

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare C	
Address (No. & Street, City, State, Zip Code) 55 Grand Street, New Britain, CT 06052	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

Medicaid Provider Numbers:	CCNH 000010439	RHNS	ICF-IID
----------------------------	-------------------	------	---------

For Department Use Only

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

General Information

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of	License No. 2428	Report for Year Ended 9/30/2018	Page 1	of 37
---	---------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, 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) Donna Stango			Printed Name (Owner) David Blumenkrantz		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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	Period Covered:	From	To	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rel		10/1/2017	9/30/2018	
Address of Facility				
55 Grand Street, New Britain, CT 06052				
Report Prepared By	Phone Number	Date		
Marcum LLP	203-781-9600	10/24/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-223-3617		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Parkside Rehabilitation and Healthcare Center, LLC of New Britain		Address (No. & Street, City, State, Zip) 55 Grand Street, New Britain, CT 06052		
License Numbers:	CCNH 2428	RHNS (Specify)	Medicare Provider No. 07-5182	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="checkbox"/> If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Donna Stango		Nursing Home Administrator's License No.:	949	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Parkside Rehabilitation and Healthcare Center, L	License No. 2428	Report for Year Ended 9/30/2018	Page 5	of 37
--	---------------------	------------------------------------	-----------	----------

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

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New			2428	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Accelerated Care Plus Leasing, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Nursing Equipment	01/01/15	Ongoing Lease	20,636	20,636	
US Bank Equipment Finance	<input type="radio"/>	<input checked="" type="radio"/>	Copiers		36 Months	9,556	9,556	
US Bank Equipment Finance	<input type="radio"/>	<input checked="" type="radio"/>	Copiers		36 Months	3,426	3,426	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes	<input type="radio"/> No
Total ***							33,618	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Parkside Rehabilitation and Health	License No. 2428	Report for Year Ended 9/30/2018	Page 7	of 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.

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Solomon Hirsch, CPA P.C. 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 14 Joan Lane, Monsey, NY 10952
---	--

Services Provided by This Firm (*describe fully*)

1 Reimbursement consulting, cost report preparation	\$ 11,584
2 Tax Preparation Fees / Reversal of Tax Preparation accruals from PY	\$ (309)
3	\$
4	\$
	Charge for Services Provided
	\$ 11,275

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 1 Capozzi Adler, P.C. 2 Lamont, Hanley & Associates, Inc. 3 Lichtman Law Firm 4 Murtha Cullina LLP 5 See attached pg 7a	Telephone Number 717-412-1531 603-625-5547 914-232-1132 203-240-6000 Various
---	---

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

- 1 2933 N. Front Street Harrisburg PA 17110
 2 1138 Elm Street Manchester NH 03105
 3 PO Box 588 NY 10518
 4 185 Asylum Street, Hartford, CT 06103
 5 Various

Services Provided by This Firm (*describe fully*)

1 Collections (Disallowed on Pg 28)	\$ 673
2 Collections (Disallowed on Pg 28)	\$ 548
3 Walnut Hill Banruptcy Lawsuit (Disallowed on Pg 28)	\$ 12,325
4 General Regulatory	\$ 3,244
5 Various (Disallowed \$58,605 on Pg 28)	\$ 58,605
	Charge for Services Provided
	\$ 75,395

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC		License No. 2428	Report for Year Ended 9/30/2018	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Peter Smulski			860-223-3617	
2	Reid and Reige, P. C.			860-278-1150	
3	Treasurer State of Connecticut			860-702-3000	
4	Zeisler & Zeisler			203-368-4234	
5					
Address (No. & Street, City, State, Zip Code)					
1	55 Grand Street, New Britain, CT 06052				
2	One Financial Plaza Hartford CT 06103				
3	55 Elm St #2, Hartford, CT 06106				
4	10 Middle St, Bridgeport, CT 06604				
5					
Services Provided by This Firm (describe fully)					
1	Probat Petition (Disallowed on Pg 28)			\$	60
2	Walnut Hill Banruptcy Lawsuit (Disallowed on Pg 28)				33,475
3	Probat Petition (Disallowed on Pg 28)				225
4	Walnut Hill Banruptcy Lawsuit (Disallowed on Pg 28)				24,845
5					
				Charge for Services Provided	
				\$	58,605
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
<input checked="" type="radio"/> Yes		<input type="radio"/> No		Page 15, Line 1e	

Schedule of Resident Statistics

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT			License No. 2428		Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	160	160			160	160			160	160		
B. On last day of THIS report period	160	160			160	160			160	160		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	125	125			125	125			122	122		
B. As of midnight of THIS report period	123	123			122	122			123	123		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,246	4,246			3,307	3,307			939	939		
B. Medicaid (Conn.)	38,917	38,917			29,351	29,351			9,566	9,566		
C. Medicaid (other states)												
D. Private Pay	2,705	2,705			2,082	2,082			623	623		
E. State SSI for RCH												
F. Other (Specify) Hospice / HMO & Private Insurance	1,518	1,518			1,236	1,236			282	282		
G. Total Care Days During Period (3A thru F)	47,386	47,386			35,976	35,976			11,410	11,410		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	27	27			27	27						
B. Other Bed Reserve Days	2	2			2	2						
5. Total Resident Days (3G + 4A + 4B)	47,415	47,415			36,005	36,005			11,410	11,410		

Schedule of Resident Statistics (Cont'd)

Name of Facility Parkside Rehabilitation and Healthcare Center	License No. 2428	Report for Year Ended 9/30/2018	Page 9	of 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			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	106		7				
Per Diem Rate								
a. One bed rm.	Various	208.74		325.00				
b. Two bed rms.	Various	208.74		250.00				
c. Three or more bed rms.	Various	208.74		225.00				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,301	6,301		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,956	2,956		
2. Restorative Treatments				
C. Other	11,298	11,298		
D. Total Physical Therapy Treatments	20,555	20,555		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	773	773		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	317	317		
2. Restorative Treatments				
C. Other	1,313	1,313		
D. Total Speech Therapy Treatments	2,403	2,403		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	10,766	10,766		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3,051	3,051		
2. Restorative Treatments				
C. Other	14,515	14,515		
D. Total Occupational Therapy Treatments	28,332	28,332		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare Center, LLC of New Britain	2428	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	151,685	1,878				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	189,508	8,736				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	46,983	2,085				
c. Dietary Workers	421,279	25,163				
6. Housekeeping Service						
a. Head Housekeeper	53,527	1,947				
b. Other Housekeeping Workers	300,078	20,713				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,803	2,086				
b. Other Maintenance Workers	78,729	3,660				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	101,740	6,650				
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	279,994	4,073				
b. RN						
1. Direct Care	1,045,522	13,832				
2. Administrative**	244,125	8,324				
c. LPN						
1. Direct Care	1,335,951	48,890				
2. Administrative**						
d. Aides and Attendants	1,747,671	112,849				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	123,895	5,774				
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	159,746	4,935				
n. Marketing						
o. Other (Specify) See Attached Schedule	31,760	1,884				
<i>A-13. Total Salary Expenditures</i>	6,378,996	273,479				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 31,008	1,860				
Respiratory Therapist	752	24				
Total	\$ 31,760	1,884	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
respiratory Therapist	\$ 1,605	29				
Total	\$ 1,605	29	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New Britain,				2428	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, C				2428	9/30/2018			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)							
Section III - Administrators***										
Donna Stango	151,685			Non Discrim	Administrator	1,878	A2			
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare Center, LLC	2428	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	52,950	881				
2. Dentist	7,200	191				
3. Pharmacist	26,958	301				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	381,764	5,144				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	323				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Physician Services	4,900	25				
9. Speech Therapist						
a. Resident Care	94,866	1,202				
b. Other						
10. Occupational Therapist						
a. Resident Care	557,003	6,839				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	80,219	1,280				
2. Administrative***						
b. LPN						
1. Direct Care	46,905	1,019				
2. Administrative***						
c. Aides	75,891	3,483				
d. Other						
12. Other (Specify) See Attached Schedule	1,605	29				
B-13 Total Fees Paid in Lieu of Salaries	1,366,261	20,717				

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

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

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

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of N		License No. 2428	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Laura W Koski 33 Washington Road, Terryville, CT 06784	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Road , Prospect CT, 6712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro Therapy Services, P.O. Box 78000, Dept 781668, Detroit, MI 48278-1668	Physcial, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IPC Healthcare, Inc., PO Box 844929, Los Angeles, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts, 21 Waterville Road Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
KWLS, Inc. dba worldwide staffing, 175 Dwight Rd, Suite 202, Longmeadow, MA 01106	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maxim Healthcare Services Inc., 12558 Collections Center Drive, Chicago IL 60693	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ready Nurse, PO Box 301076, Dallas, TX 75303	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Acute Care Gases Inc, 23 Nutmeg Valley Road, Wolcott CT 06716	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hospital of Central Connecticut, PO Box 417941, Boston, MA 02241-7941	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, 3333 New Hyde Park Road, New Hyde Park, NY 11042	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, L	2428	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 246,281	246,281			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 106,145	106,145			
4. Social Security (F.I.C.A.)	\$ 472,176	472,176			
5. Health Insurance	\$ 268,767	268,767			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ (1,378)	(1,378)			
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 6,659	6,659			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 473,667	473,667			
d. Accounting and Auditing	\$ 11,275	11,275			
e. Legal (Services should be fully described on Page 7)	\$ 75,395	75,395			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 36,532	36,532			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 29,800	29,800			
2. Cellular Phones	\$ 2,015	2,015			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 878,720	878,720			
Subtotal	\$ 2,606,054	2,606,054			

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

(Carry Subtotals forward to next page)

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

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Gran Attachment Page 15
9/30/2018

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Fringe Benefits	\$ 5,658		
Life & Disability	1,001		
Total	\$ 6,659	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC o	2428	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,606,054	2,606,054		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,493	2,493			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,854	5,854			
5. Education Expenses Related to Seminars and Conventions	\$ 2,070	2,070			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 26,438	26,438			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 11,816	11,816			
4. Fund-Raising***	\$				
5. Medical Records	\$ 5,074	5,074			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,337	3,337			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 325	325			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 574,035	574,035			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 28,386	28,386			
C-14 Total Administrative & General Expenditures	\$ 3,265,882	3,265,882			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Admin Exp>Ads & PR	\$ 11,816		
Total Other Advertising	\$ 11,816	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Total Dues	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Admin Exp>Meals	\$ 1,538		
Admin Exp>Criminal Checks	8,782		
Admin Exp>Licenses	1,480		
Admin Exp>Bank Fees	6,329		
Non Operating (Inc)/Exp	10,257		
Total Other Administrative and General	\$ 28,386	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Parkside Rehabilitation and Healthcare Ce	License No. 2428	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of		License No. 2428	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food \$	336,967	336,967		
2.	Non-Food Supplies \$	45,284	45,284		
3.	Other (Specify) _____ Dietary Equipment - Minor \$	5,759	5,759		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) \$					
c. Other (Specify) _____ \$					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 388,010	388,010		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*				
H.	Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I.	Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
J.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
L.	Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
O.	Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center, LLC of N		2428	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,179	6,179		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	1,850	1,850		
c. Other (Specify) Laundry Supplies / Equipment - Minor		\$	7,891	7,891		
3D. Total Laundry Expenditures (3a + b + c)		\$	15,920	15,920		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* 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 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parkside Rehabilitation and Healthcare Center,		2428	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)	\$	60,310	60,310		
	Housekeeping Supplies / Equipment - Minor					
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	60,310	60,310		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmascripts	\$	315,194	315,194		
	b. Medicine Cabinet Drugs	\$	31,093	31,093		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,683	4,683		
	f. X-rays and Related Radiological Procedures***	\$	6,424	6,424		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	34,413	34,413		
	i. Recreation	\$	27,048	27,048		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	301,863	301,863		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	720,718	720,718		

* 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 on Page 29 of the Cost Report.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Gen Nsg Exp>Supplies	\$ 99,181		
Gen Nsg Exp>Equip-Minor	14,968		
Gen Nsg Exp>Equip-Rental	36,734		
Gen Nsg Exp>Software Rental	34,225		
Gen Nsg Exp>Incontinence Supplies	49,362		
Gen Nsg Exp>House	21,600		
IV Exp>RX	8,172		
Physical Therapy Exp>Supplies	28		
Inhalation Therapy Exp>Supplies	25		
PEN Exp>Supplies	7,666		
Wound Care Exp>Supplies	1,279		
Wound Care Exp>Equip-Rental	11,580		
Urological & Ostomy Exp>Supplies	6,157		
Other Ancillary Exp>Physician Technical Charges>Adjustments	70		
Social Services Exp>Supplies	3,635		
Waste Disposal	3,057		
Annual Equipment Safety Program & Servicing	4,124		
Total Other Resident Care	\$ 301,863	\$ -	\$ -

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b				License No. 2428	Report for Year Ended 9/30/2018	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Horizon Aso	4512 Farragut Rd, Brooklyn, NY 11203	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll and Benefits Services	148,023			16	m11
Apex Healthcare Partners LLC	Suite 210, Monsey, NY 10952	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	150,250			16	m11
GHC Fiscal Services Group LLC	487 Oak Glen Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Resident Billing and Collection Services	77,000			16	m11
Advanced Health Inc.	2 Mc Leod Terrace New City NY 10956	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Management Consulting Services	153,000			16	m11
CWPM LLC	P.O. Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation & Incineration	28,683			22	6f
Landscape Maintenance & Construction LLC	PO Box 112 Middlefield CT 06455-0112	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping and snow removal	24,216			22	6f
Pharmascript, LLC	150 Pierce St Somerset NJ 08873	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Pharmacy Related Expenses	121,297			20	Var
US Laboratories	PO Box 845127 Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laboratory Expenses	34,413			20	5h
Medline Industries, Inc	Pittsburgh PA 15251-8075	<input type="radio"/>	<input checked="" type="radio"/>	N/A	General Nursing Expenses	21,209			20	5l
On-Time IT Solutions, Inc.	154 Spring St. Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	12,613			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center	2428	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 37,229	37,229				
b. Heat	\$ 36,936	36,936				
c. Light & Power	\$ 114,141	114,141				
d. Water	\$ 63,676	63,676				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 33,618	33,618				
f. Other (<i>itemize</i>)	\$ 125,162	125,162				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 410,762	410,762				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,670	1,670				
d. Movable Equipment	\$ 11,758	11,758				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 13,428	13,428				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 26,416	26,416				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 26,416	26,416				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 157,129	157,129				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 23,478	23,478				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,060,451	1,060,451				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Maintenance Exp>Supplies	\$ 22,093		
Maintenance Exp>Contracted Service	16,966		
Maintenance Exp>Sanitation & Incineration	28,683		
Maintenance Exp>Extermination	3,393		
Maintenance Exp>Landscaping	30,277		
Maintenance Exp>Equip-Minor	22,541		
Maintenance Exp>Equip-Rental	1,209		
Total Other Repairs and Maintenance	\$ 125,162	\$ -	\$ -

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/1/2018	Website Design	\$ 5,925	5	\$ 1,185
11/5/2017	Laptops & software	5,867	5	1,173
Total additions for Movable Equipmen		\$ 11,792		\$ 2,358 *
Deletions:				
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 period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2017	Replace railing	\$ 5,956	15	\$ 397
10/10/2017	Doors project-part 1/2	7,875	20	394
10/18/2017	installed boiler room pump 1/2	3,146	20	157
10/18/2017	plumbing repair	6,370	25	255
11/9/2017	Doors project-part 2/2	7,875	20	394
11/1/2017	installed boiler room pump 2/2	3,146	20	157
11/30/2017	Outlets Installation 1/2	1,436	20	72
11/30/2017	Outlets Installation 2/2	1,107	20	55
12/1/2017	Generator electric wiring 1/2	6,711	20	336
12/8/2017	air duct cleaning-1/3	38,710	20	1,936
12/18/2017	Boiler room piping 1/2	2,364	20	118
12/15/2017	boiler leak 1/2	1,633	20	82
12/17/2017	boiler leak 2/2	1,106	20	55
1/3/2018	Generator Electric wiring 2/2	6,711	20	336
1/1/2018	Boiler room piping 2/2	2,364	20	118
1/1/2018	boiler mixing valve piping	3,999	20	200
1/1/2018	installed boiler room pump 2/2	3,146	20	157
1/3/2018	sign installation	4,139	10	414
2/6/2018	flooring project	78,545	20	3,927
2/20/2018	stairwell door replacement full	3,789	20	189
2/1/2018	additional bathroom exhaust	3,031	20	152
2/20/2018	replaced motor in dishmachine	3,150	10	315
4/2/2018	generator ATS purchase	7,019	5	1,404
5/2/2018	flooring project	6,067	20	303
5/1/2018	fire wall & door installation	7,200	20	360
7/11/2018	pavement strip	32,690	20	1,634
9/1/2018	replaced flooring	2,867	20	143
9/1/2018	test wire and connect cameras	9,225	5	1,845
Total additions for Leasehold Improvemen		\$ 261,376		\$ 15,905 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New			2428		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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	178,133	15,693	S/L	Var	10,511	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	261,376		S/L	Var	15,905	
C-4. Subtotal									26,416
D. Total Amortization									26,416

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
NON-MOVABLE EQUIPMENT										
	Supply & install service sink	3/1/2016	S/L	10	3,935	394	788	394	1,182	2,753
	AC startup	4/1/2016	S/L	10	3,404	340	680	340	1,020	2,384
	Repair to roof fans	7/1/2016	S/L	10	3,582	358	716	358	1,074	2,508
	InSinkErator garbage disposal	2/1/2017	S/L	5	2,889	578	578	578	1,156	1,733
TOTAL NON-MOVABLE EQUIPMENT					13,810	1,670	2,762	1,670	4,432	9,378
MOVABLE EQUIPMENT										
	4 low beds w/ rails	3/1/2016	S/L	15	3,689	246	492	246	738	2,951
	2 floor burnishers	4/1/2016	S/L	15	2,716	181	362	181	543	2,173
	5 low beds with rails	4/1/2016	S/L	15	4,735	316	632	316	948	3,787
	IT equipment	9/1/2016	S/L	3	6,932	2,311	4,622	2,310	6,932	-
	Lenovo think pads	9/1/2016	S/L	3	5,174	1,725	3,450	1,724	5,174	-
	Laptops, monitors, & desktops	11/1/2016	S/L	3	4,786	1,595	1,595	1,595	3,190	1,596
	3 beds & 5 mattresses	2/1/2017	S/L	15	4,705	314	314	314	628	4,077
	HP server	5/1/2017	S/L	5	10,369	2,074	2,074	2,074	4,148	6,221
	Network equipment	6/1/2017	S/L	5	3,201	640	640	640	1,280	1,921
2018 Additions										
	Website Design	8/1/2018	S/L	5	5,925	-	-	1,185	1,185	4,740
	Laptops & software	11/5/2017	S/L	5	5,867	-	-	1,173	1,173	4,694
TOTAL MOVABLE EQUIPMENT					58,099	9,402	14,181	11,758	25,939	32,160
LEASHOLD IMPROVEMENTS										
	Wiring for repairs to roof fan	3/1/2016	S/L	27	2,741	102	204	102	306	2,435
	Elevator work	3/1/2016	S/L	20	3,658	183	366	183	549	3,109
	Install piston packing/clean	3/1/2016	S/L	20	6,029	301	602	301	903	5,126
	Fire stopping system	3/1/2016	S/L	25	30,000	1,200	2,400	1,200	3,600	26,400
	Generator work	3/1/2016	S/L	5	11,964	2,393	4,786	2,393	7,179	4,785
	Wiring	4/1/2016	S/L	27	3,641	135	270	135	405	3,236
	Door equipment	5/1/2016	S/L	15	3,302	220	440	220	660	2,642
	Tracing and installing new phone lines	6/1/2016	S/L	10	2,718	272	544	272	816	1,902
	Installed sinks	7/1/2016	S/L	20	7,518	376	752	376	1,128	6,390
	Fire coughing	11/1/2016	S/L	20	23,000	1,150	1,150	1,150	2,300	20,700
	Elevator repairs & parts	11/1/2016	S/L	20	13,800	690	690	690	1,380	12,420
	Repaired walls of the bldg	12/1/2016	S/L	20	9,040	452	452	452	904	8,136
	Resident room, bathroom repair	12/1/2016	S/L	20	6,350	318	318	318	636	5,714
	Resident room, bathroom repair	1/1/2017	S/L	20	3,000	150	150	150	300	2,700
	Floor 1 PT closet	2/1/2017	S/L	20	2,000	100	100	100	200	1,800
	Floor 2 south wing shower room	2/1/2017	S/L	20	2,500	125	125	125	250	2,250
	Plumbing - pipe repair	2/1/2017	S/L	25	3,069	123	123	123	246	2,823
	Door replacement	4/1/2017	S/L	20	2,769	138	138	138	276	2,493
	Hot-water pump	5/1/2017	S/L	10	3,146	315	315	315	630	2,516
	Roofing	7/1/2017	S/L	27	9,800	363	363	363	726	9,074
	Flooring	7/1/2017	S/L	20	16,331	817	817	817	1,634	14,697
	Lock System	7/1/2017	S/L	20	11,757	588	588	588	1,176	10,581
2018 Additions										
	Replace railing	10/1/2017	S/L	15	5,956	-	-	397	397	5,559
	Doors project-part 1/2	10/10/2017	S/L	20	7,875	-	-	394	394	7,481
	installed boiler room pump 1/2	10/18/2017	S/L	20	3,146	-	-	157	157	2,989
	plumbing repair	10/18/2017	S/L	25	6,370	-	-	255	255	6,115
	Doors project-part 2/2	11/9/2017	S/L	20	7,875	-	-	394	394	7,481
	installed boiler room pump 2/2	11/1/2017	S/L	20	3,146	-	-	157	157	2,989
	Outlets Installation 1/2	11/30/2017	S/L	20	1,436	-	-	72	72	1,364
	Outlets Installation 2/2	11/30/2017	S/L	20	1,107	-	-	55	55	1,052
	Generator electric wiring 1/2	12/1/2017	S/L	20	6,711	-	-	336	336	6,375
	air duct cleaning-1/3	12/8/2017	S/L	20	38,710	-	-	1,936	1,936	36,774
	Boiler room piping 1/2	12/18/2017	S/L	20	2,364	-	-	118	118	2,246
	boiler leak 1/2	12/15/2017	S/L	20	1,633	-	-	82	82	1,551
	boiler leak 2/2	12/17/2017	S/L	20	1,106	-	-	55	55	1,051
	Generator Electric wiring 2/2	1/3/2018	S/L	20	6,711	-	-	336	336	6,375
	Boiler room piping 2/2	1/1/2018	S/L	20	2,364	-	-	118	118	2,246
	boiler mixing valve piping	1/1/2018	S/L	20	3,999	-	-	200	200	3,799
	installed boiler room pump 2/2	1/1/2018	S/L	20	3,146	-	-	157	157	2,989
	sign installation	1/3/2018	S/L	10	4,139	-	-	414	414	3,725
	flooring project	2/6/2018	S/L	20	78,545	-	-	3,927	3,927	74,618
	stairwell door replacement full	2/20/2018	S/L	20	3,789	-	-	189	189	3,600
	additional bathroom exhaust	2/1/2018	S/L	20	3,031	-	-	152	152	2,879
	replaced motor in dishmachine	2/20/2018	S/L	10	3,150	-	-	315	315	2,835
	generator ATS purchase	4/2/2018	S/L	5	7,019	-	-	1,404	1,404	5,615
	flooring project	5/2/2018	S/L	20	6,067	-	-	303	303	5,764

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
	fire wall & door installation	5/1/2018	S/L	20	7,200	-	-	360	360	6,840
	pavement strip	7/11/2018	S/L	20	32,690	-	-	1,634	1,634	31,056
	replaced flooring	9/1/2018	S/L	20	2,867	-	-	143	143	2,724
	test wire and connect cameras	9/1/2018	S/L	5	9,225	-	-	1,845	1,845	7,380
TOTAL LEASEHOLD IMPROVEMENTS					439,509	10,511	15,693	26,416	42,109	397,400
TOTAL ASSETS PER CR SCHEDULE					511,418	21,583	32,636	39,844	72,480	438,938
TOTAL ASSETS PER TRIAL BALANCE					511,418			29,571	47,903	463,515
VARIANCE					(0)	21,583	32,636	10,273	24,577	(24,577)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R NBV - Page 36, Line F1

24,577
(10,273)

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2018	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Grand Street Real Estate, LLC, 2071 Flatbush Avenue Suite 22, Brooklyn, NY 11234	Building, real/personal property, equipment	03/01/16	3 Years	840,000	

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

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

Name of Facility Parkside Rehabilitation and Healthcar		License No. 2428	Report for Year Ended 9/30/2018		Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Parkside Rehabilitation and Health		2428		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 22,562	22,562		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 63,468	63,468		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime & Surety Bond Insurance				\$ 2,730	2,730		
14d. Total Insurance Expenditures (14a + b + c)				\$ 88,760	88,760		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,756,070	13,756,070		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Parkside Rehabilitation and Healthcare Center, LLC of New Brit			2428	9/30/2018	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 752	752		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 557,003	557,003		
7.			Other - See attached Schedule	\$ 1,605	1,605		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 473,667	473,667		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 72,151	72,151		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 575	575		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 586	586		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 11,816	11,816		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,072	17,072		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,135,227	1,135,227		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Grandview Rehabilitation and Healthcare Center
 Disallowance Schedule for Cell Phones
 September 30, 2018**

	<u>Amount</u>
Total Cell Phone Expense	2,015 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 575</u></u>

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12o	Respiratory Therapist Salary	752		
Total Other Salaries Adjustment			\$ 752	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Contracted Respiratory Therapist	\$ 1,605		
Total Other Fees Adjustments			\$ 1,605	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Admin Exp>Meals	\$ 1,538		
16	m13	Non Operating (Inc)/Exp	10,257		
16	m8a	Chamber of Commerce Dues	325		
16	m13	Non Routine Bank Charges	4,952		
Total Other A&G Adjustments			\$ 17,072	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New				2428	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,135,227	1,135,227		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 315,194	315,194		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,424	6,424		
30.	20	5h	Laboratory	\$ 34,413	34,413		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,683	4,683		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 45,705	45,705		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 184	184		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,541,830	1,541,830		

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

**Grandview Rehabilitation and Healthcare Center
Disallowance Schedule for Cable TV
September 30, 2018**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct # 8510-087-00	\$ 14,381 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 10,781</u></u>

Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center
 9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 10,781		
20	51	IV Exp>RX	8,172		
20	51	PEN Exp>Supplies	7,666		
20	51	Wound Care Exp>Supplies	1,279		
20	51	Wound Care Exp>Equip-Rental	11,580		
20	51	Urological & Ostomy Exp>Supplies	6,157		
20	51	Other Ancillary Exp>Physician Technical Charges>Adjustments	70		
Total Other Ancillary Costs			\$ 45,705	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Record Revenue	\$ 144		
30	IV 8	Vendor Events Income	40		
Total Other Adjustments			\$ 184	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare	Ce12428	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 31,229,799	31,229,799				
b. Medicaid Room and Board Contractual Allowance **	\$ (23,111,426)	(23,111,426)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 3,374,538	3,374,538				
b. Medicare Room and Board Contractual Allowance **	\$ (1,015,290)	(1,015,290)				
4. a. Private-Pay Residents and Other	\$ 3,440,293	3,440,293				
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,057,677)	(2,057,677)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 163,031	163,031				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (163,031)	(163,031)				
c. Prescription Drugs - Non-Medicare	\$ 8,267	8,267				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (8,267)	(8,267)				
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	\$ 423,216	423,216				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (254,770)	(254,770)				
c. Physical Therapy - Non-Medicare	\$ 166,745	166,745				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (152,993)	(152,993)				
4. a. Speech Therapy - Medicare	\$ 143,421	143,421				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (90,188)	(90,188)				
c. Speech Therapy - Non-Medicare	\$ 50,929	50,929				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (51,919)	(51,919)				
5. a. Occupational Therapy - Medicare	\$ 626,973	626,973				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (329,358)	(329,358)				
c. Occupational Therapy - Non-Medicare	\$ 193,454	193,454				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (174,695)	(174,695)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 59	59				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (46,480)	(46,480)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,364,631	12,364,631				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 51	51				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 399,440	399,440				
V. Total Other Revenue (1 thru 8)	\$ 399,491	399,491				
VI. Total All Revenue (III +V)	\$ 12,764,122	12,764,122				

* 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)
		0		
30 II 6a	Vaccine Rev>Medicare B	\$ 59		
Total Other Resident Revenue - Medicare		\$ 59	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Rev>Write-offs-Sequester	\$ (46,480)		
Total Other Resident Revenue		\$ (46,480)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest on AR Payments	N/A	\$ 51		
Total Interest Income			\$ 51	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Anthem BCBS	\$ 1		
30 IV 8	Medical Record Revenue	144		
30 IV 8	Vendor Events Revenue	40		
30 IV 8	PY Bonuses Overaccrued (PY Expense - Not Disallowed)	399,255		
Total Other Revenue		\$ 399,440	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	778,137
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,586,700
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,186,563
4 Inventories			\$	
5. Prepaid Expenses			\$	187,567
a. _____				
b. _____				
c. _____				
d. See Schedule		187,567		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,738,967
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 _____	439,509	\$	397,400
	Accum. Depreciation _____	42,109	Net	
5. Non-Movable Equipment	*Historical Cost _____	13,810	\$	9,378
	Accum. Depreciation _____	4,432	Net	
6. Movable Equipment	*Historical Cost _____	58,099	\$	32,160
	Accum. Depreciation _____	25,939	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	24,577
F/S vs C/R NBV		24,577		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	463,515

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Parkside Rehabilitation and Healthcare C	License No. 2428	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 4,202,482	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
3. Buildings			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
4. Non-Movable Equipment			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
5. Movable Equipment			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
6. Motor Vehicles			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$ 10,180	
Other Assets>Deposits		10,180		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 10,180	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 4,212,662	

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 1,437
31	A5	Prepaid Expenses->Licenses	1,138
31	A5	Prepaid Expenses->Insurance	134,225
31	A5	Prepaid Expenses->RE Taxes	50,767
Total Prepaid Expenses			\$ 187,567

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	
Total Other Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Other Current Payable->Resident Funds	\$ 45,848
33	A12	AR Related Payables->Write-offs-sequester	(12,559)
33	A12	Accrued Wages & Related->Retirement WH	(2,060)
33	A12	Other Accrued	1,841,423
33	A12	Other Accrued->Accounting Fees	7,593
33	A12	Other Accrued->Provider Tax	213,668
33	A12	Other Accrued->Insurance	16,915
33	A12	Other Accrued->RE Taxes	60,013
33	A12	Other Accrued->Other	478,074
33	A12	Current Debt->Working Capital	1,525,000
Total Other Current Liabilities (Itemize)			\$ 4,173,915

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center		2428	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,470,535
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	227,523
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	4,173,915

See Schedule					4,173,915
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,871,973

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Parkside Rehabilitation and Healthcare Cent	License No. 2428	Report for Year Ended 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			5,871,973	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
Due to Liability		1,302,820	1,302,820	
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,302,820
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,174,793

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

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,980,456)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(981,675)
7. Total Net Worth			\$	(2,962,131)
C. Total Reserves and Net Worth			\$	(2,962,131)
D. Total Liabilities, Reserves, and Net Worth			\$	4,212,662

Annual Report of Long-Term Care Facility

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare C	2428	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,980,456)
B. Total Revenue (From Statement of Revenue Page 30)			\$	12,764,122
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	13,745,797
D. Net Income or Deficit			\$	(981,675)
E. Balance			\$	(2,962,131)
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses Per Page 27	\$13,756,070			
F/S vs C/R Depreciation	(\$10,273)			
Expenses Per F/S	\$13,745,797			
2. Other (itemize)				
F-3. Total Additions			\$	
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		09/30/18	\$	(2,962,131)

I. Preparer's/Reviewer's Certification

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Matthew S. Bovolack				
Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 06511		203-781-9600		
Annual Report Contact		Phone Number		
Shlomo Brisk		845-746-5074		
Annual Report Contact Email Address				
Sbrisk@axgsolutions.com				