.00) | (47,839.00) |
| 324600-0110-00-000-0 | Medicare Pt A Lab-Riverside | (41,400.00) | | | (41,400.00) | (41,723.00) |
| 324800-0110-00-000-0 | Medicare Pt A OT-Riverside | (278,472.00) | | | (278,472.00) | (304,252.00) |
| 324805-0110-00-000-0 | Medicare Pt A OT Contra-Riverside | 278,472.00 | | | 278,472.00 | 304,252.00 |
| 324900-0110-00-000-0 | Medicare Pt A Specialty Beds-Riverside | (1,566.00) | | | (1,566.00) | (512.00) |
| 325000-0110-00-000-0 | Medicare Pt A X-Riverside | (28,544.00) | | | (28,544.00) | (31,837.00) |
| 328000-0110-00-000-0 | Medicare Pt A Sequestration-Riverside | 56,589.00 | | | 56,589.00 | 65,103.00 |
| 329000-0110-00-000-0 | Medicare Pt A Settlement-Riverside | (15,809.00) | | | (15,809.00) | (7,711.00) |
| 334300-0110-00-000-0 | Medicare Pt B PT-Riverside | (88,503.00) | | | (88,503.00) | (98,548.00) |
| 334305-0110-00-000-0 | Medicare Pt B PT Contra-Riverside | 49,708.00 | | | 49,708.00 | 56,698.00 |
| 334400-0110-00-000-0 | Medicare Pt B ST-Riverside | (145,783.00) | | | (145,783.00) | (112,881.00) |
| 334405-0110-00-000-0 | Medicare Pt B ST Contra-Riverside | 68,922.00 | | | 68,922.00 | 56,722.00 |
| 334600-0110-00-000-0 | Medicare Pt B Lab-Riverside | 450.00 | | | 450.00 | (450.00) |
| 334800-0110-00-000-0 | Medicare Pt B OT-Riverside | (304,572.00) | | | (304,572.00) | (162,347.00) |
| 334805-0110-00-000-0 | Medicare Pt B OT Contra-Riverside | 174,100.00 | | | 174,100.00 | 93,775.00 |
| 335700-0110-00-000-0 | Medicare Pt B Flu/Pneumonia-Riverside | (14,120.00) | | | (14,120.00) | (7,050.00) |
| 335900-0110-00-000-0 | Medicare Part B Telehealthfield-Riverside | (5,520.00) | | | (5,520.00) | 30.00 |
| 337300-0110-00-000-0 | Mgd Medicare Pt B PT-Riverside | (216.00) | | | (216.00) | (5,306.00) |
| 337305-0110-00-000-0 | Mgd Medicare Pt B PT Contra-Riverside | 144.00 | | | 144.00 | 2,843.00 |
| 337400-0110-00-000-0 | Mgd Medicare Pt B ST-Riverside | 0.00 | | | 0.00 | (3,685.00) |
| 337405-0110-00-000-0 | Mgd Medicare Pt B ST Contra-Riverside | 0.00 | | | 0.00 | 2,425.00 |
| 337800-0110-00-000-0 | Mgd Medicare Pt B OT-Riverside | (2,376.00) | | | (2,376.00) | (1,952.00) |
| 337805-0110-00-000-0 | Mgd Medicare Pt B OT Contra-Riverside | 491.00 | | | 491.00 | 1,252.00 |
| 337900-0110-00-000-0 | Mgd Medicare Pt B Telehealth | (7,890.00) | | | (7,890.00) | 0.00 |
| 338000-0110-00-000-0 | Medicare Pt B Prior Period-Riverside | 4,310.00 | | | 4,310.00 | 2,823.00 |
| 341000-0110-00-000-0 | Private Room & Board-Riverside | (1,850,449.00) | | | (1,850,449.00) | (1,304,860.00) |
| 341005-0110-00-000-0 | Private Room & Board Contra-Riverside | 64,432.00 | | | 64,432.00 | 9,475.00 |
| 344100-0110-00-000-0 | Private Pharmacy-Riverside | (4,825.00) | | | (4,825.00) | 0.00 |
| 344105-0110-00-000-0 | Private Pharmacy Contra-Riverside | 4,403.00 | | | 4,403.00 | 0.00 |
| 344300-0110-00-000-0 | Private PT-Riverside | (605.00) | | | (605.00) | 0.00 |
| 344400-0110-00-000-0 | Private ST-Riverside | 0.00 | | | 0.00 | (547.00) |
| 344600-0110-00-000-0 | Private Lab-Riverside | (90.00) | | | (90.00) | 0.00 |
| 344800-0110-00-000-0 | Private OT-Riverside | (211.00) | | | (211.00) | 0.00 |
| 351000-0110-00-000-0 | Comm Ins Room & Board-Riverside | (300,075.00) | | | (300,075.00) | (338,965.00) |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 351005-0110-00-000-0 | Comm Ins Room & Board Contra-Riverside | 36,849.00 | | | 36,849.00 | 85,359.00 |
| 353005-0110-00-000-0 | Comm Ins Contra Other-Riverside | 6,081.00 | | | 6,081.00 | 3,722.00 |
| 354100-0110-00-000-0 | Comm Ins Pharmacy-Riverside | (63,069.00) | | | (63,069.00) | (33,023.00) |
| 354105-0110-00-000-0 | Comm Ins Pharmacy Contra-Riverside | 75,450.00 | | | 75,450.00 | 46,045.00 |
| 354300-0110-00-000-0 | Comm Ins PT-Riverside | (34,708.00) | | | (34,708.00) | (38,821.00) |
| 354305-0110-00-000-0 | Comm Ins PT Contra-Riverside | 34,708.00 | | | 34,708.00 | 38,821.00 |
| 354400-0110-00-000-0 | Comm Ins ST-Riverside | (11,001.00) | | | (11,001.00) | (14,248.00) |
| 354405-0110-00-000-0 | Comm Ins ST Contra-Riverside | 10,636.00 | | | 10,636.00 | 14,248.00 |
| 354500-0110-00-000-0 | Comm Ins IV Therapy-Riverside | (12,221.00) | | | (12,221.00) | (13,300.00) |
| 354600-0110-00-000-0 | Comm Ins Lab-Riverside | (4,423.00) | | | (4,423.00) | (1,719.00) |
| 354800-0110-00-000-0 | Comm Ins OT-Riverside | (40,081.00) | | | (40,081.00) | (45,236.00) |
| 354805-0110-00-000-0 | Comm Ins OT Contra-Riverside | 39,796.00 | | | 39,796.00 | 44,819.00 |
| 355000-0110-00-000-0 | Comm Ins X-Riverside | (1,803.00) | | | (1,803.00) | (2,460.00) |
| 371000-0110-00-000-0 | Mgd Medicare Room and Board-Riverside | (3,060,407.00) | | | (3,060,407.00) | (3,098,279.00) |
| 371005-0110-00-000-0 | Mgd Medicare Room & Board Contra-Riverside | 953,681.00 | | | 953,681.00 | 939,814.00 |
| 371006-0110-00-000-0 | Mgd Medicare PT Contra-Riverside | (171,699.00) | | | (171,699.00) | (110,860.00) |
| 371007-0110-00-000-0 | Mgd Medicare OT Contra-Riverside | (161,240.00) | | | (161,240.00) | (103,957.00) |
| 371008-0110-00-000-0 | Mgd Medicare ST Contra-Riverside | (83,360.00) | | | (83,360.00) | (57,618.00) |
| 371009-0110-00-000-0 | Mgd Medicare NTA Contra-Riverside | (298,729.00) | | | (298,729.00) | (216,281.00) |
| 371010-0110-00-000-0 | Mgd Medicare Nsng Comp Contra-Riverside | (398,220.00) | | | (398,220.00) | (279,172.00) |
| 371020-0110-00-000-0 | Mgd Medicare R & B Levels | (107,799.00) | | | (107,799.00) | 0.00 |
| 371025-0110-00-000-0 | Mgd Medicare R & B Levels C/A | 1,962.00 | | | 1,962.00 | 0.00 |
| 373005-0110-00-000-0 | Mgd Medicare Contra Other-Riverside | 104,710.00 | | | 104,710.00 | 98,382.00 |
| 374100-0110-00-000-0 | Mgd Medicare Pharmacy-Riverside | (736,320.00) | | | (736,320.00) | (629,607.00) |
| 374105-0110-00-000-0 | Mgd Medicare Pharmacy Contra-Riverside | 756,331.00 | | | 756,331.00 | 656,713.00 |
| 374300-0110-00-000-0 | Mgd Medicare PT-Riverside | (554,435.00) | | | (554,435.00) | (544,448.00) |
| 374305-0110-00-000-0 | Mgd Medicare PT Contra-Riverside | 554,383.00 | | | 554,383.00 | 553,272.00 |
| 374400-0110-00-000-0 | Mgd Medicare ST-Riverside | (259,617.00) | | | (259,617.00) | (283,721.00) |
| 374405-0110-00-000-0 | Mgd Medicare ST Contra-Riverside | 259,617.00 | | | 259,617.00 | 283,721.00 |
| 374500-0110-00-000-0 | Mgd Medicare IV Therapy-Riverside | (39,388.00) | | | (39,388.00) | (41,601.00) |
| 374600-0110-00-000-0 | Mgd Medicare Lab-Riverside | (60,545.00) | | | (60,545.00) | (51,834.00) |
| 374800-0110-00-000-0 | Mgd Medicare OT-Riverside | (631,365.00) | | | (631,365.00) | (602,494.00) |
| 374805-0110-00-000-0 | Mgd Medicare OT Contra-Riverside | 631,365.00 | | | 631,365.00 | 602,494.00 |
| 374900-0110-00-000-0 | Mgd Medicare Specialty Beds-Riverside | (1,374.00) | | | (1,374.00) | (1,936.00) |
| 375000-0110-00-000-0 | Mgd Medicare X-Riverside | (42,791.00) | | | (42,791.00) | (44,613.00) |
| 375700-0110-00-000-0 | Mgd Medicare Flu/Pneumonia-Riverside | (27,845.00) | | | (27,845.00) | (8,268.00) |
| 378000-0110-00-000-0 | Mgd Medicare Prior Period-Riverside | 29,712.00 | | | 29,712.00 | 20,550.00 |
| 378100-0110-00-000-0 | Medicare Mgd Care Pt B PT-Riverside | (184,548.00) | | | (184,548.00) | (151,755.00) |
| 378105-0110-00-000-0 | Medicare Mgd Pt B PT Contra-Riverside | 140,208.00 | | | 140,208.00 | 108,872.00 |
| 378120-0110-00-000-0 | Medicare Mgd Care Pt B ST-Riverside | (183,940.00) | | | (183,940.00) | (120,867.00) |
| 378125-0110-00-000-0 | Medicare Mgd Pt B STContra-Riverside | 142,900.00 | | | 142,900.00 | 93,986.00 |
| 378130-0110-00-000-0 | Medicare Mgd Care Pt B OT-Riverside | (433,706.00) | | | (433,706.00) | (312,064.00) |
| 378135-0110-00-000-0 | Medicare Mgd Pt B OT Contra-Riverside | 347,475.00 | | | 347,475.00 | 253,260.00 |
| 381000-0110-00-000-0 | Mgd Medicaid Room & Board-Riverside | 0.00 | | | 0.00 | (26,740.00) |
| 381005-0110-00-000-0 | Mgd Medicaid Room & Board Contra-Riverside | (299.00) | | | (299.00) | 2,522.00 |
| 389010-0110-00-000-0 | Patient Revenue Capitation -Riverside | (935,325.00) | | | (935,325.00) | (872,280.00) |
| 391100-0110-00-000-0 | Interest Income-Riverside | (19,580.00) | | | (19,580.00) | (14,980.00) |
| 391500-0110-00-000-0 | Misc. Other Income-Riverside | (265.00) | | | (265.00) | (40,807.00) |
| 391530-0110-00-000-0 | Misc Income Rebates-Riverside | (121,850.00) | | | (121,850.00) | 0.00 |
| 391600-0110-00-000-0 | Transcription Income-Riverside | 0.00 | | | 0.00 | (258.00) |
| 391700-0110-00-000-0 | Employee Retention Tax Credit Revenue-Riverside | 0.00 | | | 0.00 | (2,077,028.00) |
| 391900-0110-00-000-0 | Long- Term CT PET Tax Income-Riverside- - - | 0.00 | | | 0.00 | 189,999.00 |
| 400000-0110-01-072-0 | Salary-Riverside-Operator-Operator- | 0.00 | | | 0.00 | 945.00 |
| 400000-0110-01-073-0 | Salary-Riverside-Operator-Owner- | 49,435.00 | | | 49,435.00 | 48,354.00 |
| 400000-0110-03-007-0 | Salary-Riverside-Administration-Administrative A- | 240,756.00 | | | 240,756.00 | 230,579.00 |
| 400000-0110-03-009-0 | Salary-Riverside-Administration-Administrator- | 206,494.00 | | | 206,494.00 | 221,462.00 |
| 400000-0110-03-017-0 | Salary-Riverside-Administration-Asst Administrat- | 100,019.00 | | | 100,019.00 | 131,195.00 |
| 400000-0110-03-087-0 | Salary-Riverside-Administration-Receptionist- | (3,770.00) | | | (3,770.00) | 222.00 |
| 400000-0110-03-114-0 | Salary-Riverside-Administration-Program Coordinato | 68,939.00 | | | 68,939.00 | 66,032.00 |
| 400000-0110-03-133-0 | Salary-Riverside-Administration-Coordinator- | 31,799.00 | | | 31,799.00 | 0.00 |
| 400000-0110-04-007-0 | Salary-Riverside-Fiscal Operations-Administrativ- | 271,440.00 | | | 271,440.00 | 250,657.00 |
| 400000-0110-05-065-0 | Salary-Riverside-Medical Records-Medical Records- | 53,479.00 | | | 53,479.00 | 52,937.00 |
| 400000-0110-06-038-0 | Salary-Riverside-Social service-Dir- | 354,480.00 | | | 354,480.00 | 305,041.00 |
| 400000-0110-06-096-0 | Salary-Riverside-Social service-Social Worker- | 38,527.00 | | | 38,527.00 | 77,432.00 |
| 400000-0110-07-038-0 | Salary-Riverside-Rec Therapy-Dir- | 177,086.00 | | | 177,086.00 | 295,111.00 |
| 400000-0110-07-085-0 | Salary-Riverside-Rec Therapy-Rec Asst- | (1,599.00) | | | (1,599.00) | 157.00 |
| 400000-0110-07-086-0 | Salary-Riverside-Rec Therapy-Rec Therapist- | 238,842.00 | | | 238,842.00 | 141,978.00 |
| 400000-0110-08-058-0 | Salary-Riverside-Maintenance-Maintenance Worker- | 215,650.00 | | | 215,650.00 | 201,977.00 |
| 400000-0110-08-101-0 | Salary-Riverside-Maintenance-Supervisor- | 94,394.00 | | | 94,394.00 | 91,336.00 |
| 400000-0110-09-048-0 | Salary-Riverside-Housekeeping-Housekeeper- | 1,427,398.00 | | | 1,427,398.00 | 1,459,850.00 |
| 400000-0110-09-101-0 | Salary-Riverside-Housekeeping-Supervisor- | 234,341.00 | | | 234,341.00 | 221,753.00 |
| 400000-0110-10-051-0 | Salary-Riverside-Laundry-Laundry Aide- | 468,958.00 | | | 468,958.00 | 517,828.00 |
| 400000-0110-10-101-0 | Salary-Riverside-Laundry-Supervisor- | 19,539.00 | | | 19,539.00 | 601.00 |
| 400000-0110-11-011-0 | Salary-Riverside-Admissions-Admissions Coordinat- | 51,085.00 | | | 51,085.00 | 46,158.00 |
| 400000-0110-11-038-0 | Salary-Riverside-Admissions-Dir- | 208,412.00 | | | 208,412.00 | 208,169.00 |
| 400000-0110-13-013-0 | Salary-Riverside-Dietary-Aide- | 758,482.00 | | | 758,482.00 | 754,221.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 400000-0110-13-031-0 | Salary-Riverside-Dietary-Cook- | 343,727.00 | | | 343,727.00 | 321,853.00 |
| 400000-0110-13-035-0 | Salary-Riverside-Dietary-Dietician- | 147,829.00 | | | 147,829.00 | 155,743.00 |
| 400000-0110-13-101-0 | Salary-Riverside-Dietary-Supervisor- | 262,860.00 | | | 262,860.00 | 272,078.00 |
| 400000-0110-14-012-0 | Salary-Riverside-Nursing Admin-ADNS- | 229,793.00 | | | 229,793.00 | 238,853.00 |
| 400000-0110-14-028-0 | Salary-Riverside-Nursing Admin-Clerical- | 94,184.00 | | | 94,184.00 | 148,317.00 |
| 400000-0110-14-044-0 | Salary-Riverside-Nursing Admin-DNS- | 209,304.00 | | | 209,304.00 | 199,633.00 |
| 400000-0110-14-052-0 | Salary-Riverside-Nursing Admin-LPN- | 83,446.00 | | | 83,446.00 | 182,118.00 |
| 400000-0110-14-059-0 | Salary-Riverside-Nursing Admin-MDS Coordinator- | 183,660.00 | | | 183,660.00 | 0.00 |
| 400000-0110-14-060-0 | Salary-Riverside-Nursing Admin-MDS Dir- | 29,105.00 | | | 29,105.00 | 0.00 |
| 400000-0110-15-021-0 | Salary-Riverside-Nursing-CNA- | 6,247,409.00 | | | 6,247,409.00 | 6,215,914.00 |
| 400000-0110-15-052-0 | Salary-Riverside-Nursing-LPN- | 3,908,380.00 | | | 3,908,380.00 | 4,155,167.00 |
| 400000-0110-15-092-0 | Salary-Riverside-Nursing-RN- | 1,911,130.00 | | | 1,911,130.00 | 1,229,525.00 |
| 400000-0110-18-029-0 | Salary-Riverside-Marketing-Community Relations- | 80,208.00 | | | 80,208.00 | 78,938.00 |
| 400000-0110-21-040-0 | Salary-Riverside-Human Resources-Dir of Human Re- | 88,073.00 | | | 88,073.00 | 85,803.00 |
| 400000-0110-21-049-0 | Salary-Riverside-Human Resources-HR Asst- | 74,823.00 | | | 74,823.00 | 59,534.00 |
| 400000-0110-24-037-0 | Salary-Riverside-Respiratory-Dir Respiratory Tpy- | 92,087.00 | | | 92,087.00 | 89,430.00 |
| 400000-0110-24-157-0 | Salary-Riverside-Respiratory- - | 152,109.00 | | | 152,109.00 | 140,275.00 |
| 400050-0110-01-072-0 | Salary - PTO-Riverside-Operator-Operator- | 655.00 | | | 655.00 | 0.00 |
| 400050-0110-03-007-0 | Salary - PTO-Riverside-Administration-Administra- | 2,664.00 | | | 2,664.00 | (10,820.00) |
| 400050-0110-03-017-0 | Salary - PTO-Riverside-Administration-Asst Admin- | 2,971.00 | | | 2,971.00 | (31,230.00) |
| 400050-0110-03-133-0 | Salary - PTO-Riverside-Administration-Coordinato- | 8,899.00 | | | 8,899.00 | 0.00 |
| 400050-0110-04-007-0 | Salary - PTO-Riverside-Fiscal Operatio-Administr- | (1,170.00) | | | (1,170.00) | (3,049.00) |
| 400050-0110-05-065-0 | Salary - PTO-Riverside-Medical Records-Medical R- | (2,844.00) | | | (2,844.00) | (1,153.00) |
| 400050-0110-06-038-0 | Salary - PTO-Riverside-Social service-Dir- | 4,387.00 | | | 4,387.00 | 983.00 |
| 400050-0110-06-096-0 | Salary - PTO-Riverside-Social service-Social Wor- | 0.00 | | | 0.00 | (2,210.00) |
| 400050-0110-07-038-0 | Salary - PTO-Riverside-Rec Therapy-Dir- | (18,691.00) | | | (18,691.00) | 2,761.00 |
| 400050-0110-07-086-0 | Salary - PTO-Riverside-Rec Therapy-Rec Therapist- | 24,492.00 | | | 24,492.00 | 922.00 |
| 400050-0110-08-058-0 | Salary - PTO-Riverside-Maintenance-Maintenance W- | 7,605.00 | | | 7,605.00 | 6,529.00 |
| 400050-0110-08-101-0 | Salary - PTO-Riverside-Maintenance-Supervisor- | 1,819.00 | | | 1,819.00 | 4,465.00 |
| 400050-0110-09-048-0 | Salary - PTO-Riverside-Housekeeping-Housekeeper- | 5,687.00 | | | 5,687.00 | (14,435.00) |
| 400050-0110-09-101-0 | Salary - PTO-Riverside-Housekeeping-Supervisor- | (4,813.00) | | | (4,813.00) | 5,669.00 |
| 400050-0110-10-051-0 | Salary - PTO-Riverside-Laundry-Laundry Aide- | (1,568.00) | | | (1,568.00) | 4,503.00 |
| 400050-0110-10-101-0 | Salary - PTO-Riverside-Laundry-Supervisor- | 2,972.00 | | | 2,972.00 | 243.00 |
| 400050-0110-11-011-0 | Salary - PTO-Riverside-Admissions-Admissions Coo- | 171.00 | | | 171.00 | 2,733.00 |
| 400050-0110-11-038-0 | Salary - PTO-Riverside-Admissions-Dir- | 2,666.00 | | | 2,666.00 | (6,154.00) |
| 400050-0110-13-013-0 | Salary - PTO-Riverside-Dietary-Aide- | 3,922.00 | | | 3,922.00 | (3,862.00) |
| 400050-0110-13-031-0 | Salary - PTO-Riverside-Dietary-Cook- | 3,505.00 | | | 3,505.00 | 1,114.00 |
| 400050-0110-13-035-0 | Salary - PTO-Riverside-Dietary-Dietician- | (2,311.00) | | | (2,311.00) | 2,180.00 |
| 400050-0110-13-101-0 | Salary - PTO-Riverside-Dietary-Supervisor- | 329.00 | | | 329.00 | 4,225.00 |
| 400050-0110-14-012-0 | Salary - PTO-Riverside-Nursing Admin-ADNS- | (7,997.00) | | | (7,997.00) | (3,730.00) |
| 400050-0110-14-028-0 | Salary - PTO-Riverside-Nursing Admin-Clerical- | 1,375.00 | | | 1,375.00 | (1,083.00) |
| 400050-0110-14-044-0 | Salary - PTO-Riverside-Nursing Admin-DNS- | (20,635.00) | | | (20,635.00) | 3,603.00 |
| 400050-0110-14-052-0 | Salary - PTO-Riverside-Nursing Admin-LPN- | (5,702.00) | | | (5,702.00) | (464.00) |
| 400050-0110-14-059-0 | Salary - PTO-Riverside-Nursing Admin-MDS Coordin- | 19,220.00 | | | 19,220.00 | 0.00 |
| 400050-0110-15-021-0 | Salary - PTO-Riverside-Nursing-CNA- | 24,154.00 | | | 24,154.00 | 15,690.00 |
| 400050-0110-15-052-0 | Salary - PTO-Riverside-Nursing-LPN- | 9,223.00 | | | 9,223.00 | 12,492.00 |
| 400050-0110-15-092-0 | Salary - PTO-Riverside-Nursing-RN- | (16,984.00) | | | (16,984.00) | 8,149.00 |
| 400050-0110-18-029-0 | Salary - PTO-Riverside-Marketing-Community Relat- | 96.00 | | | 96.00 | 990.00 |
| 400050-0110-21-040-0 | Salary - PTO-Riverside-Human Resources-Dir of Hu- | 7,946.00 | | | 7,946.00 | 2,274.00 |
| 400050-0110-21-049-0 | Salary - PTO-Riverside-Human Resources-HR Asst- | 3,495.00 | | | 3,495.00 | (885.00) |
| 400050-0110-24-037-0 | Salary - PTO-Riverside-Respiratory-Dir Respirato- | 3,196.00 | | | 3,196.00 | (1,504.00) |
| 400050-0110-24-157-0 | Salary - PTO-Riverside-Respiratory- - | 6,429.00 | | | 6,429.00 | 3,484.00 |
| 401000-0110-29-000-0 | FICA-Riverside-Emp Benefits- - | 1,467,828.00 | | | 1,467,828.00 | 1,457,725.00 |
| 401100-0110-29-000-0 | FUI-Riverside-Emp Benefits- - | 17,447.00 | | | 17,447.00 | 25,754.00 |
| 401200-0110-29-000-0 | SUI-Riverside-Emp Benefits- - | 139,708.00 | | | 139,708.00 | 104,279.00 |
| 401300-0110-29-000-0 | Health Ins-Riverside-Emp Benefits- - | 3,456,837.00 | | | 3,456,837.00 | 3,337,479.00 |
| 401400-0110-29-000-0 | Workers Compensation-Riverside-Emp Benefits- - | 720,207.00 | | | 720,207.00 | 669,217.00 |
| 401700-0110-29-000-0 | Pension-Riverside-Emp Benefits- - | 1,420,189.00 | | | 1,420,189.00 | 1,402,359.00 |
| 402000-0110-03-000-0 | Holiday Expense-Riverside-Administration | 105.00 | | | 105.00 | 700.00 |
| 410000-0110-03-000-0 | Supplies-Riverside-Administration | 8,698.00 | | | 8,698.00 | 9,106.00 |
| 410000-0110-04-000-0 | Supplies-Riverside-Fiscal Operations | 26,161.00 | | | 26,161.00 | 59,869.00 |
| 410000-0110-07-000-0 | Supplies-Riverside-Rec Therapy | 6,903.00 | | | 6,903.00 | 15,310.00 |
| 410000-0110-08-000-0 | Supplies-Riverside-Maintenance | 114,659.00 | | | 114,659.00 | 104,992.00 |
| 410000-0110-09-000-0 | Supplies-Riverside-Housekeeping | 120,807.00 | | | 120,807.00 | 113,959.00 |
| 410000-0110-10-000-0 | Supplies-Riverside-Laundry | 26,793.00 | | | 26,793.00 | 17,791.00 |
| 410000-0110-13-000-0 | Supplies-Riverside-Dietary | 153,312.00 | | | 153,312.00 | 154,921.00 |
| 410000-0110-15-000-0 | Supplies-Riverside-Nursing | 433,175.00 | | | 433,175.00 | 342,326.00 |
| 410000-0110-18-000-0 | Supplies-Riverside-Marketing | 35,261.00 | | | 35,261.00 | 12,261.00 |
| 410000-0110-23-000-0 | Supplies-Riverside-Rehab Tpy and Ancllry | 1,349.00 | | | 1,349.00 | 0.00 |
| 410010-0110-15-000-0 | Supplies Non Billable Nursing-Riverside-Nursing | 9,021.00 | | | 9,021.00 | 7,689.00 |
| 410019-0110-04-000-0 | Supplies COVID-Riverside-Fiscal Operations | 0.00 | | | 0.00 | 337.00 |
| 410019-0110-08-000-0 | Supplies COVID-Riverside-Maintenance | 0.00 | | | 0.00 | 543.00 |
| 410019-0110-09-000-0 | Supplies COVID-Riverside-Housekeeping | 0.00 | | | 0.00 | 5,418.00 |
| 410019-0110-13-000-0 | Supplies COVID-Riverside-Dietary | 0.00 | | | 0.00 | 1,566.00 |
| 410019-0110-15-000-0 | Supplies COVID-Riverside-Nursing | 0.00 | | | 0.00 | 122,377.00 |
| 411010-0110-22-000-0 | Flu Vaccine-Riverside-Medical Services- - | 38,659.00 | | | 38,659.00 | 33,515.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 411200-0110-23-000-0 | Drugs Medicare Pt A-Riverside-Rehab Tpy and Ancll | 788,720.00 | | | 788,720.00 | 699,838.00 |
| 411700-0110-22-000-0 | House Drugs (OTC)-Riverside-Medical Services- - | 52,591.00 | | | 52,591.00 | 76,189.00 |
| 412000-0110-03-000-0 | Food-Employee Benefit | 85.00 | | | 85.00 | 0.00 |
| 412000-0110-13-000-0 | Food-Riverside-Dietary | 984,515.00 | | | 984,515.00 | 1,118,673.00 |
| 412100-0110-13-000-0 | Food Supplements-Riverside-Dietary | 124,871.00 | | | 124,871.00 | 120,652.00 |
| 413001-0110-23-000-0 | Oxygen Non Billable-Riverside-Rehab Tpy and Ancllr | 17,703.00 | | | 17,703.00 | 18,466.00 |
| 413500-0110-23-000-0 | IV Thy Supplies-Riverside-Rehab Tpy and Ancllry | 16,057.00 | | | 16,057.00 | 14,047.00 |
| 414000-0110-10-000-0 | Diapers-Riverside-Laundry | 197,399.00 | | | 197,399.00 | 187,070.00 |
| 414100-0110-10-000-0 | Linen-Riverside-Laundry | 46,347.00 | | | 46,347.00 | 33,173.00 |
| 420000-0110-03-000-0 | Minor Equip-Riverside-Administration | 1,350.00 | | | 1,350.00 | 374.00 |
| 420000-0110-07-000-0 | Minor Equip-Riverside-Rec Therapy | 0.00 | | | 0.00 | 4,087.00 |
| 420000-0110-08-000-0 | Minor Equip-Riverside-Maintenance | 1,683.00 | | | 1,683.00 | 2,494.00 |
| 420000-0110-13-000-0 | Minor Equip-Riverside-Dietary | 2,019.00 | | | 2,019.00 | 0.00 |
| 420000-0110-15-000-0 | Minor Equip-Riverside-Nursing | 26,308.00 | | | 26,308.00 | 16,886.00 |
| 430000-0110-03-000-0 | Fees-Bloomfield-Riverside-Administration | 433.00 | | | 433.00 | 433.00 |
| 430000-0110-08-000-0 | Fees-Bloomfield-Riverside-Maintenance | 0.00 | | | 0.00 | 19.00 |
| 430000-0110-15-000-0 | Fees-Bloomfield-Riverside-Nursing | 3,645.00 | | | 3,645.00 | 0.00 |
| 431000-0110-02-000-0 | Consulting Fees-Riverside-Admin Staff | 0.00 | | | 0.00 | 198,436.00 |
| 431000-0110-03-000-0 | Consulting Fees-Riverside-Administration | 3,003.00 | | | 3,003.00 | 88.00 |
| 431000-0110-13-000-0 | Consulting Fees-Riverside-Dietary | 859.00 | | | 859.00 | 0.00 |
| 431000-0110-15-000-0 | Consulting Fees-Riverside-Nursing | 38,291.00 | | | 38,291.00 | 119,738.00 |
| 431010-0110-23-000-0 | Pharmacy fees-Riverside-Rehab Tpy and Ancllry- - | 39,540.00 | | | 39,540.00 | 34,690.00 |
| 432000-0110-03-000-0 | Accounting Fees-Riverside-Administration | 38,570.00 | | | 38,570.00 | 38,527.00 |
| 433000-0110-03-000-0 | Legal Fees-Riverside-Administration | 25,692.00 | | | 25,692.00 | 1,570.00 |
| 433100-0110-03-000-0 | Legal Fees - Labor-Riverside-Administration | 6,524.00 | | | 6,524.00 | 12,959.00 |
| 433200-0110-03-000-0 | Legal Fees - Collections-Riverside-Administration | 18,474.00 | | | 18,474.00 | 6,418.00 |
| 433300-0110-03-000-0 | Legal Fees - Non-reimbursable-Riverside-Admin | 2,433.00 | | | 2,433.00 | 354.00 |
| 434000-0110-03-000-0 | Shared Services-Riverside-Administration | 2,399,594.00 | | | 2,399,594.00 | 1,951,943.00 |
| 435200-0110-03-000-0 | IT ServicesAdministration-Riverside-Administration | 246,029.00 | | | 246,029.00 | 190,295.00 |
| 435210-0110-03-000-0 | IT Rental-Riverside-Administration | 118,382.00 | | (110,088.00) | 8,294.00 | 101,658.00 |
| 436000-0110-22-000-0 | Medical Director Fees-Riverside-Medical Services | 60,000.00 | | | 60,000.00 | 50,000.00 |
| 436100-0110-22-000-0 | Podiatrist Fees-Riverside-Medical Services- - | 0.00 | | | 0.00 | 204.00 |
| 436200-0110-22-000-0 | Dental Fees-Riverside-Medical Services | 9,596.00 | | | 9,596.00 | 9,216.00 |
| 436300-0110-22-000-0 | Physician Fees-Riverside-Medical Services- - | 69,027.00 | | | 69,027.00 | 76,230.00 |
| 437000-0110-23-000-0 | PT Fees-Riverside-Rehab Tpy and Ancllry- - | 383,474.00 | | | 383,474.00 | 411,152.00 |
| 437100-0110-23-000-0 | OT Fees-Riverside-Rehab Tpy and Ancllry- - | 691,834.00 | | | 691,834.00 | 544,699.00 |
| 437200-0110-23-000-0 | Speech Fees-Riverside-Rehab Tpy and Ancllry- - | 263,974.00 | | | 263,974.00 | 271,633.00 |
| 438010-0110-27-000-0 | Radiology Fees-Riverside-Laboratory | 0.00 | | | 0.00 | 40.00 |
| 438020-0110-27-000-0 | X-Riverside-Laboratory | 35,989.00 | | | 35,989.00 | 33,528.00 |
| 438030-0110-27-000-0 | Lab Fees-Riverside-Laboratory | 74,048.00 | | | 74,048.00 | 57,954.00 |
| 440000-0110-04-000-0 | Purch Services-Riverside-Fiscal Operations | 80,581.00 | | | 80,581.00 | 88,751.00 |
| 440000-0110-07-000-0 | Purch Services-Riverside-Rec Therapy | 11,434.00 | | | 11,434.00 | 9,395.00 |
| 440000-0110-08-000-0 | Purch Services-Riverside-Maintenance | 283,250.00 | | | 283,250.00 | 210,738.00 |
| 440000-0110-10-000-0 | Purch Services-Riverside-Laundry | 0.00 | | | 0.00 | 849.00 |
| 440000-0110-12-000-0 | Purch Services-Riverside-Security | 9,414.00 | | | 9,414.00 | 1,184.00 |
| 440000-0110-13-000-0 | Purch Services-Riverside-Dietary | 38,144.00 | | | 38,144.00 | 23,189.00 |
| 440000-0110-15-000-0 | Purch Services-Riverside-Nursing | 2,196.00 | | | 2,196.00 | 7,723.00 |
| 440001-0110-08-000-0 | Ground Services-Riverside-Maintenance | 16,697.00 | | | 16,697.00 | 15,007.00 |
| 440010-0110-15-000-0 | Purch Services Ambulance-Riverside-Nursing | 20,634.00 | | | 20,634.00 | 12,784.00 |
| 440050-0110-07-000-0 | Cable Expense-Riverside-Rec Therapy | 36,862.00 | | | 36,862.00 | 36,033.00 |
| 442000-0110-08-000-0 | Pest Control-Riverside-Maintenance- - | 6,244.00 | | | 6,244.00 | 4,594.00 |
| 443000-0110-08-000-0 | Carting-Riverside-Maintenance | 91,225.00 | | | 91,225.00 | 86,530.00 |
| 450000-0110-03-000-0 | Rental Expenses-Riverside-Administration | 0.00 | | | 0.00 | 5,981.00 |
| 452000-0110-04-000-0 | Equip Rental-Riverside-Fiscal Operations | 25,297.00 | | (25,297.00) | 0.00 | 23,127.00 |
| 452000-0110-15-000-0 | Equip Rental-Riverside-Nursing | 79,650.00 | | | 79,650.00 | 102,253.00 |
| 452000-0110-23-000-0 | Equip Rental-Riverside-Rehab Tpy and Ancllry | 15,248.00 | | | 15,248.00 | 15,024.00 |
| 452000-0110-24-000-0 | Equip Rental-Riverside-Respiratory | 41,214.00 | | | 41,214.00 | 44,142.00 |
| 461000-0110-03-000-0 | Telephone-Riverside-Administration | 74,173.00 | | | 74,173.00 | 66,068.00 |
| 461100-0110-03-000-0 | Telephone - Cell-Riverside-Administration | 0.00 | | | 0.00 | 85.00 |
| 462000-0110-25-000-0 | Electric-Riverside-Property | 405,326.00 | | | 405,326.00 | 322,400.00 |
| 463000-0110-25-000-0 | Gas-Riverside-Property | 106,749.00 | | | 106,749.00 | 107,232.00 |
| 465000-0110-25-000-0 | Oil-Riverside-Property | 1,272.00 | | | 1,272.00 | 0.00 |
| 466000-0110-25-000-0 | Water-Riverside-Property | 164,830.00 | | | 164,830.00 | 167,979.00 |
| 471000-0110-25-000-0 | Rent-Riverside-Property | 1,858,679.00 | | (51,779.00) | 1,806,900.00 | 1,219,940.00 |
| 472000-0110-25-000-0 | Personal Property Taxes-Riverside-Property | 49,856.00 | | | 49,856.00 | 48,493.00 |
| 472500-0114-25-000-0 | Property Insurance-Hebrew Home-Property- - | 0.00 | | 51,779.00 | 51,779.00 | 41,487.00 |
| 473000-0110-25-000-0 | Real Estate Taxes-Riverside-Property | 198,098.00 | | | 198,098.00 | 191,080.00 |
| 484000-0110-25-000-0 | Depe Exp LHI-Riverside | 211,231.00 | | 20,643.00 | 231,874.00 | 203,537.00 |
| 486000-0110-25-000-0 | Depr Exp MME-Riverside | 183,334.00 | | (20,643.00) | 162,691.00 | 158,970.00 |
| 486300-0110-25-000-0 | Depr Exp Auto-Riverside | 1,874.00 | | | 1,874.00 | 1,874.00 |
| 491000-0110-03-000-0 | Dues-Riverside-Administration | 24,935.00 | | (1,418.00) | 23,517.00 | 23,922.00 |
| 491001-0110-03-000-0 | Subscriptions-Riverside-Administration | 12,675.00 | | | 12,675.00 | 3,551.00 |
| 500000-0110-03-000-0 | Licenses and Permits-Riverside-Administration | 4,068.00 | | 1,418.00 | 5,486.00 | 8,118.00 |
| 501100-0110-03-000-0 | Advertising Promotional-Riverside-Administration | 10,533.00 | | | 10,533.00 | 17,304.00 |
| 501100-0110-18-000-0 | Advertising Promotional-Riverside-Marketing- - | 31,939.00 | | | 31,939.00 | 42,127.00 |
| 503000-0110-03-000-0 | Penalties-Riverside-Administration | 72,083.00 | | | 72,083.00 | 40,202.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 503100-0110-03-000-0 | Interest-Riverside-Administration | 9,650.00 | | | 9,650.00 | 12,973.00 |
| 503130-0110-03-000-0 | Interest on Computer Loan-Riverside-Administra | 1,963.00 | | | 1,963.00 | 3,752.00 |
| 503200-0110-03-000-0 | Bank Charges-Riverside-Administration | 56,744.00 | | | 56,744.00 | 54,227.00 |
| 504000-0110-03-000-0 | Postage-Riverside-Administration | 9,195.00 | | | 9,195.00 | 6,554.00 |
| 505000-0110-03-000-0 | Background Check-Riverside-Administration | 7,004.00 | | | 7,004.00 | 7,443.00 |
| 507000-0110-03-000-0 | Revenue Assessment-Riverside-Administration | 1,473,169.00 | | | 1,473,169.00 | 1,527,221.00 |
| 508000-0110-03-000-0 | Bad Debt Expense-Riverside-Administration | 416,335.00 | | | 416,335.00 | 413,988.00 |
| 508010-0110-03-000-0 | Bad Debt Mdcr-Riverside-Administration | 14,691.00 | | | 14,691.00 | 11,863.00 |
| 508100-0110-03-000-0 | Bad Debt Mdcr-Riverside-Administration | 47,552.00 | | | 47,552.00 | 32,224.00 |
| 509000-0110-03-000-0 | Seminars-Riverside-Administration | 8,374.00 | | | 8,374.00 | 11,041.00 |
| 510000-0110-03-000-0 | Liability Ins-Riverside-Administration | 267,315.00 | | | 267,315.00 | 239,464.00 |
| 511000-0110-03-000-0 | Auto Ins-Riverside-Administration | 4,818.00 | | | 4,818.00 | 5,748.00 |
| 512000-0110-03-000-0 | Umbrella Ins-Riverside-Administration | 4,838.00 | | | 4,838.00 | 4,621.00 |
| 513000-0110-03-000-0 | Crime Ins-Riverside-Administration | 1,930.00 | | | 1,930.00 | 2,005.00 |
| 515000-0110-25-000-0 | Mortgage Ins-Riverside-Property- - | 56,477.00 | | | 56,477.00 | 59,771.00 |
| 520000-0110-03-000-0 | Auto Expense-Riverside-Administration | 11,503.00 | | | 11,503.00 | 9,195.00 |
| 520006-0110-03-000-0 | Auto Expense W/ Lease-Riverside-Administration | 0.00 | | | 0.00 | 7,653.00 |
| 521000-0110-03-000-0 | Travel Expense-Riverside-Administration | 12,863.00 | | | 12,863.00 | 14,618.00 |
| 522000-0110-03-000-0 | Hotel Expense-Riverside-Administration | 0.00 | | | 0.00 | 655.00 |
| 523000-0110-03-000-0 | Emp Benefits-Riverside-Administration | 101,570.00 | | | 101,570.00 | 104,881.00 |
| 523200-0110-03-000-0 | Tuition Reimbursement | 7,500.00 | | | 7,500.00 | 0.00 |
| 530000-0110-15-000-0 | Pool RNs-Riverside-Nursing | 63,900.00 | | | 63,900.00 | 1,233.00 |
| 532000-0110-15-000-0 | Pool CNA-Riverside-Nursing | 604.00 | | | 604.00 | 42,318.00 |
| 540000-0110-03-000-0 | Donations-Riverside-Administration | 575.00 | | | 575.00 | 1,250.00 |
| 541000-0110-03-000-0 | Misc. Expense-Riverside-Administration- - | 14,281.00 | | | 14,281.00 | 2,758.00 |
| 541050-0110-03-000-0 | Prior Period Expense-Riverside-Administration | 1,163.00 | | | 1,163.00 | (48,747.00) |
| 542000-0110-03-000-0 | Corporate Tax - State-Riverside-Administration- - | 42,837.00 | | | 42,837.00 | (362,959.00) |
| 550000-0110-15-000-0 | Nursing Aides Testing Costs-Riverside-Nursing | 966.00 | | | 966.00 | 0.00 |
| Marcum 103 | Chamber Dues | 0.00 | | | 0.00 | 750.00 |
| Marcum 104 | Leased Equipment | 0.00 | | 135,385.00 | 135,385.00 | 0.00 |
| Marcum 202 | MDS Coordinator | 0.00 | | | 0.00 | 220,001.00 |
| MArcum 203 | Staff Development | 0.00 | | | 0.00 | 117,374.00 |
| Marcum 204 | Infection Control | 0.00 | | | 0.00 | 153,280.00 |
| Marcum 207 | LPN Admin | 0.00 | | | 0.00 | 26,420.00 |
| **Total** | | **0.00** | | **0.00** | **0.00** | **0.00** |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| **Group : [10-A]** | **Salaries and Wages** | | | | | |
| **Subgroup : [1]** | **Operators/Owners** | | | | | |
| 400000-0110-01-072-0 | Salary-Riverside-Operator-Operator- | 0.00 | | 0.00 | 0.00 | 945.00 |
| 400000-0110-01-073-0 | Salary-Riverside-Operator-Owner- | 49,435.00 | | 0.00 | 49,435.00 | 48,354.00 |
| 400050-0110-01-072-0 | Salary - PTO-Riverside-Operator-Operator- | 655.00 | | 0.00 | 655.00 | 0.00 |
| **Subtotal [1] Operators/Owners** | | **50,090.00** | | **0.00** | **50,090.00** | **49,299.00** |
| **Subgroup : [2]** | **Administrators** | | | | | |
| 400000-0110-03-009-0 | Salary-Riverside-Administration-Administrator- | 206,494.00 | | 0.00 | 206,494.00 | 221,462.00 |
| **Subtotal [2] Administrators** | | **206,494.00** | | **0.00** | **206,494.00** | **221,462.00** |
| **Subgroup : [3]** | **Assistant Administrator** | | | | | |
| 400000-0110-03-017-0 | Salary-Riverside-Administration-Asst Administrat- | 100,019.00 | | 0.00 | 100,019.00 | 131,195.00 |
| 400050-0110-03-017-0 | Salary - PTO-Riverside-Administration-Asst Admin- | 2,971.00 | | 0.00 | 2,971.00 | (31,230.00) |
| **Subtotal [3] Assistant Administrator** | | **102,990.00** | | **0.00** | **102,990.00** | **99,965.00** |
| **Subgroup : [4]** | **Other Administrative Salaries** | | | | | |
| 400000-0110-03-007-0 | Salary-Riverside-Administration-Administrative A- | 240,756.00 | | 0.00 | 240,756.00 | 230,579.00 |
| 400000-0110-03-087-0 | Salary-Riverside-Administration-Receptionist- | (3,770.00) | | 0.00 | (3,770.00) | 222.00 |
| 400000-0110-03-114-0 | Salary-Riverside-Administration-Program Coordinato | 68,939.00 | | 0.00 | 68,939.00 | 66,032.00 |
| 400000-0110-03-133-0 | Salary-Riverside-Administration-Coordinator- | 31,799.00 | | 0.00 | 31,799.00 | 0.00 |
| 400000-0110-04-007-0 | Salary-Riverside-Fiscal Operations-Administrativ- | 271,440.00 | | 0.00 | 271,440.00 | 250,657.00 |
| 400000-0110-05-065-0 | Salary-Riverside-Medical Records-Medical Records- | 53,479.00 | | 0.00 | 53,479.00 | 52,937.00 |
| 400000-0110-21-040-0 | Salary-Riverside-Human Resources-Dir of Human Re- | 88,073.00 | | 0.00 | 88,073.00 | 85,803.00 |
| 400000-0110-21-049-0 | Salary-Riverside-Human Resources-HR Asst- | 74,823.00 | | 0.00 | 74,823.00 | 59,534.00 |
| 400050-0110-03-007-0 | Salary - PTO-Riverside-Administration-Administra- | 2,664.00 | | 0.00 | 2,664.00 | (10,820.00) |
| 400050-0110-03-133-0 | Salary - PTO-Riverside-Administration-Coordinato- | 8,899.00 | | 0.00 | 8,899.00 | 0.00 |
| 400050-0110-04-007-0 | Salary - PTO-Riverside-Fiscal Operatio-Administr- | (1,170.00) | | 0.00 | (1,170.00) | (3,049.00) |
| 400050-0110-05-065-0 | Salary - PTO-Riverside-Medical Records-Medical R- | (2,844.00) | | 0.00 | (2,844.00) | (1,153.00) |
| 400050-0110-21-040-0 | Salary - PTO-Riverside-Human Resources-Dir of Hu- | 7,946.00 | | 0.00 | 7,946.00 | 2,274.00 |
| 400050-0110-21-049-0 | Salary - PTO-Riverside-Human Resources-HR Asst- | 3,495.00 | | 0.00 | 3,495.00 | (885.00) |
| **Subtotal [4] Other Administrative Salaries** | | **844,529.00** | | **0.00** | **844,529.00** | **732,131.00** |
| **Subgroup : [5A]** | **Head Dietitian** | | | | | |
| 400000-0110-13-035-0 | Salary-Riverside-Dietary-Dietician- | 147,829.00 | | 0.00 | 147,829.00 | 155,743.00 |
| 400050-0110-13-035-0 | Salary - PTO-Riverside-Dietary-Dietician- | (2,311.00) | | 0.00 | (2,311.00) | 2,180.00 |
| **Subtotal [5A] Head Dietitian** | | **145,518.00** | | **0.00** | **145,518.00** | **157,923.00** |
| **Subgroup : [5B]** | **Food Service Supervisor** | | | | | |
| 400000-0110-13-101-0 | Salary-Riverside-Dietary-Supervisor- | 262,860.00 | | 0.00 | 262,860.00 | 272,078.00 |
| 400050-0110-13-101-0 | Salary - PTO-Riverside-Dietary-Supervisor- | 329.00 | | 0.00 | 329.00 | 4,225.00 |
| **Subtotal [5B] Food Service Supervisor** | | **263,189.00** | | **0.00** | **263,189.00** | **276,303.00** |
| **Subgroup : [5C]** | **Dietary Workers** | | | | | |
| 400000-0110-13-013-0 | Salary-Riverside-Dietary-Aide- | 758,482.00 | | 0.00 | 758,482.00 | 754,221.00 |
| 400000-0110-13-031-0 | Salary-Riverside-Dietary-Cook- | 343,727.00 | | 0.00 | 343,727.00 | 321,853.00 |
| 400050-0110-13-013-0 | Salary - PTO-Riverside-Dietary-Aide- | 3,922.00 | | 0.00 | 3,922.00 | (3,862.00) |
| 400050-0110-13-031-0 | Salary - PTO-Riverside-Dietary-Cook- | 3,505.00 | | 0.00 | 3,505.00 | 1,114.00 |
| **Subtotal [5C] Dietary Workers** | | **1,109,636.00** | | **0.00** | **1,109,636.00** | **1,073,326.00** |
| **Subgroup : [6A]** | **Head Housekeeper** | | | | | |
| 400000-0110-09-101-0 | Salary-Riverside-Housekeeping-Supervisor- | 234,341.00 | | 0.00 | 234,341.00 | 221,753.00 |
| 400050-0110-09-101-0 | Salary - PTO-Riverside-Housekeeping-Supervisor- | (4,813.00) | | 0.00 | (4,813.00) | 5,669.00 |
| **Subtotal [6A] Head Housekeeper** | | **229,528.00** | | **0.00** | **229,528.00** | **227,422.00** |
| **Subgroup : [6B]** | **Other Housekeeping Workers** | | | | | |
| 400000-0110-09-048-0 | Salary-Riverside-Housekeeping-Housekeeper- | 1,427,398.00 | | 0.00 | 1,427,398.00 | 1,459,850.00 |
| 400050-0110-09-048-0 | Salary - PTO-Riverside-Housekeeping-Housekeeper- | 5,687.00 | | 0.00 | 5,687.00 | (14,435.00) |
| **Subtotal [6B] Other Housekeeping Workers** | | **1,433,085.00** | | **0.00** | **1,433,085.00** | **1,445,415.00** |
| **Subgroup : [7A]** | **Engineer or Chief of Maintenance** | | | | | |
| 400000-0110-08-101-0 | Salary-Riverside-Maintenance-Supervisor- | 94,394.00 | | 0.00 | 94,394.00 | 91,336.00 |
| 400050-0110-08-101-0 | Salary - PTO-Riverside-Maintenance-Supervisor- | 1,819.00 | | 0.00 | 1,819.00 | 4,465.00 |
| **Subtotal [7A] Engineer or Chief of Maintenance** | | **96,213.00** | | **0.00** | **96,213.00** | **95,801.00** |
| **Subgroup : [7B]** | **Other Maintenance Workers** | | | | | |
| 400000-0110-08-058-0 | Salary-Riverside-Maintenance-Maintenance Worker- | 215,650.00 | | 0.00 | 215,650.00 | 201,977.00 |
| 400050-0110-08-058-0 | Salary - PTO-Riverside-Maintenance-Maintenance W- | 7,605.00 | | 0.00 | 7,605.00 | 6,529.00 |
| **Subtotal [7B] Other Maintenance Workers** | | **223,255.00** | | **0.00** | **223,255.00** | **208,506.00** |
| **Subgroup : [8B]** | **Other Laundry Workers** | | | | | |
| 400000-0110-10-051-0 | Salary-Riverside-Laundry-Laundry Aide- | 468,958.00 | | 0.00 | 468,958.00 | 517,828.00 |
| 400000-0110-10-101-0 | Salary-Riverside-Laundry-Supervisor- | 19,539.00 | | 0.00 | 19,539.00 | 601.00 |
| 400050-0110-10-051-0 | Salary - PTO-Riverside-Laundry-Laundry Aide- | (1,568.00) | | 0.00 | (1,568.00) | 4,503.00 |
| 400050-0110-10-101-0 | Salary - PTO-Riverside-Laundry-Supervisor- | 2,972.00 | | 0.00 | 2,972.00 | 243.00 |
| **Subtotal [8B] Other Laundry Workers** | | **489,901.00** | | **0.00** | **489,901.00** | **523,175.00** |
| **Subgroup : [12A]** | **Director of Nurses/Assistant Director** | | | | | |
| 400000-0110-14-012-0 | Salary-Riverside-Nursing Admin-ADNS- | 229,793.00 | | 0.00 | 229,793.00 | 238,853.00 |
| 400000-0110-14-044-0 | Salary-Riverside-Nursing Admin-DNS- | 209,304.00 | | 0.00 | 209,304.00 | 199,633.00 |
| 400050-0110-14-012-0 | Salary - PTO-Riverside-Nursing Admin-ADNS- | (7,997.00) | | 0.00 | (7,997.00) | (3,730.00) |
| 400050-0110-14-044-0 | Salary - PTO-Riverside-Nursing Admin-DNS- | (20,635.00) | | 0.00 | (20,635.00) | 3,603.00 |
| **Subtotal [12A] Director of Nurses/Assistant Director** | | **410,465.00** | | **0.00** | **410,465.00** | **438,359.00** |
| **Subgroup : [12B1]** | **RNs - Direct Care** | | | | | |
| 400000-0110-15-092-0 | Salary-Riverside-Nursing-RN- | 1,911,130.00 | | 0.00 | 1,911,130.00 | 1,229,525.00 |
| | | | RJE - 1 | (0.00) | | |
| 400050-0110-15-092-0 | Salary - PTO-Riverside-Nursing-RN- | (16,984.00) | | 0.00 | (16,984.00) | 8,149.00 |
| **Subtotal [12B1] RNs - Direct Care** | | **1,894,146.00** | | **0.00** | **1,894,146.00** | **1,237,674.00** |
| **Subgroup : [12B2]** | **RNs - Administrative** | | | | | |
| 400000-0110-14-028-0 | Salary-Riverside-Nursing Admin-Clerical- | 94,184.00 | | 0.00 | 94,184.00 | 148,317.00 |
| 400000-0110-14-059-0 | Salary-Riverside-Nursing Admin-MDS Coordinator- | 183,660.00 | | 0.00 | 183,660.00 | 0.00 |
| 400000-0110-14-060-0 | Salary-Riverside-Nursing Admin-MDS Dir- | 29,105.00 | | 0.00 | 29,105.00 | 0.00 |
| 400050-0110-14-028-0 | Salary - PTO-Riverside-Nursing Admin-Clerical- | 1,375.00 | | 0.00 | 1,375.00 | (1,083.00) |
| 400050-0110-14-059-0 | Salary - PTO-Riverside-Nursing Admin-MDS Coordin- | 19,220.00 | | 0.00 | 19,220.00 | 0.00 |
| Marcum 202 | MDS Coordinator | 0.00 | | 0.00 | 0.00 | 220,001.00 |
| | | | RJE - 1 | (0.00) | | |
| MArcum 203 | Staff Development | 0.00 | | 0.00 | 0.00 | 117,374.00 |
| | | | RJE - 1 | (0.00) | | |
| Marcum 204 | Infection Control | 0.00 | | 0.00 | 0.00 | 153,280.00 |
| | | | RJE - 1 | (0.00) | | |
| **Subtotal [12B2] RNs - Administrative** | | **327,544.00** | | **0.00** | **327,544.00** | **637,889.00** |
| **Subgroup : [12C1]** | **LPNs - Direct Care** | | | | | |
| 400000-0110-14-052-0 | Salary-Riverside-Nursing Admin-LPN- | 83,446.00 | | 0.00 | 83,446.00 | 182,118.00 |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 400000-0110-15-052-0 | Salary-Riverside-Nursing-LPN- | 3,908,380.00 | | 0.00 | 3,908,380.00 | 4,155,167.00 |
| | | | RJE - 1 | (0.00) | | |
| 400050-0110-14-052-0 | Salary - PTO-Riverside-Nursing Admin-LPN- | (5,702.00) | | 0.00 | (5,702.00) | (464.00) |
| 400050-0110-15-052-0 | Salary - PTO-Riverside-Nursing-LPN- | 9,223.00 | | 0.00 | 9,223.00 | 12,492.00 |
| **Subtotal [12C1] LPNs - Direct Care** | | **3,995,347.00** | | **0.00** | **3,995,347.00** | **4,349,313.00** |
| **Subgroup : [12C2]** | **LPNs - Administrative** | | | | | |
| Marcum 207 | LPN Admin | 0.00 | | 0.00 | 0.00 | 26,420.00 |
| | | | RJE - 1 | (0.00) | | |
| **Subtotal [12C2] LPNs - Administrative** | | **0.00** | | **0.00** | **0.00** | **26,420.00** |
| **Subgroup : [12D]** | **Aides and Attendants** | | | | | |
| 400000-0110-15-021-0 | Salary-Riverside-Nursing-CNA- | 6,247,409.00 | | 0.00 | 6,247,409.00 | 6,215,914.00 |
| 400050-0110-15-021-0 | Salary - PTO-Riverside-Nursing-CNA- | 24,154.00 | | 0.00 | 24,154.00 | 15,690.00 |
| **Subtotal [12D] Aides and Attendants** | | **6,271,563.00** | | **0.00** | **6,271,563.00** | **6,231,604.00** |
| **Subgroup : [12H]** | **Recreation Workers** | | | | | |
| 400000-0110-07-038-0 | Salary-Riverside-Rec Therapy-Dir- | 177,086.00 | | 0.00 | 177,086.00 | 295,111.00 |
| 400000-0110-07-085-0 | Salary-Riverside-Rec Therapy-Rec Asst- | (1,599.00) | | 0.00 | (1,599.00) | 157.00 |
| 400000-0110-07-086-0 | Salary-Riverside-Rec Therapy-Rec Therapist- | 238,842.00 | | 0.00 | 238,842.00 | 141,978.00 |
| 400050-0110-07-038-0 | Salary - PTO-Riverside-Rec Therapy-Dir- | (18,691.00) | | 0.00 | (18,691.00) | 2,761.00 |
| 400050-0110-07-086-0 | Salary - PTO-Riverside-Rec Therapy-Rec Therapist- | 24,492.00 | | 0.00 | 24,492.00 | 922.00 |
| **Subtotal [12H] Recreation Workers** | | **420,130.00** | | **0.00** | **420,130.00** | **440,929.00** |
| **Subgroup : [12M]** | **Social Workers/Case Management** | | | | | |
| 400000-0110-06-038-0 | Salary-Riverside-Social service-Dir- | 354,480.00 | | 0.00 | 354,480.00 | 305,041.00 |
| 400000-0110-06-096-0 | Salary-Riverside-Social service-Social Worker- | 38,527.00 | | 0.00 | 38,527.00 | 77,432.00 |
| 400050-0110-06-038-0 | Salary - PTO-Riverside-Social service-Dir- | 4,387.00 | | 0.00 | 4,387.00 | 983.00 |
| 400050-0110-06-096-0 | Salary - PTO-Riverside-Social service-Social Wor- | 0.00 | | 0.00 | 0.00 | (2,210.00) |
| **Subtotal [12M] Social Workers/Case Management** | | **397,394.00** | | **0.00** | **397,394.00** | **381,246.00** |
| **Subgroup : [12N]** | **Marketing** | | | | | |
| 400000-0110-18-029-0 | Salary-Riverside-Marketing-Community Relations- | 80,208.00 | | 0.00 | 80,208.00 | 78,938.00 |
| 400050-0110-18-029-0 | Salary - PTO-Riverside-Marketing-Community Relat- | 96.00 | | 0.00 | 96.00 | 990.00 |
| **Subtotal [12N] Marketing** | | **80,304.00** | | **0.00** | **80,304.00** | **79,928.00** |
| **Subgroup : [12O]** | **Other** | | | | | |
| 400000-0110-11-011-0 | Salary-Riverside-Admissions-Admissions Coordinat- | 51,085.00 | | 0.00 | 51,085.00 | 46,158.00 |
| 400000-0110-11-038-0 | Salary-Riverside-Admissions-Dir- | 208,412.00 | | 0.00 | 208,412.00 | 208,169.00 |
| 400000-0110-24-037-0 | Salary-Riverside-Respiratory-Dir Respiratory Tpy- | 92,087.00 | | 0.00 | 92,087.00 | 89,430.00 |
| 400000-0110-24-157-0 | Salary-Riverside-Respiratory- - | 152,109.00 | | 0.00 | 152,109.00 | 140,275.00 |
| 400050-0110-11-011-0 | Salary - PTO-Riverside-Admissions-Admissions Coo- | 171.00 | | 0.00 | 171.00 | 2,733.00 |
| 400050-0110-11-038-0 | Salary - PTO-Riverside-Admissions-Dir- | 2,666.00 | | 0.00 | 2,666.00 | (6,154.00) |
| 400050-0110-24-037-0 | Salary - PTO-Riverside-Respiratory-Dir Respirato- | 3,196.00 | | 0.00 | 3,196.00 | (1,504.00) |
| 400050-0110-24-157-0 | Salary - PTO-Riverside-Respiratory- - | 6,429.00 | | 0.00 | 6,429.00 | 3,484.00 |
| **Subtotal [12O] Other** | | **516,155.00** | | **0.00** | **516,155.00** | **482,591.00** |
| **Total [10-A] Salaries and Wages** | | **19,507,476.00** | | **0.00** | **19,507,476.00** | **19,416,681.00** |
| **Group : [13-B]** | **Professional Fees** | | | | | |
| **Subgroup : [2]** | **Dentist** | | | | | |
| 436200-0110-22-000-0 | Dental Fees-Riverside-Medical Services | 9,596.00 | | 0.00 | 9,596.00 | 9,216.00 |
| **Subtotal [2] Dentist** | | **9,596.00** | | **0.00** | **9,596.00** | **9,216.00** |
| **Subgroup : [3]** | **Pharmacist** | | | | | |
| 431010-0110-23-000-0 | Pharmacy fees-Riverside-Rehab Tpy and Ancllry- - | 39,540.00 | | 0.00 | 39,540.00 | 34,690.00 |
| **Subtotal [3] Pharmacist** | | **39,540.00** | | **0.00** | **39,540.00** | **34,690.00** |
| **Subgroup : [4]** | **Podiatrist** | | | | | |
| 436100-0110-22-000-0 | Podiatrist Fees-Riverside-Medical Services- - | 0.00 | | 0.00 | 0.00 | 204.00 |
| **Subtotal [4] Podiatrist** | | **0.00** | | **0.00** | **0.00** | **204.00** |
| **Subgroup : [5A]** | **PT - Resident Care** | | | | | |
| 437000-0110-23-000-0 | PT Fees-Riverside-Rehab Tpy and Ancllry- - | 383,474.00 | | 0.00 | 383,474.00 | 411,152.00 |
| **Subtotal [5A] PT - Resident Care** | | **383,474.00** | | **0.00** | **383,474.00** | **411,152.00** |
| **Subgroup : [8A]** | **Medical Director** | | | | | |
| 436000-0110-22-000-0 | Medical Director Fees-Riverside-Medical Services | 60,000.00 | | 0.00 | 60,000.00 | 50,000.00 |
| | | | RJE - 6 | (0.00) | | |
| **Subtotal [8A] Medical Director** | | **60,000.00** | | **0.00** | **60,000.00** | **50,000.00** |
| **Subgroup : [8C]** | **Resident Care** | | | | | |
| 436300-0110-22-000-0 | Physician Fees-Riverside-Medical Services- - | 69,027.00 | | 0.00 | 69,027.00 | 76,230.00 |
| | | | RJE - 6 | (0.00) | | |
| **Subtotal [8C] Resident Care** | | **69,027.00** | | **0.00** | **69,027.00** | **76,230.00** |
| **Subgroup : [9A]** | **ST - Resident Care** | | | | | |
| 437200-0110-23-000-0 | Speech Fees-Riverside-Rehab Tpy and Ancllry- - | 263,974.00 | | 0.00 | 263,974.00 | 271,633.00 |
| **Subtotal [9A] ST - Resident Care** | | **263,974.00** | | **0.00** | **263,974.00** | **271,633.00** |
| **Subgroup : [10A]** | **OT - Resident Care** | | | | | |
| 437100-0110-23-000-0 | OT Fees-Riverside-Rehab Tpy and Ancllry- - | 691,834.00 | | 0.00 | 691,834.00 | 544,699.00 |
| **Subtotal [10A] OT - Resident Care** | | **691,834.00** | | **0.00** | **691,834.00** | **544,699.00** |
| **Subgroup : [11A1]** | **RN's - Direct Care** | | | | | |
| 530000-0110-15-000-0 | Pool RNs-Riverside-Nursing | 63,900.00 | | 0.00 | 63,900.00 | 1,233.00 |
| **Subtotal [11A1] RN's - Direct Care** | | **63,900.00** | | **0.00** | **63,900.00** | **1,233.00** |
| **Subgroup : [11C]** | **Aides** | | | | | |
| 532000-0110-15-000-0 | Pool CNA-Riverside-Nursing | 604.00 | | 0.00 | 604.00 | 42,318.00 |
| **Subtotal [11C] Aides** | | **604.00** | | **0.00** | **604.00** | **42,318.00** |
| **Subgroup : [12]** | **Other** | | | | | |
| 431000-0110-15-000-0 | Consulting Fees-Riverside-Nursing | 38,291.00 | | 0.00 | 38,291.00 | 119,738.00 |
| **Subtotal [12] Other** | | **38,291.00** | | **0.00** | **38,291.00** | **119,738.00** |
| **Total [13-B] Professional Fees** | | **1,620,240.00** | | **0.00** | **1,620,240.00** | **1,561,113.00** |
| **Group : [15]** | **Expenditures Other than Salaries** | | | | | |
| **Subgroup : [1A1]** | **Workmen's Compensation** | | | | | |
| 401400-0110-29-000-0 | Workers Compensation-Riverside-Emp Benefits- - | 720,207.00 | | 0.00 | 720,207.00 | 669,217.00 |
| **Subtotal [1A1] Workmen's Compensation** | | **720,207.00** | | **0.00** | **720,207.00** | **669,217.00** |
| **Subgroup : [1A3]** | **Unemployment Insurance** | | | | | |
| 401100-0110-29-000-0 | FUI-Riverside-Emp Benefits- - | 17,447.00 | | 0.00 | 17,447.00 | 25,754.00 |
| 401200-0110-29-000-0 | SUI-Riverside-Emp Benefits- - | 139,708.00 | | 0.00 | 139,708.00 | 104,279.00 |
| **Subtotal [1A3] Unemployment Insurance** | | **157,155.00** | | **0.00** | **157,155.00** | **130,033.00** |
| **Subgroup : [1A4]** | **Social Security (FICA)** | | | | | |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 401000-0110-29-000-0 | FICA-Riverside-Emp Benefits- - | 1,467,828.00 | | 0.00 | 1,467,828.00 | 1,457,725.00 |
| **Subtotal [1A4] Social Security (FICA)** | | **1,467,828.00** | | **0.00** | **1,467,828.00** | **1,457,725.00** |
| **Subgroup : [1A5]** | **Health Insurance** | | | | | |
| 401300-0110-29-000-0 | Health Ins-Riverside-Emp Benefits- - | 3,456,837.00 | | 0.00 | 3,456,837.00 | 3,337,479.00 |
| **Subtotal [1A5] Health Insurance** | | **3,456,837.00** | | **0.00** | **3,456,837.00** | **3,337,479.00** |
| **Subgroup : [1A7]** | **Pensions** | | | | | |
| 401700-0110-29-000-0 | Pension-Riverside-Emp Benefits- - | 1,420,189.00 | | 0.00 | 1,420,189.00 | 1,402,359.00 |
| **Subtotal [1A7] Pensions** | | **1,420,189.00** | | **0.00** | **1,420,189.00** | **1,402,359.00** |
| **Subgroup : [1A9]** | **Other** | | | | | |
| 505000-0110-03-000-0 | Background Check-Riverside-Administration | 7,004.00 | | 0.00 | 7,004.00 | 7,443.00 |
| 523200-0110-03-000-0 | Tuition Reimbursement | 7,500.00 | | 0.00 | 7,500.00 | 0.00 |
| **Subtotal [1A9] Other** | | **14,504.00** | | **0.00** | **14,504.00** | **7,443.00** |
| **Subgroup : [1C]** | **Bad Debts** | | | | | |
| 508000-0110-03-000-0 | Bad Debt Expense-Riverside-Administration | 416,335.00 | | 0.00 | 416,335.00 | 413,988.00 |
| 508010-0110-03-000-0 | Bad Debt Mdcr-Riverside-Administration | 14,691.00 | | 0.00 | 14,691.00 | 11,863.00 |
| 508100-0110-03-000-0 | Bad Debt Mdcr-Riverside-Administration | 47,552.00 | | 0.00 | 47,552.00 | 32,224.00 |
| **Subtotal [1C] Bad Debts** | | **478,578.00** | | **0.00** | **478,578.00** | **458,075.00** |
| **Subgroup : [1D]** | **Accounting and Auditing** | | | | | |
| 432000-0110-03-000-0 | Accounting Fees-Riverside-Administration | 38,570.00 | | 0.00 | 38,570.00 | 38,527.00 |
| **Subtotal [1D] Accounting and Auditing** | | **38,570.00** | | **0.00** | **38,570.00** | **38,527.00** |
| **Subgroup : [1E]** | **Legal** | | | | | |
| 433000-0110-03-000-0 | Legal Fees-Riverside-Administration | 25,692.00 | | 0.00 | 25,692.00 | 1,570.00 |
| 433100-0110-03-000-0 | Legal Fees - Labor-Riverside-Administration | 6,524.00 | | 0.00 | 6,524.00 | 12,959.00 |
| 433200-0110-03-000-0 | Legal Fees - Collections-Riverside-Administration | 18,474.00 | | 0.00 | 18,474.00 | 6,418.00 |
| 433300-0110-03-000-0 | Legal Fees - Non-reimbursable-Riverside-Admin | 2,433.00 | | 0.00 | 2,433.00 | 354.00 |
| **Subtotal [1E] Legal** | | **53,123.00** | | **0.00** | **53,123.00** | **21,301.00** |
| **Subgroup : [1G]** | **Office Supplies** | | | | | |
| 410000-0110-03-000-0 | Supplies-Riverside-Administration | 8,698.00 | | 0.00 | 8,698.00 | 9,106.00 |
| 410000-0110-04-000-0 | Supplies-Riverside-Fiscal Operations | 26,161.00 | | 0.00 | 26,161.00 | 59,869.00 |
| 410019-0110-04-000-0 | Supplies COVID-Riverside-Fiscal Operations | 0.00 | | 0.00 | 0.00 | 337.00 |
| 420000-0110-03-000-0 | Minor Equip-Riverside-Administration | 1,350.00 | | 0.00 | 1,350.00 | 374.00 |
| 450000-0110-03-000-0 | Rental Expenses-Riverside-Administration | 0.00 | | 0.00 | 0.00 | 5,981.00 |
| **Subtotal [1G] Office Supplies** | | **36,209.00** | | **0.00** | **36,209.00** | **75,667.00** |
| **Subgroup : [1H1]** | **Telephone and Telegraph** | | | | | |
| 461000-0110-03-000-0 | Telephone-Riverside-Administration | 74,173.00 | | 0.00 | 74,173.00 | 66,068.00 |
| **Subtotal [1H1] Telephone and Telegraph** | | **74,173.00** | | **0.00** | **74,173.00** | **66,068.00** |
| **Subgroup : [1H2]** | **Cellular Phones and Beepers** | | | | | |
| 461100-0110-03-000-0 | Telephone - Cell-Riverside-Administration | 0.00 | | 0.00 | 0.00 | 85.00 |
| **Subtotal [1H2] Cellular Phones and Beepers** | | **0.00** | | **0.00** | **0.00** | **85.00** |
| **Subgroup : [1J]** | **Corporation Business Taxes** | | | | | |
| 542000-0110-03-000-0 | Corporate Tax - State-Riverside-Administration- - | 42,837.00 | | 0.00 | 42,837.00 | (362,959.00) |
| **Subtotal [1J] Corporation Business Taxes** | | **42,837.00** | | **0.00** | **42,837.00** | **(362,959.00)** |
| **Subgroup : [1K1]** | **Other Taxes - Income** | | | | | |
| 391900-0110-00-000-0 | Long- Term CT PET Tax Income-Riverside- - - | 0.00 | | 0.00 | 0.00 | 189,999.00 |
| **Subtotal [1K1] Other Taxes - Income** | | **0.00** | | **0.00** | **0.00** | **189,999.00** |
| **Subgroup : [1K3]** | **Resident Day User Fee** | | | | | |
| 507000-0110-03-000-0 | Revenue Assessment-Riverside-Administration | 1,473,169.00 | | 0.00 | 1,473,169.00 | 1,527,221.00 |
| **Subtotal [1K3] Resident Day User Fee** | | **1,473,169.00** | | **0.00** | **1,473,169.00** | **1,527,221.00** |
| **Total [15] Expenditures Other than Salaries** | | **9,433,379.00** | | **0.00** | **9,433,379.00** | **9,018,240.00** |
| **Group : [16]** | **Expenditures Other than Salaries (cont'd) - Admin. and General** | | | | | |
| **Subgroup : [2]** | **Holiday Parties for Staff** | | | | | |
| 402000-0110-03-000-0 | Holiday Expense-Riverside-Administration | 105.00 | | 0.00 | 105.00 | 700.00 |
| **Subtotal [2] Holiday Parties for Staff** | | **105.00** | | **0.00** | **105.00** | **700.00** |
| **Subgroup : [3]** | **Gifts to Staff and Residents** | | | | | |
| 523000-0110-03-000-0 | Emp Benefits-Riverside-Administration | 101,570.00 | | 0.00 | 101,570.00 | 104,881.00 |
| **Subtotal [3] Gifts to Staff and Residents** | | **101,570.00** | | **0.00** | **101,570.00** | **104,881.00** |
| **Subgroup : [4]** | **Employee Travel** | | | | | |
| 521000-0110-03-000-0 | Travel Expense-Riverside-Administration | 12,863.00 | | 0.00 | 12,863.00 | 14,618.00 |
| **Subtotal [4] Employee Travel** | | **12,863.00** | | **0.00** | **12,863.00** | **14,618.00** |
| **Subgroup : [5]** | **Education Expense** | | | | | |
| 509000-0110-03-000-0 | Seminars-Riverside-Administration | 8,374.00 | | 0.00 | 8,374.00 | 11,041.00 |
| **Subtotal [5] Education Expense** | | **8,374.00** | | **0.00** | **8,374.00** | **11,041.00** |
| **Subgroup : [6]** | **Automobile Expense** | | | | | |
| 520000-0110-03-000-0 | Auto Expense-Riverside-Administration | 11,503.00 | | 0.00 | 11,503.00 | 9,195.00 |
| 520006-0110-03-000-0 | Auto Expense W/ Lease-Riverside-Administration | 0.00 | | 0.00 | 0.00 | 7,653.00 |
| **Subtotal [6] Automobile Expense** | | **11,503.00** | | **0.00** | **11,503.00** | **16,848.00** |
| **Subgroup : [M3]** | **Advertising Other** | | | | | |
| 410000-0110-18-000-0 | Supplies-Riverside-Marketing | 35,261.00 | | 0.00 | 35,261.00 | 12,261.00 |
| 501100-0110-03-000-0 | Advertising Promotional-Riverside-Administration | 10,533.00 | | 0.00 | 10,533.00 | 17,304.00 |
| 501100-0110-18-000-0 | Advertising Promotional-Riverside-Marketing- - | 31,939.00 | | 0.00 | 31,939.00 | 42,127.00 |
| **Subtotal [M3] Advertising Other** | | **77,733.00** | | **0.00** | **77,733.00** | **71,692.00** |
| **Subgroup : [M7]** | **Postage** | | | | | |
| 504000-0110-03-000-0 | Postage-Riverside-Administration | 9,195.00 | | 0.00 | 9,195.00 | 6,554.00 |
| **Subtotal [M7] Postage** | | **9,195.00** | | **0.00** | **9,195.00** | **6,554.00** |
| **Subgroup : [M8]** | **Dues and Membership Fees to Professional Associations** | | | | | |
| 491000-0110-03-000-0 | Dues-Riverside-Administration | 24,935.00 | | (1,418.00) | 23,517.00 | 23,922.00 |
| | | | RJE - 2 | (1,418.00) | | |
| **Subtotal [M8] Dues and Membership Fees to Professional Associations** | | **24,935.00** | | **(1,418.00)** | **23,517.00** | **23,922.00** |
| **Subgroup : [M8A]** | **Dues to Chamber of Commerce** | | | | | |
| Marcum 103 | Chamber Dues | 0.00 | | 0.00 | 0.00 | 750.00 |
| **Subtotal [M8A] Dues to Chamber of Commerce** | | **0.00** | | **0.00** | **0.00** | **750.00** |
| **Subgroup : [M9]** | **Subscriptions** | | | | | |
| 491001-0110-03-000-0 | Subscriptions-Riverside-Administration | 12,675.00 | | 0.00 | 12,675.00 | 3,551.00 |
| **Subtotal [M9] Subscriptions** | | **12,675.00** | | **0.00** | **12,675.00** | **3,551.00** |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| **Subgroup : [M10]** | **Contributions** | | | | | |
| 540000-0110-03-000-0 | Donations-Riverside-Administration | 575.00 | | 0.00 | 575.00 | 1,250.00 |
| **Subtotal [M10] Contributions** | | **575.00** | | **0.00** | **575.00** | **1,250.00** |
| **Subgroup : [M11]** | **Services Provided by Contract** | | | | | |
| 430000-0110-03-000-0 | Fees-Bloomfield-Riverside-Administration | 433.00 | | 0.00 | 433.00 | 433.00 |
| 431000-0110-02-000-0 | Consulting Fees-Riverside-Admin Staff | 0.00 | | 0.00 | 0.00 | 198,436.00 |
| 431000-0110-03-000-0 | Consulting Fees-Riverside-Administration | 3,003.00 | | 0.00 | 3,003.00 | 88.00 |
| 435200-0110-03-000-0 | IT ServicesAdministration-Riverside-Administration | 246,029.00 | | 0.00 | 246,029.00 | 190,295.00 |
| 435210-0110-03-000-0 | IT Rental-Riverside-Administration | 118,382.00 | | (110,088.00) | 8,294.00 | 101,658.00 |
| | | | RJE - 4 | (110,088.00) | | |
| 440000-0110-04-000-0 | Purch Services-Riverside-Fiscal Operations | 80,581.00 | | 0.00 | 80,581.00 | 88,751.00 |
| 452000-0110-04-000-0 | Equip Rental-Riverside-Fiscal Operations | 25,297.00 | | (25,297.00) | 0.00 | 23,127.00 |
| | | | RJE - 4 | (25,297.00) | | |
| **Subtotal [M11] Services Provided by Contract** | | **473,725.00** | | **(135,385.00)** | **338,340.00** | **602,788.00** |
| **Subgroup : [M12]** | **Administrative Management Services** | | | | | |
| 434000-0110-03-000-0 | Shared Services-Riverside-Administration | 2,399,594.00 | | 0.00 | 2,399,594.00 | 1,951,943.00 |
| **Subtotal [M12] Administrative Management Services** | | **2,399,594.00** | | **0.00** | **2,399,594.00** | **1,951,943.00** |
| **Subgroup : [M13]** | **Other** | | | | | |
| 500000-0110-03-000-0 | Licenses and Permits-Riverside-Administration | 4,068.00 | | 1,418.00 | 5,486.00 | 8,118.00 |
| | | | RJE - 2 | 1,418.00 | | |
| 503000-0110-03-000-0 | Penalties-Riverside-Administration | 72,083.00 | | 0.00 | 72,083.00 | 40,202.00 |
| 503200-0110-03-000-0 | Bank Charges-Riverside-Administration | 56,744.00 | | 0.00 | 56,744.00 | 54,227.00 |
| 522000-0110-03-000-0 | Hotel Expense-Riverside-Administration | 0.00 | | 0.00 | 0.00 | 655.00 |
| 541000-0110-03-000-0 | Misc. Expense-Riverside-Administration- - | 14,281.00 | | 0.00 | 14,281.00 | 2,758.00 |
| 541050-0110-03-000-0 | Prior Period Expense-Riverside-Administration | 1,163.00 | | 0.00 | 1,163.00 | (48,747.00) |
| **Subtotal [M13] Other** | | **148,339.00** | | **1,418.00** | **149,757.00** | **57,213.00** |
| **Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General** | | **3,281,186.00** | | **(135,385.00)** | **3,145,801.00** | **2,867,751.00** |
| **Group : [18]** | **Dietary Basis for Allocation of Costs** | | | | | |
| **Subgroup : [2A1]** | **Raw Food** | | | | | |
| 412000-0110-13-000-0 | Food-Riverside-Dietary | 984,515.00 | | 0.00 | 984,515.00 | 1,118,673.00 |
| 412100-0110-13-000-0 | Food Supplements-Riverside-Dietary | 124,871.00 | | 0.00 | 124,871.00 | 120,652.00 |
| **Subtotal [2A1] Raw Food** | | **1,109,386.00** | | **0.00** | **1,109,386.00** | **1,239,325.00** |
| **Subgroup : [2A2]** | **Non-Food Supplies** | | | | | |
| 410000-0110-13-000-0 | Supplies-Riverside-Dietary | 153,312.00 | | 0.00 | 153,312.00 | 154,921.00 |
| 410019-0110-13-000-0 | Supplies COVID-Riverside-Dietary | 0.00 | | 0.00 | 0.00 | 1,566.00 |
| **Subtotal [2A2] Non-Food Supplies** | | **153,312.00** | | **0.00** | **153,312.00** | **156,487.00** |
| **Subgroup : [2B]** | **Purchased Services** | | | | | |
| 431000-0110-13-000-0 | Consulting Fees-Riverside-Dietary | 859.00 | | 0.00 | 859.00 | 0.00 |
| 440000-0110-13-000-0 | Purch Services-Riverside-Dietary | 38,144.00 | | 0.00 | 38,144.00 | 23,189.00 |
| **Subtotal [2B] Purchased Services** | | **39,003.00** | | **0.00** | **39,003.00** | **23,189.00** |
| **Subgroup : [2C]** | **Other** | | | | | |
| 412000-0110-03-000-0 | Food-Employee Benefit | 85.00 | | 0.00 | 85.00 | 0.00 |
| 420000-0110-13-000-0 | Minor Equip-Riverside-Dietary | 2,019.00 | | 0.00 | 2,019.00 | 0.00 |
| **Subtotal [2C] Other** | | **2,104.00** | | **0.00** | **2,104.00** | **0.00** |
| **Total [18] Dietary Basis for Allocation of Costs** | | **1,303,805.00** | | **0.00** | **1,303,805.00** | **1,419,001.00** |
| **Group : [19]** | **Laundry-Basis for Allocation of Costs** | | | | | |
| **Subgroup : [3A1]** | **Bed Linens, etc...washed, ironed..** | | | | | |
| 414000-0110-10-000-0 | Diapers-Riverside-Laundry | 197,399.00 | | 0.00 | 197,399.00 | 187,070.00 |
| 414100-0110-10-000-0 | Linen-Riverside-Laundry | 46,347.00 | | 0.00 | 46,347.00 | 33,173.00 |
| **Subtotal [3A1] Bed Linens, etc...washed, ironed..** | | **243,746.00** | | **0.00** | **243,746.00** | **220,243.00** |
| **Subgroup : [3B]** | **Purchased Services** | | | | | |
| 440000-0110-10-000-0 | Purch Services-Riverside-Laundry | 0.00 | | 0.00 | 0.00 | 849.00 |
| **Subtotal [3B] Purchased Services** | | **0.00** | | **0.00** | **0.00** | **849.00** |
| **Subgroup : [3C]** | **Other** | | | | | |
| 410000-0110-10-000-0 | Supplies-Riverside-Laundry | 26,793.00 | | 0.00 | 26,793.00 | 17,791.00 |
| **Subtotal [3C] Other** | | **26,793.00** | | **0.00** | **26,793.00** | **17,791.00** |
| **Total [19] Laundry-Basis for Allocation of Costs** | | **270,539.00** | | **0.00** | **270,539.00** | **238,883.00** |
| **Group : [20]** | **Housekeeping and Resident Care Basis for Allocation of Costs** | | | | | |
| **Subgroup : [4A1]** | **In-House Care Supplies** | | | | | |
| 410000-0110-09-000-0 | Supplies-Riverside-Housekeeping | 120,807.00 | | 0.00 | 120,807.00 | 113,959.00 |
| 410019-0110-09-000-0 | Supplies COVID-Riverside-Housekeeping | 0.00 | | 0.00 | 0.00 | 5,418.00 |
| **Subtotal [4A1] In-House Care Supplies** | | **120,807.00** | | **0.00** | **120,807.00** | **119,377.00** |
| **Subgroup : [5A1]** | **Own Pharmacy** | | | | | |
| 411200-0110-23-000-0 | Drugs Medicare Pt A-Riverside-Rehab Tpy and Ancll | 788,720.00 | | 0.00 | 788,720.00 | 699,838.00 |
| **Subtotal [5A1] Own Pharmacy** | | **788,720.00** | | **0.00** | **788,720.00** | **699,838.00** |
| **Subgroup : [5B]** | **Medicine Cabinet Drugs** | | | | | |
| 411700-0110-22-000-0 | House Drugs (OTC)-Riverside-Medical Services- - | 52,591.00 | | 0.00 | 52,591.00 | 76,189.00 |
| **Subtotal [5B] Medicine Cabinet Drugs** | | **52,591.00** | | **0.00** | **52,591.00** | **76,189.00** |
| **Subgroup : [5C]** | **Medical and Therapeutic Supplies** | | | | | |
| 410000-0110-15-000-0 | Supplies-Riverside-Nursing | 433,175.00 | | 0.00 | 433,175.00 | 342,326.00 |
| 420000-0110-15-000-0 | Minor Equip-Riverside-Nursing | 26,308.00 | | 0.00 | 26,308.00 | 16,886.00 |
| **Subtotal [5C] Medical and Therapeutic Supplies** | | **459,483.00** | | **0.00** | **459,483.00** | **359,212.00** |
| **Subgroup : [5D]** | **Ambulance/Limousine** | | | | | |
| 440010-0110-15-000-0 | Purch Services Ambulance-Riverside-Nursing | 20,634.00 | | 0.00 | 20,634.00 | 12,784.00 |
| **Subtotal [5D] Ambulance/Limousine** | | **20,634.00** | | **0.00** | **20,634.00** | **12,784.00** |
| **Subgroup : [5E2]** | **Oxygen - Other** | | | | | |
| 413001-0110-23-000-0 | Oxygen Non Billable-Riverside-Rehab Tpy and Ancllr | 17,703.00 | | 0.00 | 17,703.00 | 18,466.00 |
| **Subtotal [5E2] Oxygen - Other** | | **17,703.00** | | **0.00** | **17,703.00** | **18,466.00** |
| **Subgroup : [5F]** | **X-Rays and related radiological** | | | | | |
| 438010-0110-27-000-0 | Radiology Fees-Riverside-Laboratory | 0.00 | | 0.00 | 0.00 | 40.00 |
| 438020-0110-27-000-0 | X-Riverside-Laboratory | 35,989.00 | | 0.00 | 35,989.00 | 33,528.00 |
| **Subtotal [5F] X-Rays and related radiological** | | **35,989.00** | | **0.00** | **35,989.00** | **33,568.00** |
| **Subgroup : [5H]** | **Laboratory** | | | | | |
| 438030-0110-27-000-0 | Lab Fees-Riverside-Laboratory | 74,048.00 | | 0.00 | 74,048.00 | 57,954.00 |
| **Subtotal [5H] Laboratory** | | **74,048.00** | | **0.00** | **74,048.00** | **57,954.00** |
| **Subgroup : [5I]** | **Recreation** | | | | | |
| 410000-0110-07-000-0 | Supplies-Riverside-Rec Therapy | 6,903.00 | | 0.00 | 6,903.00 | 15,310.00 |
| 420000-0110-07-000-0 | Minor Equip-Riverside-Rec Therapy | 0.00 | | 0.00 | 0.00 | 4,087.00 |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 440000-0110-07-000-0 | Purch Services-Riverside-Rec Therapy | 11,434.00 | | 0.00 | 11,434.00 | 9,395.00 |
| **Subtotal [5I] Recreation** | | **18,337.00** | | **0.00** | **18,337.00** | **28,792.00** |
| **Subgroup : [5L]** | **Cable Television** | | | | | |
| 440050-0110-07-000-0 | Cable Expense-Riverside-Rec Therapy | 36,862.00 | | 0.00 | 36,862.00 | 36,033.00 |
| **Subtotal [5L] Cable Television** | | **36,862.00** | | **0.00** | **36,862.00** | **36,033.00** |
| **Subgroup : [5M]** | **Other** | | | | | |
| 410000-0110-23-000-0 | Supplies-Riverside-Rehab Tpy and Ancllry | 1,349.00 | | 0.00 | 1,349.00 | 0.00 |
| 410010-0110-15-000-0 | Supplies Non Billable Nursing-Riverside-Nursing | 9,021.00 | | 0.00 | 9,021.00 | 7,689.00 |
| 410019-0110-15-000-0 | Supplies COVID-Riverside-Nursing | 0.00 | | 0.00 | 0.00 | 122,377.00 |
| 411010-0110-22-000-0 | Flu Vaccine-Riverside-Medical Services- - | 38,659.00 | | 0.00 | 38,659.00 | 33,515.00 |
| 413500-0110-23-000-0 | IV Thy Supplies-Riverside-Rehab Tpy and Ancllry | 16,057.00 | | 0.00 | 16,057.00 | 14,047.00 |
| 430000-0110-15-000-0 | Fees-Bloomfield-Riverside-Nursing | 3,645.00 | | 0.00 | 3,645.00 | 0.00 |
| 440000-0110-15-000-0 | Purch Services-Riverside-Nursing | 2,196.00 | | 0.00 | 2,196.00 | 7,723.00 |
| 452000-0110-15-000-0 | Equip Rental-Riverside-Nursing | 79,650.00 | | 0.00 | 79,650.00 | 102,253.00 |
| 452000-0110-23-000-0 | Equip Rental-Riverside-Rehab Tpy and Ancllry | 15,248.00 | | 0.00 | 15,248.00 | 15,024.00 |
| 452000-0110-24-000-0 | Equip Rental-Riverside-Respiratory | 41,214.00 | | 0.00 | 41,214.00 | 44,142.00 |
| 550000-0110-15-000-0 | Nursing Aides Testing Costs-Riverside-Nursing | 966.00 | | 0.00 | 966.00 | 0.00 |
| **Subtotal [5M] Other** | | **208,005.00** | | **0.00** | **208,005.00** | **346,770.00** |
| **Total [20] Housekeeping and Resident Care Basis for Allocation of Costs** | | **1,833,179.00** | | **0.00** | **1,833,179.00** | **1,788,983.00** |
| **Group : [22]** | **Maintenance and Property** | | | | | |
| **Subgroup : [6B]** | **Heat** | | | | | |
| 463000-0110-25-000-0 | Gas-Riverside-Property | 106,749.00 | | 0.00 | 106,749.00 | 107,232.00 |
| 465000-0110-25-000-0 | Oil-Riverside-Property | 1,272.00 | | 0.00 | 1,272.00 | 0.00 |
| **Subtotal [6B] Heat** | | **108,021.00** | | **0.00** | **108,021.00** | **107,232.00** |
| **Subgroup : [6C]** | **Light & Power** | | | | | |
| 462000-0110-25-000-0 | Electric-Riverside-Property | 405,326.00 | | 0.00 | 405,326.00 | 322,400.00 |
| **Subtotal [6C] Light & Power** | | **405,326.00** | | **0.00** | **405,326.00** | **322,400.00** |
| **Subgroup : [6D]** | **Water** | | | | | |
| 466000-0110-25-000-0 | Water-Riverside-Property | 164,830.00 | | 0.00 | 164,830.00 | 167,979.00 |
| **Subtotal [6D] Water** | | **164,830.00** | | **0.00** | **164,830.00** | **167,979.00** |
| **Subgroup : [6E]** | **Equipment Lease** | | | | | |
| Marcum 104 | Leased Equipment | 0.00 | | 135,385.00 | 135,385.00 | 0.00 |
| | | | RJE - 4 | 135,385.00 | | |
| **Subtotal [6E] Equipment Lease** | | **0.00** | | **135,385.00** | **135,385.00** | **0.00** |
| **Subgroup : [6F]** | **Other** | | | | | |
| 410000-0110-08-000-0 | Supplies-Riverside-Maintenance | 114,659.00 | | 0.00 | 114,659.00 | 104,992.00 |
| 410019-0110-08-000-0 | Supplies COVID-Riverside-Maintenance | 0.00 | | 0.00 | 0.00 | 543.00 |
| 420000-0110-08-000-0 | Minor Equip-Riverside-Maintenance | 1,683.00 | | 0.00 | 1,683.00 | 2,494.00 |
| 430000-0110-08-000-0 | Fees-Bloomfield-Riverside-Maintenance | 0.00 | | 0.00 | 0.00 | 19.00 |
| 440000-0110-08-000-0 | Purch Services-Riverside-Maintenance | 283,250.00 | | 0.00 | 283,250.00 | 210,738.00 |
| 440000-0110-12-000-0 | Purch Services-Riverside-Security | 9,414.00 | | 0.00 | 9,414.00 | 1,184.00 |
| 440001-0110-08-000-0 | Ground Services-Riverside-Maintenance | 16,697.00 | | 0.00 | 16,697.00 | 15,007.00 |
| 442000-0110-08-000-0 | Pest Control-Riverside-Maintenance- - | 6,244.00 | | 0.00 | 6,244.00 | 4,594.00 |
| 443000-0110-08-000-0 | Carting-Riverside-Maintenance | 91,225.00 | | 0.00 | 91,225.00 | 86,530.00 |
| **Subtotal [6F] Other** | | **523,172.00** | | **0.00** | **523,172.00** | **426,101.00** |
| **Subgroup : [7D]** | **Movable Equipment** | | | | | |
| 486000-0110-25-000-0 | Depr Exp MME-Riverside | 183,334.00 | | (20,643.00) | 162,691.00 | 158,970.00 |
| | | | RJE - 7 | (20,643.00) | | |
| 486300-0110-25-000-0 | Depr Exp Auto-Riverside | 1,874.00 | | 0.00 | 1,874.00 | 1,874.00 |
| **Subtotal [7D] Movable Equipment** | | **185,208.00** | | **(20,643.00)** | **164,565.00** | **160,844.00** |
| **Subgroup : [8C]** | **Leasehold Improvements** | | | | | |
| 484000-0110-25-000-0 | Depe Exp LHI-Riverside | 211,231.00 | | 20,643.00 | 231,874.00 | 203,537.00 |
| | | | RJE - 7 | 20,643.00 | | |
| **Subtotal [8C] Leasehold Improvements** | | **211,231.00** | | **20,643.00** | **231,874.00** | **203,537.00** |
| **Subgroup : [9]** | **Rental Payments** | | | | | |
| 471000-0110-25-000-0 | Rent-Riverside-Property | 1,858,679.00 | | (51,779.00) | 1,806,900.00 | 1,219,940.00 |
| | | | RJE - 5 | (51,779.00) | | |
| **Subtotal [9] Rental Payments** | | **1,858,679.00** | | **(51,779.00)** | **1,806,900.00** | **1,219,940.00** |
| **Subgroup : [10B]** | **Real estate taxes paid by lessor** | | | | | |
| 473000-0110-25-000-0 | Real Estate Taxes-Riverside-Property | 198,098.00 | | 0.00 | 198,098.00 | 191,080.00 |
| **Subtotal [10B] Real estate taxes paid by lessor** | | **198,098.00** | | **0.00** | **198,098.00** | **191,080.00** |
| **Subgroup : [10C]** | **Personal property taxes** | | | | | |
| 472000-0110-25-000-0 | Personal Property Taxes-Riverside-Property | 49,856.00 | | 0.00 | 49,856.00 | 48,493.00 |
| **Subtotal [10C] Personal property taxes** | | **49,856.00** | | **0.00** | **49,856.00** | **48,493.00** |
| **Total [22] Maintenance and Property** | | **3,704,421.00** | | **83,606.00** | **3,788,027.00** | **2,847,606.00** |
| **Group : [27]** | **Interest and Insurance** | | | | | |
| **Subgroup : [12D]** | **Other Interest Expense** | | | | | |
| 503100-0110-03-000-0 | Interest-Riverside-Administration | 9,650.00 | | 0.00 | 9,650.00 | 12,973.00 |
| 503130-0110-03-000-0 | Interest on Computer Loan-Riverside-Administra | 1,963.00 | | 0.00 | 1,963.00 | 3,752.00 |
| **Subtotal [12D] Other Interest Expense** | | **11,613.00** | | **0.00** | **11,613.00** | **16,725.00** |
| **Subgroup : [14A]** | **Insurance on Property** | | | | | |
| 472500-0114-25-000-0 | Property Insurance-Hebrew Home-Property- - | 0.00 | | 51,779.00 | 51,779.00 | 41,487.00 |
| | | | RJE - 5 | 51,779.00 | | |
| 515000-0110-25-000-0 | Mortgage Ins-Riverside-Property- - | 56,477.00 | | 0.00 | 56,477.00 | 59,771.00 |
| **Subtotal [14A] Insurance on Property** | | **56,477.00** | | **51,779.00** | **108,256.00** | **101,258.00** |
| **Subgroup : [14B]** | **Insurance of Automobiles** | | | | | |
| 511000-0110-03-000-0 | Auto Ins-Riverside-Administration | 4,818.00 | | 0.00 | 4,818.00 | 5,748.00 |
| **Subtotal [14B] Insurance of Automobiles** | | **4,818.00** | | **0.00** | **4,818.00** | **5,748.00** |
| **Subgroup : [14C1]** | **Umbrella** | | | | | |
| 512000-0110-03-000-0 | Umbrella Ins-Riverside-Administration | 4,838.00 | | 0.00 | 4,838.00 | 4,621.00 |
| **Subtotal [14C1] Umbrella** | | **4,838.00** | | **0.00** | **4,838.00** | **4,621.00** |
| **Subgroup : [14C3]** | **Other** | | | | | |
| 510000-0110-03-000-0 | Liability Ins-Riverside-Administration | 267,315.00 | | 0.00 | 267,315.00 | 239,464.00 |
| 513000-0110-03-000-0 | Crime Ins-Riverside-Administration | 1,930.00 | | 0.00 | 1,930.00 | 2,005.00 |
| **Subtotal [14C3] Other** | | **269,245.00** | | **0.00** | **269,245.00** | **241,469.00** |
| **Total [27] Interest and Insurance** | | **346,991.00** | | **51,779.00** | **398,770.00** | **369,821.00** |
| **Group : [30]** | **Statement of Revenue** | | | | | |
| **Subgroup : [1A]** | **Medicaid Residents (CT only)** | | | | | |
| 311000-0110-00-000-0 | Medicaid Room & Board-Riverside | (38,929,692.00) | | 0.00 | (38,929,692.00) | (39,825,145.00) |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| **Subtotal [1A] Medicaid Residents (CT only)** | | **(38,929,692.00)** | | **0.00** | **(38,929,692.00)** | **(39,825,145.00)** |
| **Subgroup : [1B]** | **Medicaid room and board contractual allowance** | | | | | |
| 311005-0110-00-000-0 | Medicaid Room & Board Contra-Riverside | 10,307,447.00 | | 0.00 | 10,307,447.00 | 11,479,629.00 |
| 313005-0110-00-000-0 | Medicaid Contra Other-Riverside | (2,081.00) | | 0.00 | (2,081.00) | 21,180.00 |
| **Subtotal [1B] Medicaid room and board contractual allowance** | | **10,305,366.00** | | **0.00** | **10,305,366.00** | **11,500,809.00** |
| **Subgroup : [3A]** | **Medicare Residents (All inclusive)** | | | | | |
| 321000-0110-00-000-0 | Medicare Pt A Room & Board-Riverside | (2,163,030.00) | | 0.00 | (2,163,030.00) | (2,407,583.00) |
| **Subtotal [3A] Medicare Residents (All inclusive)** | | **(2,163,030.00)** | | **0.00** | **(2,163,030.00)** | **(2,407,583.00)** |
| **Subgroup : [3B]** | **Medicare room and board contractual allowance** | | | | | |
| 321005-0110-00-000-0 | Medicare Pt A R and B Contra-Riverside | 396,997.00 | | 0.00 | 396,997.00 | 1,880,320.00 |
| 323005-0110-00-000-0 | Medicare Pt A Contra Other-Riverside | 71,509.00 | | 0.00 | 71,509.00 | 75,220.00 |
| 328000-0110-00-000-0 | Medicare Pt A Sequestration-Riverside | 56,589.00 | | 0.00 | 56,589.00 | 65,103.00 |
| **Subtotal [3B] Medicare room and board contractual allowance** | | **525,095.00** | | **0.00** | **525,095.00** | **2,020,643.00** |
| **Subgroup : [4A]** | **Private-pay residents and other** | | | | | |
| 303100-0110-00-000-0 | Hospice Revenue-Riverside | (1,871,298.00) | | 0.00 | (1,871,298.00) | (1,909,663.00) |
| 341000-0110-00-000-0 | Private Room & Board-Riverside | (1,850,449.00) | | 0.00 | (1,850,449.00) | (1,304,860.00) |
| 351000-0110-00-000-0 | Comm Ins Room & Board-Riverside | (300,075.00) | | 0.00 | (300,075.00) | (338,965.00) |
| 371000-0110-00-000-0 | Mgd Medicare Room and Board-Riverside | (3,060,407.00) | | 0.00 | (3,060,407.00) | (3,098,279.00) |
| 371020-0110-00-000-0 | Mgd Medicare R & B Levels | (107,799.00) | | 0.00 | (107,799.00) | 0.00 |
| 381000-0110-00-000-0 | Mgd Medicaid Room & Board-Riverside | 0.00 | | 0.00 | 0.00 | (26,740.00) |
| **Subtotal [4A] Private-pay residents and other** | | **(7,190,028.00)** | | **0.00** | **(7,190,028.00)** | **(6,678,507.00)** |
| **Subgroup : [4B]** | **Private-pay room and board contractual allowance** | | | | | |
| 303700-0110-00-000-0 | Hospice C/A-Riverside | 488,814.00 | | 0.00 | 488,814.00 | 562,431.00 |
| 341005-0110-00-000-0 | Private Room & Board Contra-Riverside | 64,432.00 | | 0.00 | 64,432.00 | 9,475.00 |
| 351005-0110-00-000-0 | Comm Ins Room & Board Contra-Riverside | 36,849.00 | | 0.00 | 36,849.00 | 85,359.00 |
| 353005-0110-00-000-0 | Comm Ins Contra Other-Riverside | 6,081.00 | | 0.00 | 6,081.00 | 3,722.00 |
| 371005-0110-00-000-0 | Mgd Medicare Room & Board Contra-Riverside | 953,681.00 | | 0.00 | 953,681.00 | 939,814.00 |
| 371025-0110-00-000-0 | Mgd Medicare R & B Levels C/A | 1,962.00 | | 0.00 | 1,962.00 | 0.00 |
| 373005-0110-00-000-0 | Mgd Medicare Contra Other-Riverside | 104,710.00 | | 0.00 | 104,710.00 | 98,382.00 |
| 381005-0110-00-000-0 | Mgd Medicaid Room & Board Contra-Riverside | (299.00) | | 0.00 | (299.00) | 2,522.00 |
| **Subtotal [4B] Private-pay room and board contractual allowance** | | **1,656,230.00** | | **0.00** | **1,656,230.00** | **1,701,705.00** |
| **Subgroup : [5A]** | **Prescription Drugs - Medicare** | | | | | |
| 324100-0110-00-000-0 | Medicare Pt A Pharmacy-Riverside | (379,585.00) | | 0.00 | (379,585.00) | (435,889.00) |
| **Subtotal [5A] Prescription Drugs - Medicare** | | **(379,585.00)** | | **0.00** | **(379,585.00)** | **(435,889.00)** |
| **Subgroup : [5B]** | **Prescription Drugs - Medicare Contractual Allowance** | | | | | |
| 324105-0110-00-000-0 | Medicare Pt A Pharmacy Contra-Riverside | 433,764.00 | | 0.00 | 433,764.00 | 483,727.00 |
| **Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance** | | **433,764.00** | | **0.00** | **433,764.00** | **483,727.00** |
| **Subgroup : [5C]** | **Prescription Drugs - Non-medicare** | | | | | |
| 314100-0110-00-000-0 | Medicaid Pharmacy-Riverside | (278,963.00) | | 0.00 | (278,963.00) | (182,494.00) |
| 344100-0110-00-000-0 | Private Pharmacy-Riverside | (4,825.00) | | 0.00 | (4,825.00) | 0.00 |
| 344105-0110-00-000-0 | Private Pharmacy Contra-Riverside | 4,403.00 | | 0.00 | 4,403.00 | 0.00 |
| 354100-0110-00-000-0 | Comm Ins Pharmacy-Riverside | (63,069.00) | | 0.00 | (63,069.00) | (33,023.00) |
| 374100-0110-00-000-0 | Mgd Medicare Pharmacy-Riverside | (736,320.00) | | 0.00 | (736,320.00) | (629,607.00) |
| **Subtotal [5C] Prescription Drugs - Non-medicare** | | **(1,078,774.00)** | | **0.00** | **(1,078,774.00)** | **(845,124.00)** |
| **Subgroup : [5D]** | **Prescription Drugs - Non-medicare Contractual Allowance** | | | | | |
| 314105-0110-00-000-0 | Medicaid Pharmacy Contra-Riverside | 278,963.00 | | 0.00 | 278,963.00 | 182,918.00 |
| 354105-0110-00-000-0 | Comm Ins Pharmacy Contra-Riverside | 75,450.00 | | 0.00 | 75,450.00 | 46,045.00 |
| 374105-0110-00-000-0 | Mgd Medicare Pharmacy Contra-Riverside | 756,331.00 | | 0.00 | 756,331.00 | 656,713.00 |
| **Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance** | | **1,110,744.00** | | **0.00** | **1,110,744.00** | **885,676.00** |
| **Subgroup : [7A]** | **Physical Therapy - Medicare** | | | | | |
| 324300-0110-00-000-0 | Medicare Pt A PT-Riverside | (214,507.00) | | 0.00 | (214,507.00) | (265,551.00) |
| 334300-0110-00-000-0 | Medicare Pt B PT-Riverside | (88,503.00) | | 0.00 | (88,503.00) | (98,548.00) |
| **Subtotal [7A] Physical Therapy - Medicare** | | **(303,010.00)** | | **0.00** | **(303,010.00)** | **(364,099.00)** |
| **Subgroup : [7B]** | **Physical Therapy - Medicare Contractual Allowance** | | | | | |
| 321006-0110-00-000-0 | Medicare A PT Contra-Riverside | (238,968.00) | | 0.00 | (238,968.00) | (476,071.00) |
| 324305-0110-00-000-0 | Medicare Pt A PT Contra-Riverside | 214,507.00 | | 0.00 | 214,507.00 | 265,551.00 |
| 334305-0110-00-000-0 | Medicare Pt B PT Contra-Riverside | 49,708.00 | | 0.00 | 49,708.00 | 56,698.00 |
| **Subtotal [7B] Physical Therapy - Medicare Contractual Allowance** | | **25,247.00** | | **0.00** | **25,247.00** | **(153,822.00)** |
| **Subgroup : [7C]** | **Physical Therapy - Non-medicare** | | | | | |
| 304100-0110-00-000-0 | Hospice Pharmacy-Riverside | (7,130.00) | | 0.00 | (7,130.00) | (16,263.00) |
| 304300-0110-00-000-0 | Hospice PT-Riverside | (710.00) | | 0.00 | (710.00) | (522.00) |
| 314300-0110-00-000-0 | Medicaid PT-Riverside | (132,820.00) | | 0.00 | (132,820.00) | (189,609.00) |
| 337300-0110-00-000-0 | Mgd Medicare Pt B PT-Riverside | (216.00) | | 0.00 | (216.00) | (5,306.00) |
| 337305-0110-00-000-0 | Mgd Medicare Pt B PT Contra-Riverside | 144.00 | | 0.00 | 144.00 | 2,843.00 |
| 344300-0110-00-000-0 | Private PT-Riverside | (605.00) | | 0.00 | (605.00) | 0.00 |
| 354300-0110-00-000-0 | Comm Ins PT-Riverside | (34,708.00) | | 0.00 | (34,708.00) | (38,821.00) |
| 374300-0110-00-000-0 | Mgd Medicare PT-Riverside | (554,435.00) | | 0.00 | (554,435.00) | (544,448.00) |
| 378100-0110-00-000-0 | Medicare Mgd Care Pt B PT-Riverside | (184,548.00) | | 0.00 | (184,548.00) | (151,755.00) |
| **Subtotal [7C] Physical Therapy - Non-medicare** | | **(915,028.00)** | | **0.00** | **(915,028.00)** | **(943,881.00)** |
| **Subgroup : [7D]** | **Physical Therapy - Non-medicare Contractual Allowance** | | | | | |
| 304105-0110-00-000-0 | Hospice Pharmacy Contra-Riverside | 7,130.00 | | 0.00 | 7,130.00 | 16,263.00 |
| 304305-0110-00-000-0 | Hospice PT Contra-Riverside | 710.00 | | 0.00 | 710.00 | 522.00 |
| 314305-0110-00-000-0 | Medicaid PT Contra-Riverside | 132,820.00 | | 0.00 | 132,820.00 | 189,609.00 |
| 354305-0110-00-000-0 | Comm Ins PT Contra-Riverside | 34,708.00 | | 0.00 | 34,708.00 | 38,821.00 |
| 371006-0110-00-000-0 | Mgd Medicare PT Contra-Riverside | (171,699.00) | | 0.00 | (171,699.00) | (110,860.00) |
| 374305-0110-00-000-0 | Mgd Medicare PT Contra-Riverside | 554,383.00 | | 0.00 | 554,383.00 | 553,272.00 |
| 378105-0110-00-000-0 | Medicare Mgd Pt B PT Contra-Riverside | 140,208.00 | | 0.00 | 140,208.00 | 108,872.00 |
| **Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance** | | **698,260.00** | | **0.00** | **698,260.00** | **796,499.00** |
| **Subgroup : [8A]** | **Speech Therapy - Medicare** | | | | | |
| 324400-0110-00-000-0 | Medicare Pt A ST-Riverside | (129,291.00) | | 0.00 | (129,291.00) | (174,347.00) |
| 334400-0110-00-000-0 | Medicare Pt B ST-Riverside | (145,783.00) | | 0.00 | (145,783.00) | (112,881.00) |
| **Subtotal [8A] Speech Therapy - Medicare** | | **(275,074.00)** | | **0.00** | **(275,074.00)** | **(287,228.00)** |
| **Subgroup : [8B]** | **Speech Therapy - Medicare Contractual Allowance** | | | | | |
| 321008-0110-00-000-0 | Medicare A ST Contra-Riverside | (129,405.00) | | 0.00 | (129,405.00) | (273,808.00) |
| 324405-0110-00-000-0 | Medicare Pt A ST Contra-Riverside | 129,291.00 | | 0.00 | 129,291.00 | 174,347.00 |
| 334405-0110-00-000-0 | Medicare Pt B ST Contra-Riverside | 68,922.00 | | 0.00 | 68,922.00 | 56,722.00 |
| **Subtotal [8B] Speech Therapy - Medicare Contractual Allowance** | | **68,808.00** | | **0.00** | **68,808.00** | **(42,739.00)** |
| **Subgroup : [8C]** | **Speech Therapy - Non-medicare** | | | | | |
| 304400-0110-00-000-0 | Hospice ST-Riverside | (4,047.00) | | 0.00 | (4,047.00) | (274.00) |
| 314400-0110-00-000-0 | Medicaid ST-Riverside | (103,451.00) | | 0.00 | (103,451.00) | (96,154.00) |
| 337400-0110-00-000-0 | Mgd Medicare Pt B ST-Riverside | 0.00 | | 0.00 | 0.00 | (3,685.00) |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 337405-0110-00-000-0 | Mgd Medicare Pt B ST Contra-Riverside | 0.00 | | 0.00 | 0.00 | 2,425.00 |
| 344400-0110-00-000-0 | Private ST-Riverside | 0.00 | | 0.00 | 0.00 | (547.00) |
| 354400-0110-00-000-0 | Comm Ins ST-Riverside | (11,001.00) | | 0.00 | (11,001.00) | (14,248.00) |
| 374400-0110-00-000-0 | Mgd Medicare ST-Riverside | (259,617.00) | | 0.00 | (259,617.00) | (283,721.00) |
| 378120-0110-00-000-0 | Medicare Mgd Care Pt B ST-Riverside | (183,940.00) | | 0.00 | (183,940.00) | (120,867.00) |
| **Subtotal [8C] Speech Therapy - Non-medicare** | | **(562,056.00)** | | **0.00** | **(562,056.00)** | **(517,071.00)** |
| | | | | | | |
| **Subgroup : [8D]** | **Speech Therapy - Non-medicare Contractual Allowance** | | | | | |
| 304405-0110-00-000-0 | Hospice ST Contra-Riverside | 4,047.00 | | 0.00 | 4,047.00 | 274.00 |
| 314405-0110-00-000-0 | Medicaid ST Contra-Riverside | 103,451.00 | | 0.00 | 103,451.00 | 96,154.00 |
| 354405-0110-00-000-0 | Comm Ins ST Contra-Riverside | 10,636.00 | | 0.00 | 10,636.00 | 14,248.00 |
| 371008-0110-00-000-0 | Mgd Medicare ST Contra-Riverside | (83,360.00) | | 0.00 | (83,360.00) | (57,618.00) |
| 374405-0110-00-000-0 | Mgd Medicare ST Contra-Riverside | 259,617.00 | | 0.00 | 259,617.00 | 283,721.00 |
| 378125-0110-00-000-0 | Medicare Mgd Pt B STContra-Riverside | 142,900.00 | | 0.00 | 142,900.00 | 93,986.00 |
| **Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance** | | **437,291.00** | | **0.00** | **437,291.00** | **430,765.00** |
| | | | | | | |
| **Subgroup : [9A]** | **Occupational Therapy - Medicare** | | | | | |
| 324800-0110-00-000-0 | Medicare Pt A OT-Riverside | (278,472.00) | | 0.00 | (278,472.00) | (304,252.00) |
| 334800-0110-00-000-0 | Medicare Pt B OT-Riverside | (304,572.00) | | 0.00 | (304,572.00) | (162,347.00) |
| **Subtotal [9A] Occupational Therapy - Medicare** | | **(583,044.00)** | | **0.00** | **(583,044.00)** | **(466,599.00)** |
| | | | | | | |
| **Subgroup : [9B]** | **Occupational Therapy - Medicare Contractual Allowance** | | | | | |
| 321007-0110-00-000-0 | Medicare A OT Contra-Riverside | (223,964.00) | | 0.00 | (223,964.00) | (446,571.00) |
| 324805-0110-00-000-0 | Medicare Pt A OT Contra-Riverside | 278,472.00 | | 0.00 | 278,472.00 | 304,252.00 |
| 334805-0110-00-000-0 | Medicare Pt B OT Contra-Riverside | 174,100.00 | | 0.00 | 174,100.00 | 93,775.00 |
| **Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance** | | **228,608.00** | | **0.00** | **228,608.00** | **(48,544.00)** |
| | | | | | | |
| **Subgroup : [9C]** | **Occupational Therapy - Non-medicare** | | | | | |
| 304800-0110-00-000-0 | Hospice OT-Riverside | (1,988.00) | | 0.00 | (1,988.00) | (2,021.00) |
| 314800-0110-00-000-0 | Medicaid OT-Riverside | (235,807.00) | | 0.00 | (235,807.00) | (248,814.00) |
| 337800-0110-00-000-0 | Mgd Medicare Pt B OT-Riverside | (2,376.00) | | 0.00 | (2,376.00) | (1,952.00) |
| 337805-0110-00-000-0 | Mgd Medicare Pt B OT Contra-Riverside | 491.00 | | 0.00 | 491.00 | 1,252.00 |
| 344800-0110-00-000-0 | Private OT-Riverside | (211.00) | | 0.00 | (211.00) | 0.00 |
| 354800-0110-00-000-0 | Comm Ins OT-Riverside | (40,081.00) | | 0.00 | (40,081.00) | (45,236.00) |
| 374800-0110-00-000-0 | Mgd Medicare OT-Riverside | (631,365.00) | | 0.00 | (631,365.00) | (602,494.00) |
| 378130-0110-00-000-0 | Medicare Mgd Care Pt B OT-Riverside | (433,706.00) | | 0.00 | (433,706.00) | (312,064.00) |
| **Subtotal [9C] Occupational Therapy - Non-medicare** | | **(1,345,043.00)** | | **0.00** | **(1,345,043.00)** | **(1,211,329.00)** |
| | | | | | | |
| **Subgroup : [9D]** | **Occupational Therapy - Non-medicare Contractual Allowance** | | | | | |
| 304805-0110-00-000-0 | Hospice OT Contra-Riverside | 2,089.00 | | 0.00 | 2,089.00 | 1,919.00 |
| 314805-0110-00-000-0 | Medicaid OT Contra-Riverside | 235,807.00 | | 0.00 | 235,807.00 | 248,814.00 |
| 354805-0110-00-000-0 | Comm Ins OT Contra-Riverside | 39,796.00 | | 0.00 | 39,796.00 | 44,819.00 |
| 371007-0110-00-000-0 | Mgd Medicare OT Contra-Riverside | (161,240.00) | | 0.00 | (161,240.00) | (103,957.00) |
| 374805-0110-00-000-0 | Mgd Medicare OT Contra-Riverside | 631,365.00 | | 0.00 | 631,365.00 | 602,494.00 |
| 378135-0110-00-000-0 | Medicare Mgd Pt B OT Contra-Riverside | 347,475.00 | | 0.00 | 347,475.00 | 253,260.00 |
| **Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance** | | **1,095,292.00** | | **0.00** | **1,095,292.00** | **1,047,349.00** |
| | | | | | | |
| **Subgroup : [10A]** | **Other - Medicare** | | | | | |
| 321009-0110-00-000-0 | Medicare A NTA Contra-Riverside | (396,391.00) | | 0.00 | (396,391.00) | (831,514.00) |
| 321010-0110-00-000-0 | Medicare A Nsng Comp Contra-Riverside | (594,074.00) | | 0.00 | (594,074.00) | (1,165,765.00) |
| 324000-0110-00-000-0 | Medicare Pt A Ambulance-Riverside | 0.00 | | 0.00 | 0.00 | (1,148.00) |
| 324500-0110-00-000-0 | Medicare Pt A IV Therapy-Riverside | (54,179.00) | | 0.00 | (54,179.00) | (47,839.00) |
| 324600-0110-00-000-0 | Medicare Pt A Lab-Riverside | (41,400.00) | | 0.00 | (41,400.00) | (41,723.00) |
| 324900-0110-00-000-0 | Medicare Pt A Specialty Beds-Riverside | (1,566.00) | | 0.00 | (1,566.00) | (512.00) |
| 325000-0110-00-000-0 | Medicare Pt A X-Riverside | (28,544.00) | | 0.00 | (28,544.00) | (31,837.00) |
| 334600-0110-00-000-0 | Medicare Pt B Lab-Riverside | 450.00 | | 0.00 | 450.00 | (450.00) |
| 335900-0110-00-000-0 | Medicare Part B Telehealthfield-Riverside | (5,520.00) | | 0.00 | (5,520.00) | 30.00 |
| 338000-0110-00-000-0 | Medicare Pt B Prior Period-Riverside | 4,310.00 | | 0.00 | 4,310.00 | 2,823.00 |
| **Subtotal [10A] Other - Medicare** | | **(1,116,914.00)** | | **0.00** | **(1,116,914.00)** | **(2,117,935.00)** |
| | | | | | | |
| **Subgroup : [10B]** | **Other - Non-medicare** | | | | | |
| 303005-0110-00-000-0 | Hospice Contra Other-Riverside | (154.00) | | 0.00 | (154.00) | 360.00 |
| 304600-0110-00-000-0 | Hospice Lab-Riverside | 180.00 | | 0.00 | 180.00 | (360.00) |
| 304900-0110-00-000-0 | Hospice Specialty Beds-Riverside | (26.00) | | 0.00 | (26.00) | 0.00 |
| 314500-0110-00-000-0 | Medicaid IV Therapy-Riverside | 0.00 | | 0.00 | 0.00 | (424.00) |
| 314600-0110-00-000-0 | Medicaid Lab-Riverside | 4,014.00 | | 0.00 | 4,014.00 | (17,324.00) |
| 314900-0110-00-000-0 | Medicaid Specialty Beds-Riverside | (1,660.00) | | 0.00 | (1,660.00) | (3,780.00) |
| 315000-0110-00-000-0 | Medicaid X-Riverside | (273.00) | | 0.00 | (273.00) | (77.00) |
| 324200-0110-00-000-0 | MCR Pt A Chargeable Med Supp-Riverside | (2,612.00) | | 0.00 | (2,612.00) | (919.00) |
| 324205-0110-00-000-0 | MCR Pt A Charge Med Supp Contra-Riverside | 2,612.00 | | 0.00 | 2,612.00 | 919.00 |
| 329000-0110-00-000-0 | Medicare Pt A Settlement-Riverside | (15,809.00) | | 0.00 | (15,809.00) | (7,711.00) |
| 335700-0110-00-000-0 | Medicare Pt B Flu/Pneumonia-Riverside | (14,120.00) | | 0.00 | (14,120.00) | (7,050.00) |
| 337900-0110-00-000-0 | Mgd Medicare Pt B Telehealth | (7,890.00) | | 0.00 | (7,890.00) | 0.00 |
| 344600-0110-00-000-0 | Private Lab-Riverside | (90.00) | | 0.00 | (90.00) | 0.00 |
| 354500-0110-00-000-0 | Comm Ins IV Therapy-Riverside | (12,221.00) | | 0.00 | (12,221.00) | (13,300.00) |
| 354600-0110-00-000-0 | Comm Ins Lab-Riverside | (4,423.00) | | 0.00 | (4,423.00) | (1,719.00) |
| 355000-0110-00-000-0 | Comm Ins X-Riverside | (1,803.00) | | 0.00 | (1,803.00) | (2,460.00) |
| 371009-0110-00-000-0 | Mgd Medicare NTA Contra-Riverside | (298,729.00) | | 0.00 | (298,729.00) | (216,281.00) |
| 371010-0110-00-000-0 | Mgd Medicare Nsng Comp Contra-Riverside | (398,220.00) | | 0.00 | (398,220.00) | (279,172.00) |
| 374500-0110-00-000-0 | Mgd Medicare IV Therapy-Riverside | (39,388.00) | | 0.00 | (39,388.00) | (41,601.00) |
| 374600-0110-00-000-0 | Mgd Medicare Lab-Riverside | (60,545.00) | | 0.00 | (60,545.00) | (51,834.00) |
| 374900-0110-00-000-0 | Mgd Medicare Specialty Beds-Riverside | (1,374.00) | | 0.00 | (1,374.00) | (1,936.00) |
| 375000-0110-00-000-0 | Mgd Medicare X-Riverside | (42,791.00) | | 0.00 | (42,791.00) | (44,613.00) |
| 375700-0110-00-000-0 | Mgd Medicare Flu/Pneumonia-Riverside | (27,845.00) | | 0.00 | (27,845.00) | (8,268.00) |
| 378000-0110-00-000-0 | Mgd Medicare Prior Period-Riverside | 29,712.00 | | 0.00 | 29,712.00 | 20,550.00 |
| 389010-0110-00-000-0 | Patient Revenue Capitation -Riverside | (935,325.00) | | 0.00 | (935,325.00) | (872,280.00) |
| **Subtotal [10B] Other - Non-medicare** | | **(1,828,780.00)** | | **0.00** | **(1,828,780.00)** | **(1,549,280.00)** |
| | | | | | | |
| **Subgroup : [15]** | **Interest Income** | | | | | |
| 391100-0110-00-000-0 | Interest Income-Riverside | (19,580.00) | | 0.00 | (19,580.00) | (14,980.00) |
| **Subtotal [15] Interest Income** | | **(19,580.00)** | | **0.00** | **(19,580.00)** | **(14,980.00)** |
| | | | | | | |
| **Subgroup : [18]** | **Other Revenue** | | | | | |
| 391500-0110-00-000-0 | Misc. Other Income-Riverside | (265.00) | | 0.00 | (265.00) | (40,807.00) |
| 391530-0110-00-000-0 | Misc Income Rebates-Riverside | (121,850.00) | | 0.00 | (121,850.00) | 0.00 |
| 391600-0110-00-000-0 | Transcription Income-Riverside | 0.00 | | 0.00 | 0.00 | (258.00) |
| 391700-0110-00-000-0 | Employee Retention Tax Credit Revenue-Riverside | 0.00 | | 0.00 | 0.00 | (2,077,028.00) |
| **Subtotal [18] Other Revenue** | | **(122,115.00)** | | **0.00** | **(122,115.00)** | **(2,118,093.00)** |
| **Total [30] Statement of Revenue** | | **(40,227,048.00)** | | **0.00** | **(40,227,048.00)** | **(41,160,675.00)** |
| | | | | | | |
| **Group : [31-32]** | **Assets** | | | | | |
| **Subgroup : [A1]** | **Cash** | | | | | |
| 101005-0110-00-000-0 | Cash Operating-Riverside | 646,147.00 | | 0.00 | 646,147.00 | 521,993.00 |
| 102000-0110-00-000-0 | Cash - Payroll-Riverside | 11,204.00 | | 0.00 | 11,204.00 | 3,066.00 |
| 104000-0110-00-000-0 | Cash - Savings-Riverside | 1,048,412.00 | | 0.00 | 1,048,412.00 | 2,668,766.00 |
| 105000-0110-00-000-0 | Cash - Savings Patients-Riverside | 187,711.00 | | 0.00 | 187,711.00 | 222,042.00 |
| 106000-0110-00-000-0 | Petty Cash-Riverside | 1,700.00 | | 0.00 | 1,700.00 | 1,700.00 |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 106100-0110-00-000-0 | Petty Cash - Resident Funds-Riverside | 1,300.00 | | 0.00 | 1,300.00 | 1,300.00 |
| **Subtotal [A1] Cash** | | **1,896,474.00** | | **0.00** | **1,896,474.00** | **3,418,867.00** |
| **Subgroup : [A2]** | **Resident Accounts Receivable** | | | | | |
| 110000-0110-00-000-0 | Accounts Receivable-Riverside | 526,699.00 | | 0.00 | 526,699.00 | 383,864.00 |
| 111000-0110-00-000-0 | A/R Private-Riverside | 191,677.00 | | 0.00 | 191,677.00 | 195,813.00 |
| 111200-0110-00-000-0 | A/R Comm Ins-Riverside | (42,304.00) | | 0.00 | (42,304.00) | 27,613.00 |
| 111300-0110-00-000-0 | AR Hospice-Riverside | 140,409.00 | | 0.00 | 140,409.00 | 229,844.00 |
| 111400-0110-00-000-0 | A/R Mgd Medicare-Riverside | 325,551.00 | | 0.00 | 325,551.00 | 427,385.00 |
| 112000-0110-00-000-0 | A/R Medicare Pt A-Riverside | 143,447.00 | | 0.00 | 143,447.00 | 277,899.00 |
| 112500-0110-00-000-0 | A/R Medicare Pt B-Riverside | 28,293.00 | | 0.00 | 28,293.00 | 19,492.00 |
| 113000-0110-00-000-0 | A/R Medicaid-Riverside | 3,120,946.00 | | 0.00 | 3,120,946.00 | 2,378,280.00 |
| 113100-0110-00-000-0 | A/R Mgd Medicaid-Riverside | (781.00) | | 0.00 | (781.00) | 53,555.00 |
| 114000-0110-00-000-0 | A/R Patient Pticipation-Riverside | 132,490.00 | | 0.00 | 132,490.00 | 146,868.00 |
| 116100-0110-00-000-0 | Medicare Colns Bad Debt-Riverside | 17,260.00 | | 0.00 | 17,260.00 | 7,711.00 |
| 116200-0110-00-000-0 | Allowance for Doubtful Accounts-Riverside | (1,229,011.00) | | 0.00 | (1,229,011.00) | (1,050,709.00) |
| **Subtotal [A2] Resident Accounts Receivable** | | **3,354,676.00** | | **0.00** | **3,354,676.00** | **3,097,615.00** |
| **Subgroup : [A3]** | **Other Accounts Receivable** | | | | | |
| 119000-0110-00-000-0 | Due For Cr Crd Colct-Riverside | 9,332.00 | | 0.00 | 9,332.00 | 8,905.00 |
| 141600-0110-00-000-0 | Due from Related-Riverside | 1,128,867.00 | | 0.00 | 1,128,867.00 | 1,277,101.00 |
| **Subtotal [A3] Other Accounts Receivable** | | **1,138,199.00** | | **0.00** | **1,138,199.00** | **1,286,006.00** |
| **Subgroup : [A4]** | **Inventories** | | | | | |
| 130000-0110-00-000-0 | Inventory-Riverside | 30,834.00 | | 0.00 | 30,834.00 | 116,490.00 |
| **Subtotal [A4] Inventories** | | **30,834.00** | | **0.00** | **30,834.00** | **116,490.00** |
| **Subgroup : [A5]** | **Prepaid Expenses** | | | | | |
| 121300-0110-00-000-0 | Prepaid MIP-Riverside | 9,321.00 | | 0.00 | 9,321.00 | 0.00 |
| 121400-0110-00-000-0 | Prepaid Workers Comp-Riverside | 54,837.00 | | 0.00 | 54,837.00 | 50,610.00 |
| 122200-0110-00-000-0 | Prepaid Gen. Ins-Riverside | 27,956.00 | | 0.00 | 27,956.00 | 94,638.00 |
| 129000-0110-00-000-0 | Prepaid Expense Other-Riverside | 35,687.00 | | 0.00 | 35,687.00 | 48,033.00 |
| 129100-0110-00-000-0 | Prepaid Real Estate Taxes-Riverside | 50,788.00 | | 0.00 | 50,788.00 | 147,310.00 |
| 129110-0110-00-000-0 | Prepaid Personal Property Taxes-Riverside | 58,254.00 | | 0.00 | 58,254.00 | 27,812.00 |
| 129200-0110-00-000-0 | Prepaid Corp Taxes-Riverside | 0.00 | | 0.00 | 0.00 | 148,078.00 |
| 129300-0110-00-000-0 | Prepaid Mgmt Assets-Riverside | 42,456.00 | | 0.00 | 42,456.00 | 55,615.00 |
| **Subtotal [A5] Prepaid Expenses** | | **279,299.00** | | **0.00** | **279,299.00** | **572,096.00** |
| **Subgroup : [A8]** | **Other Current Assets** | | | | | |
| 141900-0110-00-000-0 | CT PET Tax Receivable-Riverside | 0.00 | | 0.00 | 0.00 | 88,715.00 |
| **Subtotal [A8] Other Current Assets** | | **0.00** | | **0.00** | **0.00** | **88,715.00** |
| **Subgroup : [B4]** | **Leasehold Improvements** | | | | | |
| 154000-0110-00-000-0 | Lease hold Improvements-Riverside | 4,770,621.00 | | 103,213.00 | 4,873,834.00 | 4,506,558.00 |
| | | | RJE - 7 | 103,213.00 | | |
| 164000-0110-00-000-0 | Accum Depr LHI-Riverside | (3,299,890.00) | | 0.00 | (3,299,890.00) | (3,088,659.00) |
| **Subtotal [B4] Leasehold Improvements** | | **1,470,731.00** | | **103,213.00** | **1,573,944.00** | **1,417,899.00** |
| **Subgroup : [B6]** | **Movable Equipment** | | | | | |
| 156000-0110-00-000-0 | Major Movable Equip-Riverside | 2,976,533.00 | | (103,213.00) | 2,873,320.00 | 2,747,938.00 |
| | | | RJE - 7 | (103,213.00) | | |
| 166000-0110-00-000-0 | Accum Depr MME-Riverside | (2,335,847.00) | | 0.00 | (2,335,847.00) | (2,152,512.00) |
| **Subtotal [B6] Movable Equipment** | | **640,686.00** | | **(103,213.00)** | **537,473.00** | **595,426.00** |
| **Subgroup : [B7]** | **Motor Vehicles** | | | | | |
| 156300-0110-00-000-0 | Autos and Vehicles-Riverside | 18,736.00 | | 0.00 | 18,736.00 | 18,736.00 |
| 166300-0110-00-000-0 | Accum Depr Auto Vehice-Riverside | (4,684.00) | | 0.00 | (4,684.00) | (2,811.00) |
| **Subtotal [B7] Motor Vehicles** | | **14,052.00** | | **0.00** | **14,052.00** | **15,925.00** |
| **Subgroup : [B9]** | **Other Fixed Assets** | | | | | |
| 153600-0110-00-000-0 | Construction in Prog-Riverside | 2,621,218.00 | | 0.00 | 2,621,218.00 | 255,016.00 |
| 190000-0110-00-000-0 | Operating Lease Right of Use Asset - Office Leases | 14,549,044.00 | | 0.00 | 14,549,044.00 | 0.00 |
| 190100-0110-00-000-0 | Accum Amort - Operating Lease ROU Asset-Off Lease | (1,157,386.00) | | 0.00 | (1,157,386.00) | 0.00 |
| **Subtotal [B9] Other Fixed Assets** | | **16,012,876.00** | | **0.00** | **16,012,876.00** | **255,016.00** |
| **Subgroup : [D1]** | **Deferred Deposits** | | | | | |
| 143000-0110-00-000-0 | Reserve for Replacement-Riverside | 7,646,529.00 | | 0.00 | 7,646,529.00 | 315,296.00 |
| **Subtotal [D1] Deferred Deposits** | | **7,646,529.00** | | **0.00** | **7,646,529.00** | **315,296.00** |
| **Subgroup : [D2]** | **Escrow Deposits** | | | | | |
| 142000-0110-00-000-0 | Real Estate Tax Ins MIP Escrow-Riverside | 267,505.00 | | 0.00 | 267,505.00 | 539,436.00 |
| **Subtotal [D2] Escrow Deposits** | | **267,505.00** | | **0.00** | **267,505.00** | **539,436.00** |
| **Subgroup : [D7]** | **Other Assets** | | | | | |
| 145000-0110-00-000-0 | Security Deposits-Riverside | 33,978.00 | | 0.00 | 33,978.00 | 33,978.00 |
| 159000-0110-00-000-0 | Operating Lease Right of Use Assets | 0.00 | | 0.00 | 0.00 | 12,596,310.00 |
| **Subtotal [D7] Other Assets** | | **33,978.00** | | **0.00** | **33,978.00** | **12,630,288.00** |
| **Total [31-32] Assets** | | **32,785,839.00** | | **0.00** | **32,785,839.00** | **24,349,075.00** |
| **Group : [33-34]** | **Liabilities** | | | | | |
| **Subgroup : [A1]** | **Trade Accounts Payable** | | | | | |
| 210000-0110-00-000-0 | Accounts Payable-Riverside | (1,750,998.00) | | 0.00 | (1,750,998.00) | (1,488,191.00) |
| **Subtotal [A1] Trade Accounts Payable** | | **(1,750,998.00)** | | **0.00** | **(1,750,998.00)** | **(1,488,191.00)** |
| **Subgroup : [A3]** | **Loans Payable for Equipment** | | | | | |
| 211400-0110-00-000-0 | Equipment Obligation ST-Riverside | (15,912.00) | | 0.00 | (15,912.00) | (34,151.00) |
| **Subtotal [A3] Loans Payable for Equipment** | | **(15,912.00)** | | **0.00** | **(15,912.00)** | **(34,151.00)** |
| **Subgroup : [A4]** | **Accrued Payroll** | | | | | |
| 250100-0110-00-000-0 | Accrued Payroll-Riverside | (1,715,261.00) | | 0.00 | (1,715,261.00) | (1,630,936.00) |
| **Subtotal [A4] Accrued Payroll** | | **(1,715,261.00)** | | **0.00** | **(1,715,261.00)** | **(1,630,936.00)** |
| **Subgroup : [A12]** | **Other Current Liabilities** | | | | | |
| 211006-0110-00-000-0 | Notes/Loans Payable S/T-Riverside | (98,419.00) | | 0.00 | (98,419.00) | (95,514.00) |
| 220200-0110-00-000-0 | Unclaimed ADP checks-Riverside | (14,011.00) | | 0.00 | (14,011.00) | (15,061.00) |
| 221760-0110-00-000-0 | Deferred Revenue Rcf-Riverside | (106,284.00) | | 0.00 | (106,284.00) | (106,284.00) |
| 226200-0110-00-000-0 | Patients Fund-Riverside | (187,711.00) | | 0.00 | (187,711.00) | (222,042.00) |
| 250000-0110-00-000-0 | Accrued Expenses-Riverside | (514,272.00) | | 0.00 | (514,272.00) | (557,564.00) |
| 250020-0110-00-000-0 | Accrued Pension-Riverside | (1,085,078.00) | | 0.00 | (1,085,078.00) | (1,055,136.00) |
| 250030-0110-00-000-0 | Accrued Worker's Comp-Riverside | (127,834.00) | | 0.00 | (127,834.00) | (200,319.00) |
| 254900-0110-00-000-0 | CT PET Tax Accrued Expense-Riverside | (266,976.00) | | 0.00 | (266,976.00) | 0.00 |
| 271000-0110-00-000-0 | Due to Aging in Amer-Riverside | (5,882.00) | | 0.00 | (5,882.00) | (1,866.00) |
| 290000-0110-00-000-0 | Operating Lease Liability - Office leases-Current | (591,188.00) | | 0.00 | (591,188.00) | 0.00 |
| **Subtotal [A12] Other Current Liabilities** | | **(2,997,655.00)** | | **0.00** | **(2,997,655.00)** | **(2,253,786.00)** |
| **Subgroup : [B1]** | **Loans Payable - Equipment** | | | | | |
| 211106-0110-00-000-0 | Notes/Loans Payable L/T-Riverside | (161,746.00) | | 0.00 | (161,746.00) | (260,407.00) |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***A.03 - Grouping Report***

| Account | Description | ADJ | JE Ref # | RJE | FINAL | 1st PP-FINAL |
|---|---|---|---|---|---|---|
| | | 9/30/2024 | | | 9/30/2024 | 9/30/2023 |
| 211411-0110-00-000-0 | Equipment Obligation LT 1-Riverside | 0.00 | | 0.00 | 0.00 | (15,912.00) |
| **Subtotal [B1] Loans Payable - Equipment** | | **(161,746.00)** | | **0.00** | **(161,746.00)** | **(276,319.00)** |
| | | | | | | |
| **Subgroup : [B3]** | **Loans from Owners or Related Parties** | | | | | |
| 221400-0110-00-000-0 | Due to Realty-Riverside | (9,937,648.00) | | 0.00 | (9,937,648.00) | (2,313,660.00) |
| 271500-0110-00-000-0 | Due to Related-Riverside | (4,995,284.00) | | 0.00 | (4,995,284.00) | (3,725,068.00) |
| 274000-0110-00-000-0 | Due to Other-Riverside | (81,804.00) | | 0.00 | (81,804.00) | (81,804.00) |
| **Subtotal [B3] Loans from Owners or Related Parties** | | **(15,014,736.00)** | | **0.00** | **(15,014,736.00)** | **(6,120,532.00)** |
| | | | | | | |
| **Subgroup : [B4]** | **Other Long-Term Liabilities** | | | | | |
| 221800-0110-00-000-0 | Due to HMS-Riverside | (30,341.00) | | 0.00 | (30,341.00) | (210,389.00) |
| 231100-0110-00-000-0 | Operating Lease Liability - Current | 0.00 | | 0.00 | 0.00 | (531,753.00) |
| 231200-0110-00-000-0 | Operating Lease Liability - Noncurrent | 0.00 | | 0.00 | 0.00 | (12,064,557.00) |
| 290100-0110-00-000-0 | Operating Lease Liability-Office Leases-Noncurrent | (12,800,470.00) | | 0.00 | (12,800,470.00) | 0.00 |
| **Subtotal [B4] Other Long-Term Liabilities** | | **(12,830,811.00)** | | **0.00** | **(12,830,811.00)** | **(12,806,699.00)** |
| **Total [33-34] Liabilities** | | **(34,487,119.00)** | | **0.00** | **(34,487,119.00)** | **(24,610,614.00)** |
| | | | | | | |
| **Group : [35]** | **Equity** | | | | | |
| **Subgroup : [B2]** | **Capital Stock** | | | | | |
| 280000-0110-00-000-0 | Capital-Riverside | (5,000.00) | | 0.00 | (5,000.00) | (5,000.00) |
| **Subtotal [B2] Capital Stock** | | **(5,000.00)** | | **0.00** | **(5,000.00)** | **(5,000.00)** |
| | | | | | | |
| **Subgroup : [B5]** | **Cumulated Earnings** | | | | | |
| 280200-0110-00-000-0 | Shareholders Undis Earn-Riverside | (418,549.00) | | 0.00 | (418,549.00) | (418,549.00) |
| 286000-0110-00-000-0 | Ptner Drawings-Riverside | 0.00 | | 0.00 | 0.00 | 4,950,000.00 |
| 295000-0110-00-000-0 | Retained Earnings-Riverside | 1,050,661.00 | | 0.00 | 1,050,661.00 | (2,632,316.00) |
| **Subtotal [B5] Cumulated Earnings** | | **632,112.00** | | **0.00** | **632,112.00** | **1,899,135.00** |
| **Total [35] Equity** | | **627,112.00** | | **0.00** | **627,112.00** | **1,894,135.00** |
| | | | | | | |
| | **Sum of Account Groups** | **244,867.00** | | **0.00** | **244,867.00** | **382,803.00** |
| | | | | | | |
| | **Net (Income) Loss** | **244,867.00** | | **0.00** | **244,867.00** | **382,803.00** |

Client: ***National Health Care Associates, Inc. (CT)***
Engagement: ***Medicaid - Riverside Health & Rehab***
Period Ending: ***9/30/2024***
Trial Balance: ***A.01 - TB-CCNH***
Workpaper: ***H.02 - Reclassifying Journal Entries Report***

| Account | Description | W/P Ref | Debit | Credit |
|---|---|---|---|---|
| **Reclassifying Journal Entries JE # 2** | | **D.01 - Tab O** | | |
| To reclass subscriptions and license expenses to correct lines of cost report | | | | |
| 500000-0110-03-000-( | Licenses and Permits-Riverside-Administration | | 1,418.00 | |
| 491000-0110-03-000-( | Dues-Riverside-Administration | | | 1,418.00 |
| **Total** | | | **1,418.00** | **1,418.00** |
| **Reclassifying Journal Entries JE # 4** | | **D.01 - Tab T** | | |
| To reclass leased equipment into correct line of the cost report. | | | | |
| Marcum 104 | Leased Equipment | | 135,385.00 | |
| 435210-0110-03-000-( | IT Rental-Riverside-Administration | | | 110,088.00 |
| 452000-0110-04-000-( | Equip Rental-Riverside-Fiscal Operations | | | 25,297.00 |
| **Total** | | | **135,385.00** | **135,385.00** |
| **Reclassifying Journal Entries JE # 5** | | **G.01** | | |
| To reclass property insurance to correct line of cost report | | | | |
| 472500-0114-25-000- | Property Insurance-Hebrew Home-Property- - | | 51,779.00 | |
| 471000-0110-25-000- | Rent-Riverside-Property | | | 51,779.00 |
| **Total** | | | **51,779.00** | **51,779.00** |
| **Reclassifying Journal Entries JE # 7** | | **PY / K.01** | | |
| To reclass fixed assets into correct line of cost report. | | | | |
| 154000-0110-00-000-( | Lease hold Improvements-Riverside | | 103,213.00 | |
| 484000-0110-25-000-( | Depe Exp LHI-Riverside | | 20,643.00 | |
| 156000-0110-00-000-( | Major Movable Equip-Riverside | | | 103,213.00 |
| 486000-0110-25-000-( | Depr Exp MME-Riverside | | | 20,643.00 |
| **Total** | | | **123,856.00** | **123,856.00** |

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/3/2025
Run Date: 2/3/2025

Provider Name: Riverside Health & Rehab
Provider Number:
Period Ended: 9/30/24
Name of Workpaper: VHCL CKLST

## VEHICLE COMPLIANCE CHECKLIST

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

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

**Conclusion:**