

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Hebrew Home & Hospital	
Address (No. & Street, City, State, Zip Code) One Abrahms Boulevard, West Hartford, CT 06117	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Chronic Disease Hospital	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2057C	RHNS	Chronic Disease Hospital 16CD	Medicare Provider 07-5109
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Medicaid Provider Numbers:	CCNH 927	RHNS	ICF-MR
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	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 & Hospital [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

State of Connecticut
Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Hebrew Home & Hospital		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility One Abrahms Boulevard, West Hartford, CT 06117				
Report Prepared By Wonneberger & Morgan, LLC		Phone Number 2.03E+09	Date 2/11/2017	
Item	Total	CCNH	RHNS	Chronic Disease Hospital
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-523-3950		Report for Year Ended 9/30/2016		Page 2	of 37
Name of Facility (as shown on license) Hebrew Home & Hospital			Address (No. & Street, City, State, Zip) One Abrahms Boulevard, West Hartford, CT 06117		
License Numbers:		CCNH 2057C	RHNS	Chronic Disease Hospita 16CD	Medicare Provider No. 07-5109
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Chronic Disease Hospital	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:				Date Opened	Date Closed
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Thomas Sullivan				Nursing Home Administrator's License No.:	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name				License No.:	

General Information and Questionnaire
Corporate Owners

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Hebrew Home & Hospital, Inc	1 Abrahms Blvd., West Hartford	CT	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached Listing			

Names of Stockholders Owning at Least 10% of Shares			

**General Information and Questionnaire
 Related Parties***

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Rogin, Nassau, Caplan	185 Asylum Street Hartford, CT	<input checked="" type="radio"/>	<input type="radio"/>		Legal	Pg 15 L 1.e	93,535	93,535
Hoffman Auto Group	600 Connecticut Blvd East Hartford, CT	<input checked="" type="radio"/>	<input type="radio"/>		Auto maintenance and repair	Pg 16 L 1.1.6	3,411	3,411
Pullman & Comley	90 State House Sq Hartford, CT	<input checked="" type="radio"/>	<input type="radio"/>		Legal	Pg 15 L 1.e	93,535	93,535
CGSG	1 Abrahms Blvd; West Hartford, CT 06117	<input checked="" type="radio"/>	<input type="radio"/>		Medical Director - SNF	Pg 13 L8a	75,000	75,000
CGSG	1 Abrahms Blvd; West Hartford, CT 06117	<input checked="" type="radio"/>	<input type="radio"/>		Staff Physicians	Pg 13 L8e	75,000	75,000
Blum Shapiro & Co PC	P.O. Box 150489 Hartford, CT 06115-0489	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Services	Pg 16 L Cm.11	309	309
Peoples United Ins Agency CT	1 Finaancial Plaza Hartford, CT 06103	<input type="radio"/>	<input checked="" type="radio"/>		Insurance	Pg 27	105,911	105,911
Crown Supermarket	2471 Albany Ave West Hartford, CT 06117	<input type="radio"/>	<input checked="" type="radio"/>		Supermarket	Pg 16 L Cm.13	233	233
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 5	of 37
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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.

Employee Benefits other than FICA are allocated based on total Payroll Hours by level of care. It is the position of the facility that the high salaries of the physicians over allocated expenses that are not salary based.

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

Expenses allocated from the parent company HHC have been recorded on the appropriate lines throughout the cost report.

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Hebrew Home & Hospital			2057C	9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Neopost Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	10/01/15	12 Months		3,011	
DocuSource	<input type="radio"/>	<input checked="" type="radio"/>	Copiers, Printers	10/01/15	12 Months		45,530	
Accelerated Care Plus	<input type="radio"/>	<input checked="" type="radio"/>	PT Rehab Equipment	10/01/15	12 Months		13,800	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	62,341

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

General Information and Questionnaire
Accounting Basis

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	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	Address (No. & Street, City, State, Zip Code)
1 Crowe Horwath, LLP	175 Powder Forest Dr, Simsbury, CT 06089
2 Wonneberger & Morgan, LLC	1781 Highland Ave; Suite 207; Cheshire, CT 06410
3 Hooker & Holcombe	65 LaSalle Road; West Hartford, CT 06107
4	

Services Provided by This Firm (*describe fully*)

1 Financial Audit & Medicare Cost Report	\$ 112,564
2 Medicaid Cost Report	\$ 5,583
3 Pension (DBP) Actuarial Services	\$ 23,531
4	\$
	Charge for Services Provided
	\$ 141,678

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

- Yes No Page 15 - Line 1.d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Page 7A	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 277,611
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 277,611

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

- Yes No Page 15 - Line 1.e

General Information and Questionnaire
Legal Services Information

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 7A	of 37
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Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Michael J Croll, Esq	860-798-1748
2 Linda I. Feldman	860-232-2575
3 Murtha Cullina LLP	860-240-6090
4 Pullman & Comely	203-330-2000
5 Rogin Nassau	860-278-7480
6 Siegel,O,Connor,O'Donnell & Beck, PC	860-727-8900
7 Wiggins & Dana, LLP	203-498-4400
8 Kroll, O'Connor, O'Donnell & Beck, PC	860-561-7070
9 Bodner Shapiro Law Group, LLC	860-216-3796
10 Vlock & Associates, P.C.	212-557-0020
11 Goetz Law LLC	203-586-9092

Address (No. & Street, City, State, Zip Code)	
1 1028 Boulevard #188	West Hartford, CT 06109
2 30 Concord St	West Hartford, CT 06119
3 City Place 1 185 Asylum Street	Hartford, CT 06103-3469
4 850 Main Street, PO Box 7006	Bridgeport, CT 06601
5 City Place 1 22nd Floor 185 Asylum St	Hartford, CT 06103
6 150 Trumbull Street	Hartford, CT 06103
7 1 Century Tower, PO Box 1832	New Haven, CT 06508
8 65 Memorial Rd. Suite 300	West Hartford, CT 06107
9 650 Farmington Ave	Hartford, CT 06105
10 630 Third Ave 18th Floor	New York, NY 10017
11 P.O. Box 370548	West Hartford, CT 06137

Services Provided by This Firm (*describe fully*)

1 BHU Probate Hearing		\$	41,445
2 BHU Probate Hearing		\$	
3 Collections Matters A/R	Disallowed	\$	152
4 General Matters		\$	285
5 General Business Advice and Resident Issues		\$	51,237
6 Employment and Labor		\$	64,948
7 General Matters		\$	68,511
8 Collections Matters A/R	Disallowed	\$	39,033
9 BHU Probate Hearing		\$	5,580
10 General Matters		\$	6,020
11 BHU Probate Hearing		\$	400

	Charge for Services Provided
	\$ 277,611

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15 - Line 1.e

Schedule of Resident Statistics

Name of Facility Hebrew Home & Hospital		License No. 2057C			Report for Year Ended 9/30/2016				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Chronic Disease Hospital	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Chronic Disease Hospital	Total	CCNH	RHNS	Chronic Disease Hospital	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	302	257		45	302	257		45					
B. On last day of THIS report period	302	257		45					302	257			45
2. Number of Residents													
A. As of midnight of PREVIOUS report period	263	245		18	263	245		18					
B. As of midnight of THIS report period	261	237		24					261	237			24
3. Total Number of Days Care Provided During Period													
A. Medicare	14,288	7,452		6,836	10,962	6,043		4,919	3,326	1,409			1,917
B. Medicaid (Conn.)	63,844	63,146		698	47,627	47,023		604	16,217	16,123			94
C. Medicaid (other states)													
D. Private Pay	15,019	14,106		913	11,252	10,467		785	3,767	3,639			128
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	93,151	84,704		8,447	69,841	63,533		6,308	23,310	21,171			2,139
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	281	281			242	242			39	39			
5. Total Resident Days (3G + 4A + 4B)	93,432	84,985		8,447	70,083	63,775		6,308	23,349	21,210			2,139

Schedule of Resident Statistics (Cont'd)

Name of Facility Hebrew Home & Hospital			License No. 2057C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	Chronic Disease Hospital (3)	Lost			Gained			CCNH	RHNS	Chronic Disease Hospital	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days							CCNH	RHNS	Chronic Disease Hospital				
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	Chronic Disease Hospital	R.C.H.	ICF-MR				
No. of Residents	21 CCH / 21 CDH		171		45			3					
Per Diem Rate													
a. One bed rm.	Per RUG / Per DRG		266.70 / 573.83		450.00			1,100.00					
b. Two bed rms.	Per RUG / Per DRG		266.70 / 573.83		430.00			1,100.00					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	Chronic Disease Hospital			
A. Medicare - Part B							6,265	6,265					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							385	384		1			
C. Other							15,996	15,973		23			
D. Total Physical Therapy Treatments							22,646	22,622		24			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							686	686					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments							124	98		26			
C. Other							1,287	1,156		131			
D. Total Speech Therapy Treatments							2,097	1,940		157			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							3,146	3,146					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other							15,754	15,754					
D. Total Occupational Therapy Treatments							18,900	18,900					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home & Hospital	2057C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Chronic Disease Hospital	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	\$ 118,242	4,132			\$ 176,570	574
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	\$ 1,715,264	76,808			\$ 441,199	19,756
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	\$ 998,509	59,449			\$ 99,575	5,928
6. Housekeeping Service						
a. Head Housekeeper	\$ 71,967	3,783			\$ 7,177	377
b. Other Housekeeping Workers	\$ 648,454	41,810			\$ 64,666	4,169
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	\$ 40,476	1,548			\$ 6,575	251
b. Other Maintenance Workers	\$ 241,195	12,510			\$ 39,183	2,032
8. Laundry Service						
a. Supervisor	\$ 36,863	1,891			\$ 3,676	189
b. Other Laundry Workers	\$ 293,488	18,015			\$ 29,268	1,797
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	\$ 52,746	1,256			\$ 13,567	323
b. Other Accountants	\$ 152,637	5,733			\$ 39,261	1,475
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	\$ 248,034	4,107			\$ 123,921	2,080
b. RN						
1. Direct Care	\$ 4,487,402	108,223			\$ 1,758,401	44,189
2. Administrative**	\$ 477,406	10,773			\$ 479,241	11,586
c. LPN						
1. Direct Care	\$ 1,335,941	34,961			\$ 83,616	1,751
2. Administrative**						
d. Aides and Attendants	\$ 4,216,956	244,420			\$ 1,312,894	74,690
e. Physical Therapists	\$ 481,403	14,578			\$ 511	15
f. Speech Therapists	\$ 71,595	1,960			\$ 5,794	159
g. Occupational Therapists	\$ 446,442	13,289				
h. Recreation Workers	\$ 263,481	14,414			\$ 26,275	1,437
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***					\$ 221,542	2,327
4. Other (Specify)	\$ 34,787	1,893			\$ 167,498	6,055
j. Dentists						
k. Pharmacists	\$ 475,300	14,705			\$ 47,398	1,466
l. Podiatrists						
m. Social Workers/Case Management	\$ 481,966	17,843			\$ 48,064	1,779
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	\$ 17,390,554	708,101			\$ 5,195,872	184,405

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Chronic Disease Hospital	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Chronic Disease Hospital	
	\$	Hours	\$	Hours	\$	Hours
-	\$ -				\$ -	
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Hebrew Home & Hospital				2057C	9/30/2016				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Chronic Disease Hospital							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hebrew Home & Hospital				2057C	9/30/2016			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	Chronic Disease Hospital							
Section III - Administrators***										
Lisa Holloway (CCH) Resigned 9/6/16	116,050			Standard Employee Benefits	SNF Facility Administration	2,091	A.2			
Thomas Sullivan (CCH) (9/16/16 - 9/30/16)	2,192			Standard Employee Benefits	SNF Facility Administration	48	A.2			
Marcia Hickey (CDH) Retired 3/4/16			103,387	Standard Employee Benefits	CDH Facility Administration	1,357	A.2			
Doreen Deattie (CDH) (3/5/16-9/30/16)			73,183	Standard Employee Benefits	CDH Facility Administration	1,210	A.2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home & Hospital	2057C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Chronic Disease Hospital	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	\$ 7,366	378			\$ 735	38
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	\$ 50,000	479			\$ 130,072	980
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) Physicians - Resident Care	\$ 75,137	2,046			\$ 16,187	86
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	\$ 132,503	2,903			\$ 146,994	1,104

* 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 & Hospital		License No. 2057C	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions	Dentists	<input type="radio"/>	<input checked="" type="radio"/>		
Hartford Hospital	Physicians	<input type="radio"/>	<input checked="" type="radio"/>		
CGSG	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
CGSG	Resident Care Physicians	<input checked="" type="radio"/>	<input type="radio"/>	Related Organization	
Geriatric Mental Health Specialists	Medical Director - Behavioral Health	<input type="radio"/>	<input checked="" type="radio"/>		
Mildred Douglas, RN		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home & Hospital	2057C	9/30/2016		15	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 522,047	414,184			107,863
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 107,010	84,900			22,110
4. Social Security (F.I.C.A.)	\$ 1,684,985	1,297,364			387,621
5. Health Insurance	\$ 3,946,975	3,131,471			815,504
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,809	2,229			580
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 816,980	648,180			168,800
8. Uniform Allowance	\$ 2,106	1,671			435
9. Other (<i>Specify</i>) See Attached Schedule	\$ 115,714	91,807			23,907
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 400,004	318,166			81,838
d. Accounting and Auditing	\$ 146,056	116,174			29,882
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 277,611	220,813			56,798
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 75,043	59,690			15,353
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 82,076	65,284			16,792
2. Cellular Phones	\$ 11,363	9,038			2,325
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,270,173	1,270,173			
Subtotal	\$ 9,460,952	7,731,144			1,729,808

* 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**

Hebrew Home & Hospital
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Chronic Disease Hospital
HHH HOSP-BHHU UNION LEGAL FUND ALLOC	5,059		1,317
HHH HOSP-MHU UNION LEGAL FUND ALLOC	1,991		518
HHH NUTRITIONAL UNION LEGAL FUND ALLOC	5,808		1,512
HHH EVS SERVICES UNION LEGAL FUND ALLOC	7,440		1,937
HHH NURSING ADMIN UNION LEGAL FUND ALLOC	26,816		6,984
-	-		-
-	-		-
Disallowed Expenses - Discriminatory Benefits	-		-
HHC HHC ADMIN GROUP LIFE INSUR	5,188		1,351
HHH HHH ADMIN KEY PERSON PENSION	21,772		5,670
HHH HOSP-BHHU KEY PERSON PENSION	7,193		1,873
HHC HHC ADMIN KEY PERSON PENSION	10,540		2,745
-	-		-
-	-		-
Total	\$ 91,807	\$ -	\$ 23,907

Schedule of Other Taxes

Description	CCNH	RHNS	Chronic Disease Hospital
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home & Hospital	2057C	9/30/2016		16	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
Subtotals Brought Forward:	9,460,952	7,731,144		1,729,808	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,722	2,165		557	
3. Gifts to Staff and Residents	\$ 1,736	1,381		355	
4. Employee Travel	\$ 1,891	1,504		387	
5. Education Expenses Related to Seminars and Conventions	\$ 19,986	15,897		4,089	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,500	1,989		511	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 7,037	5,597		1,440	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 8,004	6,367		1,637	
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	\$ 31,932	25,399		6,533	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 57,481	45,721		11,760	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 14,179	11,278		2,901	
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>)	\$ 275,423	219,075		56,348	
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 230,998	183,738		47,260	
C-14 Total Administrative & General Expenditures	\$ 10,114,841	8,251,255		1,863,586	

* 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	Chronic Disease Hospital
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Chronic Disease Hospital
HHH HOSP-BHHU ADVERTISING	105		27
HHH HOSP-MHU ADVERTISING	635		163
HHH NURSING ADMIN ADVERTISING	1,021		263
HHH REHAB SERVICES MARKETING EXPENSE	40		10
HHC HHC ADMIN ADVERTISING	4,566		1,174
-	-		-
Total Other Advertising	\$ 6,367	\$ -	\$ 1,637

Schedule of Dues

Description	CCNH	RHNS	Chronic Disease Hospital
ALTCFM	95		25
CHA	31,729		8,161
LeadingAge	13,897		3,574
-	-		-
-	-		-
-	-		-
-	-		-
Total Dues	\$ 45,721	\$ -	\$ 11,760

Schedule of Contributions

Description	CCNH	RHNS	Chronic Disease Hospital
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Chronic Disease Hospital
HHC HHC ADMIN BANK/VENDOR SERV FEES	3,789		974
HHC HHC ADMIN GENERAL EXPENSE	2,420		623
HHH HOSP-BHHU LICENSE EXPENSE	441		113
HHH HHH ADMIN EE BACKGROUND CHECKS	9,231		2,374
HHH HHH ADMIN BANK/VENDOR SERV FEES	58,624		15,079
HHH HHH ADMIN LICENSE EXPENSE	1,751		451
HHH HHH ADMIN VOLUNTEER EXPENSE	2,041		525
HHH HHH ADMIN ADMIN FEES	152		39
HHH HHH ADMIN COMPANION RADIO EXPENSE	2,308		594
HHH HOSP-BHHU ADMIN OVERHEAD	546		141
OTHER DUES - NON INDUSTRY ASSOCIATIONS	239		61
HHH HOSP-MHU MISCELLANEOUS EXP	99		26
HHC HHC ADMIN VOLUNTEER SERVICES	36		9
BHU Probate Expenses	54,076		13,909
-	-		-
-	-		-
-	-		-
-	-		-
DISALLOWED EXPENSES	-		-
VENDOR FEES / PENALTIES	14,501		3,730
DEVELOPMENT - ASSOC DUES	259		66
HHH HHH ADMIN GENERAL EXPENSE	26,862		6,909
HHH MEDICAL SERV GENERAL EXPENSE	26		7
HHH NURSING ADMIN GENERAL EXPENSE	41		10
HHH MEDICAL SERV OTHER PHYSICIAN FEES	(48,066)		(12,363)
HHC HHC ADMIN PROFESSIONAL FEES	54,362		13,983
-	-		-
-	-		-
ADMIN ALLOCATIONS HHH & HHC	-		-
HHH HHH ADMIN COST ALLOCATED TO HHH	1,631,708		419,707
HHC HHC ADMIN ALLOCATED COST	(1,631,708)		(419,707)
-	-		-
-	-		-
-	-		-
Total Other Administrative and General	\$ 183,738	\$ -	\$ 47,260

Schedule of Bank Fees

Description	CCNH	RHNS	Chronic Disease Hospital
BANK FEES			
October	3,458		889
November	5,453		1,403
December	4,153		1,068
January	3,506		902
February	3,894		1,002
March	7,601		1,955
April	5,208		1,340
May	5,177		1,331
June	5,250		1,350
July	5,747		1,478
August	5,793		1,490
September	3,384		871
Total Bank Fees	\$ 58,624	\$ -	\$ 15,079

Schedule C-1 - Management Services*

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home & Hospital	2057C	9/30/2016		18	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$				
2. Non-Food Supplies	\$ 29	26			3
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services (Complete Schedule C-2 att. Page 21)</i>)	\$ 1,894,166	1,722,402			171,764
c. Management Services**	\$				
d. Other (<i>Specify</i>) _____	\$				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 1,894,195	1,722,428			171,767
2F. Dietary Questionnaire	Total	CCNH	RHNS	Chronic Disease Hospital	
G. Resident Meals: Total no. of meals served per day:*	783	711			72
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hebrew Home & Hospital		2057C	9/30/2016		19	37
Item		Total	CCNH	RHNS	Chronic Disease Hospital	
3. Laundry						
a. In-House Processing*		Lbs.	1,051,518	910,429		141,089
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	37,243	32,246		4,997
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. \$	11,837	10,249		1,588
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$	914	791		123
d. Other (Specify) HHH EVS SERVICES DISPOSABLE SUPPLIES		\$	138,426	119,852		18,574
3E. Total Laundry Expenditures (3a + b + c + d)		\$	188,420	163,138		25,282
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home & Hospital	2057C	9/30/2016		20	37
Item		Total	CCNH	RHNS	Chronic Disease Hospital
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	21,671	19,706		1,965
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	21,671	19,706		1,965
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	1,092,910	993,804		99,106
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	28,524	25,937		2,587
c. Medical and Therapeutic Supplies	\$	386,461	295,548		90,913
d. Ambulance/Limousine***	\$	21,669	8,132		13,537
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	63,442	57,689		5,753
f. X-rays and Related Radiological Procedures***	\$				
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	62,288	56,640		5,648
i. Recreation	\$	19,184	17,444		1,740
j. Other (Specify)***** See Attached Schedule	\$	51,977	47,265		4,712
5K. Total Resident Care Expenditures (5a - 5j)	\$	1,726,455	1,502,459		223,996

* 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.

Resident Care - Medical & Therapeutic Supplies Chargeable

Description	CCNH	RHNS	Chronic Disease Hospital
HHH HOSP-BHHU MEDICAL SUPPLIES & EXP	-		34,270
HHH HOSP-MHU MEDICAL SUPPLIES & EXP	-		56,173
HHH MEDICAL SERV MEDICAL SUPPLIES & EXP	3,003		299
HHH NURSING SERV 1N MEDICAL SUPPLIES & EXP	58,118		-
HHH NURSING SERV 2N MEDICAL SUPPLIES & EXP	40,182		-
HHH NURSING SERV 2S MEDICAL SUPPLIES & EXP	30,108		-
HHH NURSING SERV 3N MEDICAL SUPPLIES & EXP	37,873		-
HHH NURSING SERV 3S MEDICAL SUPPLIES & EXP	51,534		-
HHH NURSING SERV 4N MEDICAL SUPPLIES & EXP	36,034		-
HHH NURSING SERV 4S MEDICAL SUPPLIES & EXP	36,982		-
HHH REHAB SERVICES MEDICAL SUPPLIES & EXP	1,698		169
HHH HHH ADMIN MEDICAL SUPPLIES & EXP	(3)		-
HHH REHAB SERVICES CLINICAL STAFF	19		2
-	-		-
-	-		-
Total Other Resident Care	\$ 295,548	\$ -	\$ 90,913

Schedule of Other Resident Care

Description	CCNH	RHNS	Chronic Disease Hospital
HHH NURSING ADMIN MEDICAL SUPPLIES & EXP	14,573		1,453
HHH LIFE ENRICHMENT MEDICAL SUPPLIES & EXP	2		-
HHH NUTRITIONAL MEDICAL SUPPLIES & EXP	4,432		442
HHH EVS SERVICES MEDICAL SUPPLIES & EXP	1,599		159
HHH NURSING ADMIN RESPIRATORY THERAPIST	(2,621)		(261)
HHH HOSP-BHHU RESIDENT SPECIAL NEEDS	1,455		145
HHH HOSP-MHU RESIDENT SPECIAL NEEDS	50		5
HHH HHH ADMIN RELIGIOUS HOUSING ALLOW	21,384		2,132
HHH HHH ADMIN RELIGIOUS SUPPLY & EXP	4,193		418
HHH NURSING ADMIN DENTAL SUPPLY & EXPENSE	172		17
HHH NURSING ADMIN MEDICAL EQUIPMENT	2,026		202
-	-		-
-	-		-
Total Other Resident Care	\$ 47,265	\$ -	\$ 4,712

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

Name of Facility Hebrew Home & Hospital				License No. 2057C	Report for Year Ended 9/30/2016	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	Chronic Disease Hospital	Pg	Line
ALTMAN & COMPANY		<input type="radio"/>	<input checked="" type="radio"/>		Management Consultants	\$ 14,323		\$ 3,684	16	m.11
KRONOS		<input type="radio"/>	<input checked="" type="radio"/>		Billing Consultant	\$ 10,409		\$ 2,677	16	m.11
MEDITECH		<input type="radio"/>	<input checked="" type="radio"/>		Time Card Software	\$ 27,403		\$ 7,049	16	m.11
SOFT CHOICE		<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Maint	\$ 13,298		\$ 3,420	16	m.11
ABILITY NETWORK		<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Maint	\$ 13,244		\$ 3,407	16	m.11
3M		<input type="radio"/>	<input checked="" type="radio"/>		Electronic Billing Software	\$ 9,411		\$ 2,421	16	m.11
RELIAS LEARNING LLC		<input type="radio"/>	<input checked="" type="radio"/>		Site Recovery Services	\$ 11,332		\$ 2,915	16	m.11
MILDRED DOUGLAS, RN		<input type="radio"/>	<input checked="" type="radio"/>		Nursing Chart Consultant	\$ 9,575		\$ 2,463	16	m.11
MORRISON MANAGEMENT		<input type="radio"/>	<input checked="" type="radio"/>		Food Service Management	\$ 1,722,402		\$ 171,764	18	2.b
IRON MOUNTAIN RECORDS STORAGE		<input type="radio"/>	<input checked="" type="radio"/>		Records Storage	\$ 38,359		\$ 6,232	22	6.f
MINDRAY DS US		<input type="radio"/>	<input checked="" type="radio"/>		Preventative Maintenance	\$ 9,179		\$ 1,491	22	6.f
SIMPLEX GRINNELL		<input type="radio"/>	<input checked="" type="radio"/>		Fire Alarm Maintenance	\$ 8,881		\$ 1,443	22	6.f
KONE ELEVATORS		<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	\$ 10,269		\$ 1,668	22	6.f
AEGIS ENERGY SERVICES		<input type="radio"/>	<input checked="" type="radio"/>		Power & Heat Maintenance Contract	\$ 17,221		\$ 2,798	22	6.f
ERRICO BROTHERS LANDSCAPING		<input type="radio"/>	<input checked="" type="radio"/>		Landscaping & Snow Removal	\$ 76,597		\$ 12,444	22	6.f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016			Page 22	of 37
Item	Total	CCNH	RHNS	Chronic Disease Hospital		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 261,919	225,315			36,604	
b. Heat	\$ 93,612	80,530			13,082	
c. Light & Power	\$ 231,275	198,954			32,321	
d. Water	\$ 142,777	122,824			19,953	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 62,341	53,628			8,713	
f. Other (<i>itemize</i>)	\$ 185,894	159,915			25,979	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 977,818	841,166			136,652	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 35,147	30,235			4,912	
b. Building & Building Improvements	\$ 232,871	200,327			32,544	
c. Non-Movable Equipment	\$ 34,841	29,972			4,869	
d. Movable Equipment	\$ 160,276	137,877			22,399	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 463,135	398,411			64,724	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 26,327	23,940			2,387	
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 26,327	23,940			2,387	
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	\$					
c. Personal property taxes	\$ 4,617	3,972			645	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 494,079	426,323			67,756	

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Chronic Disease Hospital
HHH EVS SERVICES PEST CONTROL	4,337		705
HHH HHH ADMIN OFF SITE STORAGE	-		-
HHH BLDG OPS TELEVISION & RADIO	2,533		411
HHH BLDG OPS GROUNDS MAINTENANCE EXP	(14,426)		(2,343)
HHH EVS SERVICES CONTRACTED SERVICES	4,020		653
HHH BLDG OPS MAINTENANCE AGREEMENT	8,872		1,441
HHH BLDG OPS CABLE	16,256		2,641
HHH HOSP-MHU MAINTENANCE AGREEMENT	4,202		683
HHH HOSP-BHHU MAINTENANCE AGREEMENT	2,315		376
HHH NURSING SERV 2S MAINTENANCE AGREEMENT	772		125
HHH NURSING SERV 3N MAINTENANCE AGREEMENT	772		125
HHH NURSING SERV 3S MAINTENANCE AGREEMENT	772		125
HHH NURSING SERV 4N MAINTENANCE AGREEMENT	772		125
HHH NURSING SERV 4S MAINTENANCE AGREEMENT	772		125
HHH SOCIAL SERVICES MAINTENANCE AGREEMENT	772		125
HHH NURSING SERV 1N MAINTENANCE AGREEMENT	772		125
HHH NURSING SERV 2N MAINTENANCE AGREEMENT	772		125
HHH EVS SERVICES MAINTENANCE AGREEMENT	772		125
HHC HHC ADMIN MAINTENANCE AGREEMENT	2,851		463
HHH MEDICAL SERV MAINTENANCE AGREEMENT	452		74
HHH NURSING ADMIN MAINTENANCE AGREEMENT	1,357		221
HHH BLDG OPS ALLOCATED COST	(31,581)		(5,130)
HHH NUTRITIONAL MAINTENANCE AGREEMENT	452		74
PAGE 21 DETAIL	-		-
IRON MOUNTAIN RECORDS STORAGE	38,359		6,232
SIMPLEX GRINNELL	8,881		1,443
KONE ELEVATORS	10,269		1,668
AEGIS ENERGY SERVICES	17,221		2,798
ERRICO BROTHERS LANDSCAPING	76,597		12,444
Total Other Repairs and Maintenance	\$ 159,915	\$ -	\$ 25,979

Hebrew Home & Hospital
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/1/2016	LIGHTING - KITCHEN	\$ 6,000	10	\$ 450
3/8/2016	REMOVE/REVISE BUILDING SIGNS	\$ 3,569	10	\$ 208
6/21/2016	FIRE CAULK WALLS & CEILINGS WITH 3M	\$ 2,000	5	\$ 165
6/21/2016	FIRE CAULK WALLS & CEILINGS WITH 3M W	\$ 2,000	5	\$ 102
6/30/2016	SWAP 60 SPRINKLER HEADS IN BHU	\$ 8,260	10	\$ 208
7/15/2016	WEB-CAM VIDEO MONITORING SYSTEM	\$ 4,424	5	\$ 150
Total additions for Building Improvements		\$ 26,253		\$ 1,283 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/19/2016	DISHWASHER, MODEL CRS86 SERVICING	\$ 3,270	10	\$ 137
5/12/2016	DUMP HEAT EXCHANGER ACID CLEANING	\$ 3,555	10	\$ 148
6/16/2016	KITCHEN STEAM BOILER 1 INSTALLMENT	\$ 16,135	15	\$ 359
Total additions for Non-Movable Equipment		\$ 22,960		\$ 644 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Hebrew Home & Hospital
9/30/2016

Schedule of Land Improvements Acquired during this report period

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/22/2015	VINYL CUTTER MACHINE	\$ 630	10	\$ 63
12/1/2015	MEDICAL CART	\$ 6,169	10	\$ 514
12/4/2015	OUTLOOK SOFTWARE	\$ 1,545	3	\$ 429
12/30/2015	DELL COMPUTERS - 2	\$ 2,664	3	\$ 740
4/1/2016	RECLINER	\$ 641	15	\$ 21
8/26/2016	CONVECTION OVEN VULCAN VC44GD	\$ 6,854	10	\$ 114
Total additions for Movable Equipment		\$ 18,503		\$ 1,881 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Hebrew Home & Hospital			License No. 2057C		Report for Year Ended 9/30/2016			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Mortgage Acquisition	June	2009		390,428	76,854			12,000	
2. Mortgage Restructuring	Aug	2015		376,077	2,386			14,327	
3.									
B-4. Subtotal									26,327
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									26,327

* 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.

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

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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	01/01/85			
2. Date Structure Completed	01/01/89			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	302			
6. Square Footage				
7. Acquisition Cost				
a. Land	1,256,000			
b. Building	19,998,052			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	06/11/09			
c. Interest Rate for the Cost Year	5.00%			
d. Term of Mortgage (number of years)	32 yrs 3 mths			
e. Amount of Principal Borrowed	20,242,000			
f. Principal balance outstanding as of _____	19,375,475			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)	Fixed (Wells Fargo)			
h. Date of Refinancing	07/22/15			
i. New Interest Rate	335.00%			
j. Term of Mortgage (number of years)	26 Y 5M			
k. Amount of Principal Borrowed	11,041,655			
l. Principal Outstanding on Note Paid-Off	10,997,760			
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			Page	of
Hebrew Home & Hospital		2057C	9/30/2016			26	37
Item		Total	CCNH	RHNS	Chronic Disease Hospital		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 276,276	237,666			38,610	
Name of Lender		Rate					
HUD							
Address of Lender							
2. Second Mortgage		\$ 305,010	262,384			42,626	
Name of Lender		Rate					
HUD							
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)		\$ 581,286	500,050			81,236	

(Carry Subtotals forward to next page)

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

Name of Facility Hebrew Home & Hospital		License No. 2057C		Report for Year Ended 9/30/2016		Page 27 37	
Item				Total	CCNH	RHNS	Disease Hospital
Subtotals Brought Forward:				581,286	500,050		81,236
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
00							
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) Line of Credit				\$ 128,907	110,892		18,015
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 710,193	610,942		99,251
14. Insurance							
a. Insurance on Property (buildings only)				\$ 159,064	136,835		22,229
b. Insurance on Automobiles				\$ 4,082	3,512		570
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 51,391	44,209		7,182
2. Fire and Extended Coverage				\$ 9,653	8,304		1,349
3. Other (Specify) See Attached Page 27A				\$ 185,746	159,788		25,958
14d. Total Insurance Expenditures (14a + b + c)				\$ 409,936	352,648		57,288
15. Total All Expenditures (A-13 thru C-14)				\$ 39,403,531	31,413,122		7,990,409

Schedule of Other Insurance Expense

Description	CCNH	RHNS	Chronic Disease Hospital
Directors & Officers	18,216		2,959
Employment Policy	23,529		3,822
Crime Policy	15,067		2,448
GL Liability	39,497		6,417
Indemnity Bond	1,613		262
Commercial Lines	38,404		6,239
Physicians Liability	23,462		3,811
-	-		-
-	-		-
Total Other Repairs and Maintenance	\$ 159,788	\$ -	\$ 25,958

D. Adjustments to Statement of Expenditures

Name of Facility Hebrew Home & Hospital			License No. 2057C	Report for Year Ended 9/30/2016	Page 28	of 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Chronic Disease Hospital
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12.g	Occupational Therapy	\$ 446,442	280,269		166,173
4.			Other - See attached Schedule	\$ 423,827	34,787		389,040
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 91,324	75,137		16,187
Pages 15 & 16 - Administrative and General							
8.	15	1.a.9	Discriminatory Benefits	\$ 56,332	44,693		11,639
9.	15	1.c	Bad Debts	\$ 400,004	363,731		36,273
10.	15	1.e	Accounting & Legal	\$ 39,185	31,168		8,017
11.			Telephone	\$			
12.			Cellular Telephone	\$ 9,563	7,606		1,957
13.	15	1.a.6	Life insurance premiums on the life of Owners, Partners, Operators	\$ 56,332	44,807		11,525
			Gifts, flowers and coffee shops	\$			
15.	16	1.5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 4,716	3,751		965
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	m.3	Unallowable Advertising *	\$ 8,004	6,367		1,637
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m.4	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 60,327	47,985		12,342
Page 18 - Dietary Expenditures							
24.	18	2.b	Meals to employees, guests and others who are not residents	\$ 71,519	65,032		6,487
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,667,575	1,005,333		662,242

* 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.

D.4 - Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
		PHYSICIANS - RESIDENT CARE			
10	A.12.i.3	HHH HOSP-BHHU STAFF PHYSICIANS	-		52,763
10	A.12.i.3	HHH HOSP-MHU STAFF PHYSICIANS	-		168,779
			-		-
		PHYSICIANS - OTHER			
10	A.12.i.4	HHH HOSP-BHHU STAFF	-		167,498
10	A.12.i.4	HHH MEDICAL SERV CLINICAL STAFF	34,787		-
			-		-
			-		-
			-		-
			-		-
			-		-
			-		-
Total Other Salaries Adjustment			\$ 34,787	\$ -	\$ 389,040

D.7 - Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
13	B.8.e	HHH HOSP-BHHU PROFESSIONAL FEES	-		83,849
13	B.8.e	HHH HHH ADMIN DEMENTIAL CONSULTING	-		323
13	B.8.e	HHH MEDICAL SERV SALARIES - FEES	75,137		-
13	B.8.e		-		(67,985)
			-		-
			-		-
			-		-
Total Other Fees Adjustments			\$ 75,137	\$ -	\$ 16,187

D.23 - Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
16	m.13	DISALLOWED EXPENSES	-		-
16	m.13	VENDOR FEES / PENALTIES	14,501		3,730
16	m.13	DEVELOPMENT - ASSOC DUES	259		66
16	m.13	HHH HHH ADMIN GENERAL EXPENSE	26,862		6,909
16	m.13	HHH MEDICAL SERV GENERAL EXPENSE	26		7
16	m.13	HHH NURSING ADMIN GENERAL EXPENSE	41		10
16	m.13	HHH MEDICAL SERV OTHER PHYSICIAN FEES	(48,066)		(12,363)
16	m.13	HHC HHC ADMIN PROFESSIONAL FEES	54,362		13,983
16	m.13		-		-
16	m.13		-		-
Total Other A&G Adjustments			\$ 47,985	\$ -	\$ 12,342

Amended 4/8/16

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Hebrew Home & Hospital			2057C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Chronic Disease Hospital
Subtotals Brought Forward				\$ 1,667,575	1,005,333		662,242
Page 20 - Resident Care Supplies***							
27.	20	5.a.1	Prescription Drugs	\$ 1,092,910	993,804		99,106
28.	20	5.d	Ambulance/Limousine	\$ 21,669	20,293		1,376
29.			X-rays, etc	\$			
30.	20	5.h	Laboratory	\$ 62,288	56,639		5,649
31.			Medical Supplies	\$ 386,461	295,548		90,913
32.	20	5.e.2	Oxygen (non emergency)	\$ 63,442	57,689		5,753
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 25,487	21,926		3,561
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 29,037	24,979		4,058
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 3,348,869	2,476,211		872,658

*** 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.

Hebrew Home & Hospital
9/30/2016

D.34 - Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
20	5.c		-	-	-
Total Other Ancillary Costs			\$ -	\$ -	\$ -

D.35 - Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
22	C.7.d		-	-	-
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

D.39 - Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
22		Adult Day Center - Plant Operation Allocation	7,198		1,169
22		Meals On Wheels - Plant Operation Allocation	-		-
22		Outpatient Therapy - Plant Operation Allocation	685		111
22		CGSG - Plant Operation Allocation	14,043		2,281
Total Other Property Adjustments			\$ 21,926	\$ -	\$ 3,561

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
22	6.a-f	Adult Day Center - Property Insurance Allocation	498		81
22	6.a-f	Meals On Wheels - Property Insurance Allocation	-		-
22	6.a-f	Outpatient Therapy - Property Insurance Allocation	47		8
22	6.a-f	CGSG - Property Insurance Allocation	972		158
		-	-		-
27	6.a-f	Physician Liability Insurance	23,462		3,811
		-	-		-
		-	-		-
		-	-		-
Total Other Adjustments			\$ 24,979	\$ -	\$ 4,058

D.50 - Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Chronic Disease Hospital
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hebrew Home & Hospital	2057C	9/30/2016			30	37
Item	Total	CCNH	RHNS	Chronic Disease Hospital		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 28,034,664	27,185,252		849,412		
b. Medicaid Room and Board Contractual Allowance **	\$ (10,819,688)	(10,368,203)		(451,485)		
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 10,683,768	3,266,250		7,417,518		
b. Medicare Room and Board Contractual Allowance **	\$ (2,264,166)	(1,249,241)		(1,014,925)		
4. a. Private-Pay Residents and Other	\$ 7,848,026	7,458,958		389,068		
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,054,010)	(756,540)		(297,470)		
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 410,672	373,433		37,239		
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 1,207,427	1,097,936		109,491		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 2,070	1,064		1,006		
b. Medical Supplies - Medicare Contractual Allowance **	\$ 144			144		
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 645,028	644,345		683		
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 111,775	111,657		118		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 124,449	115,132		9,317		
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 18,630	17,236		1,394		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 593,562	593,562				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 78,704	78,704				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 76,819	6,351		70,468		
b. Other (<i>Specify</i>) - Non-Medicare	\$ 49,911	34,303		15,608		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 35,747,785	28,610,199		7,137,586		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 71,519	65,034		6,485		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 41	37		4		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ (337,790)	(307,158)		(30,632)		
V. Total Other Revenue (1 thru 8)	\$ (266,230)	(242,087)		(24,143)		
VI. Total All Revenue (III +V)	\$ 35,481,555	28,368,112		7,113,443		

* 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	Chronic Disease Hospital
20	HHH HOSP-MHU LAB MCRB	\$ -		\$ 125
20	HHH HOSP-BHHU PHYSICIANS MCRA	\$ -		\$ 9,686
20	HHH HOSP-BHHU PHYSICIANS MCRB	\$ -		\$ 12,039
20	HHH HOSP-MHU PHYSICIANS MCRA	\$ -		\$ 7,639
20	HHH HOSP-MHU PHYSICIANS MCRB	\$ -		\$ 19,511
20	HHH SNF BLOOD ADMIN MCRA	\$ 6,351		\$ -
20	HHH HOSP-MHU BLOOD ADMIN MCRB	\$ -		\$ 14,544
20	-	\$ -		\$ -
20	HHH HOSP-BHHU ANCILLARY MCRB	\$ -		\$ 1,388
20	HHH HOSP-MHU BLOOD ADMIN MCRA	\$ -		\$ 5,536
	-	\$ -		\$ -
	-	\$ -		\$ -
Total Other Resident Revenue - Medicare		\$ 6,351	\$ -	\$ 70,468

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
20	HHH SNF NURSING WOUND CARE REV	\$ 2,800		\$ -
20	HHH SNF PRIVATE PAY SP/INS	\$ 3,421		\$ -
20	HHH HOSP-BHHU PHYSICIANS MCD	\$ -		\$ 490
20	HHH HOSP-BHHU PHYSICIANS SP/INS	\$ -		\$ 293
20	HHH HOSP-MHU PHYSICIANS SP/INS	\$ -		\$ 6,951
20	HHH SNF BLOOD ADMIN MCD	\$ 265		\$ -
20	HHH SNF BLOOD ADMIN SP/INS	\$ 794		\$ -
20	HHH HOSP-MHU BLOOD ADMIN MCD	\$ -		\$ 221
20	HHH HOSP-MHU BLOOD ADMIN SP/INS	\$ -		\$ 4,949
20	HHH HOSP-MHU LAB MCD	\$ -		\$ 9
20	HHH COGNITIVE PROG DEMENTIA CONSULTATION	\$ 26,428		\$ 2,636
20	HHH HHH ADMIN DEMENTIA CONSULTATION	\$ 595		\$ 59
20	-	\$ -		\$ -
20	-	\$ -		\$ -
20	-	\$ -		\$ -
20	-	\$ -		\$ -
20	-	\$ -		\$ -
20	-	\$ -		\$ -
	-	\$ -		\$ -
Total Other Resident Revenue		\$ 34,303	\$ -	\$ 15,608

Interest Income

Page Ref	Account	Balance	CCNH	RHNS	Chronic Disease Hospital
31	HHH HHH ADMIN DIV/INTEREST INCOME		\$ 28		\$ 3
31	HHH DEBT SERVICE DIV/INTEREST INCOME		\$ 9		\$ 1

	-	\$ -		\$ -
Total Interest Income		\$ 37	\$ -	\$ 4

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Chronic Disease Hospital
20	HHH SNF FLU SHOT ADMINISTRATION	\$ 5,487		\$ 547
18	HHH HHH ADMIN CAFE	\$ 825		\$ 82
15	HHH HHH ADMIN TRANSCRIPTION SERVICES	\$ 2,738		\$ 273
20	HHH HHH ADMIN MATERIALS MGMT INCOME	\$ 65		\$ 6
22	HHH HHH ADMIN MISCELLANEOUS INCOME	\$ 330		\$ 33
15	HHH HHH ADMIN UNREALIZED GAIN/(LOSS)	\$ 24		\$ 2
31	HHH HHH ADMIN SINKING FUND INCOME	\$ 7		\$ 1
31	HHH HHH ADMIN CHG IN PENSION FUND	\$ (325,000)		\$ (32,410)
31	HHH PHARMACY SERV UCONN/SFH TEACHING	\$ 8,366		\$ 834
31	-	\$ -		\$ -
31	-	\$ -		\$ -
31	-	\$ -		\$ -
34	-	\$ -		\$ -
13	-	\$ -		\$ -
10	-	\$ -		\$ -
13	-	\$ -		\$ -
15	-	\$ -		\$ -
Total Other Revenue		\$ (307,158)	\$ -	\$ (30,632)

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home & Hospital	2057C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	156,711
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,925,418
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	237,961
5. Prepaid Expenses			\$	143,436
a. HHH HHH BS/OH PREPAID EXP - GENERAL	91,919			
b. HHH HHH BS/OH PREPAID EXP. - INSURANCE	51,517			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	238,640
HHH HHH BS/OH SINKING FUND	747			
HHH HHH BS/OH DEPOSITS	223,675			
HHH HHH BS/OH PROPERTY INSUR ESCROW	14,218			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,702,166
B. Fixed Assets				
1. Land			\$	1,256,001
2. Land Improvements	*Historical Cost	2,127,291	\$	75,797
	Accum. Depreciation	(2,051,494) Net		
3. Buildings	*Historical Cost	23,956,540	\$	1,276,792
	Accum. Depreciation	(22,679,748) Net		
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____ Net		
5. Non-Movable Equipment	*Historical Cost	693,154	\$	105,918
	Accum. Depreciation	(587,236) Net		
6. Movable Equipment	*Historical Cost	3,577,138	\$	434,468
	Accum. Depreciation	(3,142,670) Net		
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____ Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	321,874
HHH HHH BS/OH RENOVATIONS IN PROGRESS	253,517			
COST REPORT vs FINANCIAL STATEMENTS	68,357			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,470,850

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home & Hospital	2057C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	7,173,016
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	766,505		
	Accum. Depreciation	(105,567)	Net	\$ 660,938
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	711,347
See Attached Page 32A		711,347		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,372,285
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,545,301

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

D.7 - Schedule of Other Assets

Description	Amount
HHH HHH BS/OH NEW FACILITY MAIN BOND	5,000
HHH HHH BS/OH REPLACEMENT RESV-WELLS	522,872
HHH HHH BS/OH MIP ESCROW-WELLS	47,081
HHH HHH BS/OH PROP INSUR ESCROW-WELLS	136,394
-	-
-	-
-	-
-	-
Total Other Assets	\$ 711,347

G. Balance Sheet (cont'd)

Name of Facility Hebrew Home & Hospital		License No. 2057C	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,560,735
2. Notes Payable (<i>itemize</i>)				\$	21,847,989
HHH HHH BS/OH MORTGAGE PAYABLE-WI		10,797,178			
HHH HHH BS/OH MORTGAGE PAYABLE-HU		11,050,811			
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>)				\$	692,923
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	37,279
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	329,920
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,486,808
See Attached Page 33A		1,486,808			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	27,955,654

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

(Carry Total forward to next page)

A.12 - Schedule of Other Current Liabilities

Description	Amount
HHH HHH BS/OH RESIDENT SAVINGS	193,836
HHH HHH BS/OH CAPITAL LEASE LIABILITY	25,410
HHH HHH BS/OH ACCRUED PENSION INSUR	31,821
HHH HHH BS/OH NURSING HOME USE TAX	1,199,165
HHH HHH BS/OH ACCR KEY PERSON PENSION	36,576
-	-
-	-
-	-
-	-
Total Other Assets	\$ 1,486,808

G. Balance Sheet (cont'd)

Name of Facility Hebrew Home & Hospital		License No. 2057C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				27,955,654	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 4,776,427					
Name and Address of Lender	Amount	Loan Date			
	4,776,427				
4. Other Long-Term Liabilities (<i>itemize</i>)					
HHH HHH BS/OH TPA INSUR PAYABLE				736,829	
HHH HHH BS/OH DEFERRED REVENUE				89,809	
HHH HHH BS/OH L T ACC NON UNION PENS				4,357,268	
\$ 5,183,906					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 9,960,333					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 37,915,987					

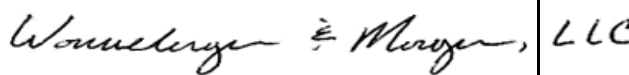
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home & Hospital	2057C	9/30/2016	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			\$	(24,976,669)
6. Gain or Loss for Period			\$	(4,394,017)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(29,370,686)
C. Total Reserves and Net Worth			\$	(29,370,686)
D. Total Liabilities, Reserves, and Net Worth			\$	8,545,301

H. Changes in Total Net Worth

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(24,992,206)	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	35,481,555	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	39,875,572	
D. Net Income or Deficit			\$	(4,394,017)	
E. Balance			\$	(29,386,223)	
F. Additions					
1. Additional Capital Contributed (<i>itemize</i>)					
Prior Year Adjustments	15,537				
2. Other (<i>itemize</i>)					
Rounding					
F-3. Total Additions			\$	15,537	
G. Deductions					
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$		
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. Balance at End of Period			\$	(29,370,686)	
				09/30/16	

I. Preparer's/Reviewer's Certification

Name of Facility Hebrew Home & Hospital	License No. 2057C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Chronic Disease Hospital		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title LLC	Date Signed 2/11/2017		
Printed Name of Preparer Wonneberger & Morgan, LLC				
Address Address 1781 Highland Ave, Suite 207, Cheshire, CT 06410		Phone Number (203) 250-2013		

Error Check

Level	Item	Reported as	
	Page 24 - Accumulated Amort. of Org. Expense	(105,567) is inconsistent with Page 32	(105,567)
	Page 25 - Total Bed Capacity	302 is inconsistent with page 8	302