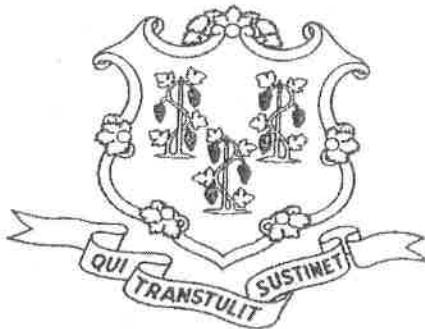


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 1 Abrams Blvd, West Hartford 06117	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2439	RHNS	(Specify)	Medicare Provider 07-5109
Medicaid Provider Numbers:	CCNH 927	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) Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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) Penni Martin		Printed Name (Owner) Marvin Ostreicher	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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Annual Report of Long-Term Care Facility

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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	Period Covered:	From	To
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabil	10/1/2020	9/30/2021	
Address of Facility			
1 Abrams Blvd, West Hartford 06117			
Report Prepared By	Phone Number	Date	
Marcum LLP	203-781-9600	2/11/2022	
Item	Total	CCNH	RHNS
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.

State of Connecticut

Annual Report of Long-Term Care Facility

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General Information and Questionnaire

Type of Facility - Organization Structure

Phone No. of Facility 516-705-4842	Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew		Address (No. & Street, City, State, Zip) 1 Abrams Blvd, West Hartford 06117	
License Numbers: CCNH 2439	RHNS	(Specify)	Medicare Provider No. 07-5109
Type of Facility (Check appropriate box(es)) <input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> 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		Date Opened	Date Closed
If this facility opened or closed during report year provide:			
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully. N/A
Administrator			
Name of Administrator Penni Martin		Nursing Home Administrator's License No.: 001965	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name	License No.:		

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2021	3 37
Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation	1 Abrams Blvd, West Hartford 06117	CT	
Name of Partners/Members	Business Address	Title	% Owned
Susan Ostreicher 2012 Family			0.351
Marvin J. Ostreicher 2012 Fam			0.35
Thomas Gilmartin			0.099
Cedar Hill Capital, LLC			0.05
Oak Management Holdings, L			0.05
Junior Capital Holdings, LLC			0.05
YSRO			0.05

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CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2021	Page of 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	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

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General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2021	Page 4	of 37				
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	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?			<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16/ Line m12	30,808	30,808
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg. 16/ Line m12	1,080,007	1,080,007
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent/Other	Pg. 16/ Line m12	2,917	2,917
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	28,454	28,454
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	1,028,408	990,666
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20/ Line 5f	17,137	15,703
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	560,908	501,289
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15/ Line 1a5	1,248,353	1,248,353
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	501,366	501,366

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility		License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and R		2439	9/30/2021			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	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	Page 16 / Line m13	16,169	16,169
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	474,950	474,950
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared DNS	Various	10,247	10,247

* Use additional sheets if necessary.

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

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General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2021	5	37

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

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

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

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

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total *

97,744

* 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 Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
---	---

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 50,380
2		\$
3		\$
4		\$
	Charge for Services Provided	
		\$ 50,380

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 MURTHA CULLINA LLP	203-772-7700
2 ROGIN NASSAU, LLC	860-256-6300
3 THE O'NEIL LAW FIRM PC	860-522-5188
4 TREASURER, STATE OF CONNECTICUT	860-702-3000
5 See Attached	Various

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

- 1 280 Trumbull St, 12th FL, Hartford, CT 06103
- 2 185 Asylum St., Hartford, CT 06103-3460
- 3 97 Oak Street, Hartford, CT 06117
- 4 55 Elm St #2, Hartford, CT 06106
- 5 Various

Services Provided by This Firm (*describe fully*)

1	General Health Care Regulatory / IDR / Letters to auditors	\$ 1,608
2	Refinancing mortgage with M&T Bank (Disallowed on Pg 28)	\$ 3,579
3	The Orlando Martinez Case	\$ 2,000
4	Conservatorship Court Filing Fee (Disallowed on Pg 28)	\$ 2,250
5	Various (\$35,838 Disallowed on Pg 28)	\$ 68,554
	Charge for Services Provided	
		\$ 77,991

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

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General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Health Care	2439	9/30/2021	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney				Telephone Number
1 Bercham Moses PC				203-783-1200
2 JACKSON LEWIS P.C.				914-872-8060
3 GOLDMAN GRUDER & WOOD				203-899-8900
4 HABER, ROBERT				N/A
Address (No. & Street, City, State, Zip Code)				
1 75 Broad Street, Milford, CT 06460				
2 58 south Service Road suite 250, Melville, NY 11747				
3 200 Connecticut Ave., Norwalk CT 06854				
4 N/A				
Services Provided by This Firm (<i>describe fully</i>)				
1 CHRO Cases			\$ 3,490	
2 SEIU contract negotiations / HR Matters			\$ 29,227	
3 Collections (Disallowed on Pg 28)			\$ 35,297	
4 Conservator (Disallowed on Pg 28)			\$ 540	
			Charge for Services Provided	
			\$ 68,554	

Schedule of Resident Statistics

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center			License No. 2439			Report for Year Ended 9/30/2021				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					257	257						
A. On last day of PREVIOUS report period	257	257										
B. On last day of THIS report period	257	257							257	257		
2. Number of Residents					195	195						
A. As of midnight of PREVIOUS report period	195	195										
B. As of midnight of THIS report period	207	207							207	207		
3. Total Number of Days Care Provided During Period					3,435	3,435				1,058	1,058	
A. Medicare	4,493	4,493										
B. Medicaid (Conn.)	54,786	54,786			39,382	39,382				15,404	15,404	
C. Medicaid (other states)												
D. Private Pay	4,483	4,483			3,207	3,207				1,276	1,276	
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice / VA	6,088	6,088			4,524	4,524				1,564	1,564	
G. Total Care Days During Period (3A thru F)	69,850	69,850			50,548	50,548				19,302	19,302	
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	33	33			32	32				1	1	
5. Total Resident Days (3G + 4A + 4B)	69,883	69,883			50,580	50,580				19,303	19,303	

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Schedule of Resident Statistics (Cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid	Self-Pay			Other State Assisted		
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	11	156		40				
Per Diem Rate								
a. One bed rm.	Various	325.72		469.00				
b. Two bed rms.	Various	325.72		449.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,080	4,080		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,501	2,501		
C. Other	14,137	14,137		
D. Total Physical Therapy Treatments	20,718	20,718		

8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	973	973		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	265	265		
C. Other	1,481	1,481		
D. Total Speech Therapy Treatments	2,719	2,719		

9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	4,740	4,740		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,622	2,622		
C. Other	15,877	15,877		
D. Total Occupational Therapy Treatments	23,239	23,239		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		10	37
Are time records maintained by all individuals receiving compensation?		<input type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	218,825	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	138,089	2,340			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	387,905	15,682			
5. Dietary Service					
a. Head Dietitian	66,403	1,886			
b. Food Service Supervisor	361,373	14,877			
c. Dietary Workers	783,878	46,712			
6. Housekeeping Service					
a. Head Housekeeper	58,855	2,120			
b. Other Housekeeping Workers	734,401	43,426			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	145,324	4,504			
b. Other Maintenance Workers	143,487	6,428			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	126,236	7,238			
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	248,361	4,106			
b. RN					
1. Direct Care	1,236,865	28,679			
2. Administrative**	501,375	14,305			
c. LPN					
1. Direct Care	1,967,223	62,522			
2. Administrative**					
d. Aides and Attendants	3,259,580	177,040			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	262,517	12,183			
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	148,545	4,315			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	275,386	7,458			
<i>A-13. Total Salary Expenditures</i>	11,064,628	457,901			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center fo				License No. 2439		Report for Year Ended 9/30/2021			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J Ostreicher				Non Discriminatory	Supervises Operations, Deals with DNS	67	16 / m11	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	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
 Vacation	 98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
 Total	 1913.15	 5,002	 279	 1,913.15

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CSP-12 Rev. 10/2005

**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
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Cen				2439		9/30/2021			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***										
Penni Martin	218,825			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										
Rosemary Beaudoin (10/1/20-7/19/21)	126,035			Non Discriminatory	Assistant Administrator	1,868	A3			
Christal Altius (7/20/21-9/30/21)	12,054			Non Discriminatory	Assistant Administrator	472	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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CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2439	9/30/2021		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	215	8			
2. Dentist	7,872	160			
3. Pharmacist	25,632	256			
4. Podiatrist	1,833	9			
5. Physical Therapy					
a. Resident Care	426,094	8,254			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	60,000	885			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	124,904	2,036			
b. Other					
10. Occupational Therapist					
a. Resident Care	472,689	8,452			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	135,874	1,750			
2. Administrative***					
b. LPN					
1. Direct Care	298,394	5,713			
2. Administrative***					
c. Aides	50,206	1,626			
d. Other					
12. Other (Specify)					
See Attached Schedule	83,087	1,073			
B-13 Total Fees Paid in Lieu of Salaries	1,686,800	30,222			

* 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 Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2021		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Avi Friedman, N/A	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gerident Solutions, P O Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpay-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Shahzad Zaki MD 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mass Tex Imaging LLC, - 3 Electronic Avenue, #201, Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
INTELYCARE INC., 1250 Hancock St #501N, Quincy, MA 02169	LPN Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
FIVE STAR CARE LLC DBA STARCARE, 250 Cedarbridge Ave, Lakewood, NJ 08701	CNAs Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAPLE VIEW MANOR, 856 Maple Street, Rocky Hill, CT 06067	Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
HealthDrive Podiatry Group 100 Crossing Blvd STE 300 Framingham, MA 01702	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Health Care Group PO Box 412744 Boston MA 02241	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 702,511	702,511		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 126,787	126,787		
4. Social Security (F.I.C.A.)	\$ 839,806	839,806		
5. Health Insurance	\$ 1,248,353	1,248,353		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 43,902	43,902		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 16,274	16,274		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 855,018	855,018		
d. Accounting and Auditing	\$ 50,380	50,380		
e. Legal (Services should be fully described on Page 7)	\$ 77,991	77,991		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 40,019	40,019		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 60,575	60,575		
2. Cellular Phones	\$ 4,876	4,876		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 151,153	151,153		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$ 29,620	29,620		
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 996,786	996,786		
Subtotal	\$ 5,244,051	5,244,051		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	5,244,051	5,244,051		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	59,595	59,595	
4. Employee Travel	\$	790	790	
5. Education Expenses Related to Seminars and Conventions	\$	2,468	2,468	
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>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	51,414	51,414	
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	\$	8,576	8,576	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	17,604	17,604	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$	5,487	5,487	
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>)	\$	221,087	221,087	
12. Administrative Management Services**	\$	1,142,186	1,142,186	
13. Other (<i>Specify</i>) See Attached Schedule	\$	69,391	69,391	
C-14 Total Administrative & General Expenditures	\$	6,822,649	6,822,649	

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 51,414		
Total Other Advertising	\$ 51,414	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 17,604		
Total Dues	\$ 17,604	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Café Fees (Disallowed on Pg 28a)	\$ 678		
Licenses and Permits	2,150		
Penalties (Disallowed on Pg 28a)	355		
Bank Charges	34,342		
Misc. Expense (Disallowed on Pg 28a)	10,957		
Prior Period Expense (Disallowed on Pg 28a)	20,909		
Total Other Administrative and General	\$ 69,391	\$ -	\$ -

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CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitation	2439	9/30/2021	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 Health Care Associates, 20 Sunrise Highway, Valley Stream, NY 11581	1,142,186	Management Fees	Pg. 16, Line m12

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

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2021		Page of 18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 1,033,411	1,033,411		
2. Non-Food Supplies	\$ 83,424	83,424		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 50,009	50,009		
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,166,844	1,166,844		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a]	License No. 2439	Report for Year Ended 9/30/2021		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	248,258	248,258		
c. Other (Specify) Laundry Supplies	\$	87,855	87,855		
3D. Total Laundry Expenditures (3a + b + c)	\$	336,113	336,113		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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CSP-20 Rev. 9/2018

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
		9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 69,194	69,194		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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.	\$ 1,011	1,011		
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	70,205	70,205		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	493,858	493,858		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	14,967	14,967		
c. Medical and Therapeutic Supplies	\$	176,036	176,036		
d. Ambulance/Limousine***	\$	3,598	3,598		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	7,709	7,709		
f. X-rays and Related Radiological Procedures***	\$	17,137	17,137		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	39,424	39,424		
i. Recreation	\$	80,664	80,664		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)****	\$	295,219	295,219		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,128,612	1,128,612		

* 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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for				License No. 2439	Report for Year Ended 9/30/2021			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
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	28,432			19 3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	211,500			19 3b
ADM ENVIRONMENTAL GROUP LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal / Recycling	71,337			22 6f
ADP	P.O. Box 842875, Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	28,490			16 m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software	13,281			16 m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	16,805			16 m11
AEGIS ENERGY SERVICES INC	PO Box 2511 Springfield MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	31,437			22 6f
TECOGEN INC	45 FIRST AVENUE WALTHAM MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Equipment Maintenance	38,306			22 6f
CINTAS FIRE PROTECTION	Cincinnati, OH 45263- 6525	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	28,014			22 6f
KONE INC	16 Old Forge Rd Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	23,694			22 6f
US LAWNS OF BLOOMFIELD	PETERS ROD BLOOMFIELD CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Plowing	25,000			22 6f
SMART Care equipment	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	46,086			18 2b
CTC Building Solutions	500 Corporate Row, Cromwell, CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	10,801			22 6f
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	139,522		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).

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

Name of Facility			License No.	Report for Year Ended 9/30/2021				Page of 21a 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
Emcore Services	55 Gerber Road East, South Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	35,756			22 6f
Durham Property Services	60 Royal Oak Dr. Durham, CT 06422	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	50,580			22 6f
MANHATTAN TECH SUPPORT	35 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	53,186			16 m11

* 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
		9/30/2021		22 37
Item		Total	CCNH	RHNS
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$			
b. Heat	\$	154,791	154,791	
c. Light & Power	\$	189,145	189,145	
d. Water	\$	163,327	163,327	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	97,744	97,744	
f. Other (<i>itemize</i>)	\$	386,298	386,298	
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$	991,305	991,305	
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$			
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$	199,033	199,033	
*7e. Total Depreciation Costs (7a + b + c + d)	\$	199,033	199,033	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$	10,892	10,892	
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$	122,551	122,551	
d. Other (<i>Specify</i>)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$	133,443	133,443	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$			
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$	359,915	359,915	
c. Personal property taxes	\$	41,289	41,289	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	733,680	733,680	

* 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

Depreciation Schedule

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center f		License No. 2439			Report for Year Ended 9/30/2021				Page 23	of 37		
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		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.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period		Var	Var	1,766,076		1,766,076	616,126	S/L	Various	189,603		
b. Disposals (attach schedule)				(3,303)		(3,303)	(1,322)					
c. Acquired during this report period (attach schedule)		Var	Var	96,800		96,800		S/L	Various	9,430		
D-3. Subtotal										199,033		
E. Total Depreciation										199,033		

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

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

Amortization Schedule*

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew			License No. 2439		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Deferred Financing Costs	Var	Var	25 Years	268,467	39,733	S/L		10,892	
2.									
3.									
A-4. Subtotal									10,892
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,433,851	359,992	S/L		119,985	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	109,876		S/L		2,566	
C-4. Subtotal									122,551
D. Total Amortization									133,443

* 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.

Hebrew Health Care
Depreciation Schedule
September 30, 2021

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method Life	9/30/2018 Accum Deprec.	9/30/2019 Accum Deprec.	9/30/2020 Accum Deprec.	9/30/2021 Accum Deprec.	Net Book Value
Building - Assumed fair rent from prior owner.											
Building is only included on page 31 for B/S purposes and NOT on page 23.											
<u>Leasehold Improvement</u>											
Acquisitions 2017											
Global Tech-PC Cables	1/17/2017	17,360	100%	17,360	5	S/L	6,174	3,472	9,646	3,472	16,590
AAhern Sign-New Signs	2/14/2017	25,372	100%	25,372	10	S/L	4,511	2,537	7,048	2,537	12,122
Magnum-Floor Replacement/Install	1/26/2017	1,700	100%	1,700	5	S/L	605	340	945	340	1,625
Brand Services-Chow Exp	3/7/2017	24,259	100%	24,259	15	S/L	2,875	1,617	4,492	1,617	7,726
Brand Services-Chow Exp	2/17/2017	12,117	100%	12,117	15	S/L	1,437	808	2,245	808	3,861
Levesue-Installation	3/20/2017	20,737	100%	20,737	10	S/L	3,688	2,074	5,762	2,074	9,910
MJ Daly-Bldg Mgmt System	4/28/2017	25,718	80%	20,574	15	S/L	2,439	1,372	3,811	1,372	6,555
MJ Daly-Water Heater	3/31/2017	9,997	80%	7,998	10	S/L	1,422	800	2,222	800	3,822
MJ Daly - Test & Balance	3/31/2017	15,931	80%	12,745	10	S/L	2,267	1,275	3,542	1,275	6,092
MJ Daly - MAU2 Starter	2/28/2017	7,438	80%	5,950	10	S/L	1,058	595	1,653	2,248	2,843
MJ Daly - Cooling Tower Replacement	4/30/2017	69,128	80%	55,302	10	S/L	9,833	5,530	15,363	5,530	26,423
MJ Daly - Mngt System	3/31/2017	25,718	80%	20,574	10	S/L	3,658	2,057	5,715	2,057	9,829
MJ Daly - Water Pump	3/31/2017	29,544	80%	23,635	10	S/L	4,203	2,364	6,567	2,364	11,295
MJ Daly - Cooling Tower Replacement	2/22/2017	62,741	80%	50,193	10	S/L	8,924	5,019	13,943	5,019	26,212
Tecogen-HVAC	5/4/2017	4,409	80%	3,527	15	S/L	418	235	653	235	1,123
Aahern Wall Sign	7/31/2017	10,256	100%	10,256	10	S/L	1,824	1,026	2,850	1,026	4,902
MJ Daly - Cooling Tower Replacement	7/31/2017	12,767	80%	10,214	10	S/L	1,816	1,021	2,837	1,021	4,879
Department of Rev-Sales Tax Tecogen	7/31/2017	1,184	80%	947	15	S/L	112	63	175	63	301
MJ Daly - Cafeteria Mini Split	3/31/2017	12,422	100%	12,422	15	S/L	1,472	828	2,300	828	3,956
Raintech Intercom System	3/31/2017	6,865	100%	6,865	10	S/L	1,221	687	1,908	687	3,282
Tecogen-Sales Tax	6/30/2017	280	80%	224	15	S/L	27	15	42	15	152
Tecogen - HVAC Work	6/30/2017	18,637	80%	14,910	15	S/L	1,767	994	2,761	994	4,749
Raintech - Equipment Installation	8/31/2017	9,465	100%	9,465	10	S/L	1,683	947	2,630	947	4,524
Raintech - Electric Door Locks	8/31/2017	49,586	100%	49,586	10	S/L	8,817	4,959	13,776	4,959	23,694
Magnum- Carpet Installation	8/31/2017	12,758	100%	12,758	5	S/L	4,537	2,552	7,089	2,552	12,193
Raintech- Security System	3/31/2017	14,238	100%	14,238	10	S/L	2,532	1,424	3,956	1,424	6,804
Magnum- Pantry Renovation	3/31/2017	49,375	100%	49,375	15	S/L	5,853	3,292	9,145	3,292	33,646
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	267	150	417	150	717
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	267	150	417	150	717
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	267	150	417	150	717
Painter	9/30/2017	2,307	100%	2,307	20	S/L	205	115	320	115	550
Total 2017 Acq		27,898	100%	27,898	5	S/L	9,921	5,580	15,501	5,580	26,681
		589,201		532,502			96,100	54,048	150,148	54,048	258,244
							96,100	54,048	150,148	54,048	258,244
Acquisitions 2018											
95 Magnum-Entry Carpet Tilt	10/31/2017	1,777	100%	1,777	5	S/L	355	355	710	355	1,420
96 Magnum-Pantry Renovation-2nd	10/31/2017	57,140	100%	57,140	15	S/L	3,809	3,809	7,618	3,809	15,236
98 Action Chutes - 3 x Doors	11/3/2017	1,677	100%	1,677	10	S/L	168	168	336	168	672
99 CCI Carangelo - Digital Boards	11/20/2017	1,276	100%	1,276	10	S/L	128	256	256	128	764
115 CHOW-58 Units Room Hoses	12/29/2017	20,536	100%	20,536	15	S/L	1,369	1,369	2,738	1,369	5,476
117 MJDALY - Steam Traps	11/30/2017	1,889	80%	1,351	10	S/L	135	135	270	135	811
118 MJDALY - Steam boiler	12/18/2017	14,887	80%	11,910	10	S/L	1,191	1,191	2,382	1,191	3,764
120 MJDALY (CHOW)-install AHU Valv	10/31/2017	5,074	80%	4,059	10	S/L	406	406	812	406	1,624
121 4 new hall stations with key	1/31/2018	12,235	80%	9,788	10	S/L	979	979	1,958	979	3,916
122 Floor Carpet - Nursing & Gym a	1/3/2018	3,037	100%	3,037	5	S/L	607	607	1,214	607	2,428
123 Floor Carpet - Admin Area	1/12/2018	2,535	100%	2,535	5	S/L	507	507	1,014	507	2,028
127 Installed 3 Thermo Tubs (CHOW)	2/19/2018	3,749	100%	3,749	10	S/L	375	375	750	375	1,500
128 New water Feed Lines (CHOW)	2/19/2018	931	80%	745	5	S/L	149	149	298	149	596
129 Replaced new water feed lines	2/19/2018	1,781	80%	1,425	5	S/L	285	285	570	285	1,140
130 Replaced new Bacflow Preventer	10/22/2017	1,356	80%	1,085	10	S/L	109	109	218	109	436
131 Firestopping Project for Basen	2/1/2018	49,250	80%	39,400	20	S/L	1,970	1,970	3,940	1,970	7,880
132 Relaced Pump	12/6/2017	885	80%	708	5	S/L	142	142	284	142	568
134 Installed Security Door	2/28/2018	31,799	80%	25,439	15	S/L	1,696	1,696	3,392	1,696	6,784
135 Replace 16 Egress Locks	2/28/2018	16,046	80%	12,837	10	S/L	1,284	1,284	2,568	1,284	5,136
140 3 x Pneumatic Damper Actuator	3/25/2018	1,914	80%	1,531	5	S/L	306	306	612	306	1,224
141 Evaporator & Condensor Equip	3/12/2018	8,153	80%	6,522	10	S/L	652	652	1,304	652	2,608
146 Replacement of a coil	3/1/2018	5,926	80%	4,741	10	S/L	474	474	948	474	1,896
147 New Installation Water Treatme	2/28/2018	2,134	80%	1,707	7	S/L	244	244	488	244	976
148 60 x Sprinkler Heads	10/31/2017	8,260	80%	6,608	5	S/L	1,322	1,322	2,644	1,322	5,288
149 CHOW-60 Room Hoses	10/31/2017	28,620	100%	28,620	15	S/L	1,908	1,908	3,816	1,908	7,632
150 Washing Maching Motor Rebuilt	3/30/2018	5,192	80%	4,154	10	S/L	415	415	830	415	1,660
151 Boiler Repair	3/30/2018	7,554	80%	6,043	10	S/L	604	604	1,208	604	2,416
156 Replace Triple Duty Valve	4/30/2018	13,073	80%	10,458	10	S/L	1,046	1,046	2,092	1,046	3,138
157 Faect & Coffee Machine	4/22/2018	3,616	80%	2,893	10	S/L	289	289	578	289	1,156
162 Door Installation	6/26/2018	10,103	80%	8,082	15	S/L	539	539	1,078	539	2,156
166 4th floor Wandering System	7/1/2018	3,374	100%	3,374	10	S/L	337	337	674	337	1,348
167 Tank Removal & Installation	7/23/2018	52,146	80%	41,717	20	S/L	2,086	2,086	4,172	2,086	8,344
168 #2 Pasegr Elevator Piston Repl	7/25/2018	36,138	80%	28,910	20	S/L	1,446	1,446	2,892	1,446	4,338
169 Plumbing-dishmachine Phase 2	7/23/2018	4,049	80%	3,239	20	S/L	162	324	466	162	648
172 Temperature Control Wires	7/31/2018	6,594	80%	5,595	10	S/L	560	560	1,120	560	1,680
173 Rebulid B&G Pumps	7/31/2018	5,091	80%	4,073	10	S/L	407	407	814	407	1,221
175 New Dishroom Plumbing Phase 1	7/31/2018	10,935	80%	8,748	20	S/L	437	437	874	437	1,311
177 Fan coll unite water line repa	8/20/2018	7,889	100%	7,889	10	S/L	789	789	1,578	789	3,156
179 MAU2 Replacement (CHOW)	8/31/2018	84,017	80%	67,214	15	S/L	4,481	4,481	8,962	4,481	17,924
180 Alarm Monitoring & Install	8/31/2018	978	80%	782	5	S/L	156	156	312	156	624
194 2017 CIP to LHI	9/30/2018	28,924	100%	28,924	10	S/L	2,892	2,892	5,784	2,892	11,568

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec.	Accum Deprec.	9/30/2021 Deprec.	Accum Deprec.	Book Value
192 Telephone System (CHOW)	9/30/2018	1,143	80%	914	10	S/L	91	182	91	273	91	364	364	550
113 CHOW-Replace Patient RM Hoses	12/29/2017	22,994	100%	22,994	20	S/L	1,150	1,150	2,300	1,150	3,450	1,150	4,600	18,394
114 CHOW-Chemical Shot Feeders	12/29/2017	6,234	80%	4,987	10	S/L	499	499	998	499	1,497	499	1,996	2,991
116 CHOW-Replace In-Rm Hoses	12/29/2017	7,068	100%	7,068	20	S/L	353	353	706	353	1,059	353	1,412	5,656
Total 2018 Acq		600,179		518,261			39,309	39,309	76,618	39,309	117,927	39,309	157,236	361,025
Acquisitions 2019														
Boiler Room Piping	10/31/2018	20,125	80%	16,100	10	S/L	-	1,610	1,610	3,220	1,610	4,830	11,270	
Roof (CHOW)	11/27/2018	2,659	80%	2,127	10	S/L	-	213	213	426	213	639	1,488	
Ansul System	11/30/2018	2,863	100%	2,863	10	S/L	-	286	286	572	286	858	2,005	
Laminate Sheet for Elevator	12/31/2018	1,048	100%	1,048	5	S/L	-	210	210	420	210	630	418	
HVAC- Heater Parts Installed	12/31/2018	2,008	80%	1,606	10	S/L	-	161	161	322	161	483	1,123	
Mechanical Room Door Hardware	3/31/2019	2,970	80%	2,376	10	S/L	-	236	238	476	238	714	1,662	
Warehouse double door security	4/12/2019	4,100	80%	3,280	10	S/L	-	328	328	656	328	984	2,296	
3P/30Amp/24v coil contactor	3/31/2019	1,399	80%	1,119	10	S/L	-	112	112	224	112	336	783	
Fan Cycling Pressure Instal	5/31/2019	518	100%	518	3	S/L	-	173	173	346	172	518	*	
Water Pipe	5/31/2019	1,180	80%	944	10	S/L	-	94	94	188	94	282	662	
Hot Water Piping	5/31/2019	5,492	80%	4,394	10	S/L	-	439	439	878	439	1,317	3,077	
Condenser	6/28/2019	7,448	80%	5,959	15	S/L	-	397	397	794	397	1,191	4,768	
Expansion Tank	6/28/2019	1,732	80%	1,386	10	S/L	-	139	139	278	139	417	969	
Insulation of Chiller Pipe	6/30/2019	6,679	80%	5,343	10	S/L	-	534	534	1,058	534	1,602	3,741	
Replace Belts and Hoses of Gen	6/30/2019	14,259	80%	11,407	15	S/L	-	760	760	1,520	760	2,280	9,127	
Installed outlets for new kios	7/23/2019	4,797	100%	4,797	10	S/L	-	480	480	960	480	1,440	3,357	
Furnish & Install DDC	7/31/2019	10,297	100%	10,297	10	S/L	-	1,030	1,030	2,060	1,030	3,090	7,207	
Install Heat Trace Cable on CH	7/31/2019	2,584	80%	2,067	3	S/L	-	689	689	1,378	689	2,067	*	
Corner gards, and bed bumpers	8/6/2019	1,075	100%	1,075	5	S/L	-	215	215	430	215	645	430	
Elevator 1 & 2 room alert syst	8/9/2019	9,726	80%	7,781	10	S/L	-	778	778	1,556	778	2,334	5,447	
Wood Doors Installations	8/31/2019	22,191	80%	17,753	15	S/L	-	1,184	1,184	2,368	1,184	3,552	14,201	
New Dishwashing Room	9/30/2019	37,106	80%	29,685	35	S/L	-	860	860	1,720	860	2,580	27,105	
Lines installation for Kiosk	9/30/2019	2,580	100%	2,580	10	S/L	-	258	258	516	258	774	1,806	
Adj Bal for KONE Project	12/31/2018	30	100%	30	20	S/L	-	2	2	4	2	6	24	
Sales Tax for FA# 177	12/31/2018	501	100%	501	10	S/L	-	50	50	100	50	150	351	
Total 2019 Acq		165,357		137,036			-	11,240	11,240	11,240	22,480	11,239	33,719	103,317
Acquisitions 2020														
Roam Alert Mechanic works	12/31/2019	2,700	100%	2,700	10	S/L	-	-	-	270	270	540	2,160	
Replace new assembly-Boiler	3/31/2020	2,271	80%	1,817	10	S/L	-	-	-	182	182	364	1,453	
Install fees for emergency pan	3/31/2020	4,900	100%	4,900	10	S/L	-	-	-	490	490	980	3,920	
Freezer Walk In - Parts	3/31/2020	5,447	80%	4,358	15	S/L	-	-	-	291	291	582	3,776	
Parking lot Catch Basin Replace	5/1/2020	4,387	80%	3,510	5	S/L	-	-	-	702	702	1,404	2,106	
Maglocks Installations	7/24/2020	4,451	80%	3,561	10	S/L	-	-	-	356	356	712	2,849	
Rebuilt Heating Pump 4th FL CI	9/30/2020	3,942	80%	3,154	5	S/L	-	-	-	631	631	1,262	1,892	
Roof Leaks Repairs	9/30/2020	2,754	80%	2,204	10	S/L	-	-	-	220	220	440	1,764	
Replace 3 storage tanks & waste	9/30/2020	243,448	80%	194,758	20	S/L	-	-	-	9,738	9,738	19,476	175,282	
Valves Heating & Cooling Piping	9/30/2020	31,362	80%	25,090	10	S/L	-	-	-	2,509	2,509	5,018	20,072	
Total 2020 Acq		305,662		246,052			-	-	-	15,389	15,389	15,389	30,778	215,274
Acquisitions 2021														
Landscaping project	7/31/2021	25,000	100%	25,000	10	S/L	-	-	-	-	-	625	625	24,375
Fire Sprinkler Improvement	7/30/2021	4,198	80%	3,358	10	S/L	-	-	-	-	-	105	105	3,253
Landscaping	7/31/2021	8,083	100%	8,083	10	S/L	-	-	-	-	-	202	202	7,881
Replace blower motor	3/22/2021	1,380	80%	1,104	5	S/L	-	-	-	-	-	161	161	943
Motor & Pulley Parts	6/30/2021	2,176	80%	1,741	5	S/L	-	-	-	-	-	145	145	1,596
Roof Leaks Repairs	7/1/2021	1,113	80%	890	10	S/L	-	-	-	-	-	28	28	862
Replace door lock	8/23/2021	1,119	80%	895	3	S/L	-	-	-	-	-	62	62	833
Emergency Stop Electrical Part	8/31/2021	1,233	80%	986	3	S/L	-	-	-	-	-	68	68	918
Motor Blower Wheels x 3	8/13/2021	3,835	80%	3,068	5	S/L	-	-	-	-	-	128	128	2,940
Water Suppressors x 12	8/13/2021	1,996	80%	1,597	3	S/L	-	-	-	-	-	111	111	1,486
HVAC parts replacement	7/29/2021	2,690	80%	2,152	3	S/L	-	-	-	-	-	224	224	1,928
Rebuild Wastewater Pumps x 2	9/14/2021	16,749	80%	13,399	20	S/L	-	-	-	-	-	70	70	13,329
New pavement at front drive &	9/30/2021	51,048	80%	40,838	15	S/L	-	-	-	-	-	284	284	40,554
Tax of Replacing 3 storage tan	1/31/2021	7,492	80%	5,993	20	S/L	-	-	-	-	-	281	281	5,712
Tax of Valves Heating & Cooling	1/31/2021	965	80%	772	10	S/L	-	-	-	-	-	72	72	700
Total 2021 Acq		129,076		109,876			-	-	-	-	-	2,566	2,566	107,310
Total Leasehold Improvements		1,789,484		1,543,727			135,409	104,597	240,006	119,986	359,992	122,551	482,543	1,061,184
Moveable Equipment														
Acquisitions 2017														
Inception of Movable Account	12/21/2016	780,000	100%	780,000	10	S/L	138,690	78,000	216,690	78,000	294,690	78,000	372,690	407,310
Amazon-Scanner	12/19/2016	535	100%	535	5	S/L	190	107	297	107	404	107	511	24
Digidarc- Badge Camera Equip	12/15/2016	4,125	100%	4,125	5	S/L	1,467	825	2,292	825	3,117	825	3,942	183
Smartline-Series Clocks	12/20/2016	14,899	100%	14,899	10	S/L	2,649	1,490	4,139	1,490	5,629	1,490	7,119	7,780
PC Connection-Hardware	1/12/2017	17,993	100%	17,993	5	S/L	6,399	3,599	9,998	3,599	13,597	3,599	17,196	797
PC Connection-CPU	1/11/2017	756	100%	756	5	S/L	269	151	420	151	571	151	722	34
PC Connection-Server	1/16/2017	2,428	100%	2,428	3	S/L	1,439	809	2,248	809	3,057	(629)	2,428	*
PC Connection-Server	1/11/2017	4,540	100%	4,540	3	S/L	2,690	1,513	4,203	1,513	5,716	(1,176)	4,540	*
Supplyworks- Traps & Risers Ins	1/25/2017	2,373	100%	2,373	10	S/L	422	237	659	237	896	237	1,133	1,240
Supplyworks- Tilt Truck Utility	1/27/2017	603	100%	603	10	S/L	107	60	167	60	227	60	287	316
Ecolab- Refrigerator	1/20/2017	5,434	100%	5,434	10	S/L	966	543	1,509	543	2,052	543	2,595	2,839
WB Mason- Cabinet	1/23/2017	668	100%	668	15	S/L	80	45	125	45	170	45	215	453
Ecolab- Steamer	2/15/2017	1,039	100%	1,039	10	S/L	185	104	289	104	393	104	497	542
Harbor Linen- Linen Cart	2/23/2017	8,803	100%	8,803	10	S/L	1,565	880	2,445	880	3,325	880	4,205	4,598
US Chutes- Hydraulic Closer	3/6/2017	3,726	100%	3,726	10	S/L	663	373	1,036	373	1,409	373	1,782	1,944
InvaCare- Electric Beds	5/18/2017	220,384	100%	220,384	12	S/L	32,655	18,365	51,020	18,365	69,385	18,365	87,750	132,634

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Method Life	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec.	Accum Deprec.	9/30/2021 Deprec.	Accum Deprec.	Book Value	
Culinary Depot-Tables	4/6/2017	1,672	100%	1,572	15	S/L	198	111	309	111	420	111	531	1,141
Culinary Depot- Water/Ice System	5/8/2017	24,455	100%	24,455	10	S/L	4,349	2,446	6,795	2,446	9,241	2,446	11,687	12,768
Direct Supply-Floor Buffer	6/1/2017	3,585	100%	3,585	5	S/L	1,275	717	1,992	717	2,709	717	3,426	159
Amazon- Intel CPU	6/1/2017	835	100%	835	5	S/L	297	167	464	167	631	167	798	37
McKesson- Electric Lift	6/1/2017	1,677	100%	1,677	10	S/L	298	168	466	168	634	168	802	875
Culinary-Refrigerator	5/1/2017	7,105	100%	7,105	10	S/L	1,264	711	1,975	711	2,566	711	3,397	3,708
McKesson- 40 Mattresses	7/31/2017	15,013	100%	15,013	10	S/L	2,669	1,501	4,170	1,501	5,671	1,501	7,172	7,841
PC Connect- Remote Cards	7/31/2017	1,299	100%	1,298	5	S/L	462	260	722	260	982	260	1,242	56
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	297	167	464	167	631	167	798	37
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	297	167	464	167	631	167	798	37
Amazon- LED TV	7/31/2017	545	100%	545	5	S/L	194	109	303	109	412	109	521	24
Supplyworks- Top Freezer	7/31/2017	825	100%	825	10	S/L	147	83	230	83	313	83	396	429
Supplyworks- Hose Reel	7/31/2017	891	100%	891	10	S/L	158	89	247	89	336	89	425	466
Invacare- Electric Griddle	7/31/2017	560	100%	560	10	S/L	100	56	156	56	212	56	268	292
MJ Daly - Exhaust Fan	3/31/2017	1,895	100%	1,895	10	S/L	337	190	527	190	717	190	907	988
McKesson- Pump	7/31/2017	508	100%	508	15	S/L	60	34	94	34	128	34	162	346
InvaCare	8/31/2017	15,930	100%	15,930	10	S/L	2,832	1,593	4,425	1,593	6,018	1,593	7,511	8,319
Grainger-HVAC	9/30/2017	1,449	100%	1,449	15	S/L	172	97	269	97	366	97	463	986
Grainger-HVAC	9/30/2017	967	100%	967	15	S/L	114	64	178	64	242	64	306	661
WB Mason- Cabinet	9/30/2017	668	100%	668	15	S/L	80	45	125	45	170	45	215	453
McKesson- BP/Therm/Ox Kit	3/31/2017	2,150	100%	2,150	8	S/L	478	269	747	269	1,016	269	1,285	865
Culinary Depot- Food Processor	4/30/2017	1,580	100%	1,580	10	S/L	281	158	439	158	597	158	755	825
McKesson- Patient Lift	6/30/2017	2,211	100%	2,211	10	S/L	393	221	614	221	835	221	1,056	1,155
McKesson- Trapeze Bed	8/30/2017	1,110	100%	1,110	12	S/L	165	93	258	93	351	93	444	666
MLK- Storeroom Lock Lever	8/31/2017	622	100%	622	20	S/L	55	31	86	31	117	31	148	474
RainTech- Nurse Alert System	8/31/2017	1,255	100%	1,255	10	S/L	224	126	350	126	476	126	602	653
Tower Fum- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L	1,017	572	1,589	572	2,161	572	2,733	2,989
Ecolab- Skillet Repair	8/30/2017	266	100%	266	10	S/L	48	27	75	27	102	27	129	137
McKesson- Pumps	9/30/2017	990	100%	990	15	S/L	117	66	183	66	249	66	315	675
Morrison- Used Equipment	3/31/2017	14,761	100%	14,761	15	S/L	1,750	984	2,734	984	3,718	984	4,702	10,059
McKesson	7/31/2017	3,343	100%	3,343	12	S/L	496	279	775	279	1,054	279	1,333	2,010
Direct Supply	9/30/2017	5,650	100%	5,650	12	S/L	867	488	1,355	488	1,843	488	2,331	3,519
Direct Supply-Electric Bed	9/30/2017	3,642	100%	3,642	12	S/L	540	304	844	304	1,148	304	1,452	2,190
McKesson-Battery	9/30/2017	654	100%	654	5	S/L	233	131	364	131	495	131	626	28
MJ Daly- HVAC Repair	9/30/2017	2,902	100%	2,902	15	S/L	344	193	537	193	730	193	923	1,979
InvaCare- Tubs Sales Tax	5/31/2017	48,433	100%	48,433	10	S/L	8,611	4,843	13,454	4,843	18,297	4,843	23,140	25,293
Total 2017 Additions		1,253,152		1,253,152			223,043	125,442	348,485	125,442	473,927	121,315	595,242	657,910
Acquisition 2018							223,043	125,442	348,485	125,442	473,927	121,315	595,242	*
92 Direct Supply-Sales Tax & Frt	10/31/2017	843	100%	843	5	S/L	169	169	338	169	507	169	676	167
94 Amazon-7 x LED TV & Brackets	10/31/2017	1,334	100%	1,334	5	S/L	267	267	534	267	801	267	1,068	266
97 McKesson-Invacare Patient Lift	10/5/2017	5,107	100%	5,107	10	S/L	511	511	1,022	511	1,533	511	2,044	3,063
100 Ashley Furnit-Sofa & Chair	11/1/2017	2,507	100%	2,507	12	S/L	209	209	418	209	627	209	836	1,671
101 Culinary Depot -Heated Cabinet	11/13/2017	3,345	100%	3,345	15	S/L	223	223	446	223	669	223	892	2,453
102 Culinary Depot - Food Blender	11/14/2017	2,619	100%	2,619	10	S/L	262	262	524	262	785	262	1,048	1,571
103 A-Tech Commer - Repair & Svc	11/29/2017	4,052	100%	4,052	5	S/L	810	810	1,620	810	2,430	810	3,240	812
104 Direct Supply - 4 Drawer Chest	10/13/2017	2,644	100%	2,644	15	S/L	176	176	352	176	528	176	704	1,940
109 Cooling Fan & Board Instalati	12/6/2017	1,102	100%	1,102	5	S/L	220	220	440	220	660	220	880	222
110 Amazon - Indoor Security Camer	11/13/2017	1,057	100%	1,057	5	S/L	211	211	422	211	633	211	844	213
111 Jungo Electric- Outlets & circ	12/29/2017	3,063	100%	3,063	10	S/L	306	306	612	306	918	306	1,224	1,839
119 A-Tech - Replace Knobs, Valves	11/29/2017	3,412	100%	3,412	5	S/L	682	682	1,364	682	2,046	682	2,728	684
124 Patient Lift Scales x 2	1/12/2018	1,501	100%	1,501	10	S/L	150	150	300	150	450	150	600	901
125 Lift PT Reliant Elect PWR x 2	1/30/2018	3,343	100%	3,343	10	S/L	334	334	668	334	1,002	334	1,336	2,007
126 Scale Dig/Reliant Life x 3	12/29/2017	2,281	100%	2,281	10	S/L	228	228	456	228	684	228	912	1,369
126 Instal actuators & flow swtcs	1/19/2018	2,577	100%	2,577	5	S/L	515	515	1,030	515	1,545	515	2,060	517
137 Desk & Chair	1/29/2018	5,148	100%	5,148	10	S/L	515	515	1,030	515	1,545	515	2,060	3,088
138 Table, Recliner & Wall Art	2/28/2018	2,094	100%	2,094	5	S/L	419	419	838	419	419	419	1,676	418
139 LED TV & Brackets	2/27/2018	3,234	100%	3,234	5	S/L	647	647	1,294	647	1,941	647	2,588	646
142 2 x Lift Reliant Power Base	3/5/2018	5,199	100%	5,199	10	S/L	520	520	1,040	520	1,560	520	2,080	3,119
143 Waterhog Mat -6'10" x 8'10	1/31/2018	1,340	100%	1,340	5	S/L	268	268	536	268	804	268	1,072	268
144 3 x Recliners	2/22/2018	1,698	100%	1,698	10	S/L	170	170	340	170	510	170	680	1,018
145 Electrocardiograph Machine	3/30/2018	3,687	100%	3,687	7	S/L	527	527	1,054	527	1,581	527	2,108	1,579
152 Half-Height Heated Cabinet	3/30/2018	9,905	100%	9,905	15	S/L	660	660	1,320	660	1,980	660	2,640	7,255
153 6 x 3 Drawer Bedside Cabinet	2/26/2018	1,382	100%	1,382	15	S/L	92	92	184	92	276	92	368	1,014
154 12 x 3 Drawer Bedside Cabinet	2/26/2018	2,604	100%	2,604	15	S/L	174	174	348	174	522	174	696	1,908
155 1 x Heavy Duty Upright Vacuum	2/26/2018	635	100%	635	8	S/L	79	79	158	79	237	79	316	319
158 Refrig Repair-Evaporator & Con	5/22/2018	8,523	100%	8,523	10	S/L	852	852	1,704	852	2,556	852	3,408	5,115
159 Overhead Door Repair	5/23/2018	2,548	100%	2,548	10	S/L	255	255	510	255	765	255	1,020	1,528
160 Lift Reliant Power Base x 3	5/28/2018	7,776	100%	7,776	10	S/L	778	778	1,556	778	2,334	778	3,112	4,664
161 Dining Chairs x 25	4/30/2018	7,152	100%	7,152	15	S/L	477	477	954	477	1,431	477	1,908	5,244
163 Dishwasher Replace-Electric	6/29/2018	691	100%	691	10	S/L	69	69	138	69	207	69	276	415
164 4th floor roman alarm alert	6/29/2018	4,444	100%	4,444	5	S/L	889	889	1,778	889	2,667	889	3,555	888
165 Stainless Steel Countertop	6/29/2018	2,340	100%	2,340	10	S/L	234	234	468	234	702	234	936	1,404
170 Pneumatic Valve	7/25/2018	747	100%	747	3	S/L	249	249	498	249	747	249	747	*
171 Commercial Mixer	7/10/2018	1,408	100%	1,408	10	S/L	141	141	282	141	423	141	564	844
174 Pump Kangaroo Pump	7/16/2018	997	100%	997	5	S/L	199	199	398	199	597	199	796	201
176 Dishwasher	8/1/2018	42,699	100%	42,699	10	S/L	4,270	4,270	8,540	4,270	12,810	4,270	17,080	25,619
178 Identicard Premisys System	8/30/2018	2,869	100%	2,869	5	S/L	574	574	1,148	574	1,722	574	2,296	573
181 New Phone Lines Installation	8/31/2018	2,546	100%	2,546	10	S/L	255	255	510	255	765	255	1,020	1,526
182 Food Holding Cabinet	9/14/2018	3,844	100%	3,844	10	S/L	384	3						

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec	Accum Deprec.	9/30/2021 Deprec	Accum Deprec.	Book Value		
190 LAPTOP & SOFTWARE	3/26/2018	1,470	100%	1,470	3	S/L	490	490	980	490	1,470	-	1,470	-		
191 LAPTOP	7/9/2018	540	100%	540	3	S/L	180	180	360	180	540	-	540	-		
112 Crown Fire Door - Extension	12/29/2017	1,456	100%	1,456	5	S/L	293	293	585	293	879	293	1,172	294		
Total 2018 Additions		179,055		179,055				21,826	21,826	43,652	21,826	65,478	19,528	85,006	94,049	
Acquisition 2019																
RadioBoss x 10	11/2/2018	3,180	100%	3,180	5	S/L	-	636	636	1,272	636	1,908	1,272			
TVs	12/31/2018	3,306	100%	3,306	5	S/L	-	661	661	1,322	661	1,983	1,323			
Battery	1/31/2019	572	100%	572	3	S/L	-	191	191	382	190	572	-			
Cart Side Mount for Laptop	1/31/2019	7,305	100%	7,305	5	S/L	-	1,461	1,461	2,922	1,461	4,383	2,922			
M18 HAMR Drill/HDX Impact Kit	1/31/2019	706	100%	706	3	S/L	-	235	235	470	235	705	1			
Examination Table	1/31/2019	1,892	100%	1,892	15	S/L	-	126	126	252	126	378	1,514			
Lift, Reliant 450 Power Low Ba	1/31/2019	1,666	100%	1,666	10	S/L	-	167	167	334	167	501	1,165			
DirectTV Commercial HD Satelli	2/26/2019	9,379	100%	9,379	10	S/L	-	938	938	1,876	938	2,814	6,565			
Comm Belgian Waffle Maker	2/22/2019	685	100%	685	5	S/L	-	137	137	274	137	411	274			
1 Watt 1CH CLS Series Radio	2/28/2019	1,099	100%	1,099	5	S/L	-	220	220	440	220	660	439			
Toastermaster Convection Oven	2/28/2019	779	100%	779	5	S/L	-	156	156	312	156	468	311			
Partition, 20' 5 W x 6' 8" H"	2/28/2019	2,259	100%	2,259	10	S/L	-	226	226	452	226	678	1,581			
Digital Readout Chair Scale	2/28/2019	1,361	100%	1,361	10	S/L	-	135	135	272	136	408	953			
1 WATT 1CH CLS Series Radio	2/28/2019	635	100%	635	5	S/L	-	127	127	254	127	381	254			
Smart Buy Prodesk 400x 10	2/28/2019	8,744	100%	8,744	5	S/L	-	1,749	1,749	3,498	1,749	5,247	3,497			
Scale, Dig & Wheel Chair Trace	1/8/2019	3,025	100%	3,025	5	S/L	-	605	605	1,210	605	1,815	1,210			
Hardwares for Kettle	3/7/2019	2,537	100%	2,537	15	S/L	-	169	169	338	169	507	2,030			
32 LED TV x 9"	3/25/2019	1,340	100%	1,340	5	S/L	-	268	268	536	268	804	536			
1CH CLS Series Radio x 10	3/29/2019	1,574	100%	1,574	5	S/L	-	315	315	630	315	945	629			
1CH CLS Series Radio x 4	3/29/2019	678	100%	678	5	S/L	-	136	136	272	136	408	270			
Dishwasher Replacement (2nd)	3/29/2019	691	100%	691	10	S/L	-	69	69	138	69	207	484			
Nursing Panic Alarm Setup	3/31/2019	3,111	100%	3,111	10	S/L	-	311	311	622	311	933	2,178			
Monitor, Vital Spot OXI Temp W	4/11/2019	2,034	100%	2,034	5	S/L	-	407	407	814	407	1,221	813			
Security Camera Upgrade	4/12/2019	3,583	100%	3,583	5	S/L	-	717	717	1,434	717	2,151	1,432			
Digital Readout Chair Scale	4/29/2019	2,584	100%	2,584	10	S/L	-	258	258	516	258	774	1,810			
Samsung TV x 10	4/30/2019	1,978	100%	1,978	5	S/L	-	396	396	792	396	1,188	790			
Panini Grill	3/31/2019	538	100%	538	5	S/L	-	108	108	216	108	324	214			
CHROMEBOOK	4/30/2019	846	100%	846	3	S/L	-	282	282	564	282	846	-			
Chromebooks x 6	5/31/2019	1,679	100%	1,679	3	S/L	-	560	560	1,120	559	1,679	-			
Desktop PC & Software	5/31/2019	772	100%	772	3	S/L	-	257	257	514	257	771	-			
Furniture: Table, Chairs, Roll-In Refrigerator, 2 Door	6/28/2019	3,454	100%	3,454	10	S/L	-	345	345	690	345	1,035	2,419			
Medication Carts x 10	6/30/2019	9,515	100%	9,515	10	S/L	-	952	952	1,904	952	2,856	6,659			
True T-23-HC one-section refri	6/30/2019	24,907	100%	24,907	10	S/L	-	2,491	2,491	2,491	4,982	2,491	7,473	17,434		
Dell Laptop - LATI 7490	7/12/2019	1,501	100%	1,501	3	S/L	-	500	500	1,000	500	1,500	1			
UHF/VHF HD antenna w/Winegard Scanner, Ultrasound Bladder	7/31/2019	723	100%	723	10	S/L	-	72	72	144	72	216	507			
Camera Setup for floor 1 & 2	8/7/2019	8,147	100%	8,147	7	S/L	-	1,164	1,164	2,328	1,164	3,492	4,655			
HP 260 Desktop Mini PC	8/13/2019	537	100%	537	5	S/L	-	634	634	1,265	634	1,902	1,267			
Sophos XG 210 Security Appliance	8/31/2019	1,157	100%	1,157	3	S/L	-	107	107	214	107	321	216			
APC Smart-UPS Battery Backup	9/30/2019	3,952	100%	3,952	5	S/L	-	790	790	1,580	790	2,370	1,582			
Samsung LED TV	9/10/2019	1,989	100%	1,989	5	S/L	-	398	398	796	398	1,194	795			
HP Desktop Mini PC & Software Tablet	9/12/2019	971	100%	971	5	S/L	-	194	194	388	194	582	389			
Battery Charger	9/24/2019	4,360	100%	4,360	5	S/L	-	872	872	1,744	872	2,616	1,744			
Desktop Mini PC & Software	9/25/2019	3,303	100%	3,303	5	S/L	-	661	661	1,322	-	1,322	1,981			
Popcorn Machine	9/30/2019	771	100%	771	5	S/L	-	154	154	308	154	462	309			
Beside Cabinet	9/30/2019	2,257	100%	2,257	15	S/L	-	114	114	228	114	342	568			
Furniture for 4 & 2 Dining RM	9/23/2019	3,009	100%	3,009	5	S/L	-	602	602	1,204	602	1,806	1,203			
Tympanic Thermometer Genius Ha	9/19/2019	1,774	100%	1,774	5	S/L	-	355	355	710	355	1,065	709			
Lift, Reliant 450 Power	9/30/2019	1,666	100%	1,666	10	S/L	-	167	167	334	167	501	1,165			
14 x 22 iSeries Kiosk Touch Sc"	6/14/2019	18,090	100%	18,090	5	S/L	-	3,618	3,618	7,236	3,618	10,854	7,236			
Pump, Kangaroo Enteral PO LN1	10/31/2018	1,018	100%	1,018	5	S/L	-	204	204	408	204	612	406			
Sales tax for FA# 184	11/23/2018	134	100%	134	10	S/L	-	13	13	26	13	39	95			
Freight & Tax for FA# 185	2/28/2019	171	100%	171	10	S/L	-	17	17	34	17	51	120			
Total 2019 Additions		171,153		171,154				27,297	27,297	27,297	54,594	26,633	81,227	89,927		
Acquisition 2020																
Latitude 5400 Laptop	10/17/2019	1,663	100%	1,663	3	S/L	-	-	-	554	554	554	1,108	555		
HP 260 G3 Desktop Mini PC	10/17/2019	976	100%	976	3	S/L	-	-	-	325	325	325	650	326		
HP 260 G3 Desktop Mini PC	11/4/2019	972	100%	972	3	S/L	-	-	-	324	324	324	648	324		
Sceptre 32 LED 720p HDTV"	11/10/2019	532	100%	532	5	S/L	-	-	-	106	106	106	212	320		
ChromeBook 14 G5 14 4GB Celer"	11/29/2019	846	100%	846	3	S/L	-	-	-	282	282	282	564	282		
Latitude 5400 i5 8 8GB 8GB	11/29/2019	1,663	100%	1,663	3	S/L	-	-	-	554	554	554	1,108	555		
Food Slicer - G12 Manual Gravi	11/29/2019	1,413	100%	1,413	10	S/L	-	-	-	141	141	141	282	1,131		
Rice Lake Scale Fold Up Portab	11/29/2019	1,399	100%	1,399	10	S/L	-	-	-	140	140	140	280	1,119		
RADIOBOSS Digital/DMR Repeater	12/12/2019	4,041	100%	4,041	5	S/L	-	-	-	808	808	808	1,616	2,425		
Rice Lake Scale Fold Up Portab	12/19/2019	1,399	100%	1,399	10	S/L	-	-	-	140	140	140	280	1,119		
Dining Rm Furniture-Chair Table	1/14/2020	3,295	100%	3,295	10	S/L	-	-	-	330	330	330	660	2,635		
Rice Lake Scale Fold Up Portab	1/29/2020	1,520	100%	1,520	10	S/L	-	-	-	152	152	152	304	1,216		
Dining Area-Chairs & Tables	1/31/2020	10,490	100%	10,490	10	S/L	-	-	-	1,049	1,049	1,049	2,098	8,392		
Scale, DIG 600 LB CAP	1/31/2020	1,501	100%	1,501	10	S/L	-	-	-	150	150	150	300	1,201		
Wheelchairs & Legrest x 6	1/31/2020	1,525	100%	1,525	5	S/L	-	-	-	305	305	305	610	915		
Lift, Reliant 450 Power Low	1/31/2020	3,332	100%	3,332	10	S/L	-	-	-	333	333	333	666	2,666		

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Method	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec	Accum Deprec.	9/30/2021 Deprec	Accum Deprec.	Book Value
Refrigerator in White	1/31/2020	646	100%	646	S/L	-	-	-	65	65	65	130	516
Tympanic Thermometer Genius	1/31/2020	887	100%	887	S/L	-	-	-	177	177	177	354	533
Scale Fold Up Portable WC Dual	2/5/2020	3,039	100%	3,039	S/L	-	-	-	304	304	304	608	2,431
Nobles Speed Scrub 300 Walk-Be	2/10/2020	4,764	100%	4,764	S/L	-	-	-	953	953	953	1,905	2,858
Cameras x 3	2/11/2020	2,271	100%	2,271	S/L	-	-	-	454	454	454	908	1,363
Commercial Blenders x 2	2/28/2020	1,488	100%	1,488	S/L	-	-	-	298	298	298	596	892
Hot Food Serving Counter Table	2/28/2020	29,196	100%	29,196	S/L	-	-	-	1,946	1,946	1,946	3,892	25,304
SMART BUY 800G3 Desktop	2/29/2020	4,112	100%	4,112	S/L	-	-	-	822	822	822	1,644	2,468
4 UPS (APC) Operating Servers	2/29/2020	2,760	100%	2,760	S/L	-	-	-	552	552	552	1,104	1,656
Dining Chairs & Tables	3/3/2020	36,046	100%	36,046	S/L	-	-	-	3,605	3,605	3,605	7,210	28,836
Rice Lake Scale Fold Up Portab	3/4/2020	1,399	100%	1,399	S/L	-	-	-	140	140	140	280	1,119
Furniture for new male unit	3/6/2020	3,977	100%	3,977	S/L	-	-	-	265	265	265	530	3,447
3 x Smart Buy 800G3 Computers	3/31/2020	4,112	100%	4,112	S/L	-	-	-	1,371	1,371	1,371	2,742	1,370
Video Mesenger HD media player	4/21/2020	1,649	100%	1,649	S/L	-	-	-	330	330	330	660	988
Portable Air Conditioner	5/20/2020	843	100%	843	S/L	-	-	-	169	169	169	338	505
KIT BP/TH/ERML/OMX SPTVTL	5/27/2020	2,586	100%	2,586	S/L	-	-	-	517	517	517	1,034	1,552
Desktop OPTILEX 3070 MLK I3	6/20/2020	667	100%	667	S/L	-	-	-	13	13	13	26	641
30 x chairs model # 676	6/30/2020	8,838	100%	8,838	S/L	-	-	-	884	884	884	1,768	7,070
Laptops x 5-140 N4120 4G 32MMC	7/26/2020	1,712	100%	1,712	S/L	-	-	-	571	571	571	1,142	570
32 HD LED TV x 10"	7/31/2020	1,111	100%	1,111	S/L	-	-	-	222	222	222	444	667
Scale Wheelchair Roll A Weight	8/21/2020	1,221	100%	1,221	S/L	-	-	-	244	244	244	488	733
Pump Kangaroo E Pump	8/18/2020	2,036	100%	2,036	S/L	-	-	-	407	407	407	814	1,222
Victoria Garden Teak Bench 5'	9/11/2020	897	100%	897	S/L	-	-	-	299	299	299	598	299
8 Cell Phone Extenders	9/1/2020	2,127	100%	2,127	S/L	-	-	-	709	709	709	1,418	709
Computer Software	9/30/2020	868	100%	868	S/L	-	-	-	289	289	289	578	290
Tympanic Thermometer Geniusus	9/30/2020	591	100%	591	S/L	-	-	-	197	197	197	394	197
NPW/T Pump-G	4/30/2020	6,305	100%	6,305	S/L	-	-	-	631	631	631	1,262	5,043
Total 2020 Additions		162,718		162,715		-	-	-	22,127	22,127	22,127	44,254	118,461

Acquisition 2021													
High-Speed Burnisher	10/1/2020	1,120	100%	1,120	S/L	-	-	-	-	-	-	373	747
3 Panel Privacy Screen w/Cast	10/15/2020	1,183	100%	1,183	S/L	-	-	-	-	-	-	394	789
Lift, Reliant Stand Up w/Power	10/28/2020	3,126	100%	3,126	S/L	-	-	-	-	-	-	313	2,813
Acer TravelMate Laptop	11/30/2020	1,435	100%	1,435	S/L	-	-	-	-	-	-	438	997
Laptop: Latitude 3510	11/30/2020	1,557	100%	1,557	S/L	-	-	-	-	-	-	476	1,081
Smart Buy Chrombook 14A G5	12/29/2020	1,258	100%	1,258	S/L	-	-	-	-	-	-	349	909
Roll-in Refrigerator	2/25/2021	9,330	100%	9,330	S/L	-	-	-	-	-	-	622	6,708
Hot Food Serving Counter/Table	2/25/2021	7,005	100%	7,005	S/L	-	-	-	-	-	-	467	6,538
Basic Telephones	3/26/2021	2,116	100%	2,116	S/L	-	-	-	-	-	-	247	1,869
Pressure Washer	3/16/2021	1,241	100%	1,241	S/L	-	-	-	-	-	-	241	1,000
Monitor, BP Spot 4400	4/12/2021	4,219	100%	4,219	S/L	-	-	-	-	-	-	703	3,516
Dell 3000 Series Laptop	4/30/2021	1,199	100%	1,199	S/L	-	-	-	-	-	-	200	999
Dell 3000 Series Laptops	4/30/2021	1,199	100%	1,199	S/L	-	-	-	-	-	-	200	999
Dell 3000 Series Laptops	4/30/2021	1,214	100%	1,214	S/L	-	-	-	-	-	-	202	1,012
Cradlepoint NetCloud License	4/30/2021	1,221	100%	1,221	S/L	-	-	-	-	-	-	204	204
ViewBlaster Scanner	5/4/2021	4,394	100%	4,394	S/L	-	-	-	-	-	-	262	4,132
Steamer, Convection, Boilerless	5/31/2021	10,394	100%	10,394	S/L	-	-	-	-	-	-	433	9,961
Dell Desktops x 4	5/14/2021	4,335	100%	4,335	S/L	-	-	-	-	-	-	602	3,733
HP Chromebook x 5	5/3/2021	1,906	100%	1,906	S/L	-	-	-	-	-	-	265	1,641
Kitchen Wall Cabinets	8/24/2021	1,402	100%	1,402	S/L	-	-	-	-	-	-	23	1,379
Motorola Business Radio	8/31/2021	2,649	100%	2,649	S/L	-	-	-	-	-	-	66	2,561
Dell Business Series Laptop	9/29/2021	1,570	100%	1,570	S/L	-	-	-	-	-	-	44	1,526
Dell Optiplex Desktop	9/30/2021	1,250	100%	1,250	S/L	-	-	-	-	-	-	35	1,215
Dell Optiplex Desktop	9/30/2021	2,472	100%	2,472	S/L	-	-	-	-	-	-	69	2,403
Dell Optiplex Desktop	9/30/2021	1,242	100%	1,242	S/L	-	-	-	-	-	-	35	1,207
TV's x 11 & Wall Mounts	9/30/2021	2,531	100%	2,531	S/L	-	-	-	-	-	-	42	2,489
Lenovo Chromebook	9/14/2021	1,521	100%	1,521	S/L	-	-	-	-	-	-	42	1,479
HP Chromebook x 8	6/16/2021	2,591	100%	2,591	S/L	-	-	-	-	-	-	288	2,303
ELOView Control Advanced Mange	6/28/2021	3,484	100%	3,484	S/L	-	-	-	-	-	-	387	3,097
MX 250 Security License	7/9/2021	16,636	100%	16,636	S/L	-	-	-	-	-	-	1,386	15,250

Disposals 2021													
Battery Charger	9/24/2018	(3,303)		(3,303)		-	-	-	-	-	-	(1,322)	(1,981)
		93,495		93,497		-	-	-	-	-	-	8,430	8,108

Total Moveable Equipment		1,859,573		1,859,573		244,869		174,565		419,434		196,592		616,126		190,033		813,837		1,045,736
Total		3,649,057		3,403,300		380,278		279,162		659,440		316,678		976,118		321,584		1,296,380		2,196,920
Building Prior to 12/21/2016 + FMV		14,336,457		14,336,457																
Movable FMV Adjustment		55,250		55,250																
Land		2,800,000		2,800,000																
CIP		91,516		91,516																
LESS: T/B		20,932,282		20,932,282																
Non SNF Related Assets:				245,757																
Rounding				-																
Variance				(2)																

CR vs. FS NBV	(115,335)		CR vs. FS depreciation	496,502
Rounding Variance			Rounding Variance	-
CR vs. FS NBV - Page 31, Line B9	<u>(115,335)</u>		CR vs. FS depreciation - Page 36, Line F1	<u>496,502</u>

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

Name of Facility Hebrew Home for Health and Rehabili	License No. 2439	Report for Year Ended 9/30/2021	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		257			
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)		HUD			
b. Date Mortgage Obtained		12/21/16			
c. Interest Rate for the Cost Year		3.00%			
d. Term of Mortgage (number of years)		25			
e. Amount of Principal Borrowed		11,041,655			
f. Principal balance outstanding as of 9/30/21		9,242,916			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$	315933	315,933			
Name of Lender	Rate					
Building, Land Improvement & Non Movable Equipment						
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)	\$	315,933	315,933			

(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 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			315,933	315,933		
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)			\$	960	960	
Admin Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	316,893	316,893	
14. Insurance						
a. Insurance on Property (buildings only)			\$	79,783	79,783	
b. Insurance on Automobiles			\$			
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)			\$	5,438	5,438	
2. Fire and Extended Coverage			\$			
3. Other (Specify)			\$	176,616	176,616	
Liability / Crime						
14d. Total Insurance Expenditures (14a + b + c)			\$	261,837	261,837	
15. Total All Expenditures (A-13 thru C-14)			\$	24,579,566	24,579,566	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page	of
Item No.	Page No.	Line No.		2439	9/30/2021	28	37
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	\$	67,827	67,827	
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$	472,689	472,689	
7.			Other - See attached Schedule	\$	83,087	83,087	
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	855,018	855,018	
10.			Accounting	\$			
10a.			Legal	\$	41,667	41,667	
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$	3,076	3,076	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$	59,595	59,595	
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$	51,414	51,414	
19.	15	1J	Income Tax / Corporate Business Tax	\$	150,903	150,903	
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$	530,663	530,663	
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	79,598	79,598	
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,395,537	2,395,537		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Respiratory Therapy	1,201		
10	12o	Café Salaries	14,737		
10	12o	Admissions Salary related to Marketing	51,889		
Total Other Salaries Adjustment			\$ 67,827	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant	\$ 54,921		
13	b12o	Consult Rehab	8,366		
13	b12o	Physician Fees	19,800		
Total Other Fees Adjustments			\$ 83,087	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1k1	CT PET Tax	\$ 29,620		
16	m13	Café Fees	678		
16	m13	Penalties	355		
16	m13	Misc. Expense	10,957		
16	m13	Prior Period Expense	20,909		
15	Var	Benefits Associated with Marketing Salary	13,888		
15	Var	Benefits Associated with Respiratory Therapy / Café Salaries	3,191		
Total Other A&G Adjustments			\$ 79,598	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2021

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	4,876 TB Linked
Cell Phone Allowed Based on Bed Capacity	5
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	12
Total Allowable Cost	<u>\$ 1,800</u>
Days in Cost Report (365 out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,800
Disallowed Cell Phone (Page 28, Line 12)	<u>\$ 3,076</u>

Hebrew Health Care
Calculation of Allowable Management Fee
September 30, 2021

Pg. 28c

<u>Description</u>	<u>Amount</u>
Management fees Charged	1,142,186 <small>Page 16, Line m12</small>
Accounting Charges	50,380 <small>Page 15, Line 1d</small>
Total Management Fees Per Agreement	1,192,566
 Patient Days	 69,883 <small>Page 8 of C/R</small>
Imputed Days - 90% Occupancy (365/365 Days)	84,425 <small>Calculation</small>
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 14.13
 PPD Allowance Per Client 2020	 7.83
2021 CPI Increase %	1.02% <small>J.01b</small>
 PPD Allowance 9/30/2021	 7.84
 Amount over (Under)	 \$ 6.2857
Total Days	84,425 <small>Page 8 of C/R</small>
Disallowable Management Fee	\$ 530,663

Respiratory Therapist / Café Employee Benefits Disallowance

Respiratory Therapist / Café Employee Salary	15,938	Page 10
Total Salaries	11,064,628	TB Linked
Percent to Total Salaries	0.14%	

Total Benefits (Pg 15, Line 1a3 - 1a6)	2,214,946	TB Linked
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Respiratory Therapist / Café Employee Benefits Disallowed	3,191	Page 28 attachment
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D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended		Page of		
Item No.	Page No.	Line No.	Item Description	2439	9/30/2021	29	37		
				Total Amount of Decrease					
				CCNH	RHNS	(Specify)			
Subtotals Brought Forward				\$ 2,395,537	2,395,537				
<i>Page 20 - Resident Care Supplies***</i>									
27.	20	5a2	Prescription Drugs	\$ 493,858	493,858				
28.	20	5d	Ambulance/Limousine	\$ 3,598	3,598				
29.	20	5f	X-rays, etc	\$ 17,137	17,137				
30.	20	5h	Laboratory	\$ 39,424	39,424				
31.			Medical Supplies	\$					
32.	20	5e2	Oxygen (non emergency)	\$ 7,709	7,709				
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$ 237,104	237,104				
<i>Page 22 - Maintenance and Property</i>									
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,117	8,117				
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	\$ 10,892	10,892				
<i>Page 27 - Insurance</i>									
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
<i>Other - Miscellaneous</i>									
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$ 935,152	935,152				
45.			Management Fees Direct	\$					
46.			Management Fees Indirect	\$					
47.			Other - Direct	\$					
<i>Not For Profit Providers Only</i>									
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$					
49. Total Amount of Decrease (Items 1 - 48)				\$ 4,148,528	4,148,528				

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancillary	9,043		
20	51	Equip Rental-Hebrew Home-Rehab Tpy and Ancillary	10,147		
20	51	Equip Rental-Hebrew Home-Respiratory	45,848		
20	51	Cable Television Disallowance (See Attached)	58,072		
20	5c	Med B Nursing Supplies	79,880		
20	51	Equip Rental-Hebrew Home-Nursing	32,658		
20	51	Minor Equip-Hebrew Home-Nursing	1,456		
Total Other Ancillary Costs			\$ 237,104	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2021

Pg. 29b

Total Cable TV Expense	61,672	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowable Expense	<u>\$ 58,072</u>	{a}

Tickmark
{a} Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2021		Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 22,618,709	22,618,709			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,324,815)	(7,324,815)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,038,235	2,038,235			
b. Medicare Room and Board Contractual Allowance **	\$ (1,608,732)	(1,608,732)			
4. a. Private-Pay Residents and Other	\$ 7,026,452	7,026,452			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,271,889)	(1,271,889)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 179,263	179,263			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (209,859)	(209,859)			
c. Prescription Drugs - Non-Medicare	\$ 252,483	252,483			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (272,278)	(272,278)			
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	\$ 329,942	329,942			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 156,006	156,006			
c. Physical Therapy - Non-Medicare	\$ 448,567	448,567			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (400,347)	(400,347)			
4. a. Speech Therapy - Medicare	\$ 96,700	96,700			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 144,120	144,120			
c. Speech Therapy - Non-Medicare	\$ 153,030	153,030			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (124,925)	(124,925)			
5. a. Occupational Therapy - Medicare	\$ 385,494	385,494			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 86,224	86,224			
c. Occupational Therapy - Non-Medicare	\$ 542,442	542,442			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (485,043)	(485,043)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,674,125	1,674,125			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 338,736	338,736			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 24,772,640	24,772,640			
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>)	\$ 1,385	1,385			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 2,083,895	2,083,895			
V. Total Other Revenue (1 thru 8)	\$ 2,085,280	2,085,280			
VI. Total All Revenue (III +V)	\$ 26,857,920	26,857,920			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Medicare A NTA Contra-Hebrew Home	\$ 654,226		
30 II 6a	Medicare A Nsng Comp Contra-Hebrew Home	963,935		
30 II 6a	Medicare Pt A IV Therapy-Hebrew Home	30,596		
30 II 6a	Medicare Pt A Lab-Hebrew Home	16,363		
30 II 6a	Medicare Pt A X-Hebrew Home	9,002		
30 II 6a	Medicare Pt B Prior Period-Hebrew Home	3		
Total Other Resident Revenue - Medicare		\$ 1,674,125	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Hospice Contra Other-Hebrew Home	\$ (12)		
30 II 6b	Hospice Lab-Hebrew Home	12		
30 II 6b	Medicaid IV Therapy-Hebrew Home	162		
30 II 6b	Medicaid Lab-Hebrew Home	704		
30 II 6b	Medicaid X-Hebrew Home	252		
30 II 6b	Medicare Pt A Settlement-Hebrew Home	9,006		
30 II 6b	Medicare Pt B Flu/Pneumonia-Hebrew Home	3,855		
30 II 6b	Private Lab-Hebrew Home	73		
30 II 6b	Comm Ins IV Therapy-Hebrew Home	10,280		
30 II 6b	Comm Ins Lab-Hebrew Home	1,070		
30 II 6b	Comm Ins Specialty Beds-Hebrew Home	21		
30 II 6b	Comm Ins X-Hebrew Home	944		
30 II 6b	Mgd Medicare NTA Contra-Hebrew Home	32,328		
30 II 6b	Mgd Medicare Nsng Comp Contra-Hebrew Home	42,079		
30 II 6b	Mgd Medicare IV Therapy-Hebrew Home	18,141		
30 II 6b	Mgd Medicare Lab-Hebrew Home	10,890		
30 II 6b	Mgd Medicare Specialty Beds-Hebrew Home	383		
30 II 6b	Mgd Medicare X-Hebrew Home	6,592		
30 II 6b	Mgd Medicare Flu/Pneumonia-Hebrew Home	2,521		
30 II 6b	Mgd Medicare Prior Period-Hebrew Home	(3,034)		
30 II 6b	Patient Revenue Capitation -Hebrew Home	202,469		
Total Other Resident Revenue		\$ 338,736	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	682,988	\$ 1,385		
Total Interest Income		\$ 1,385	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Dividend Rev	\$ 6,600		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	80,219		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	1,502		
30 IV 8	Donation Rev	10		
30 IV 8	Stimulus Rev	1,138,960		
30 IV 8	Cafe Income-Hebrew Home (Disallowed on Pg 29a)	4,533		
30 IV 8	House Rental Income-Hebrew Home (Disallowed on Pg 29a)	848,898		
30 IV 8	Reversal of PY Auto Expense (No CY Expense)	592		
30 IV 8	Reversal of PY Laundry Expense (No CY Expense)	2,581		
Total Other Revenue		\$ 2,083,895	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	31	37
		Account	Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)				\$ 1,743,246
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$ 3,531,160
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$ 1,771,078
4. Inventories				\$ 85,951
5. Prepaid Expenses				\$ 394,133
a. _____				
b. _____				
c. _____				
d. See Schedule				394,133
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)				\$ 7,525,568
B. Fixed Assets				
1. Land				\$ 2,800,000
2. Land Improvements				\$
*Historical Cost _____				
Accum. Depreciation _____				Net
3. Buildings				\$ 12,488,646
*Historical Cost 14,336,457				\$
Accum. Depreciation 1,847,811				Net
4. Leasehold Improvements				\$ 1,061,184
*Historical Cost 1,543,727				\$
Accum. Depreciation 482,543				Net
5. Non-Movable Equipment				\$
*Historical Cost _____				
Accum. Depreciation _____				Net
6. Movable Equipment				\$ 1,045,736
*Historical Cost 1,859,573				\$
Accum. Depreciation 813,837				Net
7. Motor Vehicles				\$
*Historical Cost _____				
Accum. Depreciation _____				Net
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets (<i>itemize</i>)				\$ (23,819)
F/S vs C/R NBV (115,335)				
See Schedule				91,516
B-10. Total Fixed Assets (Lines B1 thru 9)				\$ 17,371,747

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	\$
31	A5	Prepaid Workers Comp-Hebrew Home	33,127
31	A5	Prepaid Gen Inv-Hebrew Home	76,117
31	A5	Prepaid Expense Other-Hebrew Home	77,171
31	A5	Prepaid Real Estate Taxes-Hebrew Home	97,606
31	A5	Prepaid Personal Property Taxes-Hebrew Home	10,035
31	A5	Prepaid Corporate Taxes-Hebrew Home	66,976
31	A5	Prepaid Mgmt Assets-Hebrew Home	19,101
Total Prepaid Expenses			\$ 394,133

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 Progress	91,516
Total Other Other Fixed Assets (Itemize)			\$ 91,516

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	Unclaimed ADP checks-Hebrew Home	4,403
33	A12	Due to Medicaid-Hebrew Home	286,000
33	A12	Patient Fund-Hebrew Home	196,454
33	A12	Soc Deposit Private Patient-Hebrew Home	11,013
33	A12	Miscellaneous-Hebrew Home	95,529
33	A12	Assorted Expenses-Hebrew Home	708,490
33	A12	Accrued Pension-Hebrew Home	43,201
33	A12	Accrued Worker's Comp-Hebrew Home	254,024
33	A12	CT PFT Deferred Tax-Hebrew Home	223,376
Total Other Current Liabilities (Itemize)			\$ 1,825,720

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2021	32	37
Account				Amount
Total Brought Forward:				\$ 24,897,315
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost	_____	Net	\$
3. Buildings	*Historical Cost	_____	Net	\$
4. Non-Movable Equipment	*Historical Cost	_____	Net	\$
5. Movable Equipment	*Historical Cost	_____	Net	\$
6. Motor Vehicles	*Historical Cost	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$ 662,143
2. Escrow Deposits				\$ 403,352
3. Organization Expense	*Historical Cost	268,467		
	Accum. Depreciation	50,625	Net	\$ 217,842
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)				\$ 11,120
Security Deposits-Hebrew Home	11,120			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 1,294,457
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 26,191,772

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 1,606,567	
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>)				\$ 133,938
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 424,825
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (<i>Current Portion</i>)				\$ 328,268
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,825,720
See Schedule			1,825,720	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 4,319,318	

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

(Carry Total forward to next page)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	34	37
Account			Amount	
			Total Brought Forward:	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$ 8,914,648	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$ 4,218,913	
Name and Address of Lender	Amount	Loan Date		
Loans Payable Officer / Due to Related				
	4,218,913			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 13,133,561	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 17,452,879	

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation	2439	9/30/2021	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				\$ 6,957,041
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ 1,781,852
7. Total Net Worth				\$ 8,738,893
C. Total Reserves and Net Worth				\$ 8,738,893
D. Total Liabilities, Reserves, and Net Worth				\$ 26,191,772

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-36 Rev. 6/95

H. Changes in Total Net Worth

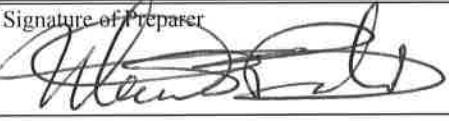
Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2021	36 37
Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$ 6,797,049
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$ 26,857,920
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$ 25,076,068
D. Net Income or Deficit			\$ 1,781,852
E. Balance			\$ 8,578,901
F. Additions			
1. Additional Capital Contributed (<i>itemize</i>)			
Total Expenses Per Page 27			\$ 24,579,566
F/S vs C/R Depreciation			496,502
Total Expenses Per FS			\$ 25,073,487
2. Other (<i>itemize</i>)			
Prior Period Adjustments			159,992
F-3. Total Additions			\$ 159,992
G. Deductions			
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$
Name and Address (No., City, State, Zip)			
2. Other Withdrawals (<i>Specify</i>)			\$
Purpose			
3. Total Deductions			\$
H. Balance at End of Period			\$ 8,738,893

I. Preparer's/Reviewer's Certification

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2021	Page of 37 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

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.

Signature of Preparer 	Title Principals	Date Signed 2/14/22
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address iphelps@nathealthcare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 11, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and
Facility Name _____ Rehabilitation

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

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

2. Are the methods of allocating costs consistent with prior year? If not, explain the
reporting change.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

4. Do equipment leases listed on Page 6 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 7 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? *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 Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client:	National Health Care Associates, Inc. (CT)				
Engagement:	Medicaid - Hebrew Health Care				
Period Ending:	9/30/2021				
Trial Balance:	A:01 - TB-CCNH				
Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
100000-0114-00-000-0	Cash-Hebrew Home	813,896.00			813,896.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	2,857.00			2,857.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	1,228.00			1,228.00
103100-0114-00-000-0	Cash-Hebrew Home	40,060.00			40,060.00
104000-0114-00-000-0	Cash - Savings-Hebrew Home	682,988.00			682,988.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00			1,550.00
106100-0114-00-000-0	Petty Cash - Resident Funds-Hebrew Home	1,300.00			1,300.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home	2,913.00			2,913.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	196,454.00			196,454.00
109000-0114-00-000-0	Restricted Cash	0.00			0.00
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	378,641.00			378,641.00
111000-0114-00-000-0	A/R Private-Hebrew Home	185,265.00			185,265.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home	65,485.00			65,485.00
111300-0114-00-000-0	AR Hospice-Hebrew Home	352,666.00			352,666.00
111400-0114-00-000-0	A/R Mgd Medicare-Hebrew Home	330,193.00			330,193.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	248,010.00			248,010.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	14,931.00			14,931.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	2,293,798.00			2,293,798.00
113100-0114-00-000-0	A/R Mgd Medicaid-Hebrew Home	2,892.00			2,892.00
114000-0114-00-000-0	A/R Patient Pticipation-Hebrew Home	(88,418.00)			(88,418.00)
115000-0114-00-000-0	A/R VA-Hebrew Home	120,099.00			120,099.00
116100-0114-00-000-0	Medicare Colns Bad Debt-Hebrew Home	9,006.00			9,006.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(381,408.00)			(381,408.00)
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home- - -	0.00			0.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home	53,127.00			53,127.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home	76,117.00			76,117.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	77,171.00			77,171.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	97,606.00			97,606.00
129110-0114-00-000-0	Prepaid Personal Properly Taxes-Hebrew Home	10,035.00			10,035.00
129200-0114-00-000-0	Prepaid Corporate Taxes-Hebrew Home	60,976.00			60,976.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	19,101.00			19,101.00
130000-0114-00-000-0	Inventory-Hebrew Home	85,951.00			85,951.00
141000-0114-00-000-0	Loans and Exchange-Hebrew Home	0.00			0.00
141300-0114-00-000-0	Due from Prior Owner-Hebrew Home	0.00			0.00
141600-0114-00-000-0	Due from Related-Hebrew Home	1,227,761.00			1,227,761.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	543,317.00			543,317.00
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home	403,352.00			403,352.00
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home	172,417.00			172,417.00
145000-0114-00-000-0	Security Deposits-Hebrew Home	11,120.00			11,120.00
151000-0114-00-000-0	Land-Hebrew Home	2,800,000.00			2,800,000.00
153000-0114-00-000-0	Building-Hebrew Home	14,336,457.00			14,336,457.00
153600-0114-00-000-0	Construction in Prog-Hebrew Home	91,516.00			91,516.00
154000-0114-00-000-0	Lease hold Improvements-Hebrew Home	1,789,482.00			1,789,482.00
156000-0114-00-000-0	Major Movable Equip-Hebrew Home	1,914,827.00			1,914,827.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home	268,467.00			268,467.00
163000-0114-00-000-0	Accum Depr Building-Hebrew Home	(1,847,811.00)			(1,847,811.00)
164000-0114-00-000-0	Accum Depr LHI-Hebrew Home	(482,925.00)			(482,925.00)
166000-0114-00-000-0	Accum Depr MME-Hebrew Home	(1,229,799.00)			(1,229,799.00)
168000-0114-00-000-0	Accum Amort Organaz Costs-Hebrew Home	(50,625.00)			(50,625.00)
180000-0114-00-000-0MARCUM	Deferred Rent Receivable	489,726.00			489,726.00
210000-0114-00-000-0	Accounts Payable-Hebrew Home	(1,606,567.00)			(1,606,567.00)
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home	(328,268.00)			(328,268.00)
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home	(8,914,648.00)			(8,914,648.00)
211400-0114-00-000-0	Equipment Obligation ST-Hebrew Home- - -	0.00			0.00
211410-0114-00-000-0	Equipment Obligation LT-Hebrew Home- - -	0.00			0.00
211410-0114-99-999-9	Equipment Obligation - ST - Hebrew	0.00			0.00
220000-0114-00-000-0	Loans and Exchange-Hebrew Home	0.00			0.00
220200-0114-00-000-0	Unclaimed ADP checks-Hebrew Home	(4,303.00)			(4,303.00)
221300-0114-00-000-0	Due to Prior Owner-Hebrew Home- - -	0.00			0.00
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	(286,000.00)			(286,000.00)
221760-0114-00-000-0	Deferred Revenue Rcf-Hebrew Home	0.00			0.00
226200-0114-00-000-0	Patients Fund-Hebrew Home	(196,454.00)			(196,454.00)
226300-0114-00-000-0	Patient Recreation Fund-Hebrew Home- - -	0.00			0.00
227000-0114-00-000-0	Sec Deposit Priveate Patient-Hebrew Home	(13,043.00)			(13,043.00)
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(2,880,836.00)			(2,880,836.00)
237000-0114-00-000-0	Disability Ins-Hebrew Home- - -	0.00			0.00
240000-0114-00-000-0	401K-Hebrew Home	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
242200-0114-00-000-0	Savings Deduction-Hebrew Home- --	0.00			0.00
249999-0114-00-000-0	Miscellaneous-Hebrew Home	(95,529.00)			(95,529.00)
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(708,490.00)			(708,490.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(43,901.00)			(43,901.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(254,624.00)			(254,624.00)
250100-0114-00-000-0	Accrued Payroll-Hebrew Home	(133,938.00)			(133,938.00)
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home	(424,825.00)			(424,825.00)
251000-0114-00-000-0	Accrued Purchases-Hebrew Home- --	0.00			0.00
254900-0114-00-000-0	CT PET Tax Accrued Expense-Hebrew Home	0.00			0.00
260900-0114-00-000-0	CT PET Deferred Tax-Hebrew Home	(223,376.00)			(223,376.00)
271500-0114-00-000-0	Due to Related-Hebrew Home	(1,338,077.00)			(1,338,077.00)
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(2,328,680.00)			(2,328,680.00)
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(4,628,361.00)			(4,628,361.00)
303005-0114-00-000-0	Hospice Contra Other-Hebrew Home	12.00			12.00
303100-0114-00-000-0	Hospice Revenue-Hebrew Home	(2,170,859.00)			(2,170,859.00)
303700-0114-00-000-0	Hospice C/A-Hebrew Home	600,200.00			600,200.00
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home- --	0.00			0.00
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(2,238.00)			(2,238.00)
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	2,238.00			2,238.00
304300-0114-00-000-0	Hospice PT-Hebrew Home	(468.00)			(468.00)
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home	24.00			24.00
304400-0114-00-000-0	Hospice ST-Hebrew Home	(284.00)			(284.00)
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	102.00			102.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(12.00)			(12.00)
304800-0114-00-000-0	Hospice OT-Hebrew Home	(2,962.00)			(2,962.00)
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home	628.00			628.00
304900-0114-00-000-0	Hospice Specialty Beds-Hebrew Home	0.00			0.00
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	(22,618,709.00)			(22,618,709.00)
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	7,323,859.00			7,323,859.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	956.00			956.00
313100-0114-00-000-0	Medicaid Case Mix Adj-Hebrew Home- --	0.00			0.00
313101-0114-00-000-0	Medicaid Rate Adjustment-Hebrew Home- --	0.00			0.00
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(49,617.00)			(49,617.00)
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	49,779.00			49,779.00
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(97,655.00)			(97,655.00)
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home	97,655.00			97,655.00
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(25,551.00)			(25,551.00)
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	25,551.00			25,551.00
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(162.00)			(162.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(704.00)			(704.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(109,897.00)			(109,897.00)
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home	109,897.00			109,897.00
314900-0114-00-000-0	Medicaid Specialty Beds-Hebrew Home- --	0.00			0.00
315000-0114-00-000-0	Medicaid X-Hebrew Home	(252.00)			(252.00)
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	(2,038,235.00)			(2,038,235.00)
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,583,368.00			1,583,368.00
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	(432,330.00)			(432,330.00)
321007-0114-00-000-0	Medicare A OT Contra-Hebrew Home	(404,981.00)			(404,981.00)
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(211,087.00)			(211,087.00)
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(654,226.00)			(654,226.00)
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(963,935.00)			(963,935.00)
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home	25,364.00			25,364.00
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	(179,263.00)			(179,263.00)
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	209,859.00			209,859.00
324200-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home- --	0.00			0.00
324205-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home- --	0.00			0.00
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(264,810.00)			(264,810.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	264,810.00			264,810.00
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(65,998.00)			(65,998.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	65,998.00			65,998.00
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(30,596.00)			(30,596.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(16,363.00)			(16,363.00)
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(302,211.00)			(302,211.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home	302,211.00			302,211.00
324900-0114-00-000-0	Medicare Pt A Specialty Beds-Hebrew Home	0.00			0.00
325000-0114-00-000-0	Medicare Pt A X-Hebrew Home	(9,002.00)			(9,002.00)
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home	0.00			0.00
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(9,006.00)			(9,006.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	(65,132.00)			(65,132.00)
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	11,514.00			11,514.00
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(30,702.00)			(30,702.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	969.00			969.00
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(83,283.00)			(83,283.00)
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	16,546.00			16,546.00
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(3,855.00)			(3,855.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home	0.00			0.00
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	2,310.00			2,310.00
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home	0.00			0.00
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home	0.00			0.00
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	(1,800.00)			(1,800.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	999.00			999.00
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	(3.00)			(3.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home	(1,995,284.00)			(1,995,284.00)
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	32,615.00			32,615.00
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	(1,175.00)			(1,175.00)
344105-0114-00-000-0	Private Pharmacy Contra-Hebrew Home	0.00			0.00
344300-0114-00-000-0	Private PT-Hebrew Home	1,457.00			1,457.00
344305-0114-00-000-0	Private PT Contra-Hebrew Home	0.00			0.00
344400-0114-00-000-0	Private ST-Hebrew Home	(96.00)			(96.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	(73.00)			(73.00)
344800-0114-00-000-0	Private OT-Hebrew Home	1,978.00			1,978.00
345000-0114-00-000-0	Private X-Ray-Hebrew Home- - -	0.00			0.00
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	(160,812.00)			(160,812.00)
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	2,295.00			2,295.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	2,036.00			2,036.00
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(13,358.00)			(13,358.00)
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	23,638.00			23,638.00
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	(27,625.00)			(27,625.00)
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	27,625.00			27,625.00
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(8,993.00)			(8,993.00)
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	8,993.00			8,993.00
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home	(10,280.00)			(10,280.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(1,070.00)			(1,070.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(33,146.00)			(33,146.00)
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	33,146.00			33,146.00
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	(21.00)			(21.00)
355000-0114-00-000-0	Comm Ins X-Hebrew Home	(944.00)			(944.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,041,807.00)			(1,041,807.00)
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	289,409.00			289,409.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home	0.00			0.00
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(46,611.00)			(46,611.00)
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	38,999.00			38,999.00
364200-0114-00-000-0	VA Chargeable Medical Supplies-Hebrew Home- - -	0.00			0.00
364205-0114-00-000-0	VA Chargeable Med Supp Contra-Hebrew Home- - -	0.00			0.00
364300-0114-00-000-0	VA PT-Hebrew Home	(848.00)			(848.00)
364305-0114-00-000-0	VA PT Contra-Hebrew Home	848.00			848.00
364400-0114-00-000-0	VA ST-Hebrew Home	(9,551.00)			(9,551.00)
364405-0114-00-000-0	VA ST Contra-Hebrew Home	9,551.00			9,551.00
364500-0114-00-000-0	VA IV Therapy-Hebrew Home- - -	0.00			0.00
364600-0114-00-000-0	VA Lab-Hebrew Home	0.00			0.00
364800-0114-00-000-0	VA OT-Hebrew Home	(6,799.00)			(6,799.00)
364805-0114-00-000-0	VA OT Contra-Hebrew Home	6,799.00			6,799.00
365000-0114-00-000-0	VA X-Ray-Hebrew Home- - -	0.00			0.00
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(1,652,142.00)			(1,652,142.00)
371005-0114-00-000-0	Mgd Medicare Room & Board Contra-Hebrew Home	324,813.00			324,813.00
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(22,579.00)			(22,579.00)
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(21,167.00)			(21,167.00)
371008-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(9,112.00)			(9,112.00)
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(32,328.00)			(32,328.00)
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(42,079.00)			(42,079.00)
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	17,865.00			17,865.00
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	(141,722.00)			(141,722.00)
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	159,862.00			159,862.00
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(248,726.00)			(248,726.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	248,726.00			248,726.00
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(55,505.00)			(55,505.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	55,505.00			55,505.00
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(18,141.00)			(18,141.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(10,890.00)			(10,890.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(299,840.00)			(299,840.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	299,840.00			299,840.00
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	(383.00)			(383.00)

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375000-0114-00-000-0	Mgd Medicare X-Hebrew Home	(6,592.00)			(6,592.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home	(2,521.00)			(2,521.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	3,034.00			3,034.00
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(74,774.00)			(74,774.00)
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	45,810.00			45,810.00
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(53,050.00)			(53,050.00)
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home	34,335.00			34,335.00
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(90,975.00)			(90,975.00)
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	55,900.00			55,900.00
381000-0114-00-000-0	Mgd Medicaid Room & Board-Hebrew Home	(5,548.00)			(5,548.00)
381005-0114-00-000-0	Mgd Medicaid Room & Board Contra-Hebrew Home	2,656.00			2,656.00
389010-0114-00-000-0	Patient Revenue Capitation -Hebrew Home	(202,469.00)			(202,469.00)
390400-0114-00-000-0	Telephone Income-Hebrew Home- - -	0.00			0.00
390900-0114-00-000-0	Cafe Income-Hebrew Home	(4,533.00)			(4,533.00)
391100-0114-00-000-0	Interest Income-Hebrew Home	(1,385.00)			(1,385.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(88,331.00)			(88,331.00)
391500-0114-00-000-0MARCUM	Other revenue - COVID stimulus	(1,138,960.00)			(1,138,960.00)
391510-0114-00-000-0	Misc. Meals-Hebrew Home	0.00			0.00
391600-0114-00-000-0	Transcription Income-Hebrew Home	0.00			0.00
392000-0114-00-000-0	House Rental Income-Hebrew Home	(848,898.00)			(848,898.00)
395000-0114-00-000-0	Gain on Bargain Purchase	0.00			0.00
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	135,712.00			135,712.00
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	218,825.00			218,825.00
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	148,579.00			148,579.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	0.00			0.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	19,865.00			19,865.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	0.00			0.00
400000-0114-04-002-0	Salary-Hebrew Home-Fiscal Operations-A/R bookkee-	0.00			0.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	138,080.00			138,080.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	0.00			0.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor	59,932.00			59,932.00
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	139,283.00			139,283.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	4,245.00			4,245.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	62,489.00			62,489.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	0.00			0.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	210,695.00			210,695.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	0.00			0.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	0.00			0.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	144,707.00			144,707.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	0.00			0.00
400000-0114-08-062-0	Salary-Hebrew Home-Maintenance-Mechanic 2-	0.00			0.00
400000-0114-08-074-0	Salary-Hebrew Home-Maintenance-Painter-	0.00			0.00
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	152,778.00			152,778.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	728,778.00			728,778.00
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	56,057.00			56,057.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	126,259.00			126,259.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	0.00			0.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	500.00			500.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	265,443.00			265,443.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	0.00			0.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	0.00			0.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	640,800.00			640,800.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	146,767.00			146,767.00
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary Technician-	0.00			0.00
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	67,732.00			67,732.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	0.00			0.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	366,508.00			366,508.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	145,581.00			145,581.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	131,775.00			131,775.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	104,885.00			104,885.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		92,716.00	92,716.00
400000-0114-14-052-0	Salary-Hebrew Home-Nursing Admin-LPN-	94,168.00			94,168.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00		218,519.00	218,519.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00		55,768.00	55,768.00
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	0.00			0.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00			0.00
400000-0114-14-111-0	Salary-Hebrew Home-Nursing Admin-Wound Care-	0.00			0.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,260,653.00			3,260,653.00
			RJE - 1	92,716.00	
			RJE - 1	218,519.00	
			RJE - 1	55,768.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	1,897,000.00			1,897,000.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	0.00			0.00
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	0.00			0.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,664,476.00		(367,003.00)	1,297,473.00
			RJE - 1	(367,003.00)	
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	0.00			0.00
400000-0114-18-029-0	Salary-Hebrew Home-Marketing-Community Relations-	0.00			0.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	0.00			0.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	35,837.00			35,837.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	1,346.00			1,346.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory -	1,138.00			1,138.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory -	63.00			63.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	1,778.00			1,778.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	11,941.00			11,941.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administr-	5,677.00			5,677.00
400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi-	(10,490.00)			(10,490.00)
400050-0114-04-007-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administr-	2,669.00			2,669.00
400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	(10,254.00)			(10,254.00)
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	(201.00)			(201.00)
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	5,017.00			5,017.00
400050-0114-06-096-0	Salary - PTO-Hebrew Home-Social servc-Social Wo-	0.00			0.00
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(1,129.00)			(1,129.00)
400050-0114-07-086-0	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-	(9,538.00)			(9,538.00)
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenance-	(1,220.00)			(1,220.00)
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	(7,454.00)			(7,454.00)
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe-	5,623.00			5,623.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	2,798.00			2,798.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	(23.00)			(23.00)
400050-0114-11-011-0	Salary - PTO-Hebrew Home-Admissions-Admissions C-	0.00			0.00
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(6,495.00)			(6,495.00)
400050-0114-13-013-0	Salary - PTO-Hebrew Home-Dietary-Aide-	(942.00)			(942.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	(2,747.00)			(2,747.00)
400050-0114-13-035-0	Salary - PTO-Hebrew Home-Dietary-Dietician-	(1,329.00)			(1,329.00)
400050-0114-13-101-0	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(5,135.00)			(5,135.00)
400050-0114-14-012-0	Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	(2,105.00)			(2,105.00)
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	2,597.00			2,597.00
400050-0114-14-052-0	Salary - PTO-Hebrew Home-Nursing Admin-LPN-	722.00			722.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(1,073.00)			(1,073.00)
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	(24,667.00)			(24,667.00)
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	(60,608.00)			(60,608.00)
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resourc-Dir of Hu-	(738.00)			(738.00)
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,018.00			1,018.00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	839,806.00			839,806.00
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits -	13,938.00			13,938.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits -	112,849.00			112,849.00
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	1,248,353.00			1,248,353.00
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	702,511.00			702,511.00
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	43,902.00			43,902.00
401800-0114-29-000-0	Union Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
401810-0114-29-000-0	Union Benefit-Hebrew Home-Emp Benefits- -	0.00			0.00
402000-0114-03-000-0	Holiday Expense-Hebrew Home-Administration- -	0.00			0.00
410000-0114-02-000-0	Supplies-Hebrew Home-Admin Staff- -	0.00			0.00
410000-0114-03-000-0	Supplies-Hebrew Home-Administration	1,040.00			1,040.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations	23,968.00			23,968.00
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy	6,801.00			6,801.00
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance	37,490.00			37,490.00
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping	61,484.00			61,484.00
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry	4,145.00			4,145.00
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary	82,420.00			82,420.00
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing	176,036.00			176,036.00
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing	15,823.00			15,823.00
410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Anclry- -	0.00			0.00
410000-0114-24-000-0	Supplies-Hebrew Home-Respiratory- -	0.00			0.00
410019-0114-03-000-0	Supplies COVID-Hebrew Home-Administration	6,270.00			6,270.00
410019-0114-06-000-0	Supplies COVID19 - Hebrew Home	0.00			0.00
410019-0114-07-000-0	Supplies COVID-Hebrew Home-Rec Therapy	233.00			233.00
410019-0114-08-000-0	Supplies COVID19 - Hebrew Home	0.00			0.00
410019-0114-09-000-0	Supplies COVID-Hebrew Home-Housekeeping	7,710.00			7,710.00
410019-0114-10-000-0	Supplies COVID19 - Hebrew Home	0.00			0.00
410019-0114-13-000-0	Supplies COVID-Hebrew Home-Dietary	348.00			348.00
410019-0114-15-000-0	Supplies COVID-Hebrew Home-Nursing	192,951.00			192,951.00

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				9/30/2021	9/30/2021
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services- -	0.00			0.00
411200-0114-23-000-0	Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc	493,858.00			493,858.00
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	14,967.00			14,967.00
412000-0114-13-000-0	Food-Hebrew Home-Dietary	948,770.00			948,770.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	6,417.00			6,417.00
412019-0114-13-000-0	Food COVID-Hebrew Home-Dietary	6,651.00			6,651.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary	64,041.00			64,041.00
413000-0114-23-000-0	Oxygen-Hebrew Home-Rehab Tpy and Anclry -	0.00			0.00
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancl	7,709.00			7,709.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Anclry	9,043.00			9,043.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry	83,710.00			83,710.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry	(2,581.00)			(2,581.00)
420000-0114-03-000-0	Minor Equip-Hebrew Home-Administration	1,371.00			1,371.00
420000-0114-04-000-0	Minor Equip-Hebrew Home-Fiscal Operations	605.00			605.00
420000-0114-08-000-0	Minor Equip-Hebrew Home-Maintenance	2,331.00			2,331.00
420000-0114-13-000-0	Minor Equip-Hebrew Home-Dietary	656.00			656.00
420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing	4,018.00			4,018.00
430000-0114-24-000-0	Fees-Hebrew Home-Respiratory -	0.00			0.00
430000-0114-38-000-0	Fees-Bloomfield-Hebrew Home-Caf+-%	678.00			678.00
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration	43,031.00			43,031.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations	30,808.00		(30,808.00)	0.00
			RJE - 2	(30,808.00)	
431000-0114-06-000-0	Consulting Fees-Hebrew Home-Social service- -	0.00			0.00
431000-0114-08-000-0	Consulting Fees-Hebrew Home-Maintenance -	0.00			0.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary	215.00			215.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing	54,921.00			54,921.00
431000-0114-21-000-0	Consulting Fees-Hebrew Home-Human Resources	15,000.00			15,000.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Medical Services	19,800.00			19,800.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Anclry	8,366.00			8,366.00
431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory -	0.00			0.00
431001-0114-29-000-0	Workes comp consultant-Hebrew Home-Emp Benefit -	0.00			0.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Anclry -	25,632.00			25,632.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration	50,380.00			50,380.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration	7,437.00			7,437.00
433100-0114-03-000-0	Legal Fees-Hebrew Home-Administration	32,716.00			32,716.00
433200-0114-03-000-0	Legal Fees-Hebrew Home-Administration	35,298.00			35,298.00
433300-0114-03-000-0	Legal Fees-Hebrew Home-Administration	2,540.00			2,540.00
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration	1,111,378.00		30,808.00	1,142,186.00
			RJE - 2	30,808.00	
435100-0114-03-000-0	Computer Expense-Hebrew Home-Administration- -	0.00			0.00
435200-0114-03-000-0	IT ServicesAdministration-Hebrew Home-Administrati	122,217.00			122,217.00
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration	76,356.00		(6,765.00)	69,591.00
			RJE - 3	(6,765.00)	
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Services	60,000.00			60,000.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser -	0.00			0.00
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services -	1,833.00			1,833.00
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services	7,872.00			7,872.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services -	3,577.00			3,577.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Anclry -	426,094.00			426,094.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Anclry -	472,689.00			472,689.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Anclry -	124,904.00			124,904.00
438010-0114-27-000-0	Radiology Fees-Hebrew Home-Laboratory- -	0.00			0.00
438020-0114-27-000-0	X-Hebrew Home-Laboratory	17,137.00			17,137.00
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory	39,424.00			39,424.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration	4,497.00			4,497.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations	32,211.00			32,211.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy	11,871.00			11,871.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance	195,609.00			195,609.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping	1,011.00			1,011.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry	999.00			999.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security	554.00			554.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary	50,009.00			50,009.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing	554.00			554.00
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory -	0.00			0.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance	70,219.00			70,219.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing	3,598.00			3,598.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy	61,672.00			61,672.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	7,593.00			7,593.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance	71,875.00			71,875.00
450000-0114-08-000-0	Rental Expenses-Hebrew Home-Maintenance	1,016.00			1,016.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations	28,153.00			28,153.00

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				9/30/2021	9/30/2021
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy	87.00			87.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance	165.00			165.00
452000-0114-09-000-0	Equip Rental-Hebrew Home-Housekeeping- -	0.00			0.00
452000-0114-13-000-0	Equip Rental-Hebrew Home-Dietary- -	0.00			0.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing	32,658.00			32,658.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Anclry	10,147.00			10,147.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory	45,848.00			45,848.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration	60,575.00			60,575.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration	4,876.00			4,876.00
462000-0114-25-000-0	Electric-Hebrew Home-Property	189,145.00			189,145.00
463000-0114-25-000-0	Gas-Hebrew Home-Property	153,627.00			153,627.00
465000-0114-25-000-0	Oil-Hebrew Home-Property	1,164.00			1,164.00
466000-0114-25-000-0	Water-Hebrew Home-Property	163,327.00			163,327.00
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property	41,289.00			41,289.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property	32,840.00			32,840.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property	359,915.00			359,915.00
474100-0114-25-000-0	Sales Tax-Hebrew Home-Property- -	0.00			0.00
475100-0114-25-000-0	Mortgage Expense-Hebrew Home-Property	315,933.00			315,933.00
475200-0114-25-000-0	Second Interest Mortgage-Hebrew Home-Property- -	0.00			0.00
483000-0114-25-000-0	Depr Exp Building-Hebrew Home	382,306.00			382,306.00
484000-0114-25-000-0	Depe Exp LHI-Hebrew Home	139,656.00			139,656.00
486000-0114-25-000-0	Depr Exp MME-Hebrew Home	296,124.00			296,124.00
487000-0114-25-000-0	Amortization of Organizational Costs	0.00			0.00
488000-0114-25-000-0	Amort Exp-Hebrew Home-Property	10,892.00			10,892.00
491000-0114-03-000-0	Dues-Hebrew Home-Administration	17,604.00			17,604.00
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration	5,487.00			5,487.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration	2,150.00			2,150.00
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administrat- -	0.00			0.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administration	26,251.00			26,251.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	9,340.00			9,340.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration	355.00			355.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration	960.00			960.00
503100-0114-25-000-0	Interest-Hebrew Home-Property- -	0.00			0.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration	34,342.00			34,342.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration	8,576.00			8,576.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration	16,274.00			16,274.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration	996,786.00			996,786.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration	841,162.00			841,162.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration	13,856.00			13,856.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration	2,468.00			2,468.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration	162,468.00			162,468.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration- -	0.00			0.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration	5,438.00			5,438.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration	14,148.00			14,148.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property- -	46,943.00			46,943.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration	(592.00)			(592.00)
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration- -	0.00			0.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration	450.00			450.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration	340.00			340.00
523000-0114-03-000-0	Emp Benefits-Hebrew Home-Administration	59,595.00			59,595.00
523019-0114-03-000-0	Employee Benefits Other COVID-Hebrew Home-Administ	7,532.00			7,532.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing	135,874.00			135,874.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing	298,394.00			298,394.00
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing	50,206.00			50,206.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	247,259.00			247,259.00
540000-0114-03-000-0	Donations-Hebrew Home-Administration- -	0.00			0.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	10,957.00			10,957.00
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration- -	0.00			0.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home-Administration	20,909.00			20,909.00
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati- -	151,153.00			151,153.00
542800-0114-00-000-0	CT PET Tax Expense - Current	0.00			0.00
542900-0114-00-000-0	CT PET Tax Expense - Deferred	29,620.00			29,620.00
Marcum 101	Cable TV	0.00			0.00
Marcum 102	Consolidated Billing	0.00			0.00
Marcum 103	Chamber Dues	0.00			0.00
Marcum 104	Leased Equipment	0.00			0.00
Marcum 105	Dietary Equipment Repairs	0.00			0.00
Marcum 106	Management Fee Reclass	0.00			0.00
Marcum 201	Due to Cambridge (Related Party)	0.00			0.00
Marcum 202	MDS Coordinator	0.00			0.00
Marcum 203	QA Salaries	0.00			0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Marcum 204	Staff Development	0.00			0.00
Marcum 205	Infection Control	0.00			0.00
Marcum 206	Admin Equipment Rentals	0.00		6,765.00	6,765.00
			RJE - 3	6,765.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	218,825.00		0.00	218,825.00
Subtotal [2] Administrators		218,825.00		0.00	218,825.00
Subgroup : [3]	Assistant Administrator				
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Adminislr-	148,579.00		0.00	148,579.00
400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi-	(10,490.00)		0.00	(10,490.00)
Subtotal [3] Assistant Administrator		138,089.00		0.00	138,089.00
Subgroup : [4]	Other Administrative Salaries				
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	135,712.00		0.00	135,712.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	19,865.00		0.00	19,865.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat	138,060.00		0.00	138,060.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor	59,932.00		0.00	59,932.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human *	35,837.00		0.00	35,837.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	1,346.00		0.00	1,346.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administr	5,677.00		0.00	5,677.00
400050-0114-04-007-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administr	2,669.00		0.00	2,669.00
400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	(10,254.00)		0.00	(10,254.00)
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R	(201.00)		0.00	(201.00)
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resourc-Dir of Hu	(738.00)		0.00	(738.00)
Subtotal [4] Other Administrative Salaries		387,905.00		0.00	387,905.00
Subgroup : [5A]	Head Dietitian				
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	67,732.00		0.00	67,732.00
400050-0114-13-035-0	Salary - PTO-Hebrew Home-Dietary-Dietician-	(1,329.00)		0.00	(1,329.00)
Subtotal [5A] Head Dietitian		66,403.00		0.00	66,403.00
Subgroup : [5B]	Food Service Supervisor				
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	366,508.00		0.00	366,508.00
400050-0114-13-101-0	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(5,135.00)		0.00	(5,135.00)
Subtotal [5B] Food Service Supervisor		361,373.00		0.00	361,373.00
Subgroup : [5C]	Dietary Workers				
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	640,800.00		0.00	640,800.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	146,767.00		0.00	146,767.00
400050-0114-13-013-0	Salary - PTO-Hebrew Home-Dietary-Aide-	(942.00)		0.00	(942.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	(2,747.00)		0.00	(2,747.00)
Subtotal [5C] Dietary Workers		703,078.00		0.00	703,078.00
Subgroup : [6A]	Head Housekeeper				
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	56,057.00		0.00	56,057.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	2,798.00		0.00	2,798.00
Subtotal [6A] Head Housekeeper		58,855.00		0.00	58,855.00
Subgroup : [6B]	Other Housekeeping Workers				
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	728,778.00		0.00	728,778.00
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe	5,623.00		0.00	5,623.00
Subtotal [6B] Other Housekeeping Workers		734,401.00		0.00	734,401.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	152,778.00		0.00	152,778.00
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	(7,454.00)		0.00	(7,454.00)
Subtotal [7A] Engineer or Chief of Maintenance		145,324.00		0.00	145,324.00
Subgroup : [7B]	Other Maintenance Workers				
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke	144,707.00		0.00	144,707.00
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenanc	(1,220.00)		0.00	(1,220.00)
Subtotal [7B] Other Maintenance Workers		143,487.00		0.00	143,487.00
Subgroup : [8B]	Other Laundry Workers				
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	126,259.00		0.00	126,259.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	(23.00)		0.00	(23.00)
Subtotal [8B] Other Laundry Workers		126,236.00		0.00	126,236.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	145,581.00		0.00	145,581.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	104,885.00		0.00	104,885.00
400050-0114-14-012-0	Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	(2,105.00)		0.00	(2,105.00)
Subtotal [12A] Director of Nurses/Assistant Director		248,361.00		0.00	248,361.00
Subgroup : [12B1]	RNs - Direct Care				
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,664,476.00			
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	(50,608.00)	RJE - 1	(367,003.00)	1,297,473.00
Subtotal [12B1] RNs - Direct Care		1,603,868.00		(367,003.00)	1,236,865.00
Subgroup : [12B2]	RNs - Administrative				
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	131,775.00		0.00	131,775.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr	0.00		92,716.00	92,716.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00	RJE - 1	218,519.00	218,519.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00	RJE - 1	55,768.00	55,768.00
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	2,597.00	RJE - 1	55,768.00	2,597.00
Subtotal [12B2] RNs - Administrative		134,372.00		367,003.00	501,375.00
Subgroup : [12C1]	LPNs - Direct Care				
400000-0114-14-052-0	Salary-Hebrew Home-Nursing Admin-LPN-	94,168.00		0.00	94,168.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	1,897,000.00		0.00	1,897,000.00
400050-0114-14-052-0	Salary - PTO-Hebrew Home-Nursing Admin-LPN-	722.00		0.00	722.00
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	(24,667.00)		0.00	(24,667.00)
Subtotal [12C1] LPNs - Direct Care		1,967,223.00		0.00	1,967,223.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subgroup : [12D]	Aides and Attendants				
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,260,653.00		0.00	3,260,653.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(1,073.00)		0.00	(1,073.00)
Subtotal [12D] Aides and Attendants		3,259,580.00		0.00	3,259,580.00
Subgroup : [12H]	Recreation Workers				
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	62,489.00		0.00	62,489.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	210,695.00		0.00	210,695.00
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(1,129.00)		0.00	(1,129.00)
400050-0114-07-086-0	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapist-	(9,538.00)		0.00	(9,538.00)
Subtotal [12H] Recreation Workers		262,517.00		0.00	262,517.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	139,283.00		0.00	139,283.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	4,245.00		0.00	4,245.00
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	5,017.00		0.00	5,017.00
Subtotal [12M] Social Workers/Case Management		148,545.00		0.00	148,545.00
Subgroup : [12O]	Other				
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	500.00		0.00	500.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	265,443.00		0.00	265,443.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory -	1,138.00		0.00	1,138.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory -	63.00		0.00	63.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	1,778.00		0.00	1,778.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	11,941.00		0.00	11,941.00
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(6,495.00)		0.00	(6,495.00)
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,018.00		0.00	1,018.00
Subtotal [12O] Other		275,386.00		0.00	275,386.00
Total [10-A] Salaries and Wages		11,064,628.00		0.00	11,064,628.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary	215.00		0.00	215.00
Subtotal [1] Dietitian		215.00		0.00	215.00
Subgroup : [2]	Dentist				
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services	7,872.00		0.00	7,872.00
Subtotal [2] Dentist		7,872.00		0.00	7,872.00
Subgroup : [3]	Pharmacist				
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Anclry -	25,632.00		0.00	25,632.00
Subtotal [3] Pharmacist		25,632.00		0.00	25,632.00
Subgroup : [4]	Podiatrist				
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services	1,833.00		0.00	1,833.00
Subtotal [4] Podiatrist		1,833.00		0.00	1,833.00
Subgroup : [5A]	PT - Resident Care				
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Anclry -	426,094.00		0.00	426,094.00
Subtotal [5A] PT - Resident Care		426,094.00		0.00	426,094.00
Subgroup : [6A]	Medical Director				
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Services	60,000.00		0.00	60,000.00
Subtotal [6A] Medical Director		60,000.00		0.00	60,000.00
Subgroup : [9A]	ST - Resident Care				
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Anclry -	124,904.00		0.00	124,904.00
Subtotal [9A] ST - Resident Care		124,904.00		0.00	124,904.00
Subgroup : [10A]	OT - Resident Care				
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Anclry -	472,689.00		0.00	472,689.00
Subtotal [10A] OT - Resident Care		472,689.00		0.00	472,689.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing	135,874.00		0.00	135,874.00
Subtotal [11A1] RN's - Direct Care		135,874.00		0.00	135,874.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing	298,394.00		0.00	298,394.00
Subtotal [11B1] LPN's - Direct Care		298,394.00		0.00	298,394.00
Subgroup : [11C]	Aides				
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing	50,206.00		0.00	50,206.00
Subtotal [11C] Aides		50,206.00		0.00	50,206.00
Subgroup : [12]	Other				
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing	54,921.00		0.00	54,921.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Medical Services	19,800.00		0.00	19,800.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Anclry	8,366.00		0.00	8,366.00
Subtotal [12] Other		83,087.00		0.00	83,087.00
Total [13-B] Professional Fees		1,686,800.00		0.00	1,686,800.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits -	702,511.00		0.00	702,511.00
Subtotal [1A1] Workmen's Compensation		702,511.00		0.00	702,511.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits -	13,938.00		0.00	13,938.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits -	112,849.00		0.00	112,849.00
Subtotal [1A3] Unemployment Insurance		126,787.00		0.00	126,787.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits -	839,806.00		0.00	839,806.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subtotal [1A4] Social Security (FICA)		<u>9/30/2021</u>		<u>0.00</u>	<u>839,806.00</u>
Subgroup : [1A5]	Health Insurance				
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits--	<u>1,248,353.00</u>		<u>0.00</u>	<u>1,248,353.00</u>
Subtotal [1A5] Health Insurance		<u>1,248,353.00</u>		<u>0.00</u>	<u>1,248,353.00</u>
Subgroup : [1A7]	Pensions				
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits--	<u>43,902.00</u>		<u>0.00</u>	<u>43,902.00</u>
Subtotal [1A7] Pensions		<u>43,902.00</u>		<u>0.00</u>	<u>43,902.00</u>
Subgroup : [1A9]	Other				
505000-0114-03-000-0	Background Check-Hebrew Home-Administration	<u>16,274.00</u>		<u>0.00</u>	<u>16,274.00</u>
Subtotal [1A9] Other		<u>16,274.00</u>		<u>0.00</u>	<u>16,274.00</u>
Subgroup : [1C]	Bad Debts				
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration	<u>841,162.00</u>		<u>0.00</u>	<u>841,162.00</u>
508010-0114-03-000-0	Bad Debt Mdr-Hebrew Home-Administration	<u>13,856.00</u>		<u>0.00</u>	<u>13,856.00</u>
Subtotal [1C] Bad Debts		<u>855,018.00</u>		<u>0.00</u>	<u>855,018.00</u>
Subgroup : [1D]	Accounting and Auditing				
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration	<u>50,380.00</u>		<u>0.00</u>	<u>50,380.00</u>
Subtotal [1D] Accounting and Auditing		<u>50,380.00</u>		<u>0.00</u>	<u>50,380.00</u>
Subgroup : [1E]	Legal				
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration	<u>7,437.00</u>		<u>0.00</u>	<u>7,437.00</u>
433100-0114-03-000-0	Legal Fees-Hebrew Home-Administration	<u>32,716.00</u>		<u>0.00</u>	<u>32,716.00</u>
433200-0114-03-000-0	Legal Fees-Hebrew Home-Administration	<u>35,298.00</u>		<u>0.00</u>	<u>35,298.00</u>
433300-0114-03-000-0	Legal Fees-Hebrew Home-Administration	<u>2,540.00</u>		<u>0.00</u>	<u>2,540.00</u>
Subtotal [1E] Legal		<u>77,991.00</u>		<u>0.00</u>	<u>77,991.00</u>
Subgroup : [1G]	Office Supplies				
410000-0114-03-000-0	Supplies-Hebrew Home-Administration	<u>1,040.00</u>		<u>0.00</u>	<u>1,040.00</u>
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations	<u>23,968.00</u>		<u>0.00</u>	<u>23,968.00</u>
410019-0114-03-000-0	Supplies COVID-Hebrew Home-Administration	<u>6,270.00</u>		<u>0.00</u>	<u>6,270.00</u>
420000-0114-03-000-0	Minor Equip-Hebrew Home-Administration	<u>1,371.00</u>		<u>0.00</u>	<u>1,371.00</u>
420000-0114-04-000-0	Minor Equip-Hebrew Home-Fiscal Operations	<u>605.00</u>		<u>0.00</u>	<u>605.00</u>
Marcum 206	Admin Equipment Rentals	<u>0.00</u>		<u>6,765.00</u>	<u>6,765.00</u>
Subtotal [1G] Office Supplies		<u>33,254.00</u>	RJE - 3	<u>5,765.00</u>	<u>40,019.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
461000-0114-03-000-0	Telephone-Hebrew Home-Administration	<u>60,575.00</u>		<u>0.00</u>	<u>60,575.00</u>
Subtotal [1H1] Telephone and Telegraph		<u>60,575.00</u>		<u>0.00</u>	<u>60,575.00</u>
Subgroup : [1H2]	Cellular Phones and beepers				
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration	<u>4,876.00</u>		<u>0.00</u>	<u>4,876.00</u>
Subtotal [1H2] Cellular Phones and beepers		<u>4,876.00</u>		<u>0.00</u>	<u>4,876.00</u>
Subgroup : [1J]	Corporation Business Taxes				
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administration	<u>151,153.00</u>		<u>0.00</u>	<u>151,153.00</u>
Subtotal [1J] Corporation Business Taxes		<u>151,153.00</u>		<u>0.00</u>	<u>151,153.00</u>
Subgroup : [1K1]	Other Taxes - Income				
542900-0114-00-000-0	CT PET Tax Expense - Deferred	<u>29,620.00</u>		<u>0.00</u>	<u>29,620.00</u>
Subtotal [1K1] Other Taxes - Income		<u>29,620.00</u>		<u>0.00</u>	<u>29,620.00</u>
Subgroup : [1K3]	Resident Day User Fee				
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration	<u>996,786.00</u>		<u>0.00</u>	<u>996,786.00</u>
Subtotal [1K3] Resident Day User Fee		<u>996,786.00</u>		<u>0.00</u>	<u>996,786.00</u>
Total [15] Expenditures Other than Salaries		<u>5,237,286.00</u>		<u>6,765.00</u>	<u>5,244,051.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
523000-0114-03-000-0	Emp Benefits-Hebrew Home-Administration	<u>59,595.00</u>		<u>0.00</u>	<u>59,595.00</u>
Subtotal [3] Gifts to Staff and Residents		<u>59,595.00</u>		<u>0.00</u>	<u>59,595.00</u>
Subgroup : [4]	Employee Travel				
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration	<u>450.00</u>		<u>0.00</u>	<u>450.00</u>
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration	<u>340.00</u>		<u>0.00</u>	<u>340.00</u>
Subtotal [4] Employee Travel		<u>790.00</u>		<u>0.00</u>	<u>790.00</u>
Subgroup : [5]	Education Expense				
509000-0114-03-000-0	Seminars-Hebrew Home-Administration	<u>2,468.00</u>		<u>0.00</u>	<u>2,468.00</u>
Subtotal [5] Education Expense		<u>2,468.00</u>		<u>0.00</u>	<u>2,468.00</u>
Subgroup : [M3]	Advertising Other				
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing	<u>15,823.00</u>		<u>0.00</u>	<u>15,823.00</u>
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administration	<u>26,251.00</u>		<u>0.00</u>	<u>26,251.00</u>
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing -	<u>9,340.00</u>		<u>0.00</u>	<u>9,340.00</u>
Subtotal [M3] Advertising Other		<u>51,414.00</u>		<u>0.00</u>	<u>51,414.00</u>
Subgroup : [M7]	Postage				
504000-0114-03-000-0	Postage-Hebrew Home-Administration	<u>8,576.00</u>		<u>0.00</u>	<u>8,576.00</u>
Subtotal [M7] Postage		<u>8,576.00</u>		<u>0.00</u>	<u>8,576.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0114-03-000-0	Dues-Hebrew Home-Administration	<u>17,604.00</u>		<u>0.00</u>	<u>17,604.00</u>
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>17,604.00</u>		<u>0.00</u>	<u>17,604.00</u>
Subgroup : [M9]	Subscriptions				
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration	<u>5,487.00</u>		<u>0.00</u>	<u>5,487.00</u>
Subtotal [M9] Subscriptions		<u>5,487.00</u>		<u>0.00</u>	<u>5,487.00</u>
Subgroup : [M11]	Services Provided by Contract				
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration	<u>43,031.00</u>		<u>0.00</u>	<u>43,031.00</u>
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations	<u>30,808.00</u>		<u>(30,808.00)</u>	<u>0.00</u>

Client: National Health Care Associates, Inc. (CT)
 Engagement: Medicaid - Hebrew Health Care
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
431000-0114-21-000-0	Consulting Fees-Hebrew Home-Human Resources	15,000.00	RJE - 2	(30,808.00)	15,000.00
435200-0114-03-000-0	IT Services-Administration-Hebrew Home-Administration	122,217.00		0.00	122,217.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services- -	3,577.00		0.00	3,577.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration	4,497.00		0.00	4,497.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations	32,211.00		0.00	32,211.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security	554.00		0.00	554.00
Subtotal [M11] Services Provided by Contract		251,895.00		(30,808.00)	221,087.00
Subgroup : [M12]	Administrative Management Services				
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration	1,111,378.00	RJE - 2	30,808.00	1,142,186.00
Subtotal [M12] Administrative Management Services		1,111,378.00		30,808.00	1,142,186.00
Subgroup : [M13]	Other				
430000-0114-38-000-0	Fees-Bloomfield-Hebrew Home-Caf+-%	678.00		0.00	678.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration	2,150.00		0.00	2,150.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration	355.00		0.00	355.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration	34,342.00		0.00	34,342.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	10,957.00		0.00	10,957.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home-Administration	20,909.00		0.00	20,909.00
Subtotal [M13] Other		69,391.00		0.00	69,391.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,578,698.00		0.00	1,578,598.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0114-13-000-0	Food-Hebrew Home-Dietary	948,770.00		0.00	948,770.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	6,417.00		0.00	6,417.00
412019-0114-13-000-0	Food COVID-Hebrew Home-Dietary	6,651.00		0.00	6,651.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary	84,041.00		0.00	84,041.00
523019-0114-03-000-0	Employee Benefits Other COVID-Hebrew Home-Administ	7,532.00		0.00	7,532.00
Subtotal [2A1] Raw Food		1,033,411.00		0.00	1,033,411.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary	82,420.00		0.00	82,420.00
410019-0114-13-000-0	Supplies COVID-Hebrew Home-Dietary	348.00		0.00	348.00
420000-0114-13-000-0	Minor Equip-Hebrew Home-Dietary	656.00		0.00	656.00
Subtotal [2A2] Non-Food Supplies		83,424.00		0.00	83,424.00
Subgroup : [2B]	Purchased Services				
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary	50,009.00		0.00	50,009.00
Subtotal [2B] Purchased Services		50,009.00		0.00	50,009.00
Total [18] Dietary Basis for Allocation of Costs		1,166,844.00		0.00	1,166,844.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry	999.00		0.00	999.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry -	247,259.00		0.00	247,259.00
Subtotal [3B] Purchased Services		248,258.00		0.00	248,258.00
Subgroup : [3C]	Other				
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry	4,145.00		0.00	4,145.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry	83,710.00		0.00	83,710.00
Subtotal [3C] Other		87,855.00		0.00	87,855.00
Total [19] Laundry-Basis for Allocation of Costs		336,113.00		0.00	336,113.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping	61,484.00		0.00	61,484.00
410019-0114-09-000-0	Supplies COVID-Hebrew Home-Housekeeping	7,710.00		0.00	7,710.00
Subtotal [4A1] In-House Care Supplies		69,194.00		0.00	69,194.00
Subgroup : [4B]	Purchased Services				
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping	1,011.00		0.00	1,011.00
Subtotal [4B] Purchased Services		1,011.00		0.00	1,011.00
Subgroup : [5A1]	Own Pharmacy				
411200-0114-23-000-0	Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc	493,858.00		0.00	493,858.00
Subtotal [5A1] Own Pharmacy		493,858.00		0.00	493,858.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services - -	14,967.00		0.00	14,967.00
Subtotal [5B] Medicine Cabinet Drugs		14,967.00		0.00	14,967.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing	176,036.00		0.00	176,036.00
Subtotal [5C] Medical and Therapeutic Supplies		176,036.00		0.00	176,036.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing	3,598.00		0.00	3,598.00
Subtotal [5D] Ambulance/Limousine		3,598.00		0.00	3,598.00
Subgroup : [5E2]	Oxygen - Other				
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and And	7,709.00		0.00	7,709.00
Subtotal [5E2] Oxygen - Other		7,709.00		0.00	7,709.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0114-27-000-0	X-Hebrew Home-Laboratory	17,137.00		0.00	17,137.00
Subtotal [5F] X-Rays and related radiological		17,137.00		0.00	17,137.00
Subgroup : [5H]	Laboratory				
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory	39,424.00		0.00	39,424.00
Subtotal [5H] Laboratory		39,424.00		0.00	39,424.00
Subgroup : [5I]	Recreation				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy	6,601.00		0.00	6,601.00
410019-0114-07-000-0	Supplies COVID-Hebrew Home-Rec Therapy	233.00		0.00	233.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy	11,871.00		0.00	11,871.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy	61,672.00		0.00	61,672.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy	67.00		0.00	67.00
Subtotal [5J] Recreation		80,664.00		0.00	80,664.00
Subgroup : [6L]	Other				
410019-0114-15-000-0	Supplies COVID-Hebrew Home-Nursing	192,951.00		0.00	192,951.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Anclry	9,043.00		0.00	9,043.00
420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing	4,018.00		0.00	4,018.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing	554.00		0.00	554.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing	32,658.00		0.00	32,658.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Anclry	10,147.00		0.00	10,147.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory	45,848.00		0.00	45,848.00
Subtotal [5L] Other		295,219.00		0.00	295,219.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,198,817.00		0.00	1,198,817.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0114-25-000-0	Gas-Hebrew Home-Property	153,627.00		0.00	153,627.00
465000-0114-25-000-0	Oil-Hebrew Home-Property	1,164.00		0.00	1,164.00
Subtotal [6B] Heat		154,791.00		0.00	154,791.00
Subgroup : [6C]	Light & Power				
462000-0114-25-000-0	Electric-Hebrew Home-Property	189,145.00		0.00	189,145.00
Subtotal [6C] Light & Power		189,145.00		0.00	189,145.00
Subgroup : [6D]	Water				
466000-0114-25-000-0	Water-Hebrew Home-Property	163,327.00		0.00	163,327.00
Subtotal [6D] Water		163,327.00		0.00	163,327.00
Subgroup : [6E]	Equipment Lease				
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration	76,356.00		(6,765.00)	69,591.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations	28,153.00	RJE - 3	0.00	28,153.00
Subtotal [6E] Equipment Lease		104,509.00		(6,765.00)	97,744.00
Subgroup : [6F]	Other				
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance	37,490.00		0.00	37,490.00
420000-0114-08-000-0	Minor Equip-Hebrew Home-Maintenance	2,331.00		0.00	2,331.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance	195,609.00		0.00	195,609.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance	70,219.00		0.00	70,219.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance -	7,593.00		0.00	7,593.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance	71,675.00		0.00	71,675.00
450000-0114-08-000-0	Rental Expenses-Hebrew Home-Maintenance	1,016.00		0.00	1,016.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance	165.00		0.00	165.00
Subtotal [6F] Other		386,298.00		0.00	386,298.00
Subgroup : [7B]	Building & Building Improvements				
483000-0114-25-000-0	Depr Exp Building-Hebrew Home	382,306.00		0.00	382,306.00
Subtotal [7B] Building & Building Improvements		382,306.00		0.00	382,306.00
Subgroup : [7D]	Movable Equipment				
466000-0114-25-000-0	Depr Exp MME-Hebrew Home	296,124.00		0.00	296,124.00
Subtotal [7D] Movable Equipment		296,124.00		0.00	296,124.00
Subgroup : [8A]	Organization Expense				
488000-0114-25-000-0	Amort Exp-Hebrew Home-Property	10,892.00		0.00	10,892.00
Subtotal [8A] Organization Expense		10,892.00		0.00	10,892.00
Subgroup : [8C]	Leasehold Improvements				
484000-0114-25-000-0	Depe Exp LHI-Hebrew Home	139,656.00		0.00	139,656.00
Subtotal [8C] Leasehold Improvements		139,656.00		0.00	139,656.00
Subgroup : [10B]	Real estate taxes paid by lessor				
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property	359,915.00		0.00	359,915.00
Subtotal [10B] Real estate taxes paid by lessor		359,915.00		0.00	359,915.00
Subgroup : [10C]	Personal property taxes				
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property	41,289.00		0.00	41,289.00
Subtotal [10C] Personal property taxes		41,289.00		0.00	41,289.00
Total [22] Maintenance and Property		2,228,252.00		(6,765.00)	2,221,487.00
Group : [26]	Interest				
Subgroup : [12A1]	First Mortgage				
475100-0114-25-000-0	Mortgage Expense-Hebrew Home-Property	315,933.00		0.00	315,933.00
Subtotal [12A1] First Mortgage		315,933.00		0.00	315,933.00
Total [26] Interest		315,933.00		0.00	315,933.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0114-03-000-0	Interest-Hebrew Home-Administration	960.00		0.00	960.00
Subtotal [12D] Other Interest Expense		960.00		0.00	960.00
Subgroup : [14A]	Insurance on Property				
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property	32,840.00		0.00	32,840.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property -	46,943.00		0.00	46,943.00
Subtotal [14A] Insurance on Property		79,783.00		0.00	79,783.00
Subgroup : [14C1]	Umbrella				
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration	5,438.00		0.00	5,438.00
Subtotal [14C1] Umbrella		5,438.00		0.00	5,438.00
Subgroup : [14C3]	Other				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration	9/30/2021 162,468.00		0.00	162,468.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration	<u>14,148.00</u>		0.00	14,148.00
Subtotal [14C3] Other		176,616.00		0.00	176,616.00
Total [27] Interest and Insurance		262,797.00		0.00	262,797.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)			0.00	(22,618,709.00)
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	<u>(22,618,709.00)</u>		<u>0.00</u>	<u>(22,618,709.00)</u>
Subtotal [1A] Medicaid Residents (CT only)		(22,618,709.00)		0.00	(22,618,709.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	7,323,859.00		0.00	7,323,859.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	<u>956.00</u>		<u>0.00</u>	<u>956.00</u>
Subtotal [1B] Medicaid room and board contractual allowance		7,324,815.00		0.00	7,324,815.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	<u>(2,038,235.00)</u>		<u>0.00</u>	<u>(2,038,235.00)</u>
Subtotal [3A] Medicare Residents (All inclusive)		(2,038,235.00)		0.00	(2,038,235.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,583,368.00		0.00	1,583,368.00
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home	<u>25,364.00</u>		<u>0.00</u>	<u>25,364.00</u>
Subtotal [3B] Medicare room and board contractual allowance		1,608,732.00		0.00	1,608,732.00
Subgroup : [4A]	Private-pay residents and other				
303100-0114-00-000-0	Hospice Revenue-Hebrew Home	<u>(2,170,859.00)</u>		<u>0.00</u>	<u>(2,170,859.00)</u>
341000-0114-00-000-0	Private Room & Board-Hebrew Home	<u>(1,995,284.00)</u>		<u>0.00</u>	<u>(1,995,284.00)</u>
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	<u>(160,812.00)</u>		<u>0.00</u>	<u>(160,812.00)</u>
361000-0114-00-000-0	VA Room & Board-Hebrew Home	<u>(1,041,807.00)</u>		<u>0.00</u>	<u>(1,041,807.00)</u>
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	<u>(1,652,142.00)</u>		<u>0.00</u>	<u>(1,652,142.00)</u>
381000-0114-00-000-0	Mgd Medicaid Room & Board-Hebrew Home	<u>(5,548.00)</u>		<u>0.00</u>	<u>(5,548.00)</u>
Subtotal [4A] Private-pay residents and other		(7,026,452.00)		0.00	(7,026,452.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0114-00-000-0	Hospice C/A-Hebrew Home	600,200.00		0.00	600,200.00
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	<u>32,615.00</u>		<u>0.00</u>	<u>32,615.00</u>
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	2,295.00		0.00	2,295.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	2,036.00		0.00	2,036.00
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	289,409.00		0.00	289,409.00
371005-0114-00-000-0	Mgd Medicare Room & Board Contra-Hebrew Home	324,813.00		0.00	324,813.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	17,865.00		0.00	17,865.00
381005-0114-00-000-0	Mgd Medicaid Room & Board Contra-Hebrew Home	<u>2,656.00</u>		<u>0.00</u>	<u>2,656.00</u>
Subtotal [4B] Private-pay room and board contractual allowance		1,271,889.00		0.00	1,271,889.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	<u>(179,263.00)</u>		<u>0.00</u>	<u>(179,263.00)</u>
Subtotal [5A] Prescription Drugs - Medicare		(179,263.00)		0.00	(179,263.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	209,859.00		0.00	209,859.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		209,859.00		0.00	209,859.00
Subgroup : [6C]	Prescription Drugs - Non-medicare				
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	<u>(49,617.00)</u>		<u>0.00</u>	<u>(49,617.00)</u>
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	<u>(1,175.00)</u>		<u>0.00</u>	<u>(1,175.00)</u>
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	<u>(13,358.00)</u>		<u>0.00</u>	<u>(13,358.00)</u>
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	<u>(46,611.00)</u>		<u>0.00</u>	<u>(46,611.00)</u>
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	<u>(141,722.00)</u>		<u>0.00</u>	<u>(141,722.00)</u>
Subtotal [6C] Prescription Drugs - Non-medicare		(252,483.00)		0.00	(252,483.00)
Subgroup : [6D]	Prescription Drugs - Non-medicare Contractual Allowance				
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	49,779.00		0.00	49,779.00
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	<u>23,638.00</u>		<u>0.00</u>	<u>23,638.00</u>
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	38,999.00		0.00	38,999.00
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	<u>159,862.00</u>		<u>0.00</u>	<u>159,862.00</u>
Subtotal [6D] Prescription Drugs - Non-medicare Contractual Allowance		272,278.00		0.00	272,278.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	<u>(264,810.00)</u>		<u>0.00</u>	<u>(264,810.00)</u>
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	<u>(65,132.00)</u>		<u>0.00</u>	<u>(65,132.00)</u>
Subtotal [7A] Physical Therapy - Medicare		(329,942.00)		0.00	(329,942.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	<u>(432,330.00)</u>		<u>0.00</u>	<u>(432,330.00)</u>
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	264,810.00		0.00	264,810.00
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	<u>11,514.00</u>		<u>0.00</u>	<u>11,514.00</u>
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(156,006.00)		0.00	(156,006.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	<u>(2,238.00)</u>		<u>0.00</u>	<u>(2,238.00)</u>
304300-0114-00-000-0	Hospice PT-Hebrew Home	<u>(468.00)</u>		<u>0.00</u>	<u>(468.00)</u>
314300-0114-00-000-0	Medical PT-Hebrew Home	<u>(97,655.00)</u>		<u>0.00</u>	<u>(97,655.00)</u>
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	2,310.00		0.00	2,310.00
344300-0114-00-000-0	Private PT-Hebrew Home	1,457.00		0.00	1,457.00
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	<u>(27,625.00)</u>		<u>0.00</u>	<u>(27,625.00)</u>
364300-0114-00-000-0	VA PT-Hebrew Home	<u>(848.00)</u>		<u>0.00</u>	<u>(848.00)</u>
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	<u>(248,726.00)</u>		<u>0.00</u>	<u>(248,726.00)</u>
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	<u>(74,774.00)</u>		<u>0.00</u>	<u>(74,774.00)</u>
Subtotal [7C] Physical Therapy - Non-medicare		(448,567.00)		0.00	(448,567.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	2,238.00		0.00	2,238.00
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home	24.00		0.00	24.00
314305-0114-00-000-0	Medical PT Contra-Hebrew Home	<u>97,655.00</u>		<u>0.00</u>	<u>97,655.00</u>
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	<u>27,625.00</u>		<u>0.00</u>	<u>27,625.00</u>
364305-0114-00-000-0	VA PT Contra-Hebrew Home	<u>848.00</u>		<u>0.00</u>	<u>848.00</u>

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(22,579.00)		0.00	(22,579.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	248,726.00		0.00	248,726.00
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	45,810.00		0.00	45,810.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		400,347.00		0.00	400,347.00
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(65,998.00)		0.00	(65,998.00)
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(30,702.00)		0.00	(30,702.00)
Subtotal [8A] Speech Therapy - Medicare		(96,700.00)		0.00	(96,700.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(211,087.00)		0.00	(211,087.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	65,998.00		0.00	65,998.00
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	969.00		0.00	969.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(144,120.00)		0.00	(144,120.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
304400-0114-00-000-0	Hospice ST-Hebrew Home	(284.00)		0.00	(284.00)
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(25,551.00)		0.00	(25,551.00)
344400-0114-00-000-0	Private ST-Hebrew Home	(96.00)		0.00	(96.00)
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(8,993.00)		0.00	(8,993.00)
364400-0114-00-000-0	VA ST-Hebrew Home	(9,551.00)		0.00	(9,551.00)
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(55,505.00)		0.00	(55,505.00)
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(53,050.00)		0.00	(53,050.00)
Subtotal [8C] Speech Therapy - Non-medicare		(153,030.00)		0.00	(153,030.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	102.00		0.00	102.00
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	25,551.00		0.00	25,551.00
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	8,993.00		0.00	8,993.00
364405-0114-00-000-0	VA ST Contra-Hebrew Home	9,551.00		0.00	9,551.00
371006-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(9,112.00)		0.00	(9,112.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	55,505.00		0.00	55,505.00
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home	34,335.00		0.00	34,335.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		124,925.00		0.00	124,925.00
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(302,211.00)		0.00	(302,211.00)
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(83,283.00)		0.00	(83,283.00)
Subtotal [9A] Occupational Therapy - Medicare		(385,494.00)		0.00	(385,494.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0114-00-000-0	Medicare A OT Contra-Hebrew Home	(404,981.00)		0.00	(404,981.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home	302,211.00		0.00	302,211.00
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	16,546.00		0.00	16,546.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(86,224.00)		0.00	(86,224.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0114-00-000-0	Hospice OT-Hebrew Home	(2,962.00)		0.00	(2,962.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(109,897.00)		0.00	(109,897.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	(1,800.00)		0.00	(1,800.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	999.00		0.00	999.00
344800-0114-00-000-0	Private OT-Hebrew Home	1,978.00		0.00	1,978.00
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(33,146.00)		0.00	(33,146.00)
364800-0114-00-000-0	VA OT-Hebrew Home	(6,799.00)		0.00	(6,799.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(299,840.00)		0.00	(299,840.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(50,975.00)		0.00	(50,975.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(542,442.00)		0.00	(542,442.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home	628.00		0.00	628.00
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home	109,897.00		0.00	109,897.00
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	33,146.00		0.00	33,146.00
364805-0114-00-000-0	VA OT Contra-Hebrew Home	6,799.00		0.00	6,799.00
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(21,167.00)		0.00	(21,167.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	299,840.00		0.00	299,840.00
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	55,900.00		0.00	55,900.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		485,043.00		0.00	485,043.00
Subgroup : [10A]	Other - Medicare				
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(654,226.00)		0.00	(654,226.00)
321010-0114-00-000-0	Medicare A Nsg Comp Contra-Hebrew Home	(963,935.00)		0.00	(963,935.00)
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(30,596.00)		0.00	(30,596.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(16,363.00)		0.00	(16,363.00)
325000-0114-00-000-0	Medicare Pt A X-Hebrew Home	(9,002.00)		0.00	(9,002.00)
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	(3.00)		0.00	(3.00)
Subtotal [10A] Other - Medicare		(1,674,125.00)		0.00	(1,674,125.00)
Subgroup : [10B]	Other - Non-medicare				
303005-0114-00-000-0	Hospice Contra Other-Hebrew Home	12.00		0.00	12.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(12.00)		0.00	(12.00)
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(162.00)		0.00	(162.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(704.00)		0.00	(704.00)
315000-0114-00-000-0	Medicaid X-Hebrew Home	(252.00)		0.00	(252.00)
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(9,006.00)		0.00	(9,006.00)
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(3,855.00)		0.00	(3,855.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	(73.00)		0.00	(73.00)
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home	(10,280.00)		0.00	(10,280.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(1,070.00)		0.00	(1,070.00)
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	(21.00)		0.00	(21.00)
355000-0114-00-000-0	Comm Ins X-Hebrew Home	(944.00)		0.00	(944.00)
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(32,328.00)		0.00	(32,328.00)
371010-0114-00-000-0	Mgd Medicare Nsg Comp Contra-Hebrew Home	(42,079.00)		0.00	(42,079.00)
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(18,141.00)		0.00	(18,141.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(10,890.00)		0.00	(10,890.00)
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	(383.00)		0.00	(383.00)

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 Period Ending: **9/30/2021**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
375000-0114-00-000-0	Mgd Medicare X-Hebrew Home	(6,592.00)		0.00	(6,592.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home	(2,521.00)		0.00	(2,521.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	3,034.00		0.00	3,034.00
389010-0114-00-000-0	Patient Revenue Capitalization -Hebrew Home	(202,469.00)		0.00	(202,469.00)
Subtotal [10B] Other - Non-medicare		(338,736.00)		0.00	(338,736.00)
Subgroup : [15]	Interest Income				
391100-0114-00-000-0	Interest Income-Hebrew Home	(1,385.00)		0.00	(1,385.00)
Subtotal [15] Interest Income		(1,385.00)		0.00	(1,385.00)
Subgroup : [18]	Other Revenue				
396900-0114-00-000-0	Cafe Income-Hebrew Home	(4,533.00)		0.00	(4,533.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(88,331.00)		0.00	(88,331.00)
391500-0114-00-000-0MARCUM	Other revenue - COVID stimulus	(1,138,960.00)		0.00	(1,138,960.00)
392000-0114-00-000-0	House Rental Income-Hebrew Home	(848,898.00)		0.00	(848,898.00)
414100-0114-10-000-0	Linen-Hebrew Home-Laundry	(2,581.00)		0.00	(2,581.00)
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration	(592.00)		0.00	(592.00)
Subtotal [18] Other Revenue		(2,083,895.00)		0.00	(2,083,895.00)
Total [30] Statement of Revenue		(26,857,920.00)		0.00	(26,857,920.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
100000-0114-00-000-0	Cash-Hebrew Home	813,896.00		0.00	813,896.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	2,857.00		0.00	2,857.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	1,228.00		0.00	1,228.00
103100-0114-00-000-0	Cash-Hebrew Home	40,060.00		0.00	40,060.00
104000-0114-00-000-0	Cash - Savings-Hebrew Home	682,988.00		0.00	682,988.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00		0.00	1,550.00
106100-0114-00-000-0	Petty Cash - Resident Funds-Hebrew Home	1,300.00		0.00	1,300.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home	2,913.00		0.00	2,913.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	196,454.00		0.00	196,454.00
Subtotal [A1] Cash		1,743,246.00		0.00	1,743,246.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	378,641.00		0.00	378,641.00
111000-0114-00-000-0	A/R Private-Hebrew Home	185,265.00		0.00	185,265.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home	65,485.00		0.00	65,485.00
111300-0114-00-000-0	AR Hospice-Hebrew Home	352,666.00		0.00	352,666.00
111400-0114-00-000-0	A/R Mgd Medicare-Hebrew Home	330,193.00		0.00	330,193.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	248,010.00		0.00	248,010.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	14,931.00		0.00	14,931.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	2,293,798.00		0.00	2,293,798.00
113100-0114-00-000-0	A/R Mgd Medicaid-Hebrew Home	2,892.00		0.00	2,892.00
114000-0114-00-000-0	A/R Patient Participation-Hebrew Home	(88,418.00)		0.00	(88,418.00)
115000-0114-00-000-0	A/R VA-Hebrew Home	120,099.00		0.00	120,099.00
116100-0114-00-000-0	Medicare Colns Bad Debt-Hebrew Home	9,006.00		0.00	9,006.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(361,408.00)		0.00	(361,408.00)
Subtotal [A2] Resident Accounts Receivable		3,531,160.00		0.00	3,531,160.00
Subgroup : [A3]	Other Accounts Receivable				
141600-0114-00-000-0	Due from Related-Hebrew Home	1,227,761.00		0.00	1,227,761.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	543,317.00		0.00	543,317.00
Subtotal [A3] Other Accounts Receivable		1,771,078.00		0.00	1,771,078.00
Subgroup : [A4]	Inventories				
130000-0114-00-000-0	Inventory-Hebrew Home	85,951.00		0.00	85,951.00
Subtotal [A4] Inventories		85,951.00		0.00	85,951.00
Subgroup : [A5]	Prepaid Expenses				
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home	53,127.00		0.00	53,127.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home	76,117.00		0.00	76,117.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	77,171.00		0.00	77,171.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	97,606.00		0.00	97,606.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home	10,035.00		0.00	10,035.00
129200-0114-00-000-0	Prepaid Corporate Taxes-Hebrew Home	60,976.00		0.00	60,976.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	19,101.00		0.00	19,101.00
Subtotal [A5] Prepaid Expenses		394,133.00		0.00	394,133.00
Subgroup : [B1]	Land				
151000-0114-00-000-0	Land-Hebrew Home	2,800,000.00		0.00	2,800,000.00
Subtotal [B1] Land		2,800,000.00		0.00	2,800,000.00
Subgroup : [B3]	Buildings				
153000-0114-00-000-0	Building-Hebrew Home	14,336,457.00		0.00	14,336,457.00
163000-0114-00-000-0	Accum Depr Building-Hebrew Home	(1,847,811.00)		0.00	(1,847,811.00)
Subtotal [B3] Buildings		12,488,646.00		0.00	12,488,646.00
Subgroup : [B4]	Leasehold Improvements				
154000-0114-00-000-0	Lease hold Improvements-Hebrew Home	1,789,482.00		0.00	1,789,482.00
164000-0114-00-000-0	Accum Depr LHI-Hebrew Home	(482,925.00)		0.00	(482,925.00)
Subtotal [B4] Leasehold Improvements		1,306,557.00		0.00	1,306,557.00
Subgroup : [B6]	Movable Equipment				
156000-0114-00-000-0	Major Movable Equip-Hebrew Home	1,914,827.00		0.00	1,914,827.00
166000-0114-00-000-0	Accum Depr MME-Hebrew Home	(1,229,799.00)		0.00	(1,229,799.00)
Subtotal [B6] Movable Equipment		685,028.00		0.00	685,028.00
Subgroup : [B9]	Other Fixed Assets				
153600-0114-00-000-0	Construction in Prog-Hebrew Home	91,516.00		0.00	91,516.00
Subtotal [B9] Other Fixed Assets		91,516.00		0.00	91,516.00
Subgroup : [D1]	Deferred Deposits				
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home	172,417.00		0.00	172,417.00
180000-0114-00-000-0MARCUM	Deferred Rent Receivable	489,726.00		0.00	489,726.00
Subtotal [D1] Deferred Deposits		662,143.00		0.00	662,143.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Subgroup : [D2] 142000-0114-00-000-0 Subtotal [D2] Escrow Deposits	Escrow Deposits Real Estate Tax Ins MIP Escrow-Hebrew Home	403,352.00 <u>403,352.00</u>		0.00 <u>0.00</u>	403,352.00 <u>403,352.00</u>
Subgroup : [D3] 156000-0114-00-000-0 168000-0114-00-000-0 Subtotal [D3] Organization Expense	Organization Expense Organizational Costs-Hebrew Home Accum Amort Organaz Costs-Hebrew Home	268,467.00 (50,625.00) <u>217,842.00</u>		0.00 0.00 <u>0.00</u>	268,467.00 (50,625.00) <u>217,842.00</u>
Subgroup : [D7] 145000-0114-00-000-0 Subtotal [D7] Other Assets Total [31-32] Assets	Other Assets Security Deposits-Hebrew Home	11,120.00 <u>11,120.00</u> <u>26,191,772.00</u>		0.00 0.00 <u>0.00</u>	11,120.00 <u>11,120.00</u> <u>26,191,772.00</u>
Group : [33-34] Subgroup : [A1] 210000-0114-00-000-0 Subtotal [A1] Trade Accounts Payable	Liabilities Trade Accounts Payable Accounts Payable-Hebrew Home	<u>(1,606,567.00)</u> <u>(1,606,567.00)</u>		0.00 <u>0.00</u>	<u>(1,606,567.00)</u> <u>(1,606,567.00)</u>
Subgroup : [A4] 250100-0114-00-000-0 Subtotal [A4] Accrued Payroll	Accrued Payroll Accrued Payroll-Hebrew Home	<u>(133,938.00)</u> <u>(133,938.00)</u>		0.00 <u>0.00</u>	<u>(133,938.00)</u> <u>(133,938.00)</u>
Subgroup : [A6] 250200-0114-00-000-0 Subtotal [A6] Accrued Payroll Taxes Payable	Accrued Payroll Taxes Payable Accrued Payroll Tax-Hebrew Home	<u>(424,825.00)</u> <u>(424,825.00)</u>		0.00 <u>0.00</u>	<u>(424,825.00)</u> <u>(424,825.00)</u>
Subgroup : [A9] 211200-0114-00-000-0 Subtotal [A9] Mortgage Payable	Mortgage Payable Mortgage Payable ST-Hebrew Home	<u>(328,268.00)</u> <u>(328,268.00)</u>		0.00 <u>0.00</u>	<u>(328,268.00)</u> <u>(328,268.00)</u>
Subgroup : [A12] 220200-0114-00-000-0 221700-0114-00-000-0 226200-0114-00-000-0 227000-0114-00-000-0 249999-0114-00-000-0 250000-0114-00-000-0 250020-0114-00-000-0 250030-0114-00-000-0 260900-0114-00-000-0 Subtotal [A12] Other Current Liabilities	Other Current Liabilities Unclaimed ADP checks-Hebrew Home Due to Medicaid-Hebrew Home Patients Fund-Hebrew Home Sec Deposit Private Patient-Hebrew Home Miscellaneous-Hebrew Home Accrued Expenses-Hebrew Home Accrued Pension-Hebrew Home Accrued Worker's Comp-Hebrew Home CT PET Deferred Tax-Hebrew Home	(4,303.00) (285,000.00) (196,454.00) (13,043.00) (95,529.00) (708,490.00) (43,901.00) (254,624.00) (223,376.00) <u>(1,825,720.00)</u>		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <u>0.00</u>	(4,303.00) (285,000.00) (196,454.00) (13,043.00) (95,529.00) (708,490.00) (43,901.00) (254,624.00) (223,376.00) <u>(1,825,720.00)</u>
Subgroup : [B2] 211300-0114-00-000-0 Subtotal [B2] Mortgages Payable	Mortgages Payable Mortgage Payable LT-Hebrew Home	<u>(8,914,648.00)</u> <u>(8,914,648.00)</u>		0.00 <u>0.00</u>	<u>(8,914,648.00)</u> <u>(8,914,648.00)</u>
Subgroup : [B3] 229400-0114-00-000-0 271500-0114-00-000-0 Subtotal [B3] Loans from Owners or Related Parties Total [33-34] Liabilities	Loans from Owners or Related Parties Loans Payable Officer-Hebrew Home Due to Related-Hebrew Home	<u>(2,880,836.00)</u> <u>(1,338,077.00)</u> <u>(4,218,913.00)</u> <u>(17,452,879.00)</u>		0.00 0.00 0.00 <u>0.00</u>	<u>(2,880,836.00)</u> <u>(1,338,077.00)</u> <u>(4,218,913.00)</u> <u>(17,452,879.00)</u>
Group : [35] Subgroup : [B5] 280200-0114-00-000-0 295000-0114-00-000-0 Subtotal [B5] Cumulated Earnings Total [35] Equity	Equity Cumulated Earnings Shareholders Undis Earn-Hebrew Home Retained Earnings-Hebrew Home	<u>(2,328,680.00)</u> <u>(4,628,361.00)</u> <u>(6,957,041.00)</u> <u>(6,957,041.00)</u>		0.00 0.00 0.00 <u>0.00</u>	<u>(2,328,680.00)</u> <u>(4,628,361.00)</u> <u>(6,957,041.00)</u> <u>(6,957,041.00)</u>
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass nursing Admin frm Nursing RN				
I00000-0114-14-050-1Salary-Hebrew Home-Nursing Admin-Infection Contr-			92,716.00	
I00000-0114-14-059-1Salary-Hebrew Home-Nursing Admin-MDS Coordinator-			218,519.00	
I00000-0114-14-098-1Salary-Hebrew Home-Nursing Admin-Staff Dev-			55,768.00	
I00000-0114-15-092-1Salary-Hebrew Home-Nursing-RN-				367,003.00
Total			367,003.00	367,003.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass management fees into correct line of the cost report				
I34000-0114-03-000-1Shared Services-Hebrew Home-Administration			30,808.00	
I31000-0114-04-000-1Consulting Fees-Hebrew Home-Fiscal Operations				30,808.00
Total			30,808.00	30,808.00
Reclassifying Journal Entries JE # 3		D.01 - Tab V		
To reclass IT services out of leased equipment				
Marcum 206 Admin Equipment Rentals			6,765.00	
I35210-0114-03-000-1IT Rental-Hebrew Home-Administration				6,765.00
Total			6,765.00	6,765.00



Provider Name: Hebrew Home for Health and Rehab, LLC d/b/a Hebrew Center for Health and Rehab
Provider Number: 000009720
Period Ended: 9/30/21

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/11/2022
Run Date: 2/11/2022

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? <i>Request insurance cards and current vehicle registration.</i>				
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 allowable monthly 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: