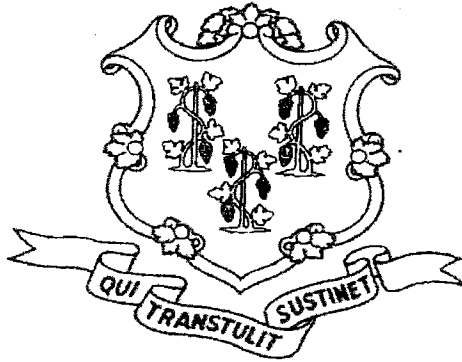


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 12/21/16	Report for Year Ending 9/30/17

License Numbers:	CCNH 2439	RHNS	(Specify)	Medicare Provider 07-5109
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Medicaid Provider Numbers:	CCNH 000000927	RHNS	ICF-IID
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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 for Health and Rehabilitation, LLC d/b/	License No. 2439	Report for Year Ended 9/30/17	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 December 21, 2016 and ending September 30, 2017, 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:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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 Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehab		Period Covered:	From 12/21/16	To 9/30/17
Address of Facility 1 Abrams Blvd, West Hartford 06117				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/18/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 516-705-4842	Report for Year Ended 9/30/17	Page 2	of 37
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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
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License Numbers:	CCNH 2439	RHNS (Specify)	Medicare Provider No. 07-5109
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)							
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust	

If this facility opened or closed during report year provide:	Date Opened 12/21/2016	Date Closed

Has there been any change in ownership or operation during this report year?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," explain fully.
--	--------------------------------------	--------------------------	--------------------------

This facility was purchased from Hebrew Home & Hospital as of 12/21/16

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.:	

General Information and Questionnaire
Partners/Members

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/		License No. 2439	Report for Year Ended 9/30/17	Page 3	of 37
Legal Name of Partnership/LLC Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation		Business Address 1 Abrams Blvd, West Hartford 06117		State(s) and/or Town(s) in Which Registered 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, LI				0.05	
Junior Capital Holdings, LLC				0.05	
YSRO				0.05	

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	9/30/17	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 9/30/17	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					%**
Preferred Therapy Solutions	850 Silas Deane Hwy, Wethersfield, CT 06109	<input checked="" type="radio"/>	<input type="radio"/>	37%	PT, OT ST Services/Consulting	13/5a, 9, 10, 12	857,321	846,904
Aetna VEBA	850 Silas Deane Hwy Wethersfield, Ct 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 / Line 1a5	1,859,971	1,859,971
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input checked="" type="radio"/>	<input type="radio"/>	82%	Radiology	Pg 20 / Line 5f	17,122	15,812
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg 16 / Line 12	820,597	817,887
Stauderman Realty	46 Stauderman Ave, Lybrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg 16 / Line 12	510	510
850 Silas Deane	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg 16 / Line 12	2,759	2,759
20 Sunrise	20 Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg 16 / Line 12	23,594	23,594
Cambridge Manor	2428 Easton Tpke, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Administrator Salary	Pg 10 / Line A2	30,154	30,154
See Attachment	See Attachment	<input type="radio"/>	<input type="radio"/>		See Attachment	See Attachment		

* 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 Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Reh		License No.	2439	Report for Year Ended 9/30/2017	Page 4a	of 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 #	Actual Cost to the Related Party
		Yes	No	%**			
Procare LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	92%	Drugs/OTC/RX Consult	Various	388,904
Procare LTC Pharmacy OFMA LLC	155 Northboro Rd STE 4 Southborough MA 01772	<input checked="" type="radio"/>	<input type="radio"/>	92%	Drugs/OTC/RX Consult	Pg 20 / Line 5a1	731
REGENCY HOUSE OF WALLINGFORD	181 E Main St Wallingford CT 06492	<input type="radio"/>	<input type="radio"/>	0%	Dietary Consultants	Pg 13 / Line B1	2,043
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input type="radio"/>	0%	Banking transactions	Pg 16 / Line 13	16,320
Marvin Ostreicher	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input type="radio"/>	0%	Loan Payable	Pg 34 / Line B3	2,370,959
Various	Various	<input type="radio"/>	<input type="radio"/>	0%	Related Party Vendors	Pg 34 / Line B3	805,726
Cambridge Manor	2428 Easton Tpke, Fairfield, CT 06825	<input type="radio"/>	<input type="radio"/>	0%	Payable for Administrator	Pg 34 / Line B3	30,154
		<input type="radio"/>	<input type="radio"/>	0%			
		<input type="radio"/>	<input type="radio"/>	0%			

* 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 for Health and Rehabilitation, LL	License No. 2439	Report for Year Ended 9/30/17	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.

N/A

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

N/A

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

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

N/A

**General Information and Questionnaire
Leases (Excluding Real Property)**

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

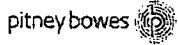
Name of Facility		License No.	Report for Year Ended		Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb		2439	9/30/17		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
PCC, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	AR Billing/E.H.R. Software Lease	12/21/16	60 Months / Ongoing	33,753	33,753
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/21/16	Ongoing	2,233	1,675
Leaf -1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/18/17	39 Months	32,905	24,759
Nissan Motor Acceptance, PO Box 650360, Dallas, Texas 75265-03690	<input type="radio"/>	<input checked="" type="radio"/>	Auto Lease	08/22/15	36 Months	4,428	2,214
	<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"/>					
						Total ***	62,401

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.



Lease Agreement

--	--	--	--	--	--	--	--	--	--	--	--

Agreement Number

Your Business Information

HEBREW HOME FOR HEALTH & REHABILITATION LLC DBA THE HEBREW		813398093
Full Legal Name of Lessee / DBA Name of Lessee		Tax ID # (FEIN/TIN)
81 Abrahms Blvd	West Hartford	CT 06117-1508
Billing Address : Street	City	State ZIP+4
Zuleika Benitez	(516) 705-4852	0018166818
Billing Contact Name	Billing Contact Phone #	Billing Account #
81 Abrahms Blvd	West Hartford	CT 06117-1508
Installation Address (if different from billing address) : Street	City	State ZIP+4
Zuleika Benitez Lew Abrahamson	(516) 705-4852 860-523-3800	0018166818
Installation Contact Name	Installation Contact Phone #	Installation Account #
	2017-04-17	
PO #	Quote Expiration Date	

Your Business Needs

Qty	Item	Business Solution Description
1	DM400C	DM400C Digital Mailing System
1	1FAE	Basic Accounting -50 Accounts
1	1FY9	DM400 70 LPM
1	1GW5	5lb Integrated Weighing Feature
1	4CES	US LIVE DM400C BASE - ES2
1	G900	Meter for DM300/DM400/475 Series
1	G9SS	USPS Tracking Services Activation
1	MP9G	Integrated Weighing Platform
1	SBTA	DM400C Digital Meter System
1	SJ40	SoftGuard for DM400
1	STDSLA	Standard SLA-Equipment Service Agreement (for DM400C Digital Mailing System)

Your Payment Plan

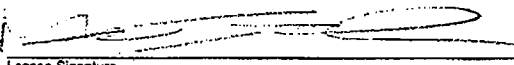
Initial Term: 51 months	Initial Payment Amount:	
Number of Months	Monthly Amount	Billed Quarterly at*
51	\$ 175.00	\$ 525.00

*Does not include any applicable sales, use, or property taxes which will be billed separately.

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required
- Purchase Power[®] transaction fees included
- Purchase Power[®] transaction fees extra

Your Signature Below

By signing below, you agree to be bound by all the terms of this Agreement including the Pitney Bowes Terms (Version 8/16), which are available at www.pb.com/termsconditions and are incorporated by reference. You acknowledge that you may not cancel the lease for any reason and that all payment obligations are unconditional. The lease will be binding on us after we have completed our credit and documentation approval process and have signed below. The lease requires you either to provide proof of insurance or participate in the ValueMAX® equipment protection program (see Section LS of the Pitney Bowes Terms) for an additional fee. If software is included in the Order, additional terms apply which are available by clicking on the hyperlink for that software located at www.pitneybowes.com/us/license-terms-of-use/software-and-subscription-terms-and-conditions.html. Those additional terms are incorporated by reference.

Not Applicable
State/Entity's Contract#

Lessee Signature
MICHAEL BOKOW
Print Name
Title
11/2/17
Date
Email Address

Pitney Bowes Signature
Print Name
Title
Date

Sales Information

Nalo Leal	nalo.leal@pb.com
Account Rep Name	Email Address



LEASE AGREEMENT

1720A Crete Street, Moberly, MO 65270
Phone: 800-662-3759, Fax: 800-426-2626

LESSOR LEGAL NAME: Hebrew Home for Health & Rehabilitation dba The Hebrew Center for Health &
Tax ID#: 81-3398093
Telephone No: 8605233800
Billing Address: 1 Abrahams Boulevard, West Hartford, CT 06117
Equipment Location (if other than Billing Address): 1 Abrahams Boulevard, West Hartford, CT 06117

EQUIPMENT DESCRIPTION: (indicate quantity, new or used and include make, model, serial # and all attachments - see below and/or attached Schedule A)
Unit Quantity, Description of Equipment Leased, Make and Type, Model Number, Serial Number

Table with columns: BASE TERM IN MONTHS (39), TOTAL NUMBER OF LEASE PAYMENTS (39 @ \$2,578.38), END OF LEASE PURCHASE OPTION (Fair market value, 10% of Equipment cost, \$1.00), and Advance Payment, Security Deposit, Documentation Fee, Total due a + b + c = \$95.00

**If more than one lease payment is required as an Advance Payment, the balance will be applied to lease payments in inverse order, starting with the last lease payment. Your obligation to pay all amounts and perform all other obligations is non-cancellable, absolute, unconditional and not subject to abatement, set-off or defense.

TERMS AND CONDITIONS

In this agreement ("Lease"), "we," "our," and "us" refer to LEAF Capital Funding, LLC as Lessor and "you" and "your" refer to the Lessee. You agree to lease the Equipment upon the following terms and conditions:

- 1. LEASE PAYMENTS AND TERM: The Lease is enforceable on you upon your execution. The term of the Lease shall commence on the date the Equipment is delivered to you ("Lease Commencement Date").
2. DELIVERY, ACCEPTANCE, USE AND REPAIR: You are responsible for Equipment delivery and installation.
3. INDEMNIFICATION: You agree to indemnify, defend and hold us harmless from and against any losses, damages, penalties, claims and suits, including attorneys' fees and expenses related to the ordering, manufacture, installation, ownership, condition, use, lease, possession, delivery or return of Equipment.
4. LEASE EXPIRATION, RENEWAL: Unless you notify us at least 90 days prior to the expiration of the Lease of your election to return or purchase the Equipment, this Lease will renew on a month-to-month basis at the same monthly Lease Payment until you either exercise the purchase option or provide us with at least 90 days notice and return the Equipment.
5. LATE FEES AND CHARGES: If any amount is not paid within five (5) days of when due, you agree to pay us a late charge equal to the lesser of 10% of the amount past due or the maximum legal amount.
6. NO WARRANTY: We do not manufacture the Equipment and you have selected the Equipment and the supplier. WE MAKE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY OR FITNESS FOR A PURPOSE AND ARE NOT RESPONSIBLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES.
7. INSURANCE, RISK OF LOSS: You bear all risk of loss or damage to the Equipment from its order until it is returned in the required condition or purchased by you ("Risk Period").

- 8. OWNERSHIP AND TAXES: We own the Equipment (excluding licensed software). If you are deemed to own it, you grant us a security interest in the Equipment. You agree to file UCC financing statements to confirm our interest.
9. DEFAULT: If you or any guarantor do not pay us any amount within ten (10) days of its due date, on breach any terms of this Lease, any guaranty or any license relating to the Equipment, you will be in default.
10. ASSIGNMENT: You have no right to sell or assign the Equipment or Lease. We may sell or assign our rights in the Lease and/or Equipment and the new owner will have all our rights but will not be subject to any claim or defense you have against us.
11. ARTICLE 2A: You agree this Lease is a "finance lease" as defined in Article 2A of the Uniform Commercial Code.
12. CREDIT INFORMATION: You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.
13. CHOICE OF LAW: THIS LEASE WILL BE GOVERNED BY PENNSYLVANIA LAW. YOU CONSENT TO JURISDICTION IN THE STATE OR FEDERAL COURTS IN PENNSYLVANIA AND WAIVE ANY RIGHT TO A TRIAL BY JURY.
14. MISCELLANEOUS: This Lease is the parties' entire agreement and can be amended only in writing signed by both parties. This Lease may be executed in counterparts (manually or by electronic means) and, when transmitted to us shall be binding upon you for all purposes. This Lease is not binding on us until we sign it. You agree not to raise as a defense to the enforcement of this Lease that it was executed or transmitted to us by electronic means. You will use the Equipment only for business purposes and not for personal, family or household use.

ACCEPTED BY LESSEE: Hebrew Home for Health & Rehabilitation dba The Hebrew Center for Health &
Print Name: Michael Bakan Title:
E-Mail Address:
Date: 1/18/17
Lessee Authorized Signature

PERSONAL GUARANTY: Undersigned guarantees that Lessee will make all payments and perform all other obligations under the Lease when due. Undersigned agrees that this is a guaranty of payment and not of collection, and that we can proceed directly against undersigned without first proceeding against Lessee or the Equipment. Undersigned also waives all suretyship defenses and notification if the Lessee is in default and consents to any extensions or modifications granted to Lessee. Undersigned will pay us all expenses (including attorneys' fees) we incur in enforcing our rights against undersigned or Lessee. If more than one person signs this guaranty, each agrees that his/her liability is joint and several. Undersigned authorizes us and our affiliates to obtain credit bureau reports and make inquiries regarding undersigned's personal credit. You consent to jurisdiction in the State or Federal courts in Pennsylvania and expressly waive any right to a trial by jury.

SIGNED X
Print Name:
E-Mail Address:
Accepted by:
LEAF Capital Funding, LLC By:
Title:
Date:

THE OFFICEWORKS

SALES ORDER

The Office Works, Inc.
 45 Corporate Avenue
 Plainville, CT 06062
 1-800-634-4810 1-860-793-9994

DATE: 1/18/2017

BILL TO:
 The Hebrew Center for Health and Rehabilitation
 1 Abrahms Boulevard
 West Hartford, CT 06117

SHIP TO:
 Same

ITEM	DESCRIPTION	QTY	UNIT PRICE	EXTENDED PRICE
e-Studio 3508A	35 ppm Toshiba Multifunctional Copier	11		
e-Studio 4508A	45 ppm Toshiba Multifunctional Copier	2		
e-Studio 5508A	55 ppm Toshiba Multifunctional Copier	1		
e-Studio 6508A	65 ppm Toshiba Multifunctional Copier	1		39-Month Lease
e-Studio 4505AC	45 ppm Toshiba Color Multifunctional Copier	1		\$2,578.38 per month
e-Studio 6506ACT	65 ppm Toshiba Color Multifunctional Copier	1		
MR3031	Automatic Document Handler	14		
MJ1042	Inner Document Finisher	3		
MJ1111	Console Document Finisher	2		
KD1059LT	Large Capacity Paper Feed Pedestal	3		
GD1370	Fax Kit	17		
Stand 5005	Cabinet Stand	11		
XGPCS15D	Power Filter	14		
XGPCS20D	Power Filter - Qty (3)		TOTAL SALE	Lease
			DELIVERY	N/C
			SALES TAX	6.35% of monthly payment
			TOTAL DUE	N/A

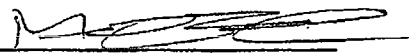
Notes / Provisions

- Lease cost includes all standard features plus the options listed, set-up, delivery, installation and training.
- All-inclusive maintenance cost per page: Black pages billed at \$.0065 each / Color pages billed at \$.049 each.
- Maintenance contract covers all maintenance, parts, labor and toner. Contract excludes paper & staples.

CUSTOMER:

The Hebrew Center for Health and Rehabilitation

THE OFFICE WORKS, INC.

Authorized Signature 

Accepted By _____

Print Name Michael Borow

Print Name _____

Title Materials Manager

Title _____

Date 1/18/17

Phone 516 705 4800

Sales Associate _____



MOTOR VEHICLE LEASE AGREEMENT WITH ARBITRATION CLAUSE - NEW YORK

1. PARTIES

Lessor: 05 ATLANTIC AUTO SALES LLC
D/B/A MASSAPEQUA NISSAN
Phone: (516) 799-3800
Lease Date: 09/30/2015
Street Address: 3000 SUNRISC HWY
City, St, Zip: SEAFORD NY 11703
NMAC Dealer #:
Lessee & Co-Lessee:
Lessee Name: FAIRFIELD MANOR OF FAIRFIELD LLC
Co-Lessee: LEWIS L ABRAMSON
Name of Driver (if Business):
Street Address: 240 EASTON TRKE
City, St, Zip: FAIRFIELD CT 06825
County:
Mailing Address: N/A
City, St, Zip: N/A
County:
Garaging Address: N/A
City, St, Zip: N/A
County:

"You" and "your" refer equally to the Lessee and Co-Lessee (if any) signing this Lease. "We," "us" and "our" refer to the Dealer, or if this Lease is assigned, to Nissan-Infiniti LT ("NILT") and/or any other assignee. "Vehicle" refers to the Motor Vehicle described below, including attachments; equipment, the battery and accessories, including any charging accessories included with the vehicle. You agree to lease this Vehicle from us under the terms on the front and back of this Lease. You understand that this is a Lease. You do not own this Vehicle, unless and until you exercise your option to purchase this Vehicle.

2. DESCRIPTION OF LEASED PROPERTY

New Used Charging Accessories Odometer Reading: 25
Year: 2015 Make: NISSAN Model: MURANO Body Style: SUBN
Color/Key Code: WH VIN: 5N1A2ZMH7FN257685

PRIMARY USE: Commercial Personal, Family or Household
WARNING: Important consumer protections may not apply if this Lease indicates that the Vehicle is being leased primarily for agricultural, business or commercial use.

3. FEDERAL CONSUMER LEASING ACT DISCLOSURE BOX

Table with 4 columns: AMOUNT DUE AT LEASE SIGNING OR DELIVERY, MONTHLY PAYMENTS, OTHER CHARGES*, and TOTAL OF PAYMENTS. Includes values for lease signing fee, monthly payments, disposition fee, and total payments of 14750.48.

4. ITEMIZATION OF AMOUNT DUE AT LEASE SIGNING OR DELIVERY

Table with 2 columns: AMOUNT DUE AT LEASE SIGNING OR DELIVERY and HOW THE AMOUNT DUE AT LEASE SIGNING OR DELIVERY WILL BE PAID. Lists items like capitalized cost reduction, first monthly payment, and rebates.

5. YOUR MONTHLY PAYMENT IS DETERMINED AS SHOWN BELOW

Table showing calculation of monthly payment. Includes Gross Capitalized Cost (\$31049.34), Depreciation and Any Amortized Amounts (\$12437.34), Rent Charge (\$53.56), Total of Base Monthly Payments (\$12490.92), and Total Monthly Payment (\$369.00).

6. IMPORTANT TERMS

Early Termination. You may have to pay a substantial charge if you end this Lease early. The charge may be up to several thousand dollars.
Purchase Option at End of Lease Term. You have an option to purchase the Vehicle at the end of the lease term for \$13612.00 and a Purchase Option Fee of \$300.00.

Excessive Wear and Use. You may be charged for excessive wear based on our standards for normal use and for mileage in excess of 15000 miles per year at the rate of 15 cents per mile.

Other Important Terms. This Lease contains additional information on early termination, purchase options and maintenance responsibilities, warranties, late and default charges, insurance, and any security interest, if applicable.

7. NEW YORK MOTOR VEHICLE LEASE DISCLOSURE BOX

10. ESTIMATED FEES AND TAXES

7. NEW YORK MOTOR VEHICLE LEASE DISCLOSURE BOX

- a) Capitalized Cost \$ 31049.34
(The sum of the adjusted capitalized cost and the capitalized cost reduction. The capitalized cost and the amount of rental payment may be negotiable.)
- b) Capitalized Cost Reduction - \$ N/A
(cash downpayment plus net trade-in value)
- c) Adjusted Capitalized Cost = \$ 31049.34
(The amount which is capitalized in connection with this Lease and is used in determining the amount of your periodic payment. This amount will be used in determining the legal limit of your early termination liability. Although the "adjusted capitalized cost" is not referred to in the early termination provisions of this Lease, the "adjusted capitalized cost" may be used to compare the early termination provisions of competing lessors.)
- d) Estimated Residual Value \$ 18612.00

8. ITEMIZATION OF GROSS CAPITALIZED COST

The following items you will pay over the lease term and are in your monthly payment:

- a) Agreed upon value of the Vehicle \$ 31049.34
- b) Up-Front Sales Tax, if applicable + \$ N/A
- c) Title, License and Registration + \$ N/A
- d) Acquisition Fee + \$ N/A
- e) Service Contract(s) and/or Maintenance Contract(s) + \$ N/A
(See Section 11)
- f) Credit Life and/or Disability Insurance (See Section 11) + \$ N/A
- g) Prior Credit or Lease Balance + \$ N/A
- h) N/A + \$ N/A
- i) N/A + \$ N/A
- j) N/A + \$ N/A
- k) N/A + \$ N/A
- l) N/A + \$ N/A
- m) Total Gross Capitalized Cost = \$ 31049.34

9. VEHICLE WARRANTIES

This Vehicle is covered by any warranty, extended warranty, service contract or maintenance contract indicated below:

- Standard New Vehicle Limited Warranty provided by the manufacturer or distributor of this Vehicle.
- Mechanical Breakdown Protection (MBP), a service contract for the repairs of certain major mechanical breakdowns of this Vehicle and related expenses.
- Maintenance Contract, a contract for regularly scheduled care and maintenance of this Vehicle.
- Used Vehicle Limited Warranty
- N/A

EXCEPT AS EXPRESSLY PROVIDED UNDER THIS LEASE, WE OFFER NO EXPRESS OR IMPLIED WARRANTIES WITH RESPECT TO THIS VEHICLE. WE MAKE NO IMPLIED WARRANTY OF MERCHANTABILITY. THE LESSOR UNDERTAKES NO RESPONSIBILITY FOR THE QUALITY OF THE GOODS EXCEPT AS OTHERWISE PROVIDED IN THIS CONTRACT. THE LESSOR ASSUMES NO RESPONSIBILITY THAT THE GOODS WILL BE FIT FOR ANY PARTICULAR PURPOSE FOR WHICH YOU MAY BE LEASING THESE GOODS, EXCEPT AS OTHERWISE PROVIDED IN THE CONTRACT.

10. ESTIMATED FEES AND TAXES

The estimated total amount you will pay for official and license fees, registration, title and taxes, including personal property taxes, over the term of your Lease, whether included with your monthly payments or assessed otherwise is \$ 4384.52. The actual total of fees and taxes may be higher or lower depending on the tax rates in effect or the value of the leased property at the time a fee or tax is assessed.

11. OPTIONAL INSURANCE, COVERAGES AND WARRANTIES

These products are not required to enter into this Lease and will not be provided unless you initial below. If insurance, coverages and/or warranties are purchased by you, these are shown in a notice given to you on this date. These products may not be available in some states.

- a) Credit Life Insurance \$ N/A PREMIUM
N/A INSURER INITIAL COVERAGE AMOUNT
N/A INSURED(S) LESSEE INITIALS CO-LESSEE INITIALS
 - b) Credit Disability Insurance \$ N/A PREMIUM
N/A INSURER INITIAL COVERAGE AMOUNT
N/A INSURED(S) LESSEE INITIALS CO-LESSEE INITIALS
 - c) Mechanical Breakdown Protection \$ N/A CHARGE
(Covers parts of Vehicle up to sooner of N/A months or N/A miles)
N/A PROVIDER LESSEE INITIALS CO-LESSEE INITIALS
 - d) Maintenance Contract \$ N/A CHARGE
N/A PROVIDER LESSEE INITIALS CO-LESSEE INITIALS
 - e) \$ N/A CHARGE
N/A PROVIDER LESSEE INITIALS CO-LESSEE INITIALS
 - f) \$ N/A CHARGE
N/A PROVIDER LESSEE INITIALS CO-LESSEE INITIALS
 - g) \$ N/A CHARGE
N/A PROVIDER LESSEE INITIALS CO-LESSEE INITIALS
- Total Premiums/Charges \$ N/A

SIGNATURES

SignatureDIRECTPAY AUTHORIZATION AGREEMENT (Not required. Please complete and sign if you want this option.)
You agree to let us debit the payments shown in this contract from your account electronically when they are due. The payments will be debited from the Bank or other financial institution listed below. You also agree to let your Bank honor the debit requests. You agree to continue to make your payments until you are notified by us that the debit payment process is engaged. This agreement will be in effect until all the payments have been made. You can stop the debits at any time by giving us and your Bank written notice to cancel that allows a reasonable period of time for us to act. You acknowledge that we will not send you paper monthly billing statements. You will be able to view your monthly billing statement electronically by logging in and registering at www.nissanfinance.com. You agree to provide us with a voided check that has your Bank name, branch address and account number so we can arrange the debits.

N/A SIGNATURE/DATE (LESSEE OR CO-LESSEE) N/A SIGNATURE/DATE (BANK ACCOUNT OWNER OR JOINT OWNER IF OTHER THAN LESSEE OR CO-LESSEE) N/A BANK NAME

Lessee PLEASE SEE OTHER SIDE FOR ADDITIONAL TERMS AND CONDITIONS.

NOTICE: THIS CONTRACT CONTAINS AN ARBITRATION CLAUSE. PLEASE SEE OTHER SIDE.

Notice Regarding Arbitration: By signing below, you acknowledge that this Lease contains an arbitration clause and that you have read it. **READ THE ARBITRATION CLAUSE IN SECTION 29 BEFORE SIGNING HERE.**

Lessee Signature: [Signature] Co-Lessee signature: [Signature]

This Lease and the Special Notice - New York set forth all of our agreements and can only be changed by written agreement between the Lessee, Co-Lessee (if applicable) and Dealer, N/ILT, or any other assignee, if this Lease is assigned. There are no other written or verbal agreements. Any provision of this Lease which is invalid, illegal or unenforceable shall be ineffective without affecting in any way the remaining provisions. All lessees and guarantors are jointly and severally liable.
Notice to the Lessee: (1) Do not sign this Lease before you read it or if it contains any blank spaces to be filled in; (2) You are entitled to a completely filled in copy of this Lease when you sign it; (3) If you default in the performance of your obligations under this Lease, the Vehicle may be repossessed and you may be subject to suit and liability for the unpaid indebtedness evidenced by this Lease.
YOU ACKNOWLEDGE THAT YOU HAVE READ BOTH SIDES AND RECEIVED A COMPLETED COPY OF THIS LEASE BEFORE SIGNING BELOW.

MOTOR VEHICLE LEASE AGREEMENT

[Signature] LESSEE SIGNATURE N/A BUSINESS NAME N/A NAME (PLEASE PRINT)
[Signature] CO-LESSEE SIGNATURE N/A BY (SIGNATURE) N/A TITLE

Guarantor

For purposes of this section, I/we/my/our/me/us refers solely to Guarantor. I/We jointly, severally and unconditionally guarantee the performance of all payment and other obligations of the Lessee under this Lease. In case of default by Lessee, Lessor may at Lessor's option proceed immediately against me/us without first proceeding against Lessee, any other guarantor or

General Information and Questionnaire
Accounting Basis

Name of Facility Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/17	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.

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
--	--

Services Provided by This Firm (describe fully)

1 Audit, cost report preparation	\$ 45,000
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 45,000

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Blank Rome 2 Cushman & Wakefield of NJ 3 Jackson Lewis PC 4 LeClair Ryan 5 See Attached	Telephone Number 302-425-6400 793-993-1200 914-872-8069 804-783-2003 See Attached
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Address (No. & Street, City, State, Zip Code)

1 1201 MARKET STREET SUITE 800, WILMINGTON DE 19801-2635
2 107 ELM STREET, 4 STAMFORD PLAZA, 8TH FL STAMFORD, CT 06902
3 44 SOUTH BROADWAY, WHITE PLAINS, NY 10601
4 PO BOX 780054, PHILADELPHIA, PA 19178-0054
5 See Attached

Services Provided by This Firm (describe fully)

1 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 1,667
2 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 2,200
3 Purchase of facility, Reorganization/refinance & Non-allowable labor (Disallowed on Pg. 28)	\$ 24,366
4 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 18,289
5 See Attached	\$ 244,854
	Charge for Services Provided
	\$ 291,376

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

Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/	License No. 2439	Report for Year Ended 9/30/2017	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina LLP		860-240-6000	
2	Novack Burnbaum Crystal		646-912-7549	
3	Rogin Nassau		860-278-7480	
4	Schulte Roth & Zabel		212-756-2000	
5	Various		Various	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	Dept. 101011 PO Box 150435 Hartford, CT 06115-0435			
2	675 THIRD AVENUE FL 8, NEW YORK, NY 10017			
3	185 Asylum Street, 22nd Floor, Hartford, CT			
4	919 THRID AVENUE, NEW YORK, NEW YORK 10022			
5	Various			
Services Provided by This Firm (<i>describe fully</i>)				
1	Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)		\$	7,851
2	Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)		\$	77,913
3	Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)		\$	1,693
4	Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)		\$	155,162
5	Various (Disallowed on Pg. 28)		\$	2,235
			Charge for Services Provided	
			\$	244,854

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/17				8	37
		Period 10/1 Thru 6/30	Period 7/1 Thru 9/30				
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center	2439	Total CCNH Level	Total RHNS Level	Total CCNH (Specify)	Total RHNS (Specify)		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period							
B. On last day of THIS report period	257	257		257	257		
2. Number of Residents							
A. As of midnight of PREVIOUS report period							
B. As of midnight of THIS report period	224	224		217	217		
3. Total Number of Days Care Provided During Period							
A. Medicare	6,003	6,003		1,763	1,763		
B. Medicaid (Conn.)	46,089	46,089		15,108	15,108		
C. Medicaid (other states)							
D. Private Pay	7,402	7,402		2,447	2,447		
E. State SSI for RCH							
F. Other (Specify) Managed Care, Hospice, VA	2,417	2,417		646	646		
G. Total Care Days During Period (3A thru F)	61,911	61,911		19,964	19,964		
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	125	125		15	15		
5. Total Resident Days (3C + 4A + 4B)	62,036	62,036		19,979	19,979		

Schedule of Resident Statistics (Cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/17	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	17		163		44				
Per Diem Rate									
a. One bed rm.	Various		266.51		450.00				
b. Two bed rms.	Various		266.51		430.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,233	5,233		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	488	488		
C. Other	14,071	14,071		
D. Total Physical Therapy Treatments	19,792	19,792		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	676	676		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	30	30		
C. Other	1,002	1,002		
D. Total Speech Therapy Treatments	1,708	1,708		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	5,045	5,045		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	386	386		
C. Other	16,482	16,482		
D. Total Occupational Therapy Treatments	21,913	21,913		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb	2439	9/30/17	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	162,601	1,624				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	63,902	1,328				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	303,186	20,343				
5. Dietary Service						
a. Head Dietitian	15,460	4,525				
b. Food Service Supervisor	124,784	5,922				
c. Dietary Workers	841,662	41,963				
6. Housekeeping Service						
a. Head Housekeeper	65,184	1,640				
b. Other Housekeeping Workers	581,374	35,527				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	24,599	3,072				
b. Other Maintenance Workers	144,286	6,594				
8. Laundry Service						
a. Supervisor	15,334	1,205				
b. Other Laundry Workers	168,517	10,374				
9. Barber and Beautician Services						
10. Protective Services	16,277	1,416				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	186,125	3,382				
b. RN						
1. Direct Care	2,317,713	60,122				
2. Administrative**	576,998	14,623				
c. LPN						
1. Direct Care	1,408,034	41,428				
2. Administrative**						
d. Aides and Attendants	3,212,646	172,676				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	206,894	10,188				
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	115,645	5,132				
n. Marketing	4,154	287				
o. Other (Specify)						
See Attached Schedule	209,389	6,378				
A-13. Total Salary Expenditures	10,764,764	449,749				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 28,539	1,860				
Admissions Salaries	174,482	4,103				
Store Room Worker	6,368	415				
Total	\$ 209,389	6,378	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Nursing Consultant	\$ 134,530	673				
Respiratory Therapist	285	6				
Rehab Consultant	2,218	44				
Total	\$ 137,033	723	\$ -	-	\$ -	-

**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 Cer	License No. 2439		Report for Year Ended 9/30/17		Page 11	of 37	
	Salary Paid		Line Where Claimed on Page 10	Total Hours Worked			Name and Address of All Other Employment**
Name	CCNH	RHNS (Specify)			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	
Section I - Operators/Owners							
N/A							
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) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center	License No. 2439		Report for Year Ended 9/30/17		Page 12	of 37				
	CCNH	RHNS (Specify)	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
Section III - Administrators***										
Lew Abramson (12/21/2016 - 6/10/2017)	80,923		Non Discrim	Administrator	984	A2				
Penni Martin (6/11/2017 - Present)	81,678		Non Discrim	Administrator	640	A2				
Section IV - Assistant Administrators										
Michael Rayel	63,902		Non Discrim	Asst. Administrator	1,328	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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d	2439	9/30/17	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	2,043	49				
2. Dentist	5,355	171				
3. Pharmacist	16,271	108				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	377,741	6,655				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	9,356	68				
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)						
Utilization Review	100	1				
9. Speech Therapist						
a. Resident Care	78,431	1,354				
b. Other						
10. Occupational Therapist						
a. Resident Care	402,170	7,441				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	68,204	952				
2. Administrative***						
b. LPN						
1. Direct Care	65,116	1,389				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	137,033	723				
B-13 Total Fees Paid in Lieu of Salaries	1,161,820	18,911				

* 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		License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a		2439	9/30/17		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Marlborough Health & Rehab Center 85 Stage Harbor Road. Marlborough. CT 06447	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regency House of Wallingford 181 East Main St. Wallingford, CT 06492	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gerident Solutions, PO Box 290539 Weathersfield, CT	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist, Consulting Nurse, Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy Solutions, 850 Silas Deane Hwy Wethersfield, CT 06109	PT, OT, ST, Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Swallowing Diagnostics, PO Box 848 Manchester, CT 06040	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
STARLING PHYSICIANS PC 1260 Silas Deane Highway Wetherfield, CT 06109	Medical Director / Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Healthcare Staffing PO Box 803356 Kansas City. MO 64180-3356	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maxim Staffing Solutions 12558 Collections Center Drive Chicago, LI 60693	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
360 Healthcare Staffing PO Box 674009 Dallas, TX 75267-4009	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ready Nurse Staffing Services PO Box 301076 Dallas, TX 75303-1076	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Workdwide Staffing 175 Dwight Rd. Suite 202, Longmeadow MA 01106	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Qualidigm Consultants 936 Silas Deane Hwy Suite 1a Wethersfield. CT 06109	Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products. Inc. 101 North Plains Industrial Road 1B Suite 1 Wallingford. CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<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 for Health and Rehabilitation, LLC	2439	9/30/17	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 443,080	443,080		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 222,449	222,449		
4. Social Security (F.I.C.A.)	\$ 827,643	827,643		
5. Health Insurance	\$ 1,861,388	1,861,388		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 28,093	28,093		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 9,606	9,606		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 193,173	193,173		
d. Accounting and Auditing	\$ 45,000	45,000		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 291,376	291,376		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 28,898	28,898		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 9,909	9,909		
2. Cellular Phones	\$ 3,752	3,752		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
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	\$ 903,812	903,812		
Subtotal	\$ 4,868,429	4,868,429		

* 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 for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health a Attachment Page 15
9/30/17

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 3,539		
Other Employee Benefits	6,067		
Total	\$ 9,606	\$ -	\$ -

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/	2439	9/30/17		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	4,868,429	4,868,429			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 1,764	1,764			
5. Education Expenses Related to Seminars and Conventions	\$ 1,780	1,780			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 117	117			
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	\$ 44,549	44,549			
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	\$ 8,266	8,266			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 13,517	13,517			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 700	700			
9. Subscriptions	\$ 159	159			
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>)	\$ 188,267	188,267			
12. Administrative Management Services**	\$ 847,460	847,460			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 58,373	58,373			
C-14 Total Administrative & General Expenditures	\$ 6,033,381	6,033,381			

* 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)
	-		
Advertising Promotional- Marketing	\$ 31,326		
Advertising Promotional- Administrative	13,223		
Total Other Advertising	\$ 44,549	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
APIC	\$ 225		
CAHCF	13,292		
Total Dues	\$ 13,517	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses & Permits	\$ 4,020		
Penalties	69		
Routine Bank Charges	26,269		
Misc. Expenses (Disallowed)	27,875		
Consolidated Billing Services	140		
Total Other Administrative and General	\$ 58,373	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitatio	2439	9/30/17	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	820,597	Management Fees	Pg. 16, Line m12
Stauderman Realty, 46 Stauderman Ave, Lynbrook, NY 11563	510	Management Fees	Pg. 16, Line m12
850 Silas Deane, 850 Silas Deane Hwy, Wethersfield, CT 06109	2,759	Management Fees	Pg. 16, Line m12
20 Sunrise, 20 Sunrise Highway, Valley Stream NY 11581	23,594	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	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/17	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 658,002	658,002		
2. Non-Food Supplies	\$ 72,853	72,853		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 67,354	67,354		
c. Management Services**	\$			
d. Other (Specify) _____ Dietary Equipment Repairs	\$ 38,729	38,729		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 836,938	836,938		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

** 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 for Health and Rehabilitation, LLC d/b/a		2439	9/30/17	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	10,174	10,174	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	162,401	162,401	
c. Management Services**		\$			
d. Other (Specify) Supplies/Diapers		\$	87,189	87,189	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	259,764	259,764	
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 for Health and Rehabilitation, LL		2439	9/30/17		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	77,448	77,448		
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. \$	239	239		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	77,687	77,687		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	330,116	330,116		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	24,296	24,296		
c.	Medical and Therapeutic Supplies	\$	174,086	174,086		
d.	Ambulance/Limousine***	\$	667	667		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	12,353	12,353		
f.	X-rays and Related Radiological Procedures***	\$	17,122	17,122		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	13,831	13,831		
i.	Recreation	\$	30,625	30,625		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	96,547	96,547		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	699,643	699,643		

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies- Electrodes used for PT/Reimb for PT Manual	\$ 583		
Respiratory Therapy Supplies	1,674		
Flu Vaccine - Medical Services	8,640		
IV Therapy Supplies	15,153		
Nursing Equip Rental	39,613		
PT Sound Machine Equip Rental	9,600		
Respiratory Therapy Equip Rental	11,873		
Nursing Equipment Repairs	5,907		
Respiratory Equipment Repairs	3,504		
Total Other Resident Care	\$ 96,547	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
				Yes	No							
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for	2439	9/30/17	21									37
Med Apparel												
Address												
Parkway, Mt. Vernon, NY 10550	N/A	Laundry					12,517					19 3b
Unitex Textile Rental												
Address												
Parkway, Mt. Vernon, NY 10550	N/A	Laundry					139,840					19 3b
ADM ENVIRONMENTAL GROUP LLC												
Address												
1370 Coney Island Ave, Brooklyn, NY 11230	N/A	Trash Removal/Recycling					49,898					22 6f
ADP												
Address												
P.O. Box 842875, Boston MA 02284	N/A	Payroll					32,474					16 m11
Intergrated Health Systems												
Address												
PO Box 23072 Overland Park, KS 66283	N/A	Software					53,500					16 m11
Smartlinx												
Address												
333 Thormall St. 4th Floor Edison, NJ 08837	N/A	Time & Attendance					22,489					16 m13
MJ Daly												
Address												
110 Mattatuck Heights Waterbury, CT 06705	N/A	HVAC					133,774					22 6f
AEGIS ENERGY SERVICES INC												
Address												
PO Box 2511 Springfield MA 01101-2511	N/A	Electrical					13,435					22 6f
BRAND SERVICES												
Address												
39 Kings Highway, Suite A Gales Ferry, CT 06335	N/A	Medical Tech					39,088					22 6f
ENCORE HOLDINGS LLC - DBA ENCORE FIRE PROTECTION												
Address												
70 Bacon Street Pawtucket RI 02860	N/A	Fire Alarm					26,008					22 6f
JUNGA ELECTRIC LLC												
Address												
19 Candlewood Road, Milford, CT 06461	N/A	Electrical					18,675					22 6f
KONE INC												
Address												
16 Old Forge Rd Rocky Hill CT 06067	N/A	Elevator					16,446					22 6f
LEVESQUE, GLEN DBA LEVESQUES ACOUSTICAL												
Address												
135 Naubus Avenue East Hartford CT 06118	N/A	Consturction					20,737					22 6f
See Attachment Page												
Address												
Various	N/A	Various					34,415					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	Page	of			
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for H		2439	9/30/2017	21a	37			
Name of Individual or Company	Address	Related ** to		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
A&M Landscaping-NMO INC	6 Surrey Lane, Wilbraham, MA 01095	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping/Plowing	13,944		22	6f
Errico Brothers Landscaping INC	116 Willard Ave, Ste 103, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping/Plowing	20,471		22	6f
Morrison Management Specialists	50 Albany, Tpke, Canton, CT 06019	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Purchased Service	65,844		18	2b
		<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"/>					

* 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
Hebrew Home for Health and Rehabilitation, I	2439	9/30/17			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 87,678	87,678				
c. Light & Power	\$ 147,765	147,765				
d. Water	\$ 89,443	89,443				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 62,401	62,401				
f. Other (<i>itemize</i>)	\$ 398,895	398,895				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 786,182	786,182				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 97,601	97,601				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 97,601	97,601				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 7,843	7,843				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 42,052	42,052				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 49,895	49,895				
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	\$ 200,366	200,366				
c. Personal property taxes	\$ 620	620				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 348,482	348,482				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies	\$ 49,800		
Purchased Maintenance Services	223,628		
Pest Control	3,127		
Carting	50,647		
Ground Services	71,693		
Total Other Repairs and Maintenance	\$ 398,895	\$ -	\$ -

Depreciation Schedule

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center		License No. 2439	Report for Year Ended 9/30/17				Page 23	of 37	
Property Item	Is a mileage logbook maintained?	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									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal		1,253,152		1,253,152		S/L	Various	97,601	97,601
E. Total Depreciation									97,601

NOTE: Assets on pages 23 & 24 only represent asset additions as of 12/21/2016 for FY2017 due to change of ownership. All assets reported prior to this report period will be carried forward on the fair rent schedule. Building and building accumulated depreciation are listed on page 31 for B/S purposes only.

Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation
 9/30/17

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/21/2016	Inception of Movable Account	\$ 780,000	5	\$ 60,690
12/19/2016	Amazon-Scanner	535	5	83
12/15/2016	Digicard- Badge Camera Equip	4,125	5	642
12/20/2016	Smartlinx-Series Clocks	14,899	10	1,159
1/12/2017	PC Connection-Hardware	17,993	5	2,800
1/11/2017	PC Connection-CPU	756	5	118
1/16/2017	PC Connection-Server	2,428	3	630
1/11/2017	PC Connection-Server	4,540	3	1,177
1/25/2017	Supplyworks- Traps & Risers Ins	2,373	10	185
1/27/2017	Supplyworks- Tilt Truck Utility	603	10	47
1/20/2017	Ecolab- Refridgerator	5,434	10	423
1/23/2017	WB Mason- Cabinet	668	15	35
2/15/2017	Ecolab- Steamer	1,039	10	81
2/23/2017	Harbor Linen- Linen Cart	8,803	10	685
3/6/2017	US Chutes- Hydraulic Closer	3,726	10	290
5/18/2017	InvaCare- Electric Beds	220,384	12	14,290
4/6/2017	Culinary Depot-Tables	1,672	15	87
5/8/2017	Culinary Depot- Water/Ice System	24,455	10	1,903
6/1/2017	Direct Supply-Floor Buffer	3,585	5	558
6/1/2017	Amazon- Intel CPU	835	5	130
6/1/2017	McKesson- Electric Lift	1,677	10	130
6/1/2017	Culinary-Refridgerator	7,105	10	553
7/31/2017	McKesson- 40 Mattresses	7,807	10	607
7/31/2017	McKesson- 78 Mattresses	15,013	10	1,168
7/31/2017	PC Connect- Remote Cards	1,298	5	202
7/31/2017	PC Connect- PC & Monitor	835	5	130
7/31/2017	PC Connect- PC & Monitor	835	5	130
7/31/2017	Amazon- LED TV	545	5	85
7/31/2017	Supplyworks- Top Freezer	825	10	64
7/31/2017	Supplyworks- Hose Reel	891	10	69
7/31/2017	Invacare- Electric Griddle	560	10	44
3/31/2017	MJ Daly - Exhaust Fan	1,895	10	147
7/31/2017	McKesson- Pump	508	15	26
8/31/2017	InvaCare	15,930	10	1,239
9/30/2017	Grainger-HVAC	1,449	15	75
9/30/2017	Grainger-HVAC	967	15	50
9/30/2017	WB Mason- Cabinet	668	15	35
3/31/2017	McKesson- BP/Therm/Ox Kit	2,150	8	209
4/30/2017	Culinary Depot- Food Processor	1,580	10	123
6/30/2017	McKesson- Patient Lift	2,211	10	172
8/30/2017	McKesson- Trapeze Bed	1,110	12	72
8/31/2017	MLK- Storeroom Lock Lever	622	20	24
8/31/2017	Raintech- Nurse Alert System	1,255	10	98
8/31/2017	Tower Fum- Dining Chairs	5,722	10	445
8/30/2017	Ecolab- Skillet Repair	266	10	21
9/30/2017	McKesson- Pumps	990	15	51
3/31/2017	Morrison- Used Equipment	14,761	15	766
7/31/2017	McKesson	3,343	12	217
9/30/2017	Direct Supply	5,850	12	379
9/30/2017	Direct Supply-Electric Bed	3,642	12	236
9/30/2017	McKesson-Battery	654	5	102
9/30/2017	MJ Daly- HVAC Repair	2,902	15	151
5/31/2017	InvaCare- Tubs Sales Tax	48,433	10	3,768
Total additions for Movable Equipment		\$ 1,253,152		\$ 97,601 *
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:				
1/17/2017	Global Tech-PC Cables	\$ 17,360	5	\$ 2,702
2/14/2017	AAhern Sign-New Sign	25,372	10	1,974
1/26/2017	Magnum-Floor Replacement/Install	1,700	5	265
3/7/2017	Brand Services-Chow Exp	24,259	15	1,258
2/17/2017	Brand Services-Chow Exp	12,117	15	629
3/20/2017	Levesue-Installation	20,737	10	1,614
4/28/2017	MJ Daly-Bldg Mgmt System	20,574	15	1,067
3/31/2017	MJ Daly-Water Heater	7,998	10	622
3/31/2017	MJ Daly- Test & Balance	12,745	10	992
2/28/2017	MJ Daly- MAU2 Starter	5,950	10	463
4/30/2017	MJ Daly- Cooling Tower Replacement	55,302	10	4,303
3/31/2017	MJ Daly- Mngt System	20,574	10	1,601
3/31/2017	MJ Daly- Water Pump	23,635	10	1,839
2/22/2017	MJ Daly-Cooling Tower Replacement	50,193	10	3,905
5/4/2017	Tecogen-HVAC	3,527	15	183
7/31/2017	Aahern Wall Sign	10,256	10	798
7/31/2017	MJ Daly- Cooling Tower Replacement	10,214	10	795
7/31/2017	Department of Rev- Sales Tax Tecogen	947	15	49
3/31/2017	MJ Daly- Cafeteria Mini Split	12,422	15	644
3/31/2017	Raintech Intercom System	6,865	10	534
6/30/2017	Techogen-Sales Tax	224	15	12
6/30/2017	Tecogen- HVAC Work	14,910	15	773
8/31/2017	Raintech - Equipment Installation	9,465	10	736
8/31/2017	Raintech- Electric Door Locks	49,586	10	3,858
8/31/2017	Magnum- Carpet Installation	12,758	5	1,985
3/31/2017	Raintech- Security System	14,238	10	1,108
3/31/2017	Magnum- Pantry Renovation	49,375	15	2,561
8/31/2017	Junga Elec-Outlet Install	2,998	20	117
8/31/2017	Junga Elec-Outlet Install	2,998	20	117
8/31/2017	Junga Elec-Outlet Install	2,998	20	117
8/31/2017	Junga Elec-Outlet Install	2,307	20	90
9/30/2017	Painter	27,898	5	4,341
Total additions for Leasehold Improvement		\$ 532,502		\$ 42,052 *
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 for Health and Rehabilitation, LLC d/b/a Hebr	Date of Acquisition		License No. 2439	Report for Year Ended 9/30/17			Page 24	of 37
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations		
A. Organization Expense								
1. Deferred Financing Cost	12	2016	25 Years	250,967		S/L		7,843
2.								
3.								
A-4. Subtotal								7,843
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Var	Various	532,502			532,502	42,052
C-4. Subtotal								
D. Total Amortization								42,052
								49,895

* 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, 2017

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method Life	2016 Accum Deprec.	9/30/2017 Accum Deprec.	9/30/2017 Accum Deprec.	Net Book Value
Building - Assumed fair rent from prior owner. Building is only included on page 31 for BIS purposes and NOT on page 23.										
Leasehold Improvement										
Acquisition 2017										
Global Tech-PC Cables	1/17/2017	17,360	100%	17,360	5	S/L	-	2,702	2,702	14,658
AAhem Sign-New Sign	2/14/2017	25,372	100%	25,372	10	S/L	-	1,974	1,974	23,398
Magnum-Floor Replacement/Install	1/26/2017	1,700	100%	1,700	5	S/L	-	265	265	1,435
Brand Services-Chow Exp	3/7/2017	24,259	100%	24,259	15	S/L	-	1,258	1,258	23,001
Brand Services-Chow Exp	2/17/2017	12,117	100%	12,117	15	S/L	-	629	629	11,488
Levande-Installation	3/20/2017	20,737	100%	20,737	10	S/L	-	1,614	1,614	19,123
MJ Daily-Bldg Mgmt System	4/28/2017	25,718	80%	20,574	15	S/L	-	1,067	1,067	19,507
MJ Daily-Water Heater	3/31/2017	9,997	80%	7,998	10	S/L	-	622	622	7,376
MJ Daily- Test & Balance	3/31/2017	15,931	80%	12,745	10	S/L	-	992	992	11,753
MJ Daily- MAU2 Starter	2/28/2017	7,438	80%	5,950	10	S/L	-	463	463	5,487
MJ Daily- Cooling Tower Replacement	4/30/2017	69,128	80%	55,302	10	S/L	-	4,303	4,303	50,999
MJ Daily- Mngt System	3/31/2017	25,718	80%	20,574	10	S/L	-	1,601	1,601	18,973
MJ Daily- Water Pump	3/31/2017	29,544	80%	23,635	10	S/L	-	1,839	1,839	21,796
MJ Daily-Cooling Tower Replacement	2/22/2017	62,741	80%	50,193	10	S/L	-	3,905	3,905	46,288
Tecogen-HVAC	5/4/2017	4,409	80%	3,527	15	S/L	-	183	183	3,344
Aahem Wall Sign	7/31/2017	10,256	100%	10,256	10	S/L	-	798	798	9,458
MJ Daily- Cooling Tower Replacement	7/31/2017	12,767	80%	10,214	10	S/L	-	795	795	9,419
Department of Rev. Sales Tax Tecogen	7/31/2017	1,184	80%	947	15	S/L	-	49	49	898
MJ Daily- Cafeteria Mini Split	3/31/2017	12,422	100%	12,422	15	S/L	-	644	644	11,778
Raintech Intercom System	3/31/2017	6,865	100%	6,865	10	S/L	-	534	534	6,331
Tecogen-Sales Tax	6/30/2017	280	80%	224	15	S/L	-	12	12	212
Tecogen-HVAC Work	6/30/2017	18,637	80%	14,910	15	S/L	-	773	773	14,137
Raintech - Equipment Installation	8/31/2017	9,465	100%	9,465	10	S/L	-	736	736	8,729
Raintech- Electric Door Locks	8/31/2017	49,586	100%	49,586	10	S/L	-	3,858	3,858	45,728
Magnum- Carpet Installation	8/31/2017	12,758	100%	12,758	5	S/L	-	1,985	1,985	10,773
Raintech- Security System	3/31/2017	14,238	100%	14,238	10	S/L	-	1,108	1,108	13,130
Magnum- Pantry Renovation	3/31/2017	49,375	100%	49,375	15	S/L	-	2,561	2,561	46,814
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	-	117	117	2,881
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	-	117	117	2,881
Junga Elec-Outlet Install	8/31/2017	2,307	100%	2,307	20	S/L	-	90	90	2,217
Junga Elec-Outlet Install	8/31/2017	2,307	100%	2,307	20	S/L	-	90	90	2,217
Painter	9/30/2017	27,898	100%	27,898	5	S/L	-	4,341	4,341	23,557
Total 2017 Acq		589,201		532,502				42,052	42,052	490,450
Total Leasehold Improvements		589,201		532,502				42,052	42,052	490,450
Moveable Equipment										
Acquisition 2017										
Inception of Movable Account	12/21/2016	780,000	100%	780,000	10	S/L	-	60,690	60,690	719,310
Amazon-Scanner	12/19/2016	535	100%	535	5	S/L	-	83	83	452
Digicard- Badge Camera Equip	12/15/2016	4,125	100%	4,125	5	S/L	-	642	642	3,483
Smartlinux-Series Clocks	12/20/2016	14,899	100%	14,899	10	S/L	-	1,159	1,159	13,740
PC Connection-Hardware	1/12/2017	17,993	100%	17,993	5	S/L	-	2,800	2,800	15,193
PC Connection-CPU	1/11/2017	756	100%	756	5	S/L	-	118	118	638
PC Connection-Server	1/16/2017	2,428	100%	2,428	3	S/L	-	630	630	1,798
PC Connection-Server	1/11/2017	4,540	100%	4,540	3	S/L	-	1,177	1,177	3,363
Supplyworks- Traps & Risers Ins	1/25/2017	2,373	100%	2,373	10	S/L	-	185	185	2,188
Supplyworks- Tilt Truck Utility	1/27/2017	603	100%	603	10	S/L	-	47	47	556
Ecolab- Refrigerator	1/20/2017	5,434	100%	5,434	10	S/L	-	423	423	5,011
WB Mason- Cabinet	1/23/2017	668	100%	668	15	S/L	-	35	35	633
Ecolab- Steamer	2/15/2017	1,039	100%	1,039	10	S/L	-	81	81	958
Harbor Linen- Linen Cart	2/23/2017	8,803	100%	8,803	10	S/L	-	685	685	8,118
US Chutes- Hydraulic Closer	3/6/2017	3,726	100%	3,726	10	S/L	-	290	290	3,436
InvaCare- Electric Beds	5/18/2017	220,384	100%	220,384	12	S/L	-	14,290	14,290	206,094
Culinary Depot-Tables	4/6/2017	1,672	100%	1,672	15	S/L	-	87	87	1,585

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	Accum Deprec.	9/30/2017 Deprec.	Accum Deprec.	Book Value
Culinary Depot- Water/Ice System	5/8/2017	24,455	100%	24,455	10	S/L	-	1,903	1,903	22,552
Direct Supply-Floor Buffer	6/1/2017	3,585	100%	3,585	5	S/L	-	558	558	3,027
Amazon- Intel CPU	6/1/2017	835	100%	835	5	S/L	-	130	130	705
McKesson- Electric Lift	6/1/2017	1,677	100%	1,677	10	S/L	-	130	130	1,547
Culinary-Refrigerator	6/1/2017	7,105	100%	7,105	10	S/L	-	553	553	6,552
McKesson- 40 Mattresses	7/31/2017	7,807	100%	7,807	10	S/L	-	607	607	7,200
McKesson- 78 Mattresses	7/31/2017	15,013	100%	15,013	10	S/L	-	1,168	1,168	13,845
PC Connect- Remote Cards	7/31/2017	1,298	100%	1,298	5	S/L	-	202	202	1,096
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	-	130	130	705
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	-	130	130	705
Amazon- LED TV	7/31/2017	545	100%	545	5	S/L	-	85	85	460
Supplyworks- Top Freezer	7/31/2017	825	100%	825	10	S/L	-	64	64	761
Supplyworks- Hose Reel	7/31/2017	891	100%	891	10	S/L	-	69	69	822
Invacare- Electric Griddle	7/31/2017	560	100%	560	10	S/L	-	44	44	516
MJ Daily - Exhaust Fan	3/31/2017	1,895	100%	1,895	10	S/L	-	147	147	1,748
McKesson- Pump	7/31/2017	508	100%	508	15	S/L	-	26	26	482
Invacare	8/31/2017	15,930	100%	15,930	10	S/L	-	1,239	1,239	14,691
Granger-HVAC	9/30/2017	1,449	100%	1,449	15	S/L	-	75	75	1,374
Granger-HVAC	9/30/2017	967	100%	967	15	S/L	-	50	50	917
WB Mason- Cabinet	9/30/2017	668	100%	668	15	S/L	-	35	35	633
McKesson- BP/Therm/Ox Kit	3/31/2017	2,150	100%	2,150	8	S/L	-	209	209	1,941
Culinary Depot- Food Processor	4/30/2017	1,580	100%	1,580	10	S/L	-	123	123	1,457
McKesson- Patient Lift	6/30/2017	2,211	100%	2,211	10	S/L	-	172	172	2,039
McKesson- Trapeze Bed	8/30/2017	1,110	100%	1,110	12	S/L	-	72	72	1,038
MLK- Storeroom Lock Lever	8/31/2017	622	100%	622	20	S/L	-	24	24	598
Raintech- Nurse Alert System	8/31/2017	1,255	100%	1,255	10	S/L	-	98	98	1,157
Tower Furn- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L	-	445	445	5,277
Ecolab- Skillet Repair	8/30/2017	266	100%	266	10	S/L	-	21	21	245
McKesson- Pumps	9/30/2017	990	100%	990	15	S/L	-	51	51	939
Morrison- Used Equipment	3/31/2017	14,761	100%	14,761	15	S/L	-	766	766	13,995
McKesson	7/31/2017	3,343	100%	3,343	12	S/L	-	217	217	3,126
Direct Supply	9/30/2017	5,850	100%	5,850	12	S/L	-	379	379	5,471
Direct Supply-Electric Bed	9/30/2017	3,642	100%	3,642	12	S/L	-	236	236	3,406
McKesson-Battery	9/30/2017	654	100%	654	5	S/L	-	102	102	552
MJ Daily- HVAC Repair	9/30/2017	2,902	100%	2,902	15	S/L	-	151	151	2,751
Invacare- Tubs Sales Tax	9/30/2017	48,433	100%	48,433	10	S/L	-	3,768	3,768	44,665
Total 2017 Additions		1,253,152		1,253,152				97,601	97,601	1,155,551
Total		1,842,353		1,785,654				139,653	139,653	1,646,001
Building Prior to 12/21/2016 + FMV		14,336,457		14,336,457				372,287	372,287	13,964,170
Movable FMV Adjustment		55,250		55,250				-	-	-
Land		2,800,000		2,800,000				-	-	2,800,000
CIP		69,816		69,816				-	-	69,816
LESS: T/B		19,103,876		19,103,876				592,123	592,123	18,511,753
Non SNF Related Assets		-		-				-	-	-
Rounding		-		-				-	-	-
Variance		-		-				(452,470)	(452,470)	(31,766)

CR vs. FS NBV 452,470
Rounding Variance -
CR vs. FS NBV - Page 31, Line B9 452,470

CR vs. FS depreciation 452,470
Rounding Variance -
CR vs. FS depreciation - Page 36, Line F1 452,470

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

Name of Facility Hebrew Home for Health and Rehabil	License No. 2439	Report for Year Ended 9/30/17	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* Yes No If "Yes," complete Part B. If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
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	3.35%			
d. Term of Mortgage (number of years)	25			
e. Amount of Principal Borrowed	11,041,655			
f. Principal balance outstanding as of 9/30/2017	10,208,360			
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		Page	of
Hebrew Home for Health and Rehabil		2439	9/30/17		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 276,222	276,222		
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 276,222	276,222		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Reha		2439		9/30/17			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				276,222	276,222			
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)								
Interest on Late Payments to Vendors				3,106	3,106			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				279,328	279,328			
14. Insurance								
a. Insurance on Property (buildings only)				30,576	30,576			
b. Insurance on Automobiles				5,459	5,459			
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				45,589	45,589			
2. Fire and Extended Coverage								
3. Other (Specify)				67,577	67,577			
Liability & Crime Insurance								
14d. Total Insurance Expenditures (14a + b + c)				149,201	149,201			
15. Total All Expenditures (A-13 thru C-14)				21,397,190	21,397,190			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew				2439	9/30/17	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 39,050	39,050		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 402,170	402,170		
7.			Other - See attached Schedule	\$ 15,893	15,893		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 193,173	193,173		
10.	15	1e	Accounting & Legal	\$ 291,376	291,376		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 2,351	2,351		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 240	240		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 117	117		
18.	16	m2/3	Unallowable Advertising *	\$ 44,549	44,549		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 343,627	343,627		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,522	36,522		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,369,068	1,369,068		

* 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	A12n	Marketing Salaries	\$ 4,154		
10	A12o	Admissions Salaries 20% Not Related to Patient Care	34,896		
Total Other Salaries Adjustment			\$ 39,050	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Nurse Consultant - IV Nurse	\$ 13,390		
13	B12	Respiratory Therapist	285		
13	B12	Rehab Consultant	2,218		
Total Other Fees Adjustments			\$ 15,893	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Other Employee Benefit	\$ 6,067		
16	m13	Penalties	69		
16	m13	Non-Allowable Miscellaneous Expenses	27,875		
16	M8a	Dues to the Chamber of Commerce	700		
16	m13	Consolidated Billing Service	140		
16	m13	Non Routine Bank Charges	1,671		
Total Other A&G Adjustments			\$ 36,522	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2017

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	3,752	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>	
Partial Year Cost Report (284 out of 365 Days)	284	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>78%</u>	
Revised Allowable Cost	\$ 1,401	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,351</u></u>	

Hebrew Health Care
 Calculation of Allowable Management Fee
 September 30, 2017

<u>Description</u>	<u>Amount</u>	
Management fees Charged	847,460	Page 16, Line m12
Accounting Charges	45,000	Page 15, Line 1d
Total Management Fees Per Agreement	<u>892,460</u>	
Patient Days	62,036	Page 8 of C/R
Imputed Days - 90% Occupancy (284/365 Days)	<u>65,689</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 12.90	
PPD Allowance Per Rate Agreement	7.67	J.01a
PPD Allowance 9/30/2017	<u>7.67</u>	
Amount over (Under)	\$ 5.2311	
Total Days	65,689	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 343,627</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb				2439	9/30/17	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,369,068	1,369,068		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 330,116	330,116		
28.	20	5d	Ambulance/Limousine	\$ 667	667		
29.	20	5f	X-rays, etc	\$ 17,122	17,122		
30.	20	5h	Laboratory	\$ 13,831	13,831		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 12,353	12,353		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 86,186	86,186		
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	\$ 12,292	12,292		
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	\$ 730,435	730,435		
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)			\$ 2,572,070	2,572,070		

*** 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 for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation
9/30/17

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV	\$ 15,656		
20	5j	Equipment Rental - Special Beds	28,726		
20	5j	Therapy Sound Machines Equipment Rental	9,600		
20	5j	Respiratory Therapy Supplies	1,674		
20	5j	IV Therapy Supplies	15,153		
20	5j	Respiratory Therapy Equipment Supplies	3,504		
20	5j	Respiratory Therapy Equipment Rental	11,873		
Total Other Ancillary Costs			\$ 86,186	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Administrator Leased Vehicle	\$ 2,214		
22	10c	Leased Vehicle Property Taxes	512		
27	14b	Leased Vehicle Auto Insurance	1,723		
22	8a	Amortization of Organizational Costs	7,843		
Total Other Property Adjustments			\$ 12,292	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest Expense on Late Payments to Vendors	\$ 3,106		
30	IV 3	Telephone Income	510		
30	IV 8	Rental Income - Maintenance	208,945		
30	IV 8	Rental Income - Purchasing	2,698		
30	IV 8	Rental Income - Medical Supplies	2,620		
30	IV 8	Rental Income - Houskeeping	181,271		
30	IV 8	Rental Income - Laundry	43,541		
30	IV 8	Rental Income - Security	8,326		
30	IV 8	Rental Income - Food Service	257,149		
30	IV 8	Medical Record Copies	554		
30	IV 8	Donations	350		
30	IV 8	Fed Ex Refund	145		
30	IV 8	Gift Shop Revenue	20,000		
30	IV 8	Passover Sedar	1,220		
Total Other Adjustments			\$ 730,435	\$ -	\$ -

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2017

Pg. 29b

Total Cable TV Expense	18,457	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (284 out of 365 Days)	\$ 284	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	77.81%	
Revised Allowable Cost	\$ 2,801	
Disallowed Expense	<u><u>\$ 15,656</u></u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitat	2439	9/30/17			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 18,506,760	18,506,760				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,071,631)	(7,071,631)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,390,267	2,390,267				
b. Medicare Room and Board Contractual Allowance **	\$ 589,737	589,737				
4. a. Private-Pay Residents and Other	\$ 5,969,780	5,969,780				
b. Private-Pay Room and Board Contractual Allowance **	\$ (823,167)	(823,167)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 161,596	161,596				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (161,596)	(161,596)				
c. Prescription Drugs - Non-Medicare	\$ 131,466	131,466				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (115,224)	(115,224)				
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	\$ 579,556	579,556				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (443,087)	(443,087)				
c. Physical Therapy - Non-Medicare	\$ 120,056	120,056				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (106,045)	(106,045)				
4. a. Speech Therapy - Medicare	\$ 111,826	111,826				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (71,479)	(71,479)				
c. Speech Therapy - Non-Medicare	\$ 17,976	17,976				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (13,226)	(13,226)				
5. a. Occupational Therapy - Medicare	\$ 682,847	682,847				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (546,259)	(546,259)				
c. Occupational Therapy - Non-Medicare	\$ 129,336	129,336				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (112,952)	(112,952)				
6. a. Other (Specify) - Medicare	\$ 23,129	23,129				
b. Other (Specify) - Non-Medicare	\$ 11,115	11,115				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 19,960,781	19,960,781				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 510	510				
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 69	69				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 5,447,992	5,447,992				
V. Total Other Revenue (1 thru 8)	\$ 5,448,571	5,448,571				
VI. Total All Revenue (III +V)	\$ 25,409,352	25,409,352				

* 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 Pt A IV Therapy	\$ 522		
30 II 6a	Medicare Pt A Lab	16,365		
30 II 6a	Medicare Pt A X-Ray	11,160		
30 II 6a	Medicare Pt B Prior Period Adj	(4,918)		
Total Other Resident Revenue - Medicare		\$ 23,129	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice C/A Prior Year	\$ 533		
30 II 6b	Medicaid- Lab	243		
30 II 6b	Medicaid- X-Ray	110		
30 II 6b	Private- X-Ray	159		
30 II 6b	Comm Ins IV-Therapy	2,789		
30 II 6b	Comm Ins- X-Ray	1,007		
30 II 6b	VA- Lab	771		
30 II 6b	VA-X-Ray	1,085		
30 II 6b	Mgd Medicare IV- Therapy	59		
30 II 6b	Mgd Medicare - Lab	4,980		
30 II 6b	Mgd Medicare- X-Ray	1,431		
30 II 6b	Mgd Medicare-Prior Period Adj	811		
		(2,863)		
Total Other Resident Revenue		\$ 11,115	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Untimely Payments		\$ 69		
Total Interest Income			\$ 69	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Rental Income	\$ 704,550		
30 IV 8	Gain on Bargain Purchase	4,720,648		
30 IV 8	Medical Record Copies	554		
30 IV 8	Donations	350		
30 IV 8	Fed Ex Refund	145		
30 IV 8	Community Service Received	525		
30 IV 8	Gift Shop revenue	20,000		
30 IV 8	Passover Sedar	1,220		
Total Other Revenue		\$ 5,447,992	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation	2439	9/30/17	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	544,260
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,736,287
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	371,421
4. Inventories			\$	43,172
5. Prepaid Expenses			\$	93,520
a. Prepaid Expenses / Mgmt Assets	(2,279)			
b. Prepaid Workers Comp	46,640			
c. Prepaid General Ins.	(17,630)			
d. Prepaid Real Estate Taxes	66,789			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	258,479
Reserve for Replacement	245,259			
Security Deposits	13,220			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,047,139
B. Fixed Assets				
1. Land			\$	2,800,000
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	14,336,457	\$	13,964,170
	Accum. Depreciation	372,287	Net	
4. Leasehold Improvements	*Historical Cost	532,502	\$	490,450
	Accum. Depreciation	42,052	Net	
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	1,253,152	\$	1,155,551
	Accum. Depreciation	97,601	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	101,582
Construction in Progress	69,816			
F/S vs C/R NBV	31,766			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	18,511,753

* 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 Hebrew Home for Health and Rehabilita	License No. 2439	Report for Year Ended 9/30/17	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 22,558,892	
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			\$ 373,318	
3. Organization Expense			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
4. Goodwill (Purchased Only)			\$ 243,124	
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>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 616,442	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 23,175,334	

* 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
Hebrew Home for Health and Rehabilitation, L		2439	9/30/17	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,910,380
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	224,598
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	503,052
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	287,968
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	990,609
Patient Fund		87,494	Accrued Purchases	19,101	
401k		(14,164)			
Accrued Expenses		870,084			
Accrued Pension		28,094			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,916,607

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation	License No. 2439	Report for Year Ended 9/30/17	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,916,607	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
\$				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 10,163,516
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 3,206,839
Name and Address of Lender	Amount	Loan Date		
Marvin Ostreicher	2,370,959			
Related Party Vendors / Cambridge	835,880			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 13,370,355
C. Total All Liabilities (Lines A-13 + B-5)				\$ 17,286,962

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 Rehabil	2439	9/30/17	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			\$	2,328,680
6. Gain or Loss for Period 12/21/16 thru 9/30/17			\$	3,559,692
7. Total Net Worth			\$	5,888,372
C. Total Reserves and Net Worth			\$	5,888,372
D. Total Liabilities, Reserves, and Net Worth			\$	23,175,334

H. Changes in Total Net Worth

Name of Facility Hebrew Home for Health and Rehabilitati	License No. 2439	Report for Year Ended 9/30/17	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$			
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$ 25,409,352			
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$ 21,849,660			
D. Net Income or Deficit			\$ 3,559,692			
E. Balance			\$ 3,559,692			
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per Pg. 27 \$21,397,190						
F/S vs C/R Depreciation 452,470						
Expenses Per F/S \$21,849,660						
2. Other <i>(itemize)</i>						
Distributions 2,328,680						
F-3. Total Additions					\$ 2,328,680	
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 9/30/17			\$ 5,888,372			

I. Preparer's/Reviewer's Certification

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/17	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

Subject to the attached accountants' consulting report

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, 2017, 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 7, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

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

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 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 2017, 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 cost year 2016?

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 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 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. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
100000-0114-00-000-0	Cash-Hebrew Home- - -	225,033.00			225,033.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home- - -	2,008.00			2,008.00
103100-0114-00-000-0	Cash-Payroll 1-Hebrew Home- - -	27,020.00			27,020.00
104000-0114-00-000-0	Cash Savings-Hebrew Home- - -	200,055.00			200,055.00
106000-0114-00-000-0	Petty Cash-Hebrew Home- - -	1,550.00			1,550.00
106100-0114-00-000-0	Petty Cash Res Funds-Hebrew Home- - -	800.00			800.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home- - -	300.00			300.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home- - -	87,494.00			87,494.00
111000-0114-00-000-0	A/R Private-Hebrew Home- - -	27,101.00			27,101.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home- - -	193,165.00			193,165.00
111300-0114-00-000-0	AR Hospice-Hebrew Home- - -	135,906.00			135,906.00
111400-0114-00-000-0	-Hebrew Home- - -	82,053.00			82,053.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home- - -	229,089.00			229,089.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home- - -	43,585.00			43,585.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home- - -	2,074,615.00			2,074,615.00
114000-0114-00-000-0	A/R Patient Pticipation-Hebrew Home- - -	32,687.00			32,687.00
115000-0114-00-000-0	A/R VA-Hebrew Home- - -	111,259.00			111,259.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home- - -	(193,173.00)			(193,173.00)
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home- - -	9,206.00			9,206.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home- - -	46,640.00			46,640.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home- - -	(17,630.00)			(17,630.00)
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home- - -	66,789.00			66,789.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home- - -	(11,485.00)			(11,485.00)
130000-0114-00-000-0	Inventory-Hebrew Home- - -	43,172.00			43,172.00
141600-0114-00-000-0	Due from Related-Hebrew Home- - -	20,000.00			20,000.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home- - -	351,421.00			351,421.00
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home- - -	373,318.00			373,318.00
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home- - -	245,259.00			245,259.00
145000-0114-00-000-0	Security Deposits-Hebrew Home- - -	13,220.00			13,220.00
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 Progress-Hebrew Home- - -	69,816.00			69,816.00
154000-0114-00-000-0	Leasehold Improvement-Hebrew Home- - -	589,201.00			589,201.00
156000-0114-00-000-0	Moveable Equip-Hebrew Home- - -	1,308,402.00			1,308,402.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home- - -	243,124.00			243,124.00
163000-0114-00-000-0	Accum Dep - Building-Hebrew Home- - -	(372,287.00)			(372,287.00)
164000-0114-00-000-0	Accum Amort - LHI-Hebrew Home- - -	(27,541.00)			(27,541.00)
166000-0114-00-000-0	Accum Dep - Moveable Equip-Hebrew Home- - -	(192,295.00)			(192,295.00)
210000-0114-00-000-0	Accounts Payable-Hebrew Home- - -	(1,910,380.00)			(1,910,380.00)
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home- - -	(287,968.00)			(287,968.00)
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home- - -	(10,163,516.00)			(10,163,516.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home- - -	(87,494.00)			(87,494.00)
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home- - -	(2,370,959.00)			(2,370,959.00)
240000-0114-00-000-0	401K-Hebrew Home- - -	14,164.00			14,164.00
250000-0114-00-000-0	Accrued Expenses-Hebrew Home- - -	(870,084.00)			(870,084.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home- - -	(28,094.00)			(28,094.00)
250100-0114-00-000-0	Accrued Payroll-Hebrew Home- - -	(224,598.00)			(224,598.00)
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home- - -	(503,052.00)			(503,052.00)
251000-0114-00-000-0	Accrued Purchases-Hebrew Home- - -	(19,101.00)			(19,101.00)
271500-0114-00-000-0	Due to Related-Hebrew Home- - -	(805,726.00)			(805,726.00)
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home- - -	(2,328,680.00)			(2,328,680.00)
303100-0114-00-000-0	Hospice Revenue-Hebrew Home- - -	(1,374,950.00)			(1,374,950.00)
303700-0114-00-000-0	Hospice C/A-Hebrew Home- - -	522,927.00			522,927.00
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home- - -	(533.00)			(533.00)
304100-0114-00-000-0	-Hebrew Home- - -	(4,999.00)			(4,999.00)
304105-0114-00-000-0	-Hebrew Home- - -	4,999.00			4,999.00
304400-0114-00-000-0	-Hebrew Home- - -	(93.00)			(93.00)
304405-0114-00-000-0	-Hebrew Home- - -	93.00			93.00
304800-0114-00-000-0	-Hebrew Home- - -	(35.00)			(35.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
304805-0114-00-000-0	-Hebrew Home- - -			35.00	35.00
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home- - -	(18,506,760.00)			(18,506,760.00)
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home- - -	7,071,277.00			7,071,277.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home- - -			354.00	354.00
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home- - -	(41,423.00)			(41,423.00)
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home- - -	41,423.00			41,423.00
314300-0114-00-000-0	Medicaid PT-Hebrew Home- - -	(22,467.00)			(22,467.00)
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home- - -	22,467.00			22,467.00
314400-0114-00-000-0	Medicaid ST-Hebrew Home- - -	(2,981.00)			(2,981.00)
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home- - -	2,981.00			2,981.00
314600-0114-00-000-0	Medicaid Lab-Hebrew Home- - -	(243.00)			(243.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home- - -	(20,719.00)			(20,719.00)
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home- - -	20,719.00			20,719.00
315000-0114-00-000-0	Medicaid X-Ray-Hebrew Home- - -	(110.00)			(110.00)
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home- - -	(2,390,267.00)			(2,390,267.00)
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home- - -	(670,052.00)			(670,052.00)
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home- - -	28,046.00			28,046.00
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home- - -	(161,596.00)			(161,596.00)
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home- - -	161,596.00			161,596.00
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home- - -	(412,233.00)			(412,233.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home- - -	412,233.00			412,233.00
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home- - -	(71,298.00)			(71,298.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home- - -	71,298.00			71,298.00
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home- - -	(522.00)			(522.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home- - -	(16,365.00)			(16,365.00)
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home- - -	(515,944.00)			(515,944.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home- - -	515,944.00			515,944.00
325000-0114-00-000-0	Medicare Pt A X-Ray-Hebrew Home- - -	(11,160.00)			(11,160.00)
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home- - -	52,269.00			52,269.00
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home- - -	(167,323.00)			(167,323.00)
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home- - -	30,854.00			30,854.00
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home- - -	(40,528.00)			(40,528.00)
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home- - -	181.00			181.00
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home- - -	(166,903.00)			(166,903.00)
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home- - -	30,315.00			30,315.00
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home- - -	675.00			675.00
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home- - -	(745.00)			(745.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home- - -	(2,215.00)			(2,215.00)
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home- - -	4,918.00			4,918.00
341000-0114-00-000-0	Private Room & Board-Hebrew Home- - -	(3,271,200.00)			(3,271,200.00)
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home- - -	37,331.00			37,331.00
344100-0114-00-000-0	Private Pharmacy-Hebrew Home- - -	(1,387.00)			(1,387.00)
344300-0114-00-000-0	Private PT-Hebrew Home- - -	(1,472.00)			(1,472.00)
344800-0114-00-000-0	Private OT-Hebrew Home- - -	(288.00)			(288.00)
345000-0114-00-000-0	Private X-Ray-Hebrew Home- - -	(159.00)			(159.00)
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home- - -	(209,110.00)			(209,110.00)
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home- - -	11,604.00			11,604.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home- - -	4,568.00			4,568.00
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home- - -	(17,079.00)			(17,079.00)
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home- - -	17,079.00			17,079.00
354300-0114-00-000-0	Comm Ins PT-Hebrew Home- - -	(35,618.00)			(35,618.00)
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home- - -	35,647.00			35,647.00
354400-0114-00-000-0	Comm Ins ST-Hebrew Home- - -	(1,304.00)			(1,304.00)
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home- - -	1,304.00			1,304.00
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home- - -	(2,789.00)			(2,789.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home- - -	(1,007.00)			(1,007.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home- - -	(41,731.00)			(41,731.00)
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home- - -	41,743.00			41,743.00
355000-0114-00-000-0	Comm Ins X-Ray-Hebrew Home- - -	(771.00)			(771.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home- - -	(859,470.00)			(859,470.00)
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home- - -	226,143.00			226,143.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home- - -	1,144.00			1,144.00
364100-0114-00-000-0	VA Pharmacy-Hebrew Home- - -	(46,092.00)			(46,092.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home- - -	35,934.00			35,934.00
364300-0114-00-000-0	VA PT-Hebrew Home- - -	(7,133.00)			(7,133.00)
364305-0114-00-000-0	VA PT Contra-Hebrew Home- - -	7,133.00			7,133.00
364400-0114-00-000-0	VA ST-Hebrew Home- - -	(3,167.00)			(3,167.00)
364405-0114-00-000-0	VA ST Contra-Hebrew Home- - -	3,167.00			3,167.00
364600-0114-00-000-0	VA Lab-Hebrew Home- - -	(1,085.00)			(1,085.00)
364800-0114-00-000-0	VA OT-Hebrew Home- - -	(6,467.00)			(6,467.00)
364805-0114-00-000-0	VA OT Contra-Hebrew Home- - -	6,467.00			6,467.00
365000-0114-00-000-0	VA X-Ray-Hebrew Home- - -	(59.00)			(59.00)
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home- - -	(255,050.00)			(255,050.00)
371005-0114-00-000-0	Mgd Medicare R&B Contra-Hebrew Home- - -	12,229.00			12,229.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home- - -	7,221.00			7,221.00
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home- - -	(25,485.00)			(25,485.00)
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home- - -	20,788.00			20,788.00
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home- - -	(35,801.00)			(35,801.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home- - -	35,801.00			35,801.00
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home- - -	(5,681.00)			(5,681.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home- - -	5,681.00			5,681.00
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home- - -	(4,980.00)			(4,980.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home- - -	(1,431.00)			(1,431.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home- - -	(44,021.00)			(44,021.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home- - -	44,021.00			44,021.00
375000-0114-00-000-0	Mgd Medicare X-Ray-Hebrew Home- - -	(811.00)			(811.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home- - -	2,863.00			2,863.00
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home- - -	(13,241.00)			(13,241.00)
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home- - -	(2.00)			(2.00)
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home- - -	(4,005.00)			(4,005.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home- - -	(13,860.00)			(13,860.00)
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home- - -	(33.00)			(33.00)
390400-0114-00-000-0	Telephone Income-Hebrew Home- - -	(510.00)			(510.00)
391100-0114-00-000-0	Interest Income-Hebrew Home- - -	(69.00)			(69.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home- - -	(22,794.00)			(22,794.00)
392000-0114-00-000-0	Rental Income-Hebrew Home- - -	(704,550.00)			(704,550.00)
395000-0114-00-000-0	Gain on Bargain Purchase	(4,720,648.00)			(4,720,648.00)
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	112,549.00			112,549.00
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	132,447.00		30,154.00	162,601.00
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	63,902.00			63,902.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	16,200.00			16,200.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	31,369.00			31,369.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	132,270.00			132,270.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	1,826.00			1,826.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	28,539.00			28,539.00
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	89,215.00			89,215.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	26,430.00			26,430.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	34,755.00			34,755.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	9,467.00			9,467.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	162,672.00			162,672.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	6,644.00			6,644.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	24,599.00			24,599.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	21,491.00			21,491.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	19,101.00			19,101.00
400000-0114-08-074-0	Salary-Hebrew Home-Maintenance-Painter-	10,006.00			10,006.00
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	87,044.00			87,044.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	581,374.00			581,374.00
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	65,184.00			65,184.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	168,517.00			168,517.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	15,334.00			15,334.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	92,437.00			92,437.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	70,705.00			70,705.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	11,340.00			11,340.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	16,277.00			16,277.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	590,630.00			590,630.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	135,594.00			135,594.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary Technician-	459.00			459.00
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	114,979.00			114,979.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	15,460.00			15,460.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	124,784.00			124,784.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	83,890.00			83,890.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	98,947.00			98,947.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	102,235.00			102,235.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	5,837.00		57,708.00	63,545.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	54,903.00		144,772.00	199,675.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	39,424.00		30,990.00	70,414.00
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	33,742.00			33,742.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	41,602.00			41,602.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,212,646.00			3,212,646.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	1,301,954.00			1,301,954.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	4,384.00			4,384.00
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	101,696.00			101,696.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	2,551,183.00		(233,470.00)	2,317,713.00
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	69,073.00			69,073.00
400000-0114-18-029-0	Salary-Hebrew Home-Marketing-Community Relations-	4,154.00			4,154.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	6,368.00			6,368.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	8,972.00			8,972.00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	827,643.00			827,643.00
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	16,357.00			16,357.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	206,092.00			206,092.00
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	1,861,388.00			1,861,388.00
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	443,080.00			443,080.00
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	18,641.00			18,641.00
401800-0114-29-000-0	Union Pension-Hebrew Home-Emp	9,452.00			9,452.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations- -	28,898.00			28,898.00
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy- -	4,414.00			4,414.00
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance- -	49,800.00			49,800.00
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping- -	77,448.00			77,448.00
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry- -	10,730.00			10,730.00
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary- -	72,853.00			72,853.00
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing- -	174,086.00			174,086.00
410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Anclyr- -	583.00			583.00
410000-0114-24-000-0	Supplies-Hebrew Home-Respiratory- -	1,674.00			1,674.00
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services- -	8,640.00			8,640.00
411200-0114-23-000-0	Drugs - Mdcare Pt A-Hebrew Home-Rehab Tpy and - -	330,116.00			330,116.00
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	24,296.00			24,296.00
412000-0114-13-000-0	Food-Hebrew Home-Dietary- -	580,395.00			580,395.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary- -	77,607.00			77,607.00
413000-0114-23-000-0	Oxygen-Hebrew Home-Rehab Tpy and Anclyr- -	8,158.00			8,158.00
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and - -	4,195.00			4,195.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancl- -	15,153.00			15,153.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry- -	76,459.00			76,459.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry- -	10,174.00			10,174.00
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration- -	43,068.00		(14,898.00)	28,170.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations- -	18,483.00		(2,641.00)	15,842.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary- -	2,043.00			2,043.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing- -	134,530.00			134,530.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancl- -	2,218.00			2,218.00
431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory- -	285.00			285.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Anclyr- -	16,271.00			16,271.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration- -	45,000.00			45,000.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration- -	274,896.00			274,896.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration- -	14,245.00			14,245.00
433300-0114-03-000-0	Legal Fees - Non-reimbursa-Hebrew Ho-Administr- -	2,235.00			2,235.00
434000-0114-03-000-0	Mgmt Fees-Hebrew Home-Administration- -	829,921.00			829,921.00
435200-0114-03-000-0	IT Services-Hebrew Home-Administration- -	116,158.00			116,158.00
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration- -	33,753.00		(33,753.00)	0.00
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Serv- -	9,356.00			9,356.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser- -	100.00			100.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services- -	5,355.00			5,355.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancllry- -	377,741.00			377,741.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancllry- -	402,170.00			402,170.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancllry- -	78,431.00			78,431.00
438020-0114-27-000-0	X-Ray Fees-Hebrew Home-Laboratory- -	17,122.00			17,122.00
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory- -	13,831.00			13,831.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration- -	134.00			134.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations- -	27,963.00			27,963.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy- -	26,211.00		(18,457.00)	7,754.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance- -	223,628.00			223,628.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping- -	239.00			239.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry- -	1,010.00			1,010.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary- -	106,083.00		(38,729.00)	67,354.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing- -	5,907.00			5,907.00
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory- -	3,504.00			3,504.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance- -	71,693.00			71,693.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing- -	667.00			667.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	3,127.00			3,127.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance- -	50,647.00			50,647.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations- -	26,434.00		(26,434.00)	0.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing- -	39,613.00			39,613.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry- -	9,600.00			9,600.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory- -	11,873.00			11,873.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration- -	9,909.00			9,909.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration- -	3,752.00			3,752.00
462000-0114-25-000-0	Electric-Hebrew Home-Property- -	147,765.00			147,765.00
463000-0114-25-000-0	Gas-Hebrew Home-Property- -	86,584.00			86,584.00
465000-0114-25-000-0	Oil-Hebrew Home-Property- -	1,094.00			1,094.00
466000-0114-25-000-0	Water-Hebrew Home-Property- -	89,443.00			89,443.00
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property- -	620.00			620.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	30,576.00			30,576.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	200,366.00			200,366.00
475100-0114-25-000-0	Interest Mortgage Expense-Hebrew Home-Property- -	276,222.00			276,222.00
483000-0114-25-000-0	Dep Exp - Building-Hebrew Home-Property- -	372,287.00			372,287.00
484000-0114-25-000-0	Dep Exp - LHI-Hebrew Home-Property- -	27,541.00			27,541.00
486000-0114-25-000-0	Dep Exp - Moveable Equip-Hebrew Home-Property- -	192,295.00			192,295.00
487000-0114-25-000-0	Amortization of Organizational Costs	7,843.00			7,843.00
491000-0114-03-000-0	Dues-Hebrew Home-Administration- -	14,357.00		(840.00)	13,517.00
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration- -	159.00			159.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administratio- -	4,020.00			4,020.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administra- -	13,223.00			13,223.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	31,326.00			31,326.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration- -	69.00			69.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration- -	2,839.00			2,839.00
503100-0114-25-000-0	Interest-Hebrew Home-Property- -	267.00			267.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration- -	26,269.00			26,269.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration- -	8,266.00			8,266.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration- -	3,539.00			3,539.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration- -	903,812.00			903,812.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration- -	193,173.00			193,173.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration- -	1,780.00			1,780.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration- -	55,884.00			55,884.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration- -	5,459.00			5,459.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration- -	45,589.00			45,589.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration- -	11,693.00			11,693.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration- -	117.00			117.00
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration- -	2,214.00			2,214.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration- -	1,524.00			1,524.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration- -	240.00			240.00
523000-0114-03-000-0	Emp Benefits - Other-Hebrew Home-Administratio- -	6,067.00			6,067.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing- -	68,204.00			68,204.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing- -	65,116.00			65,116.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	161,391.00			161,391.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration -	27,875.00			27,875.00
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati -	250.00			250.00
Marcum 101	Cable TV	0.00		18,457.00	18,457.00
Marcum 102	Consolidated Billing	0.00		140.00	140.00
Marcum 103	Chamber Dues	0.00		700.00	700.00
Marcum 104	Leased Equipment	0.00		60,187.00	60,187.00
Marcum 105	Dietary Equipment Repairs	0.00		38,729.00	38,729.00
Marcum 106	Management Fee Reclass	0.00		17,539.00	17,539.00
Marcum 201	Due to Cambridge (Related Party)	0.00		(30,154.00)	(30,154.00)
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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
400000-0114-03-00 Salary-Hebrew Home-Administration-Administrator-		132,447.00		30,154.00	162,601.00
			RJE - 3	30,154.00	
Subtotal [2] Administrators		<u>132,447.00</u>		<u>30,154.00</u>	<u>162,601.00</u>
Subgroup : [3] Assistant Administrator					
400000-0114-03-00 Salary-Hebrew Home-Administration-Asst Administr-		63,902.00		0.00	63,902.00
Subtotal [3] Assistant Administrator		<u>63,902.00</u>		<u>0.00</u>	<u>63,902.00</u>
Subgroup : [4] Other Administrative Salaries					
400000-0114-03-00 Salary-Hebrew Home-Administration-Administrative-		112,549.00		0.00	112,549.00
400000-0114-03-00 Salary-Hebrew Home-Administration-Receptionist-		16,200.00		0.00	16,200.00
400000-0114-03-10 Salary-Hebrew Home-Administration-Central Sply-		31,369.00		0.00	31,369.00
400000-0114-04-00 Salary-Hebrew Home-Fiscal Operations-Administral-		132,270.00		0.00	132,270.00
400000-0114-04-00 Salary-Hebrew Home-Fiscal Operations-Facility Co-		1,826.00		0.00	1,826.00
400000-0114-21-00 Salary-Hebrew Home-Human Resources-HR Asst-		8,972.00		0.00	8,972.00
Subtotal [4] Other Administrative Salaries		<u>303,186.00</u>		<u>0.00</u>	<u>303,186.00</u>
Subgroup : [5A] Head Dietitian					
400000-0114-13-00 Salary-Hebrew Home-Dietary-Dir-		15,460.00		0.00	15,460.00
Subtotal [5A] Head Dietitian		<u>15,460.00</u>		<u>0.00</u>	<u>15,460.00</u>
Subgroup : [5B] Food Service Supervisor					
400000-0114-13-10 Salary-Hebrew Home-Dietary-Supervisor-		124,784.00		0.00	124,784.00
Subtotal [5B] Food Service Supervisor		<u>124,784.00</u>		<u>0.00</u>	<u>124,784.00</u>
Subgroup : [5C] Dietary Workers					
400000-0114-13-00 Salary-Hebrew Home-Dietary-Aide-		590,630.00		0.00	590,630.00
400000-0114-13-00 Salary-Hebrew Home-Dietary-Cook-		135,594.00		0.00	135,594.00
400000-0114-13-00 Salary-Hebrew Home-Dietary-Dietary Technician-		459.00		0.00	459.00
400000-0114-13-00 Salary-Hebrew Home-Dietary-Dietician-		114,979.00		0.00	114,979.00
Subtotal [5C] Dietary Workers		<u>841,662.00</u>		<u>0.00</u>	<u>841,662.00</u>
Subgroup : [6A] Head Housekeeper					
400000-0114-09-10 Salary-Hebrew Home-Housekeeping-Supervisor-		65,184.00		0.00	65,184.00
Subtotal [6A] Head Housekeeper		<u>65,184.00</u>		<u>0.00</u>	<u>65,184.00</u>
Subgroup : [6B] Other Housekeeping Workers					
400000-0114-09-00 Salary-Hebrew Home-Housekeeping-Housekeeper-		581,374.00		0.00	581,374.00
Subtotal [6B] Other Housekeeping Workers		<u>581,374.00</u>		<u>0.00</u>	<u>581,374.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
400000-0114-08-00 Salary-Hebrew Home-Maintenance-Dir-		24,599.00		0.00	24,599.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>24,599.00</u>		<u>0.00</u>	<u>24,599.00</u>
Subgroup : [7B] Other Maintenance Workers					
400000-0114-08-00 Salary-Hebrew Home-Maintenance-Asst Dir-		6,644.00		0.00	6,644.00
400000-0114-08-00 Salary-Hebrew Home-Maintenance-Maintenance Worke-		21,491.00		0.00	21,491.00
400000-0114-08-00 Salary-Hebrew Home-Maintenance-Mechanic 1-		19,101.00		0.00	19,101.00
400000-0114-08-00 Salary-Hebrew Home-Maintenance-Painter-		10,006.00		0.00	10,006.00
400000-0114-08-10 Salary-Hebrew Home-Maintenance-Supervisor-		87,044.00		0.00	87,044.00
Subtotal [7B] Other Maintenance Workers		<u>144,286.00</u>		<u>0.00</u>	<u>144,286.00</u>
Subgroup : [8A] Laundry Supervisor					
400000-0114-10-10 Salary-Hebrew Home-Laundry-Supervisor-		15,334.00		0.00	15,334.00
Subtotal [8A] Laundry Supervisor		<u>15,334.00</u>		<u>0.00</u>	<u>15,334.00</u>
Subgroup : [8B] Other Laundry Workers					
400000-0114-10-00 Salary-Hebrew Home-Laundry-Laundry Aide-		168,517.00		0.00	168,517.00
Subtotal [8B] Other Laundry Workers		<u>168,517.00</u>		<u>0.00</u>	<u>168,517.00</u>
Subgroup : [10] Protective Services					
400000-0114-12-00 Salary-Hebrew Home-Security-Security-		16,277.00		0.00	16,277.00
Subtotal [10] Protective Services		<u>16,277.00</u>		<u>0.00</u>	<u>16,277.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
400000-0114-14-00 Salary-Hebrew Home-Nursing Admin-ADNS-		83,890.00		0.00	83,890.00
400000-0114-14-00 Salary-Hebrew Home-Nursing Admin-DNS-		102,235.00		0.00	102,235.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>186,125.00</u>		<u>0.00</u>	<u>186,125.00</u>
Subgroup : [12B1] RNs - Direct Care					
400000-0114-15-00 Salary-Hebrew Home-Nursing-RN-		2,551,183.00		(233,470.00)	2,317,713.00
			RJE - 1	(233,470.00)	
Subtotal [12B1] RNs - Direct Care		<u>2,551,183.00</u>		<u>(233,470.00)</u>	<u>2,317,713.00</u>
Subgroup : [12B2] RNs - Administrative					
400000-0114-14-00 Salary-Hebrew Home-Nursing Admin-Clerical-		98,947.00		0.00	98,947.00
400000-0114-14-00 Salary-Hebrew Home-Nursing Admin-Infection Contr-		5,837.00		57,708.00	63,545.00
			RJE - 1	57,708.00	
400000-0114-14-00 Salary-Hebrew Home-Nursing Admin-MDS Coordinator-		54,903.00		144,772.00	199,675.00
			RJE - 1	144,772.00	
400000-0114-14-00 Salary-Hebrew Home-Nursing Admin-Staff Dev-		39,424.00		30,990.00	70,414.00
			RJE - 1	30,990.00	
400000-0114-14-10 Salary-Hebrew Home-Nursing Admin-Unit Manager-		33,742.00		0.00	33,742.00
400000-0114-14-10 Salary-Hebrew Home-Nursing Admin-Ward Clerk-		41,602.00		0.00	41,602.00
400000-0114-15-10 Salary-Hebrew Home-Nursing-Supervisor-		69,073.00		0.00	69,073.00
Subtotal [12B2] RNs - Administrative		<u>343,528.00</u>		<u>233,470.00</u>	<u>576,998.00</u>

Client: **National Health Care Associates, Inc. (C7)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [12C] LPNs - Direct Care					
400000-0114-15-00	Salary-Hebrew Home-Nursing-LPN-	1,301,954.00		0.00	1,301,954.00
400000-0114-15-07	Salary-Hebrew Home-Nursing-PDLPN-	4,384.00		0.00	4,384.00
400000-0114-15-07	Salary-Hebrew Home-Nursing-PDRN-	101,696.00		0.00	101,696.00
	Subtotal [12C] LPNs - Direct Care	1,408,034.00		0.00	1,408,034.00
Subgroup : [12D] Aides and Attendants					
400000-0114-15-00	Salary-Hebrew Home-Nursing-CNA-	3,212,646.00		0.00	3,212,646.00
	Subtotal [12D] Aides and Attendants	3,212,646.00		0.00	3,212,646.00
Subgroup : [12H] Recreation Workers					
400000-0114-07-00	Salary-Hebrew Home-Rec Therapy-Dir-	34,755.00		0.00	34,755.00
400000-0114-07-00	Salary-Hebrew Home-Rec Therapy-Rec Asst-	9,467.00		0.00	9,467.00
400000-0114-07-00	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	162,672.00		0.00	162,672.00
	Subtotal [12H] Recreation Workers	206,894.00		0.00	206,894.00
Subgroup : [12M] Social Workers/Case Management					
400000-0114-06-00	Salary-Hebrew Home-Social service-Dir-	89,215.00		0.00	89,215.00
400000-0114-06-00	Salary-Hebrew Home-Social service-Social Worker-	26,430.00		0.00	26,430.00
	Subtotal [12M] Social Workers/Case Management	115,645.00		0.00	115,645.00
Subgroup : [12N] Marketing					
400000-0114-18-00	Salary-Hebrew Home-Marketing-Community Relations-	4,154.00		0.00	4,154.00
	Subtotal [12N] Marketing	4,154.00		0.00	4,154.00
Subgroup : [12O] Other					
400000-0114-05-00	Salary-Hebrew Home-Medical Records-Medical Recor-	28,539.00		0.00	28,539.00
400000-0114-11-00	Salary-Hebrew Home-Admissions-Admissions Coordin-	92,437.00		0.00	92,437.00
400000-0114-11-00	Salary-Hebrew Home-Admissions-Dir-	70,705.00		0.00	70,705.00
400000-0114-11-00	Salary-Hebrew Home-Admissions-Evaluator-	11,340.00		0.00	11,340.00
400000-0114-20-10	Salary-Hebrew Home-Purchasing-Store Room Worker-	6,368.00		0.00	6,368.00
	Subtotal [12O] Other	209,389.00		0.00	209,389.00
	Total [10-A] Salaries and Wages	10,734,610.00		30,154.00	10,764,764.00
Group : [13-B] Professional Fees					
Subgroup : [1] Dietitian					
431000-0114-13-00	Consulting Fees-Hebrew Home-Dietary -	2,043.00		0.00	2,043.00
	Subtotal [1] Dietitian	2,043.00		0.00	2,043.00
Subgroup : [2] Dentist					
436200-0114-22-00	Dental Fees-Hebrew Home-Medical Services -	5,355.00		0.00	5,355.00
	Subtotal [2] Dentist	5,355.00		0.00	5,355.00
Subgroup : [3] Pharmacist					
431010-0114-23-00	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancilr -	16,271.00		0.00	16,271.00
	Subtotal [3] Pharmacist	16,271.00		0.00	16,271.00
Subgroup : [5A] PT - Resident Care					
437000-0114-23-00	PT Fees-Hebrew Home-Rehab Tpy and Ancilry -	377,741.00		0.00	377,741.00
	Subtotal [5A] PT - Resident Care	377,741.00		0.00	377,741.00
Subgroup : [8A] Medical Director					
436000-0114-22-00	Medical Director Fees-Hebrew Home-Medical Serv -	9,356.00		0.00	9,356.00
	Subtotal [8A] Medical Director	9,356.00		0.00	9,356.00
Subgroup : [8E] Other					
436010-0114-22-00	Medical Staff Meetings-Hebrew Home-Medical Ser -	100.00		0.00	100.00
	Subtotal [8E] Other	100.00		0.00	100.00
Subgroup : [9A] ST - Resident Care					
437200-0114-23-00	Speech Fees-Hebrew Home-Rehab Tpy and Ancilry -	78,431.00		0.00	78,431.00
	Subtotal [9A] ST - Resident Care	78,431.00		0.00	78,431.00
Subgroup : [10A] OT - Resident Care					
437100-0114-23-00	OT Fees-Hebrew Home-Rehab Tpy and Ancilry -	402,170.00		0.00	402,170.00
	Subtotal [10A] OT - Resident Care	402,170.00		0.00	402,170.00
Subgroup : [11A1] RN's - Direct Care					
530000-0114-15-00	Pool RNs-Hebrew Home-Nursing -	68,204.00		0.00	68,204.00
	Subtotal [11A1] RN's - Direct Care	68,204.00		0.00	68,204.00
Subgroup : [11B1] LPN's - Direct Care					
531000-0114-15-00	Pool LPNs-Hebrew Home-Nursing -	65,116.00		0.00	65,116.00
	Subtotal [11B1] LPN's - Direct Care	65,116.00		0.00	65,116.00
Subgroup : [12] Other					
431000-0114-15-00	Consulting Fees-Hebrew Home-Nursing -	134,530.00		0.00	134,530.00
431000-0114-23-00	Consulting Fees-Hebrew Home-Rehab Tpy and Ancilr -	2,218.00		0.00	2,218.00
431000-0114-24-00	Consulting Fees-Hebrew Home-Respiratory -	265.00		0.00	265.00
	Subtotal [12] Other	137,033.00		0.00	137,033.00
	Total [13-B] Professional Fees	1,161,820.00		0.00	1,161,820.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
401400-0114-29-00	Workers Compensation-Hebrew Home-Emp Benefits -	443,080.00		0.00	443,080.00
	Subtotal [1A1] Workmen's Compensation	443,080.00		0.00	443,080.00
Subgroup : [1A3] Unemployment Insurance					
401100-0114-29-00	FUI-Hebrew Home-Emp Benefits -	16,357.00		0.00	16,357.00
401200-0114-29-00	SUI-Hebrew Home-Emp Benefits -	206,092.00		0.00	206,092.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [1A3] Unemployment Insurance		<u>222,449.00</u>		<u>0.00</u>	<u>222,449.00</u>
Subgroup : [1A4] Social Security (FICA)					
401000-0114-29-00 FICA-Hebrew Home-Emp Benefits -		827,643.00		0.00	827,643.00
Subtotal [1A4] Social Security (FICA)		<u>827,643.00</u>		<u>0.00</u>	<u>827,643.00</u>
Subgroup : [1A5] Health Insurance					
401300-0114-29-00 Health Ins-Hebrew Home-Emp Benefits -		1,861,388.00		0.00	1,861,388.00
Subtotal [1A5] Health Insurance		<u>1,861,388.00</u>		<u>0.00</u>	<u>1,861,388.00</u>
Subgroup : [1A7] Pensions					
401700-0114-29-00 Pension-Hebrew Home-Emp Benefits -		18,641.00		0.00	18,641.00
401800-0114-29-00 Union Pension-Hebrew Home-Emp		9,452.00		0.00	9,452.00
Subtotal [1A7] Pensions		<u>28,093.00</u>		<u>0.00</u>	<u>28,093.00</u>
Subgroup : [1A9] Other					
505000-0114-03-00 Background Check-Hebrew Home-Administration -		3,539.00		0.00	3,539.00
523000-0114-03-00 Emp Benefits - Other-Hebrew Home-Administratio-		6,067.00		0.00	6,067.00
Subtotal [1A9] Other		<u>9,606.00</u>		<u>0.00</u>	<u>9,606.00</u>
Subgroup : [1C] Bad Debts					
508000-0114-03-00 Bad Debt Expense-Hebrew Home-Administration -		193,173.00		0.00	193,173.00
Subtotal [1C] Bad Debts		<u>193,173.00</u>		<u>0.00</u>	<u>193,173.00</u>
Subgroup : [1D] Accounting and Auditing					
432000-0114-03-00 Accounting Fees-Hebrew Home-Administration -		45,000.00		0.00	45,000.00
Subtotal [1D] Accounting and Auditing		<u>45,000.00</u>		<u>0.00</u>	<u>45,000.00</u>
Subgroup : [1E] Legal					
433000-0114-03-00 Legal Fees-Hebrew Home-Administration -		274,896.00		0.00	274,896.00
433100-0114-03-00 Legal Fees - Labor-Hebrew Home-Administration -		14,245.00		0.00	14,245.00
433300-0114-03-00 Legal Fees - Non-reimbursa-Hebrew Ho-Administ-		2,235.00		0.00	2,235.00
Subtotal [1E] Legal		<u>291,376.00</u>		<u>0.00</u>	<u>291,376.00</u>
Subgroup : [1G] Office Supplies					
410000-0114-04-00 Supplies-Hebrew Home-Fiscal Operations -		28,898.00		0.00	28,898.00
452000-0114-04-00 Equip Rental-Hebrew Home-Fiscal Operations -		26,434.00		(26,434.00)	0.00
			RJE - 5	(26,434.00)	
Subtotal [1G] Office Supplies		<u>55,332.00</u>		<u>(26,434.00)</u>	<u>28,898.00</u>
Subgroup : [1H1] Telephone and Telegraph					
461000-0114-03-00 Telephone-Hebrew Home-Administration -		9,909.00		0.00	9,909.00
Subtotal [1H1] Telephone and Telegraph		<u>9,909.00</u>		<u>0.00</u>	<u>9,909.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
461100-0114-03-00 Telephone - Cell-Hebrew Home-Administration -		3,752.00		0.00	3,752.00
Subtotal [1H2] Cellular Phones and Beepers		<u>3,752.00</u>		<u>0.00</u>	<u>3,752.00</u>
Subgroup : [1J] Corporation Business Taxes					
542000-0114-03-00 Corporate Tax - State-Hebrew Home-Administrati-		250.00		0.00	250.00
Subtotal [1J] Corporation Business Taxes		<u>250.00</u>		<u>0.00</u>	<u>250.00</u>
Subgroup : [1K3] Resident Day User Fee					
507000-0114-03-00 Revenue Assessment-Hebrew Home-Administration -		903,812.00		0.00	903,812.00
Subtotal [1K3] Resident Day User Fee		<u>903,812.00</u>		<u>0.00</u>	<u>903,812.00</u>
Total [15] Expenditures Other than Salaries		<u>4,894,863.00</u>		<u>(26,434.00)</u>	<u>4,868,429.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
521000-0114-03-00 Travel Expense-Hebrew Home-Administration -		1,524.00		0.00	1,524.00
522000-0114-03-00 Hotel Expense-Hebrew Home-Administration -		240.00		0.00	240.00
Subtotal [4] Employee Travel		<u>1,764.00</u>		<u>0.00</u>	<u>1,764.00</u>
Subgroup : [5] Education Expense					
509000-0114-03-00 Seminars-Hebrew Home-Administration -		1,780.00		0.00	1,780.00
Subtotal [5] Education Expense		<u>1,780.00</u>		<u>0.00</u>	<u>1,780.00</u>
Subgroup : [6] Automobile Expense					
520000-0114-03-00 Auto Expense-Hebrew Home-Administration -		117.00		0.00	117.00
Subtotal [6] Automobile Expense		<u>117.00</u>		<u>0.00</u>	<u>117.00</u>
Subgroup : [M3] Advertising Other					
501100-0114-03-00 Advertising Promotional-Hebrew Home-Administra-		13,223.00		0.00	13,223.00
501100-0114-18-00 Advertising Promotional-Hebrew Home-Marketing-		31,326.00		0.00	31,326.00
Subtotal [M3] Advertising Other		<u>44,549.00</u>		<u>0.00</u>	<u>44,549.00</u>
Subgroup : [M7] Postage					
504000-0114-03-00 Postage-Hebrew Home-Administration -		8,266.00		0.00	8,266.00
Subtotal [M7] Postage		<u>8,266.00</u>		<u>0.00</u>	<u>8,266.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
491000-0114-03-00 Dues-Hebrew Home-Administration -		14,357.00		(840.00)	13,517.00
			RJE - 4	(840.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>14,357.00</u>		<u>(840.00)</u>	<u>13,517.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 103 Chamber Dues		0.00		700.00	700.00
			RJE - 4	700.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>700.00</u>	<u>700.00</u>

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [M9] Subscriptions					
491001-0114-03-00	Subscriptions-Hebrew Home-Administration-	159.00		0.00	159.00
Subtotal [M9] Subscriptions		159.00		0.00	159.00
Subgroup : [M11] Services Provided by Contract					
431000-0114-03-00	Consulting Fees-Hebrew Home-Administration-	43,068.00	RJE - 7	(14,896.00)	28,170.00
431000-0114-04-00	Consulting Fees-Hebrew Home-Fiscal Operations-	18,483.00	RJE - 7	(2,641.00)	15,842.00
435200-0114-03-00	IT Services-Hebrew Home-Administration-	116,158.00		0.00	116,158.00
435210-0114-03-00	IT Rental-Hebrew Home-Administration-	33,753.00	RJE - 5	(33,753.00)	0.00
440000-0114-03-00	Purch Services-Hebrew Home-Administration-	134.00		0.00	134.00
440000-0114-04-00	Purch Services-Hebrew Home-Fiscal Operations-	27,963.00		0.00	27,963.00
Subtotal [M11] Services Provided by Contract		239,559.00		(51,292.00)	188,267.00
Subgroup : [M12] Administrative Management Services					
434000-0114-03-00	Mgmtl Fees-Hebrew Home-Administration-	829,921.00		0.00	829,921.00
Marcum 105	Management Fee Reclass	0.00	RJE - 7	17,539.00	17,539.00
Subtotal [M12] Administrative Management Services		829,921.00		17,539.00	847,460.00
Subgroup : [M13] Other					
500000-0114-03-00	Licenses and Permits-Hebrew Home-Administratio-	4,020.00		0.00	4,020.00
503000-0114-03-00	Penalties-Hebrew Home-Administration-	69.00		0.00	69.00
503200-0114-03-00	Bank Charges-Hebrew Home-Administration-	26,269.00		0.00	26,269.00
541000-0114-03-00	Misc. Expense-Hebrew Home-Administration-	27,875.00		0.00	27,875.00
Marcum 102	Consolidated Billing	0.00		140.00	140.00
Subtotal [M13] Other		58,233.00	RJE - 4	140.00	58,373.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,198,705.00		(33,753.00)	1,164,952.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
412000-0114-13-00	Food-Hebrew Home-Dietary-	580,395.00		0.00	580,395.00
412100-0114-13-00	Food Supplements-Hebrew Home-Dietary-	77,607.00		0.00	77,607.00
Subtotal [2A1] Raw Food		658,002.00		0.00	658,002.00
Subgroup : [2A2] Non-Food Supplies					
410000-0114-13-00	Supplies-Hebrew Home-Dietary-	72,853.00		0.00	72,853.00
Subtotal [2A2] Non-Food Supplies		72,853.00		0.00	72,853.00
Subgroup : [2B] Purchased Services					
440000-0114-13-00	Purch Services-Hebrew Home-Dietary-	106,083.00	RJE - 6	(38,729.00)	67,354.00
Subtotal [2B] Purchased Services		106,083.00		(38,729.00)	67,354.00
Subgroup : [2D] Other					
Marcum 105	Dietary Equipment Repairs	0.00	RJE - 6	38,729.00	38,729.00
Subtotal [2D] Other		0.00		38,729.00	38,729.00
Total [18] Dietary Basis for Allocation of Costs		836,938.00		0.00	836,938.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
414100-0114-10-00	Linen-Hebrew Home-Laundry-	10,174.00		0.00	10,174.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		10,174.00		0.00	10,174.00
Subgroup : [3B] Purchased Services					
440000-0114-10-00	Purch Services-Hebrew Home-Laundry-	1,010.00		0.00	1,010.00
533000-0114-10-00	Outside Services-Hebrew Home-Laundry-	161,391.00		0.00	161,391.00
Subtotal [3B] Purchased Services		162,401.00		0.00	162,401.00
Subgroup : [3D] Other					
410000-0114-10-00	Supplies-Hebrew Home-Laundry-	10,730.00		0.00	10,730.00
414000-0114-10-00	Diapers-Hebrew Home-Laundry-	76,459.00		0.00	76,459.00
Subtotal [3D] Other		87,189.00		0.00	87,189.00
Total [19] Laundry-Basis for Allocation of Costs		259,764.00		0.00	259,764.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
410000-0114-09-00	Supplies-Hebrew Home-Housekeeping-	77,448.00		0.00	77,448.00
Subtotal [4A1] In-House Care Supplies		77,448.00		0.00	77,448.00
Subgroup : [4B] Purchased Services					
440000-0114-09-00	Purch Services-Hebrew Home-Housekeeping-	239.00		0.00	239.00
Subtotal [4B] Purchased Services		239.00		0.00	239.00
Subgroup : [5A1] Own Pharmacy					
411200-0114-23-00	Drugs - Mdcare Pt A-Hebrew Home-Rehab Tpy and -	330,116.00		0.00	330,116.00
Subtotal [5A1] Own Pharmacy		330,116.00		0.00	330,116.00
Subgroup : [5B] Medicine Cabinet Drugs					
411700-0114-22-00	House Drugs (OTC)-Hebrew Home-Medical Services-	24,296.00		0.00	24,296.00
Subtotal [5B] Medicine Cabinet Drugs		24,296.00		0.00	24,296.00
Subgroup : [5C] Medical and Therapeutic Supplies					
410000-0114-15-00	Supplies-Hebrew Home-Nursing-	174,086.00		0.00	174,086.00
Subtotal [5C] Medical and Therapeutic Supplies		174,086.00		0.00	174,086.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [5D] Ambulance/Limousine					
440010-0114-15-00	Purch Services Ambulance-Hebrew Home-Nursing- -	667.00		0.00	667.00
Subtotal [5D] Ambulance/Limousine		667.00		0.00	667.00
Subgroup : [5E2] Oxygen - Other					
413000-0114-23-00	Oxygen-Hebrew Home-Rehab Tpy and Ancllry- -	8,158.00		0.00	8,158.00
413001-0114-23-00	Oxygen Non Billable-Hebrew Home-Rehab Tpy and - -	4,195.00		0.00	4,195.00
Subtotal [5E2] Oxygen - Other		12,353.00		0.00	12,353.00
Subgroup : [5F] X-Rays and related radiological					
438020-0114-27-00	X-Ray Fees-Hebrew Home-Laboratory- -	17,122.00		0.00	17,122.00
Subtotal [5F] X-Rays and related radiological		17,122.00		0.00	17,122.00
Subgroup : [5H] Laboratory					
438030-0114-27-00	Lab Fees-Hebrew Home-Laboratory- -	13,831.00		0.00	13,831.00
Subtotal [5H] Laboratory		13,831.00		0.00	13,831.00
Subgroup : [5I] Recreation					
410000-0114-07-00	Supplies-Hebrew Home-Rec Therapy- -	4,414.00		0.00	4,414.00
440000-0114-07-00	Purch Services-Hebrew Home-Rec Therapy- -	26,211.00		(18,457.00)	7,754.00
Marcum 101	Cable TV	0.00	RJE - 2	(18,457.00)	18,457.00
Subtotal [5I] Recreation		30,625.00	RJE - 2	18,457.00	30,625.00
Subgroup : [5J] Other					
410000-0114-23-00	Supplies-Hebrew Home-Rehab Tpy and Ancllry- -	583.00		0.00	583.00
410000-0114-24-00	Supplies-Hebrew Home-Respiratory- -	1,674.00		0.00	1,674.00
411010-0114-22-00	Flu Vaccine-Hebrew Home-Medical Services- -	8,640.00		0.00	8,640.00
413500-0114-23-00	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancll- -	15,153.00		0.00	15,153.00
440000-0114-15-00	Purch Services-Hebrew Home-Nursing- -	5,907.00		0.00	5,907.00
440000-0114-24-00	Purch Services-Hebrew Home-Respiratory- -	3,504.00		0.00	3,504.00
452000-0114-15-00	Equip Rental-Hebrew Home-Nursing- -	39,613.00		0.00	39,613.00
452000-0114-23-00	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry- -	9,600.00		0.00	9,600.00
452000-0114-24-00	Equip Rental-Hebrew Home-Respiratory- -	11,873.00		0.00	11,873.00
Subtotal [5J] Other		96,547.00		0.00	96,547.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		777,330.00		0.00	777,330.00
Group : [22] Maintenance and Property					
Subgroup : [6B] Heat					
463000-0114-25-00	Gas-Hebrew Home-Property- -	86,584.00		0.00	86,584.00
465000-0114-25-00	Oil-Hebrew Home-Property- -	1,094.00		0.00	1,094.00
Subtotal [6B] Heat		87,678.00		0.00	87,678.00
Subgroup : [6C] Light & Power					
462000-0114-25-00	Electric-Hebrew Home-Property- -	147,765.00		0.00	147,765.00
Subtotal [6C] Light & Power		147,765.00		0.00	147,765.00
Subgroup : [6D] Water					
466000-0114-25-00	Water-Hebrew Home-Property- -	89,443.00		0.00	89,443.00
Subtotal [6D] Water		89,443.00		0.00	89,443.00
Subgroup : [6E] Equipment Lease					
520100-0114-03-00	Auto Lease Expense-Hebrew Home-Administration- -	2,214.00		0.00	2,214.00
Marcum 104	Leased Equipment	0.00		60,187.00	60,187.00
Subtotal [6E] Equipment Lease		2,214.00	RJE - 5	60,187.00	62,401.00
Subgroup : [6F] Other					
410000-0114-08-00	Supplies-Hebrew Home-Maintenance- -	49,800.00		0.00	49,800.00
440000-0114-08-00	Purch Services-Hebrew Home-Maintenance- -	223,628.00		0.00	223,628.00
440001-0114-08-00	Ground Services-Hebrew Home-Maintenance- -	71,693.00		0.00	71,693.00
442000-0114-08-00	Pest Control-Hebrew Home-Maintenance- -	3,127.00		0.00	3,127.00
443000-0114-08-00	Carting-Hebrew Home-Maintenance- -	50,647.00		0.00	50,647.00
Subtotal [6F] Other		398,895.00		0.00	398,895.00
Subgroup : [7B] Building & Building Improvements					
483000-0114-25-00	Dep Exp - Building-Hebrew Home-Property- -	372,287.00		0.00	372,287.00
Subtotal [7B] Building & Building Improvements		372,287.00		0.00	372,287.00
Subgroup : [7D] Movable Equipment					
486000-0114-25-00	Dep Exp - Moveable Equip-Hebrew Home-Property- -	192,295.00		0.00	192,295.00
Subtotal [7D] Movable Equipment		192,295.00		0.00	192,295.00
Subgroup : [8A] Organization Expense					
487000-0114-25-00	Amortization of Organizational Costs	7,843.00		0.00	7,843.00
Subtotal [8A] Organization Expense		7,843.00		0.00	7,843.00
Subgroup : [8C] Leasehold Improvements					
484000-0114-25-00	Dep Exp - LHI-Hebrew Home-Property- -	27,541.00		0.00	27,541.00
Subtotal [8C] Leasehold Improvements		27,541.00		0.00	27,541.00
Subgroup : [10B] Real estate taxes paid by lessor					
473000-0114-25-00	Real Estate Taxes-Hebrew Home-Property- -	200,366.00		0.00	200,366.00
Subtotal [10B] Real estate taxes paid by lessor		200,366.00		0.00	200,366.00
Subgroup : [10C] Personal property taxes					
472000-0114-25-00	Personal Property Taxes-Hebrew Home-Property- -	620.00		0.00	620.00
Subtotal [10C] Personal property taxes		620.00		0.00	620.00
Total [22] Maintenance and Property		1,526,947.00		60,187.00	1,587,134.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
475100-0114-25-00	Interest Mortgage Expense-Hebrew Home-Property--	276,222.00		0.00	276,222.00
Subtotal [12A1] First Mortgage		276,222.00		0.00	276,222.00
Total [26] Interest		276,222.00		0.00	276,222.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
503100-0114-03-00	Interest-Hebrew Home-Administration--	2,839.00		0.00	2,839.00
503100-0114-25-00	Interest-Hebrew Home-Property--	267.00		0.00	267.00
Subtotal [12D] Other Interest Expense		3,106.00		0.00	3,106.00
Subgroup : [14A] Insurance on Property					
472500-0114-25-00	Property Insurance-Hebrew Home-Property--	30,576.00		0.00	30,576.00
Subtotal [14A] Insurance on Property		30,576.00		0.00	30,576.00
Subgroup : [14B] Insurance of Automobiles					
511000-0114-03-00	Auto Ins-Hebrew Home-Administration--	5,459.00		0.00	5,459.00
Subtotal [14B] Insurance of Automobiles		5,459.00		0.00	5,459.00
Subgroup : [14C1] Umbrella					
512000-0114-03-00	Umbrella Ins-Hebrew Home-Administration--	45,589.00		0.00	45,589.00
Subtotal [14C1] Umbrella		45,589.00		0.00	45,589.00
Subgroup : [14C3] Other					
510000-0114-03-00	Liability Ins-Hebrew Home-Administration--	55,884.00		0.00	55,884.00
513000-0114-03-00	Crime Ins-Hebrew Home-Administration--	11,693.00		0.00	11,693.00
Subtotal [14C3] Other		67,577.00		0.00	67,577.00
Total [27] Interest and Insurance		152,307.00		0.00	152,307.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
311000-0114-00-00	Medicaid Room & Board-Hebrew Home--	(18,506,760.00)		0.00	(18,506,760.00)
Subtotal [1A] Medicaid Residents (CT only)		(18,506,760.00)		0.00	(18,506,760.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
311005-0114-00-00	Medicaid Room & Board Contra-Hebrew Home--	7,071,277.00		0.00	7,071,277.00
313005-0114-00-00	Medicaid Contra Other-Hebrew Home--	354.00		0.00	354.00
Subtotal [1B] Medicaid room and board contractual allowance		7,071,631.00		0.00	7,071,631.00
Subgroup : [3A] Medicare Residents (All inclusive)					
321000-0114-00-00	Medicare Pt A Room & Board-Hebrew Home--	(2,390,267.00)		0.00	(2,390,267.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,390,267.00)		0.00	(2,390,267.00)
Subgroup : [3B] Medicare room and board contractual allowance					
321005-0114-00-00	Medicare Pt A R and B Contra-Hebrew Home--	(670,052.00)		0.00	(670,052.00)
323005-0114-00-00	Medicare Pt A Contra Other-Hebrew Home--	28,046.00		0.00	28,046.00
328000-0114-00-00	Medicare Pt A Sequestration-Hebrew Home--	52,269.00		0.00	52,269.00
Subtotal [3B] Medicare room and board contractual allowance		(589,737.00)		0.00	(589,737.00)
Subgroup : [4A] Private-pay residents and other					
303100-0114-00-00	Hospice Revenue-Hebrew Home--	(1,374,950.00)		0.00	(1,374,950.00)
341000-0114-00-00	Private Room & Board-Hebrew Home--	(3,271,200.00)		0.00	(3,271,200.00)
351000-0114-00-00	Comm Ins Room & Board-Hebrew Home--	(209,110.00)		0.00	(209,110.00)
361000-0114-00-00	VA Room & Board-Hebrew Home--	(859,470.00)		0.00	(859,470.00)
371000-0114-00-00	Mgd Medicare Room and Board-Hebrew Home--	(255,050.00)		0.00	(255,050.00)
Subtotal [4A] Private-pay residents and other		(5,969,780.00)		0.00	(5,969,780.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
303700-0114-00-00	Hospice C/A-Hebrew Home--	522,927.00		0.00	522,927.00
341005-0114-00-00	Private Room & Board Contra-Hebrew Home--	37,331.00		0.00	37,331.00
351005-0114-00-00	Comm Ins Room & Board Contra-Hebrew Home--	11,604.00		0.00	11,604.00
353005-0114-00-00	Comm Ins Contra Other-Hebrew Home--	4,568.00		0.00	4,568.00
361005-0114-00-00	VA Room & Board Contra-Hebrew Home--	226,143.00		0.00	226,143.00
363005-0114-00-00	VA Contra Other-Hebrew Home--	1,144.00		0.00	1,144.00
371005-0114-00-00	Mgd Medicare R&B Contra-Hebrew Home--	12,229.00		0.00	12,229.00
373005-0114-00-00	Mgd Medicare Contra Other-Hebrew Home--	7,221.00		0.00	7,221.00
Subtotal [4B] Private-pay room and board contractual allowance		823,167.00		0.00	823,167.00
Subgroup : [5A] Prescription Drugs - Medicare					
324100-0114-00-00	Medicare Pt A Pharmacy-Hebrew Home--	(161,596.00)		0.00	(161,596.00)
Subtotal [5A] Prescription Drugs - Medicare		(161,596.00)		0.00	(161,596.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
324105-0114-00-00	Medicare Pt A Pharmacy Contra-Hebrew Home--	161,596.00		0.00	161,596.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		161,596.00		0.00	161,596.00
Subgroup : [5C] Prescription Drugs - Non-medicare					
314100-0114-00-00	Medicaid Pharmacy-Hebrew Home--	(41,423.00)		0.00	(41,423.00)
344100-0114-00-00	Private Pharmacy-Hebrew Home--	(1,387.00)		0.00	(1,387.00)
354100-0114-00-00	Comm Ins Pharmacy-Hebrew Home--	(17,079.00)		0.00	(17,079.00)
364100-0114-00-00	VA Pharmacy-Hebrew Home--	(46,092.00)		0.00	(46,092.00)
374100-0114-00-00	Mgd Medicare Pharmacy-Hebrew Home--	(25,485.00)		0.00	(25,485.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(131,466.00)		0.00	(131,466.00)
Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance					
314105-0114-00-00	Medicaid Pharmacy Contra-Hebrew Home--	41,423.00		0.00	41,423.00
354105-0114-00-00	Comm Ins Pharmacy Contra-Hebrew Home--	17,079.00		0.00	17,079.00
364105-0114-00-00	VA Pharmacy Contra-Hebrew Home--	35,934.00		0.00	35,934.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
374105-0114-00-00	Mgd Medicare Pharmacy Contra-Hebrew Home - -	20,788.00		0.00	20,788.00
	Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance	115,224.00		0.00	115,224.00
Subgroup : [7A] Physical Therapy - Medicare					
324300-0114-00-00	Medicare Pt A PT-Hebrew Home - -	(412,233.00)		0.00	(412,233.00)
334300-0114-00-00	Medicare Pt B PT-Hebrew Home - -	(167,323.00)		0.00	(167,323.00)
	Subtotal [7A] Physical Therapy - Medicare	(579,556.00)		0.00	(579,556.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance					
324305-0114-00-00	Medicare Pt A PT Contra-Hebrew Home - -	412,233.00		0.00	412,233.00
334305-0114-00-00	Medicare Pt B PT Contra-Hebrew Home - -	30,854.00		0.00	30,854.00
	Subtotal [7B] Physical Therapy - Medicare Contractual Allowance	443,087.00		0.00	443,087.00
Subgroup : [7C] Physical Therapy - Non-medicare					
304100-0114-00-00	-Hebrew Home - -	(4,999.00)		0.00	(4,999.00)
314300-0114-00-00	Medicaid PT-Hebrew Home - -	(22,467.00)		0.00	(22,467.00)
337305-0114-00-00	Mgd Medicare Pt B PT Contra-Hebrew Home - -	675.00		0.00	675.00
344300-0114-00-00	Private PT-Hebrew Home - -	(1,472.00)		0.00	(1,472.00)
354300-0114-00-00	Comm Ins PT-Hebrew Home - -	(35,818.00)		0.00	(35,818.00)
364300-0114-00-00	VA PT-Hebrew Home - -	(7,133.00)		0.00	(7,133.00)
374300-0114-00-00	Mgd Medicare PT-Hebrew Home - -	(35,801.00)		0.00	(35,801.00)
378100-0114-00-00	Medicare Mgd Care Pt B PT-Hebrew Home - -	(13,241.00)		0.00	(13,241.00)
	Subtotal [7C] Physical Therapy - Non-medicare	(120,056.00)		0.00	(120,056.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
304105-0114-00-00	-Hebrew Home - -	4,999.00		0.00	4,999.00
314305-0114-00-00	Medicaid PT Contra-Hebrew Home - -	22,467.00		0.00	22,467.00
354305-0114-00-00	Comm Ins PT Contra-Hebrew Home - -	35,647.00		0.00	35,647.00
364305-0114-00-00	VA PT Contra-Hebrew Home - -	7,133.00		0.00	7,133.00
374305-0114-00-00	Mgd Medicare PT Contra-Hebrew Home - -	35,801.00		0.00	35,801.00
378105-0114-00-00	Medicare Mgd Pt B PT Contra-Hebrew Home - -	(2.00)		0.00	(2.00)
	Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance	106,045.00		0.00	106,045.00
Subgroup : [8A] Speech Therapy - Medicare					
324400-0114-00-00	Medicare Pt A ST-Hebrew Home - -	(71,298.00)		0.00	(71,298.00)
334400-0114-00-00	Medicare Pt B ST-Hebrew Home - -	(40,528.00)		0.00	(40,528.00)
	Subtotal [8A] Speech Therapy - Medicare	(111,826.00)		0.00	(111,826.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
324405-0114-00-00	Medicare Pt A ST Contra-Hebrew Home - -	71,298.00		0.00	71,298.00
334405-0114-00-00	Medicare Pt B ST Contra-Hebrew Home - -	181.00		0.00	181.00
	Subtotal [8B] Speech Therapy - Medicare Contractual Allowance	71,479.00		0.00	71,479.00
Subgroup : [8C] Speech Therapy - Non-medicare					
304400-0114-00-00	-Hebrew Home - -	(93.00)		0.00	(93.00)
314400-0114-00-00	Medicaid ST-Hebrew Home - -	(2,981.00)		0.00	(2,981.00)
337400-0114-00-00	Mgd Medicare Pt B ST-Hebrew Home - -	(745.00)		0.00	(745.00)
354400-0114-00-00	Comm Ins ST-Hebrew Home - -	(1,304.00)		0.00	(1,304.00)
364400-0114-00-00	VA ST-Hebrew Home - -	(3,167.00)		0.00	(3,167.00)
374400-0114-00-00	Mgd Medicare ST-Hebrew Home - -	(5,681.00)		0.00	(5,681.00)
378120-0114-00-00	Medicare Mgd Care Pt B ST-Hebrew Home - -	(4,005.00)		0.00	(4,005.00)
	Subtotal [8C] Speech Therapy - Non-medicare	(17,976.00)		0.00	(17,976.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
304405-0114-00-00	-Hebrew Home - -	93.00		0.00	93.00
314405-0114-00-00	Medicaid ST Contra-Hebrew Home - -	2,981.00		0.00	2,981.00
354405-0114-00-00	Comm Ins ST Contra-Hebrew Home - -	1,304.00		0.00	1,304.00
364405-0114-00-00	VA ST Contra-Hebrew Home - -	3,167.00		0.00	3,167.00
374405-0114-00-00	Mgd Medicare ST Contra-Hebrew Home - -	5,681.00		0.00	5,681.00
	Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance	13,226.00		0.00	13,226.00
Subgroup : [9A] Occupational Therapy - Medicare					
324800-0114-00-00	Medicare Pt A OT-Hebrew Home - -	(515,944.00)		0.00	(515,944.00)
334800-0114-00-00	Medicare Pt B OT-Hebrew Home - -	(166,903.00)		0.00	(166,903.00)
	Subtotal [9A] Occupational Therapy - Medicare	(682,847.00)		0.00	(682,847.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
324805-0114-00-00	Medicare Pt A OT Contra-Hebrew Home - -	515,944.00		0.00	515,944.00
334805-0114-00-00	Medicare Pt B OT Contra-Hebrew Home - -	30,315.00		0.00	30,315.00
	Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance	546,259.00		0.00	546,259.00
Subgroup : [9C] Occupational Therapy - Non-medicare					
304800-0114-00-00	-Hebrew Home - -	(35.00)		0.00	(35.00)
314800-0114-00-00	Medicaid OT-Hebrew Home - -	(20,719.00)		0.00	(20,719.00)
337800-0114-00-00	Mgd Medicare Pt B OT-Hebrew Home - -	(2,215.00)		0.00	(2,215.00)
344800-0114-00-00	Private OT-Hebrew Home - -	(288.00)		0.00	(288.00)
354800-0114-00-00	Comm Ins OT-Hebrew Home - -	(41,731.00)		0.00	(41,731.00)
364800-0114-00-00	VA OT-Hebrew Home - -	(6,467.00)		0.00	(6,467.00)
374800-0114-00-00	Mgd Medicare OT-Hebrew Home - -	(44,021.00)		0.00	(44,021.00)
378130-0114-00-00	Medicare Mgd Care Pt B OT-Hebrew Home - -	(13,860.00)		0.00	(13,860.00)
	Subtotal [9C] Occupational Therapy - Non-medicare	(129,336.00)		0.00	(129,336.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
304805-0114-00-00	-Hebrew Home - -	35.00		0.00	35.00
314805-0114-00-00	Medicaid OT Contra-Hebrew Home - -	20,719.00		0.00	20,719.00
354805-0114-00-00	Comm Ins OT Contra-Hebrew Home - -	41,743.00		0.00	41,743.00
364805-0114-00-00	VA OT Contra-Hebrew Home - -	6,467.00		0.00	6,467.00
374805-0114-00-00	Mgd Medicare OT Contra-Hebrew Home - -	44,021.00		0.00	44,021.00
378135-0114-00-00	Medicare Mgd Pt B OT Contra-Hebrew Home - -	(33.00)		0.00	(33.00)
	Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance	112,952.00		0.00	112,952.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [10A] Other - Medicare					
324500-0114-00-00	Medicare Pt A IV Therapy-Hebrew Home - - -	(522.00)		0.00	(522.00)
324600-0114-00-00	Medicare Pt A Lab-Hebrew Home - - -	(16,365.00)		0.00	(16,365.00)
325000-0114-00-00	Medicare Pt A X-Ray-Hebrew Home - - -	(11,160.00)		0.00	(11,160.00)
338000-0114-00-00	Medicare Pt B Prior Period-Hebrew Home - - -	4,918.00		0.00	4,918.00
	Subtotal [10A] Other - Medicare	(23,129.00)		0.00	(23,129.00)
Subgroup : [10B] Other - Non-medicare					
303750-0114-00-00	Hospice C/A Prior Year-Hebrew Home - - -	(533.00)		0.00	(533.00)
314600-0114-00-00	Medicaid Lab-Hebrew Home - - -	(243.00)		0.00	(243.00)
315000-0114-00-00	Medicaid X-Ray-Hebrew Home - - -	(110.00)		0.00	(110.00)
345000-0114-00-00	Private X-Ray-Hebrew Home - - -	(159.00)		0.00	(159.00)
354500-0114-00-00	Comm Ins IV Therapy-Hebrew Home - - -	(2,789.00)		0.00	(2,789.00)
354600-0114-00-00	Comm Ins Lab-Hebrew Home - - -	(1,007.00)		0.00	(1,007.00)
355000-0114-00-00	Comm Ins X-Ray-Hebrew Home - - -	(771.00)		0.00	(771.00)
364600-0114-00-00	VA Lab-Hebrew Home - - -	(1,085.00)		0.00	(1,085.00)
365000-0114-00-00	VA X-Ray-Hebrew Home - - -	(59.00)		0.00	(59.00)
374500-0114-00-00	Mgd Medicare IV Therapy-Hebrew Home - - -	(4,980.00)		0.00	(4,980.00)
374600-0114-00-00	Mgd Medicare Lab-Hebrew Home - - -	(1,431.00)		0.00	(1,431.00)
375000-0114-00-00	Mgd Medicare X-Ray-Hebrew Home - - -	(811.00)		0.00	(811.00)
378000-0114-00-00	Mgd Medicare Prior Period-Hebrew Home - - -	2,863.00		0.00	2,863.00
	Subtotal [10B] Other - Non-medicare	(11,115.00)		0.00	(11,115.00)
Subgroup : [13] Telephone and Telegraph					
390400-0114-00-00	Telephone Income-Hebrew Home - - -	(510.00)		0.00	(510.00)
	Subtotal [13] Telephone and Telegraph	(510.00)		0.00	(510.00)
Subgroup : [15] Interest Income					
391100-0114-00-00	Interest Income-Hebrew Home - - -	(69.00)		0.00	(69.00)
	Subtotal [15] Interest Income	(69.00)		0.00	(69.00)
Subgroup : [18] Other Revenue					
391500-0114-00-00	Misc. Other Income-Hebrew Home - - -	(22,794.00)		0.00	(22,794.00)
392000-0114-00-00	Rental Income-Hebrew Home - - -	(704,550.00)		0.00	(704,550.00)
395000-0114-00-00	Gain on Bargain Purchase	(4,720,648.00)		0.00	(4,720,648.00)
	Subtotal [18] Other Revenue	(5,447,992.00)		0.00	(5,447,992.00)
	Total [30] Statement of Revenue	(25,409,352.00)		0.00	(25,409,352.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100000-0114-00-00	Cash-Hebrew Home - - -	225,033.00		0.00	225,033.00
102000-0114-00-00	Cash - Payroll-Hebrew Home - - -	2,008.00		0.00	2,008.00
103100-0114-00-00	Cash-Payroll 1-Hebrew Home - - -	27,020.00		0.00	27,020.00
104000-0114-00-00	Cash Savings-Hebrew Home - - -	200,055.00		0.00	200,055.00
106000-0114-00-00	Petty Cash-Hebrew Home - - -	1,550.00		0.00	1,550.00
106100-0114-00-00	Petty Cash Res Funds-Hebrew Home - - -	800.00		0.00	800.00
107000-0114-00-00	Resident Refunds-Hebrew Home - - -	300.00		0.00	300.00
108000-0114-00-00	Cash - Patient Funds-Hebrew Home - - -	87,494.00		0.00	87,494.00
	Subtotal [A1] Cash	544,260.00		0.00	544,260.00
Subgroup : [A2] Resident Accounts Receivable					
111000-0114-00-00	A/R Private-Hebrew Home - - -	27,101.00		0.00	27,101.00
111200-0114-00-00	A/R Comm Ins-Hebrew Home - - -	193,165.00		0.00	193,165.00
111300-0114-00-00	A/R Hospice-Hebrew Home - - -	135,906.00		0.00	135,906.00
111400-0114-00-00	A/R Private-Hebrew Home - - -	82,053.00		0.00	82,053.00
112000-0114-00-00	A/R Medicare Pt A-Hebrew Home - - -	229,089.00		0.00	229,089.00
112500-0114-00-00	A/R Medicare Pt B-Hebrew Home - - -	43,585.00		0.00	43,585.00
113000-0114-00-00	A/R Medicaid-Hebrew Home - - -	2,074,615.00		0.00	2,074,615.00
114000-0114-00-00	A/R Patient Ptipication-Hebrew Home - - -	32,687.00		0.00	32,687.00
115000-0114-00-00	A/R VA-Hebrew Home - - -	111,259.00		0.00	111,259.00
116200-0114-00-00	Allowance for Doubtful Accounts-Hebrew Home - - -	(193,173.00)		0.00	(193,173.00)
	Subtotal [A2] Resident Accounts Receivable	2,736,287.00		0.00	2,736,287.00
Subgroup : [A3] Other Accounts Receivable					
141600-0114-00-00	Due from Related-Hebrew Home - - -	20,000.00		0.00	20,000.00
141610-0114-00-00	Due From Related 2-Hebrew Home - - -	351,421.00		0.00	351,421.00
	Subtotal [A3] Other Accounts Receivable	371,421.00		0.00	371,421.00
Subgroup : [A4] Inventories					
130000-0114-00-00	Inventory-Hebrew Home - - -	43,172.00		0.00	43,172.00
	Subtotal [A4] Inventories	43,172.00		0.00	43,172.00
Subgroup : [A5] Prepaid Expenses					
120000-0114-00-00	Prepaid Expenses-Hebrew Home - - -	9,206.00		0.00	9,206.00
121400-0114-00-00	Prepaid Workers Comp-Hebrew Home - - -	46,640.00		0.00	46,640.00
122200-0114-00-00	Prepaid Gen. Ins-Hebrew Home - - -	(17,630.00)		0.00	(17,630.00)
129100-0114-00-00	Prepaid Real Estate Taxes-Hebrew Home - - -	66,789.00		0.00	66,789.00
129300-0114-00-00	Prepaid Mgmt Assets-Hebrew Home - - -	(11,485.00)		0.00	(11,485.00)
	Subtotal [A5] Prepaid Expenses	93,520.00		0.00	93,520.00
Subgroup : [A8] Other Current Assets					
143000-0114-00-00	Reserve for Replacement-Hebrew Home - - -	245,259.00		0.00	245,259.00
145000-0114-00-00	Security Deposits-Hebrew Home - - -	13,220.00		0.00	13,220.00
	Subtotal [A8] Other Current Assets	258,479.00		0.00	258,479.00
Subgroup : [B1] Land					
151000-0114-00-00	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

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [B3] Buildings					
153000-0114-00-01	Building-Hebrew Home - -	14,336,457.00		0.00	14,336,457.00
163000-0114-00-01	Accum Dep - Building-Hebrew Home - -	(372,287.00)		0.00	(372,287.00)
Subtotal [B3] Buildings		13,964,170.00		0.00	13,964,170.00
Subgroup : [B4] Leasehold Improvements					
154000-0114-00-01	Leasehold Improvement-Hebrew Home - -	589,201.00		0.00	589,201.00
164000-0114-00-01	Accum Amort - LHI-Hebrew Home - -	(27,541.00)		0.00	(27,541.00)
Subtotal [B4] Leasehold Improvements		561,660.00		0.00	561,660.00
Subgroup : [B6] Movable Equipment					
156000-0114-00-01	Moveable Equip-Hebrew Home - -	1,308,402.00		0.00	1,308,402.00
166000-0114-00-01	Accum Dep - Moveable Equip-Hebrew Home - -	(192,295.00)		0.00	(192,295.00)
Subtotal [B6] Movable Equipment		1,116,107.00		0.00	1,116,107.00
Subgroup : [B9] Other Fixed Assets					
153600-0114-00-01	Construction in Progress-Hebrew Home - -	69,816.00		0.00	69,816.00
Subtotal [B9] Other Fixed Assets		69,816.00		0.00	69,816.00
Subgroup : [D2] Escrow Deposits					
142000-0114-00-01	Real Estate Tax Ins MIP Escrow-Hebrew Home - -	373,318.00		0.00	373,318.00
Subtotal [D2] Escrow Deposits		373,318.00		0.00	373,318.00
Subgroup : [D3] Organization Expense					
158000-0114-00-01	Organizational Costs-Hebrew Home - -	243,124.00		0.00	243,124.00
Subtotal [D3] Organization Expense		243,124.00		0.00	243,124.00
Total [31-32] Assets		23,175,334.00		0.00	23,175,334.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
210000-0114-00-01	Accounts Payable-Hebrew Home - -	(1,910,380.00)		0.00	(1,910,380.00)
Subtotal [A1] Trade Accounts Payable		(1,910,380.00)		0.00	(1,910,380.00)
Subgroup : [A4] Accrued Payroll					
250100-0114-00-01	Accrued Payroll-Hebrew Home - -	(224,598.00)		0.00	(224,598.00)
Subtotal [A4] Accrued Payroll		(224,598.00)		0.00	(224,598.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
250200-0114-00-01	Accrued Payroll Tax-Hebrew Home - -	(503,052.00)		0.00	(503,052.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(503,052.00)		0.00	(503,052.00)
Subgroup : [A9] Mortgage Payable					
211200-0114-00-01	Mortgage Payable ST-Hebrew Home - -	(287,968.00)		0.00	(287,968.00)
Subtotal [A9] Mortgage Payable		(287,968.00)		0.00	(287,968.00)
Subgroup : [A12] Other Current Liabilities					
228200-0114-00-01	Patients Fund-Hebrew Home - -	(87,494.00)		0.00	(87,494.00)
240000-0114-00-01	401K-Hebrew Home - -	14,164.00		0.00	14,164.00
250000-0114-00-01	Accrued Expenses-Hebrew Home - -	(870,084.00)		0.00	(870,084.00)
250020-0114-00-01	Accrued Pension-Hebrew Home - -	(28,094.00)		0.00	(28,094.00)
251000-0114-00-01	Accrued Purchases-Hebrew Home - -	(19,101.00)		0.00	(19,101.00)
Subtotal [A12] Other Current Liabilities		(990,609.00)		0.00	(990,609.00)
Subgroup : [B2] Mortgages Payable					
211300-0114-00-01	Mortgage Payable LT-Hebrew Home - -	(10,163,516.00)		0.00	(10,163,516.00)
Subtotal [B2] Mortgages Payable		(10,163,516.00)		0.00	(10,163,516.00)
Subgroup : [B3] Loans from Owners or Related Parties					
229400-0114-00-01	Loans Payable Officer-Hebrew Home - -	(2,370,959.00)		0.00	(2,370,959.00)
271500-0114-00-01	Due to Related-Hebrew Home - -	(805,726.00)		0.00	(805,726.00)
Marcum 201	Due to Cambridge (Related Party)	0.00		(30,154.00)	(30,154.00)
Subtotal [B3] Loans from Owners or Related Parties		(3,176,685.00)		(30,154.00)	(3,206,839.00)
Total [33-34] Liabilities		(17,256,808.00)		(30,154.00)	(17,286,962.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
280200-0114-00-01	Shareholders Undis Earn-Hebrew Home - -	(2,328,680.00)		0.00	(2,328,680.00)
Subtotal [B5] Cumulated Earnings		(2,328,680.00)		0.00	(2,328,680.00)
Total [35] Equity		(2,328,680.00)		0.00	(2,328,680.00)
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: **9/30/2017**
 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.02 - Salary RCL		
To reclass nursing Admin frm Nursing RN				
400000-0114-14-050-	(Salary-Hebrew Home-Nursing Admin-Infection Contr-		57,708.00	
400000-0114-14-059-	(Salary-Hebrew Home-Nursing Admin-MDS Coordinator-		144,772.00	
400000-0114-14-098-	(Salary-Hebrew Home-Nursing Admin-Staff Dev-		30,990.00	
400000-0114-15-092-	(Salary-Hebrew Home-Nursing-RN-			233,470.00
Total			233,470.00	233,470.00
Reclassifying Journal Entries JE # 2		E.05		
To Reclass Cable TV out of Recreational Therapy				
Marcum 101	Cable TV		18,457.00	
440000-0114-07-000-	(Purch Services-Hebrew Home-Rec Therapy- -			18,457.00
Total			18,457.00	18,457.00
Reclassifying Journal Entries JE # 3		D.02 - Administrators		
To record salaries paid through another facility				
400000-0114-03-009-	(Salary-Hebrew Home-Administration-Administrator-		30,154.00	
Marcum 201	Due to Cambridge (Related Party)			30,154.00
Total			30,154.00	30,154.00
Reclassifying Journal Entries JE # 4		D.01 - Page 13		
To reclass expenses from the dues account				
Marcum 102	Consolidated Billing		140.00	
Marcum 103	Chamber Dues		700.00	
491000-0114-03-000-	(Dues-Hebrew Home-Administration- -			840.00
Total			840.00	840.00
Reclassifying Journal Entries JE # 5		D.04		
To reclass leased equipment into the proper spot in the cost report				
Marcum 104	Leased Equipment		60,187.00	
435210-0114-03-000-	(IT Rental-Hebrew Home-Administration- -			33,753.00
452000-0114-04-000-	(Equip Rental-Hebrew Home-Fiscal Operations- -			26,434.00
Total			60,187.00	60,187.00
Reclassifying Journal Entries JE # 6		E.08		
To reclass dietary equipment repairs				
Marcum 105	Dietary Equipment Repairs		38,729.00	
440000-0114-13-000-	(Purch Services-Hebrew Home-Dietary- -			38,729.00
Total			38,729.00	38,729.00
Reclassifying Journal Entries JE # 7		G.01		
To reclass management fees per client schedule				
Marcum 106	Management Fee Reclass		17,539.00	
431000-0114-03-000-	(Consulting Fees-Hebrew Home-Administration- -			14,898.00
431000-0114-04-000-	(Consulting Fees-Hebrew Home-Fiscal Operations- -			2,641.00
Total			17,539.00	17,539.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/7/2018
Run Date: 2/7/2018

Provider Name: Hebrew Home for Health and Rehab, LLC d/b/a Hebrew Center for Health and Rehab
Provider Number: 000009720
Period Ended: 9/30/17

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: