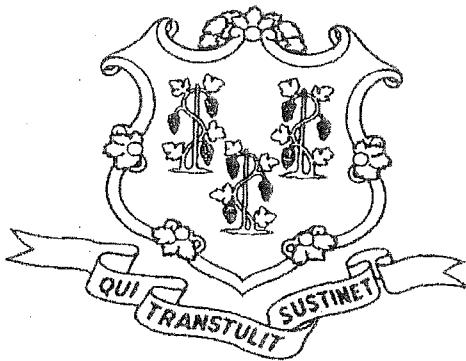


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

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 <input checked="" type="checkbox"/> Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2018		Report for Year Ending 9/30/2019		

License Numbers:	CCNH 2439	RHNS	(Specify)	Medicare Provider 07-5109
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 927	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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State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-1 Rev.9/2002

**General Information**

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2019	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

**{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

**Annual Report of Long-Term Care Facility**

CSP-1A Rev. 6/95

State of Connecticut  
**Department of Social Services**  
55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			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 10/1/2018 To 9/30/2019			
Address of Facility 1 Abrams Blvd, West Hartford 06117				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 2/4/2020	
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-2 Rev. 10/2005

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

Phone No. of Facility	Report for Year Ended	Page	of
516-705-4842	9/30/2019	2	37

Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew	Address (No. & Street, City, State, Zip) 1 Abrams Blvd, West Hartford 06117
---	--

License Numbers:	CCNH 2439	RHNS	(Specify)	Medicare Provider No. 07-5109
------------------	--------------	------	-----------	----------------------------------

Type of Facility (Check appropriate box(es))	<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)
--	---	--	------------------------------------

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

If this facility opened or closed during report year provide:	Date Opened	Date Closed
---	-------------	-------------

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

N/A
-----

<b>Administrator</b>	
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.	License No.:
Name N/A	

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3 Rev. 10/2005

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2019	3   37
Legal Name of Partnership/LLC	Business Address	State(s) and/or Town(s) in Which Registered	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation	1 Abrams Blvd, West Hartford 06117	CT	
Name of Partners/Members	Business Address	Title	% Owned
Susan Ostreicher 2012 Family			0.351
Marvin J. Ostreicher 2012 Fam			0.35
Thomas Gilmartin			0.099
Cedar Hill Capital, LLC			0.05
Oak Management Holdings, LL			0.05
Junior Capital Holdings, LLC			0.05
YSRO			0.05

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3A Rev. 10/2005

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2019	Page of 3A 37
--	---------------------	------------------------------------	------------------

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

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3B Rev. 10/2005

**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	9/30/2019	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 9/30/2019	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?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.
---	---------------------------	-------------------------------------	---

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Page 16 / Line m11	32,723	32,723
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Page 16 / Line m12	1,099,226	1,099,226
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	3,722	3,722
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	26,882	26,882
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services / Nursing Consultant	Various	857,321	834,877
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	13,187	11,355
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	388,904	357,990
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	1,568,910	1,568,910
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	53,868	53,868

\* Use additional sheets if necessary.

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-4 Rev. 10/2005

**General Information and Questionnaire**

**Related Parties\***

Name of Facility	License No.	Report for Year Ended			Page	of		
	2439	9/30/2019			4a	37		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report	Cost	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	Page 16 / Line m13	21,356	21,356
Maple View Center for Health and Rehabilitation	856 Maple St. Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Consultant	Page 13 / Line 12o	468	468
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	32,044	32,044

\* 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, LLC	License No. 2439	Report for Year Ended 9/30/2019	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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total \*\*\*

92,948

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

## **General Information and Questionnaire Accounting Basis**

Name of Facility Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/2019	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, 8th Floor, New Haven, CT 06511
---	---

**Services Provided by This Firm (*describe fully*)**

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 49,500
2		\$
3		\$
4		\$
		Charge for Services Provided
		\$ 49,500

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

Yes       No      Page 15, Line 1d

### Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 MURTHA CULLINA LLP	860-240-6000
2 ROGIN NASSAU, LLC	860-256-6300
3 BERCHEM MOSES PC	203-783-1200
4 JACKSON LEWIS	914-872-8060
5 See Attached	Various

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

- 1 Dept.101011 PO Box 150435 Hartford, CT 06115-0435
- 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
- 3 75 BROAD STREET MILFORD, CT 06460
- 4 44 SOUTH Broadway 14th Floor, White Plains, NY 10601
- 5 Various

**Services Provided by This Firm (*describe fully*)**

1	Reorganization / Refinancing (Disallowed on Pg 28)	\$ 11,143
2	Collections / Reorganization / Refinancing / Labor (Disallowed on Pg 28)	\$ 7,088
3	Labor - legal cases (Disallowed on Pg 28)	\$ 12,909
4	Arbitration hearings and various HR matters (Disallowed on Pg 28)	\$ 123,241
5	Various (Disallowed on Pg 28)	\$ 52,092
		Charge for Services Provided
		\$ 206,473

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

Yes       No

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-7 Rev. 6/95

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Hebrew Health Care	License No. 2439	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	GOLDMAN GRUDER & WOOD		203-899-8900	
2	TONI DAHlgREN & NATASHA MEURELO		N/A	
3	HABER, ROBERT		N/A	
4	TREASURER, STATE OF CT		860-702-3000	
Address (No. & Street, City, State, Zip Code)				
1	200 CONNECTICUT AVENUE NORWALK CT 06854			
2	N/A			
3	N/A			
4	55 Elm St #2, Hartford, CT 06106			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Collections (Disallowed on Pg 28)	\$ 43,452		
2	Collections (Disallowed on Pg 28)	\$ 7,500		
3	Conservator (Disallowed on Pg 28)	\$ 240		
4	Conservator (Disallowed on Pg 28)	\$ 900		
			Charge for Services Provided	
				\$ 52,092

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
CSP-8 Rev. 9/2002

**Schedule of Resident Statistics**

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center			License No. 2439				Report for Year Ended 9/30/2019				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					257	257			257	257		
A. On last day of PREVIOUS report period	257	257							257	257		
B. On last day of THIS report period	257	257			257	257			257	257		
2. Number of Residents					216	216			220	220		
A. As of midnight of PREVIOUS report period	216	216							220	220		
B. As of midnight of THIS report period	229	229			220	220			229	229		
3. Total Number of Days Care Provided During Period					3,359	3,359			811	811		
A. Medicare	4,170	4,170							811	811		
B. Medicaid (Conn.)	64,194	64,194			47,994	47,994			16,200	16,200		
C. Medicaid (other states)												
D. Private Pay	4,203	4,203			3,200	3,200			1,003	1,003		
E. State SSI for RCH												
F. Other (Specify) Managed Care / VA	8,493	8,493			6,292	6,292			2,201	2,201		
G. Total Care Days During Period (3A thru F)	81,060	81,060			60,845	60,845			20,215	20,215		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					4	4			1	1		
A. Medicaid Bed Reserve Days	5	5							1	1		
B. Other Bed Reserve Days	152	152			99	99			53	53		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>81,217</b>	<b>81,217</b>			<b>60,948</b>	<b>60,948</b>			<b>20,269</b>	<b>20,269</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	11	171		47				
Per Diem Rate								
a. One bed rm.	Various	278.53		460.00				
b. Two bed rms.	Various	278.53		440.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,426	6,426		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,321	2,321		
C. Other	20,057	20,057		
D. <b>Total Physical Therapy Treatments</b>	28,804	28,804		

8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B		1,031	1,031	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	65	65		
C. Other	1,727	1,727		
D. <b>Total Speech Therapy Treatments</b>	2,823	2,823		

9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B		6,801	6,801	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,245	2,245		
C. Other	22,592	22,592		
D. <b>Total Occupational Therapy Treatments</b>	31,638	31,638		

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb	2439	9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
Total Cost and 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)	205,658	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	112,369	2,120			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	319,603	12,536			
5. Dietary Service					
a. Head Dietitian	101,616	3,340			
b. Food Service Supervisor	310,664	12,121			
c. Dietary Workers	811,396	47,264			
6. Housekeeping Service					
a. Head Housekeeper	52,802	2,080			
b. Other Housekeeping Workers	700,850	43,646			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	149,825	4,140			
b. Other Maintenance Workers	121,197	5,536			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	97,374	6,031			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	235,020	3,560			
b. RN					
1. Direct Care	1,544,133	36,339			
2. Administrative**	529,534	12,935			
c. LPN					
1. Direct Care	2,142,663	69,878			
2. Administrative**					
d. Aides and Attendants	3,605,013	208,961			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	268,209	12,550			
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	232,734	6,670			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	408,173	13,014			
<i>A-13. Total Salary Expenditures</i>	11,948,833	504,801			

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

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

**Schedule of Other Salaries and Wages (Page 10)**

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-11 Rev. 10/2005

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

Name of Facility				License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Cer				2439		9/30/2019			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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.

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center				2439		9/30/2019			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Penni Martin	205,658			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										
Monica Rice (10/1/18-12/15/18)	21,577			Non Discriminatory	Assistant Administrator	400	A3			
Claris Fairbanks (1/27/19- 8/3/19)	50,792			Non Discriminatory	Assistant Administrator	1,080	A3			
Rosemary Beaudoin (6/8/19- 9/30/19)	40,000			Non Discriminatory	Assistant Administrator	640	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
	2439	9/30/2019		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	9,625	285			
3. Pharmacist	28,312	377			
4. Podiatrist	48	1			
5. Physical Therapy					
a. Resident Care	519,691	9,756			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	103,733	520			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	120,501	1,852			
b. Other					
10. Occupational Therapist					
a. Resident Care	577,346	9,941			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	11,814	197			
2. Administrative***					
b. LPN					
1. Direct Care	15,847	375			
2. Administrative***					
c. Aides	4,358	169			
d. Other					
12. Other (Specify)					
See Attached Schedule	31,382	455			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	1,422,657	23,928			

\* 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
		9/30/2019		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
HHC Physicians PO Box 417695 Boston, MA 02241	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
HEALTHDRIVE PODIATRY GROUP, 888 WORCESTER ST, WELLESLEY, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pro Health PC 6 Northwestern Dr Bloomfield, CT 06002	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Starling Physicians 2110 Sillas Deane Hwy Rocky Hill, CT 06067	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Shahzad Zaki M>D 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mass Tex Imaging LLC, - 3 Electronic Avenue, #201, Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAPLE VIEW MANOR, 856 Maple Street, Rocky Hill, CT 06067	Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
ACUTE CARE GASES II LLC 23 Nutmeg Valley Road Wolcott, CT 06716	Consult Rehab	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2439	9/30/2019		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	687,931	687,931		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	132,800	132,800		
4. Social Security (F.I.C.A.)	\$	876,152	876,152		
5. Health Insurance	\$	1,569,140	1,569,140		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	41,149	41,149		
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$	41,350	41,350		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	262,988	262,988		
d. Accounting and Auditing	\$	49,500	49,500		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$	206,473	206,473		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$	27,306	27,306		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	4,961	4,961		
2. Cellular Phones	\$	11,957	11,957		
i. Appraisal ( <i>Specify purpose and attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$	210,427	210,427		
3. Resident Day User Fee	\$	1,188,216	1,188,216		
<b>Subtotal</b>	\$	<b>5,310,350</b>	<b>5,310,350</b>		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

## Schedule of Other Employee Benefits

### Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales Tax	\$ 1		
CT PET Tax	210,426		
<b>Total</b>	<b>\$ 210,427</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<i><b>Subtotals Brought Forward:</b></i>	<i><b>5,310,350</b></i>	<i><b>5,310,350</b></i>		
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 987	987		
3. Gifts to Staff and Residents	\$ 18,332	18,332		
4. Employee Travel	\$ 1,627	1,627		
5. Education Expenses Related to Seminars and Conventions	\$ 2,540	2,540		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 59,926	59,926		
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	\$ 8,340	8,340		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 17,929	17,929		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 3,623	3,623		
10. Contributions*** See Attached Schedule	\$ 5,000	5,000		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 622,502	622,502		
12. Administrative Management Services**	\$ 1,162,553	1,162,553		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 63,596	63,596		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 7,277,305</b>	<b>7,277,305</b>		

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed on Pg 28)	\$ 58,864		
Marketing Supplies (Disallowed on Pg 28)	1,062		
<b>Total Other Advertising</b>	<b>\$ 59,926</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 17,929		
<b>Total Dues</b>	<b>\$ 17,929</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Donation Expense (Disallowed on Pg 28)	5,000		
<b>Total Contributions</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Café Fees (Disallowed on Pg 28a)	\$ 1,280		
Computer Expense	265		
Licenses and Permits	1,250		
Penalties (Disallowed on Pg 28a)	1,320		
Bank Charges	34,627		
Misc Expense (Disallowed on Pg 28a)	4,705		
Prior Period Expenses (Disallowed on Pg 28a)	20,149		
<b>Total Other Administrative and General</b>	<b>\$ 63,596</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-17 Rev. 10/97

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitation	2439	9/30/2019	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Health Care Associates, 20 Sunrise Highway, Valley Stream, NY 11581	1,162,553	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
	2439	9/30/2019		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 1,019,926	1,019,926		
2. Non-Food Supplies	\$ 89,543	89,543		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 46,598	46,598		
c. Other (Specify) _____	\$ _____			
2D. <b>Total Dietary Expenditures</b> (2a + b + c + d)	\$ 1,156,067	1,156,067		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks) at monthly staff meetings, board meetings provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2439	9/30/2019		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. \$	1,126	1,126		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$	321,441	321,441		
c. Other ( <i>Specify</i> ) Laundry Supplies / Diapers	\$	100,702	100,702		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>423,269</b>	<b>423,269</b>		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt. \$	59,129	59,129		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$	1,389	1,389		
C. Other (Specify)	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>	\$	<b>60,518</b>	<b>60,518</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	536,691	536,691		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	13,938	13,938		
c. Medical and Therapeutic Supplies	\$	236,836	236,836		
d. Ambulance/Limousine***	\$	11,705	11,705		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	15,899	15,899		
f. X-rays and Related Radiological Procedures***	\$	13,361	13,361		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	29,396	29,396		
i. Recreation	\$	84,517	84,517		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)****	\$	146,074	146,074		
See Attached Schedule					
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>1,088,417</b>	<b>1,088,417</b>		

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

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

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

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

### **Schedule of Other Resident Care**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-21 Rev. 10/2001

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for				License No. 2439	Report for Year Ended 9/30/2019				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Med Apparel Parkway	Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	54,538			19	3b
Unitex Textile Rental Parkway	Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	265,808			19	3b
ADM Environmental Group, LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal / Recycling	86,346			22	6f
ADP	P.O. Box 842875, Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	29,185			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software	29,226			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	22,382			16	m11
MJ Daly	110 Mattatuck Heights Waterburuy, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	12,846			22	6f
Aegis Energy Services Inc.	PO Box 2511 Springfield MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	27,623			22	6f
Tecogen Inc.	45 FIRST AVENUE WALTHAM MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Equipment Maintenance	35,087			22	6f
Cintas Fire Protection	Cincinnati, OH 45263- 6525	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	36,645			22	6f
Kone, Inc.	16 Old Forge Rd Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	16,062			22	6f
US Lawns of Bloomfield	PETERS ROD BLOOMFIELD CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Plowing	86,238			22	6f
Smart Care equipment	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	38,268			18	2b
		<input type="radio"/>	<input checked="" type="radio"/>							

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

\*\* Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	170,113	170,113			
c. Light & Power	\$	212,493	212,493			
d. Water	\$	148,550	148,550			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	92,948	92,948			
f. Other ( <i>itemize</i> )	\$	404,446	404,446			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	1,028,550	1,028,550			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	174,565	174,565			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	174,565	174,565			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$	10,892	10,892			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	104,597	104,597			
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	115,489	115,489			
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	\$	344,725	344,725			
c. Personal property taxes	\$	39,267	39,267			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	674,046	674,046			

\* 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**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-23 Rev. 10/2006

**Depreciation Schedule**

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center		License No. 2439			Report for Year Ended 9/30/2019				Page 23	of 37		
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. <b>Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. <b>Building and Building Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. <b>Non-Movable Equipment</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
D. <b>Movable Equipment</b>	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment	Var	Var	1,432,207	1,432,207	244,869	S/L	Various	147,268				
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal			Var	Var	171,154	171,154	S/L	Various	27,297		174,565	
E. <b>Total Depreciation</b>											174,565	

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

\*Ties to Page 23, Line B3

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

**Schedule of Non-Movable Equipment Acquired during this report period**

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	Various - See Attached Schedule	\$ 171,154	Var	\$ 27,297
<b>Total additions for Movable Equipment</b>		\$ 171,154		\$ 27,297
<b>Deletions:</b>				*
<b>Total deletions for Movable Equipment</b>		\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### **Amortization Schedule\***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebr			License No. 2439		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Deferred Financing Costs	Var	Var	25 Years	268,467	17,949	S/L		10,892	
2.									
3.									
<b>A-4. Subtotal</b>									10,892
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,050,763	135,409	S/L	Various	93,357	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	137,036		S/L	Various	11,240	
<b>C-4. Subtotal</b>									104,597
<b>D. Total Amortization</b>									115,489

\* 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, 2019

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method Life	9/30/2018 Deprec.	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	Net Book Value
<b>Building - Assumed fair rent from prior owner.</b>											
Building is only included on page 31 for B/S purposes and NOT on page 23.											
<b>Leasehold Improvement</b>											
<b>Acquisitions 2017</b>											
Global Tech-PC Cables	1/17/2017	17,360	100%	17,360	5	S/L	3,472	6,174	3,472	9,646	7,714
AAhern Sign-New Sign	2/14/2017	25,372	100%	25,372	10	S/L	2,537	4,511	2,537	7,048	18,324
Magnum-Floor Replacement/Install	1/26/2017	1,700	100%	1,700	5	S/L	340	605	340	945	755
Brand Services-Chow Exp	3/7/2017	24,259	100%	24,259	15	S/L	1,617	2,875	1,617	4,492	19,767
Brand Services-Chow Exp	2/17/2017	12,117	100%	12,117	15	S/L	808	1,437	808	2,245	9,872
Levesue-Installation	3/20/2017	20,737	100%	20,737	10	S/L	2,074	3,688	2,074	5,762	14,975
MJ Daly-Bldg Mgmt System	4/28/2017	25,718	80%	20,574	15	S/L	1,372	2,439	1,372	3,811	15,763
MJ Daly-Water Heater	3/31/2017	9,997	80%	7,998	10	S/L	800	1,422	800	2,222	5,776
MJ Daly- Test & Balance	3/31/2017	15,931	80%	12,745	10	S/L	1,275	2,267	1,275	3,542	9,203
MJ Daly- MAU2 Starter	2/28/2017	7,438	80%	5,950	10	S/L	595	1,058	595	1,653	4,297
MJ Daly- Cooling Tower Replacement	4/30/2017	69,128	80%	55,302	10	S/L	5,530	9,833	5,530	15,363	39,939
MJ Daly- Mngt System	3/31/2017	25,718	80%	20,574	10	S/L	2,057	3,658	2,057	5,715	14,859
MJ Daly- Water Pump	3/31/2017	29,544	80%	23,635	10	S/L	2,364	4,203	2,364	6,567	17,068
MJ Daly-Cooling Tower Replacement	2/22/2017	62,741	80%	50,193	10	S/L	5,019	8,924	5,019	13,943	36,250
Tecogen-HVAC	5/4/2017	4,409	80%	3,527	15	S/L	235	418	235	653	2,874
Aahem Wall Sign	7/31/2017	10,256	100%	10,256	10	S/L	1,026	1,824	1,026	2,850	7,406
MJ Daly- Cooling Tower Replacement	7/31/2017	12,767	80%	10,214	10	S/L	1,021	1,816	1,021	2,837	7,377
Department of Rev- Sales Tax Tecogen	7/31/2017	1,184	80%	947	15	S/L	63	112	63	175	772
MJ Daly- Cafeteria Mini Split	3/31/2017	12,422	100%	12,422	15	S/L	828	1,472	828	2,300	10,122
Raintech Intercom System	3/31/2017	6,865	100%	6,865	10	S/L	687	1,221	687	1,908	4,957
Techogen-Sales Tax	6/30/2017	280	80%	224	15	S/L	15	27	15	42	182
Tecogen- HVAC Work	6/30/2017	18,637	80%	14,910	15	S/L	994	1,767	994	2,761	12,149
Raintech - Equipment Installation	8/31/2017	9,465	100%	9,465	10	S/L	947	1,683	947	2,630	6,835
Raintech- Electric Door Locks	8/31/2017	49,586	100%	49,586	10	S/L	4,959	8,817	4,959	13,776	35,810
Magnum- Carpet Installation	8/31/2017	12,758	100%	12,758	5	S/L	2,552	4,537	2,552	7,089	5,669
Raintech- Security System	3/31/2017	14,238	100%	14,238	10	S/L	1,424	2,532	1,424	3,956	10,282
Magnum- Pantry Renovation	3/31/2017	49,375	100%	49,375	15	S/L	3,292	5,853	3,292	9,145	40,230
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	150	267	150	417	2,581
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	150	267	150	417	2,581
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	150	267	150	417	2,581
Junga Elec-Outlet Install	8/31/2017	2,307	100%	2,307	20	S/L	115	205	115	320	1,987
Painter	9/30/2017	27,898	100%	27,898	5	S/L	5,580	9,921	5,580	15,501	12,397
<b>Total 2017 Acq</b>		<b>589,201</b>		<b>532,502</b>			<b>54,048</b>	<b>96,100</b>	<b>54,048</b>	<b>150,148</b>	<b>382,354</b>
<b>Acquisitions 2018</b>											
95 Magnum-Entry Carpet Tilt	10/31/2017	1,777	100%	1,777	5	S/L	355	355	355	710	1,067
96 Magnum-Pantry Renovation-2nd	10/31/2017	57,140	100%	57,140	15	S/L	3,809	3,809	3,809	7,618	49,522
98 Action Chutes - 3 x Doors	11/3/2017	1,677	100%	1,677	10	S/L	168	168	168	336	1,341
99 CCI Carangelo - Digital Boards	11/20/2017	1,276	100%	1,276	10	S/L	128	128	128	256	1,020
115 CHOW-58 Units Room Hoses	12/29/2017	20,536	100%	20,536	15	S/L	1,369	1,369	1,369	2,738	17,798
117 MJDALY - Steam Traps	11/30/2017	1,689	80%	1,351	10	S/L	135	135	135	270	1,081
118 MJDALY - Steam boiler	12/18/2017	14,887	80%	11,910	10	S/L	1,191	1,191	1,191	2,382	9,528
120 MJDALY (CHOW)-install AHU Valv	10/31/2017	5,074	80%	4,059	10	S/L	406	406	406	812	3,247
121 4 new hall stations with keye	1/31/2018	12,235	80%	9,788	10	S/L	979	979	979	1,958	7,830
122 Floor Carpet - Nursing & Gym a	1/3/2018	3,037	100%	3,037	5	S/L	607	607	607	1,214	1,823
123 Floor Carpet - Admin Area	1/12/2018	2,535	100%	2,535	5	S/L	507	507	507	1,014	1,521
127 Installed 3 Thermo Tubs (CHOW)	2/19/2018	3,749	100%	3,749	10	S/L	375	375	375	750	2,999
128 New water Feed Lines (CHOW)	2/19/2018	931	80%	745	5	S/L	149	149	149	298	447
129 Replaced new water feed lines	2/19/2018	1,781	80%	1,425	5	S/L	285	285	285	570	855
130 Replaced new Bacflow Preventer	10/2/2017	1,356	80%	1,085	10	S/L	109	109	109	218	867
131 Firestopping Project for Bensem	2/11/2018	49,250	80%	39,400	20	S/L	1,970	1,970	1,970	3,940	35,460
132 Relaced Pump	12/6/2017	885	80%	708	5	S/L	142	142	142	284	424
134 Installed Security Door	2/28/2018	31,799	80%	25,439	15	S/L	1,696	1,696	1,696	3,392	22,047
135 Replace 16 Egress Locks	2/28/2018	16,046	80%	12,837	10	S/L	1,284	1,284	1,284	2,568	10,269
140 3 x Pneumatic Damper Actuator	3/25/2018	1,914	80%	1,531	5	S/L	306	306	306	612	919
141 Evaporator & Condensor Equip	3/12/2018	8,153	80%	6,522	10	S/L	652	652	652	1,304	5,218
146 Replacement of a coil	3/1/2018	5,926	80%	4,741	10	S/L	474	474	474	948	3,793
147 New Installation Water Treatme	2/28/2018	2,134	80%	1,707	7	S/L	244	244	244	488	1,219
148 60 x Sprinkler Heads	10/31/2017	8,260	80%	6,608	5	S/L	1,322	1,322	1,322	2,644	3,954
149 CHOW-60 Room Hoses	10/31/2017	28,620	100%	28,620	15	S/L	1,908	1,908	1,908	3,816	24,804
150 Washing Maching Motor Rebuilt	3/30/2018	5,192	80%	4,154	10	S/L	415	415	415	830	3,324
151 Boiler Repair	3/30/2018	7,554	80%	6,043	10	S/L	604	604	604	1,208	4,835
156 Replace Triple Duty Valve	4/30/2018	13,073	80%	10,458	10	S/L	1,046	1,046	1,046	2,092	8,366
157 Facet & Coffee Machine	4/22/2018	3,616	80%	2,893	10	S/L	289	289	289	578	2,315
162 Door Installation	6/26/2018	10,103	80%	8,082	15	S/L	539	539	539	1,078	7,004
166 4th floor Wanderguard System	7/11/2018	3,374	100%	3,374	10	S/L	337	337	337	674	2,700
167 Tank Removal & Installation	7/23/2018	52,146	80%	41,717	20	S/L	2,086	2,086	2,086	4,172	37,545
168 #2 Pasegr Elevator Piston Repl	7/25/2018	36,138	80%	28,910	20	S/L	1,446	1,446	1,446	2,892	28,018
169 Plumbing -dishmachine Phase 2	7/23/2018	4,049	80%	3,239	20	S/L	162	162	162	324	2,915

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	9/30/2018 Deprec.	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	Book Value
172 Temperature Control Wires	7/31/2018	6,994	80%	5,595	10	S/L	560	560	560	1,120	4,475
173 Rebuild B&G Pumps	7/31/2018	5,091	80%	4,073	10	S/L	407	407	407	814	3,259
175 New Dishroom Plumbing Phase 1	7/31/2018	10,935	80%	8,748	20	S/L	437	437	437	874	7,874
177 Fan coil unite water line repa	8/20/2018	7,889	100%	7,889	10	S/L	789	789	789	1,578	6,311
179 MAU2 Replacement (CHOW)	8/31/2018	64,017	80%	67,214	15	S/L	4,481	4,481	4,481	8,962	58,252
180 Alarm Monitoring & Install	8/31/2018	978	80%	782	5	S/L	156	156	156	312	470
194 2017 CIP to LHI	9/30/2018	28,924	100%	28,924	10	S/L	2,892	2,892	2,892	5,784	23,140
192 Telephone System (CHOW)	9/30/2018	1,143	80%	914	10	S/L	91	91	91	182	732
113 CHOW-Replace Patient RM Hoses	12/29/2017	22,994	100%	22,994	20	S/L	1,150	1,150	1,150	2,300	20,694
114 CHOW-Chemical Shot Feeders	12/29/2017	6,234	80%	4,987	10	S/L	499	499	499	998	3,989
116 CHOW-Replace In-Rm Hoses	12/29/2017	7,068	100%	7,068	20	S/L	353	353	353	706	6,362
<b>Total 2018 Acq</b>		<b>600,179</b>		<b>518,261</b>			<b>39,309</b>	<b>39,309</b>	<b>39,309</b>	<b>78,618</b>	<b>439,643</b>

Acquisitions 2019											
Boiler Room Piping	10/31/2018	20,125	80%	16,100	10	S/L	-	-	1,610	1,610	14,490
Roof (CHOW)	11/27/2018	2,659	80%	2,127	10	S/L	-	-	213	213	1,914
Ansul System	11/30/2018	2,863	100%	2,863	10	S/L	-	-	266	266	2,577
Laminate Sheet for Elevator	12/31/2018	1,048	100%	1,048	5	S/L	-	-	210	210	838
HVAC- Heater Parts Installed	12/31/2018	2,008	80%	1,606	10	S/L	-	-	161	161	1,445
Mechanical Room Door Hardware	3/31/2019	2,970	80%	2,376	10	S/L	-	-	238	238	2,138
Warehouse double door security	4/12/2019	4,100	80%	3,280	10	S/L	-	-	328	328	2,952
3P/30Amp/24v coil contactor	3/31/2019	1,399	80%	1,119	10	S/L	-	-	112	112	1,007
Fan Cycling Pressure Instal	5/31/2019	518	100%	518	3	S/L	-	-	173	173	345
Water Pipe	5/31/2019	1,180	80%	944	10	S/L	-	-	94	94	850
Hot Water Piping	5/31/2019	5,492	80%	4,394	10	S/L	-	-	439	439	3,955
Condenser	6/28/2019	7,448	80%	5,959	15	S/L	-	-	397	397	5,562
Expansion Tank	6/28/2019	1,732	80%	1,386	10	S/L	-	-	139	139	1,247
Insulation of Chiller Pipe	6/30/2019	6,879	80%	5,343	10	S/L	-	-	534	534	4,809
Replace Belts and Hoses of Gen	6/30/2019	14,259	80%	11,407	15	S/L	-	-	760	760	10,647
Installed outlets for new kios	7/23/2019	4,797	100%	4,797	10	S/L	-	-	480	480	4,317
Furnish & Install DDC	7/31/2019	10,297	100%	10,297	10	S/L	-	-	1,030	1,030	9,267
Install Heat Trace Cable on CH	7/31/2019	2,584	80%	2,067	3	S/L	-	-	689	689	1,378
Corner gards, and bed bumpers	8/6/2019	1,075	100%	1,075	5	S/L	-	-	215	215	860
Elevator 1 & 2 room alert syst	8/9/2019	9,726	80%	7,781	10	S/L	-	-	778	778	7,003
Wood Doors Installations	8/31/2019	22,191	80%	17,753	15	S/L	-	-	1,184	1,184	16,569
New Dishwashing Room	9/30/2019	37,106	80%	29,685	35	S/L	-	-	860	860	28,825
Lines installation for Kiosk	9/30/2019	2,580	100%	2,580	10	S/L	-	-	258	258	2,322
Adj. Bal for KONE Project	12/31/2018	30	100%	30	20	S/L	-	-	2	2	28
Sales Tax for FA# 177	12/31/2018	501	100%	501	10	S/L	-	-	50	50	451
<b>Total 2019 Acq</b>		<b>165,367</b>		<b>137,036</b>					<b>11,240</b>	<b>11,240</b>	<b>125,796</b>

Total Leasehold Improvements		<b>1,354,747</b>		<b>1,187,799</b>			<b>93,357</b>	<b>135,409</b>	<b>104,597</b>	<b>240,006</b>	<b>947,793</b>
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Movable Equipment											
Acquisitions 2017											
Inception of Movable Account	12/21/2016	780,000	100%	780,000	10	S/L	78,000	138,690	78,000	216,690	563,310
Amazon-Scanner	12/19/2016	535	100%	535	5	S/L	107	190	107	297	238
Digicard- Badge Camera Equip	12/15/2016	4,125	100%	4,125	5	S/L	825	1,467	825	2,292	1,833
Smartlinx-Series Clocks	12/20/2016	14,899	100%	14,899	10	S/L	1,490	2,649	1,490	4,139	10,760
PC Connection-Hardware	1/12/2017	17,993	100%	17,993	5	S/L	3,599	6,399	3,599	9,998	7,995
PC Connection-CPU	1/11/2017	756	100%	756	5	S/L	151	269	151	420	336
PC Connection-Server	1/16/2017	2,428	100%	2,428	3	S/L	809	1,439	809	2,248	180
PC Connection-Server	1/11/2017	4,540	100%	4,540	3	S/L	1,513	2,690	1,513	4,203	337
Supplyworks- Traps & Risers Ins	1/25/2017	2,373	100%	2,373	10	S/L	237	422	237	659	1,714
Supplyworks- Tilt Truck Utility	1/27/2017	603	100%	603	10	S/L	60	107	60	167	436
Ecolab- Refrigerator	1/20/2017	5,434	100%	5,434	10	S/L	543	966	543	1,509	3,925
WB Mason- Cabinet	1/23/2017	668	100%	668	15	S/L	45	80	45	125	543
Ecolab- Steamer	2/15/2017	1,039	100%	1,039	10	S/L	104	185	104	289	750
Harbor Linen- Linen Cart	2/23/2017	8,803	100%	8,803	10	S/L	880	1,565	880	2,445	6,358
US Chutes- Hydraulic Closer	3/6/2017	3,726	100%	3,726	10	S/L	373	663	373	1,036	2,690
InvaCare- Electric Beds	5/18/2017	220,384	100%	220,384	12	S/L	18,365	32,655	18,365	51,020	169,364
Culinary Depot-Tables	4/6/2017	1,672	100%	1,672	15	S/L	111	198	111	309	1,363
Culinary Depot- Water/Ice System	5/8/2017	24,455	100%	24,455	10	S/L	2,446	4,349	2,446	6,795	17,660
Direct Supply-Floor Buffer	6/1/2017	3,585	100%	3,585	5	S/L	717	1,275	717	1,992	1,593
Amazon- Intel CPU	6/1/2017	835	100%	835	5	S/L	167	297	167	464	371
McKesson- Electric Lift	6/1/2017	1,677	100%	1,677	10	S/L	168	298	168	466	1,211
Culinary- Refrigerator	6/1/2017	7,105	100%	7,105	10	S/L	711	1,264	711	1,975	5,130
McKesson- 40 Mattresses	7/31/2017	7,807	100%	7,807	10	S/L	781	1,388	781	2,169	5,638
McKesson- 78 Mattresses	7/31/2017	15,013	100%	15,013	10	S/L	1,501	2,669	1,501	4,170	10,843
PC Connect- Remote Cards	7/31/2017	1,298	100%	1,298	5	S/L	260	462	260	722	576
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	167	297	167	464	371
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	167	297	167	464	371
Amazon- LED TV	7/31/2017	545	100%	545	5	S/L	109	194	109	303	242
Supplyworks- Top Freezer	7/31/2017	825	100%	825	10	S/L	83	147	83	230	595
Supplyworks- Hose Reel	7/31/2017	891	100%	891	10	S/L	89	158	89	247	644
Invacare- Electric Griddie	7/31/2017	560	100%	560	10	S/L	56	100	56	156	404
MJ Daly - Exhaust Fan	3/31/2017	1,895	100%	1,895	10	S/L	190	337	190	527	1,368
McKesson- Pump	7/31/2017	508	100%	508	15	S/L	34	60	34	94	414
InvaCare	8/31/2017	15,930	100%	15,930	10	S/L	1,593	2,832	1,593	4,425	11,505
Grainger-HVAC	9/30/2017	1,449	100%	1,449	15	S/L	97	172	97	269	1,180

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Method Life	9/30/2018 Deprec.	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	Book Value	
Grainger-HVAC	9/30/2017	967	100%	967	15	S/L 64	114	64	178	789	
WB Mason- Cabinet	9/30/2017	668	100%	668	15	S/L 45	80	45	125	543	
McKesson- BP/Therm/Ox Kit	3/31/2017	2,150	100%	2,150	8	S/L 269	478	269	747	1,403	
Culinary Depot- Food Processor	4/30/2017	1,580	100%	1,580	10	S/L 158	281	158	439	1,141	
McKesson- Patient Lift	5/30/2017	2,211	100%	2,211	10	S/L 221	393	221	614	1,597	
McKesson- Trapeze Bed	8/30/2017	1,110	100%	1,110	12	S/L 93	165	93	258	852	
MLK- Storeroom Lock Lever	8/31/2017	622	100%	622	20	S/L 31	55	31	86	536	
Raintech- Nurse Alert System	8/31/2017	1,255	100%	1,255	10	S/L 126	224	126	350	905	
Tower Fum- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L 572	1,017	572	1,589	4,133	
Ecolab- Skillet Repair	8/30/2017	266	100%	266	10	S/L 27	48	27	75	191	
McKesson- Pumps	9/30/2017	990	100%	990	15	S/L 66	117	66	183	807	
Morrison- Used Equipment	3/31/2017	14,761	100%	14,761	15	S/L 984	1,750	984	2,734	12,027	
McKesson	7/31/2017	3,343	100%	3,343	12	S/L 279	496	279	775	2,568	
Direct Supply	9/30/2017	5,850	100%	5,850	12	S/L 488	867	488	1,355	4,495	
Direct Supply-Electric Bed	9/30/2017	3,642	100%	3,642	12	S/L 304	540	304	844	2,798	
McKesson-Battery	9/30/2017	654	100%	654	5	S/L 131	233	131	364	290	
MJ Daly- HVAC Repair	9/30/2017	2,902	100%	2,902	15	S/L 193	344	193	537	2,365	
InvaCare- Tubs Sales Tax	5/31/2017	48,433	100%	48,433	10	S/L 4,843	8,611	4,843	13,454	34,979	
<b>Total 2017 Additions</b>		<b>1,253,152</b>		<b>1,253,152</b>			<b>125,442</b>	<b>223,043</b>	<b>125,442</b>	<b>348,485</b>	<b>904,667</b>

#### Acquisition 2018

92 Direct Supply-Sales Tax & Frt	10/31/2017	843	100%	843	5	S/L 169	169	169	338	505	
94 Amazon-7 x LED TV & Brackets	10/31/2017	1,334	100%	1,334	5	S/L 267	267	267	534	800	
97 McKesson-Invacare Patient Lift	10/5/2017	5,107	100%	5,107	10	S/L 511	511	511	1,022	4,085	
100 Ashley Furnit-Sofa & Chair	11/1/2017	2,507	100%	2,507	12	S/L 209	209	209	418	2,089	
101 Culinary Depot - Heated Cabine	11/13/2017	3,345	100%	3,345	15	S/L 223	223	223	446	2,899	
102 Culinary Depot - Food Blender	11/14/2017	2,619	100%	2,619	10	S/L 262	262	262	524	2,095	
103 A-Tech Commer - Repair & Svc	11/29/2017	4,052	100%	4,052	5	S/L 810	810	810	1,620	2,432	
104 Direct Supply - 4 Drawer Chest	10/13/2017	2,644	100%	2,644	15	S/L 176	176	176	352	2,292	
109 Cooling Fan & Board Installati	12/6/2017	1,102	100%	1,102	5	S/L 220	220	220	440	662	
110 Amazon - Indoor Security Camer	11/13/2017	1,057	100%	1,057	5	S/L 211	211	211	422	635	
111 Junga Electric -Outlets & circ	12/29/2017	3,063	100%	3,063	10	S/L 306	306	306	612	2,451	
119 A-Tech - Replace Knobs, Valves	11/29/2017	3,412	100%	3,412	5	S/L 682	682	682	1,364	2,048	
124 Patient Lift Scales x 2	1/12/2018	1,501	100%	1,501	10	S/L 150	150	150	300	1,201	
125 Lift PT Reliant Elect PWR x 2	1/30/2018	3,343	100%	3,343	10	S/L 334	334	334	668	2,675	
126 Scale Dig/Reliant Life x 3	12/29/2017	2,281	100%	2,281	10	S/L 228	228	228	456	1,825	
136 Install actuators & flow switc	1/19/2018	2,577	100%	2,577	5	S/L 515	515	515	1,030	1,547	
137 Desk & Chair	1/29/2018	5,148	100%	5,148	10	S/L 515	515	515	1,030	4,118	
138 Table, Recliner & Wall Art	2/28/2018	2,094	100%	2,094	5	S/L 419	419	419	838	1,256	
139 LED TV & Brackets	2/27/2018	3,234	100%	3,234	5	S/L 647	647	647	1,294	1,940	
142 2 x Lift Reliant Power Base	3/5/2018	5,199	100%	5,199	10	S/L 520	520	520	1,040	4,159	
143 Waterhog Mat - 6'10 x 8'10	1/31/2018	1,340	100%	1,340	5	S/L 268	268	268	536	804	
144 3 x Recliners	2/22/2018	1,698	100%	1,698	10	S/L 170	170	170	340	1,358	
145 Electrocardiograph Machine	3/30/2018	3,687	100%	3,687	7	S/L 527	527	527	1,054	2,633	
152 Half-Height Heated Cabinet	3/30/2018	9,905	100%	9,905	15	S/L 660	660	660	1,320	8,585	
153 6 x 3 Drawer Bedside Cabinet	2/26/2018	1,382	100%	1,382	15	S/L 92	92	92	184	1,198	
154 12 x 3 Drawer Bedside Cabinet	2/26/2018	2,604	100%	2,604	15	S/L 174	174	174	348	2,256	
155 1 x Heavy Duty Upright Vacuum	2/26/2018	635	100%	635	8	S/L 79	79	79	158	477	
158 Refrig Repair-Evaporator & Con	5/22/2018	8,523	100%	8,523	10	S/L 852	852	852	1,704	6,819	
159 Overhead Door Repair	5/23/2018	2,548	100%	2,548	10	S/L 255	255	255	510	2,038	
160 Lift Reliant Power Base x 3	5/28/2018	7,776	100%	7,776	10	S/L 778	778	778	1,556	6,220	
161 Dining Chairs x 25	4/30/2018	7,152	100%	7,152	15	S/L 477	477	477	954	6,198	
163 Dishwasher Replace-Electric	6/29/2018	691	100%	691	10	S/L 69	69	69	138	553	
164 4th floor roman alarm alert	6/29/2018	4,444	100%	4,444	5	S/L 889	889	889	1,778	2,666	
165 Stainless Steel Countertop	6/29/2018	2,340	100%	2,340	10	S/L 234	234	234	468	1,872	
170 Pneumatic Valve	7/25/2018	747	100%	747	3	S/L 249	249	249	498	249	
171 Commercial Mixer	7/10/2018	1,408	100%	1,408	10	S/L 141	141	141	282	1,126	
174 Pump Kangaroo Pump	7/16/2018	997	100%	997	5	S/L 199	199	199	398	599	
176 Dishwasher	8/1/2018	42,699	100%	42,699	10	S/L 4,270	4,270	4,270	8,540	34,159	
178 Identicard Premisys System	8/30/2018	2,869	100%	2,869	5	S/L 574	574	574	1,146	1,721	
181 New Phone Lines Installation	8/31/2018	2,546	100%	2,546	10	S/L 255	255	255	510	2,036	
182 Food Holding Cabinet	9/14/2018	3,844	100%	3,844	10	S/L 384	384	384	768	3,076	
183 Water Cooler Wall 8GPH Gray	9/30/2018	513	100%	513	10	S/L 51	51	51	102	411	
184 Wheelchair Scale	9/21/2018	2,110	100%	2,110	10	S/L 211	211	211	422	1,688	
185 Lift Invacare Reliant 600	8/15/2018	2,524	100%	2,524	10	S/L 252	252	252	504	2,020	
186 HP Chromebook	10/19/2017	513	100%	513	3	S/L 171	171	171	342	171	
187 HP CHROMEBOOK	1/8/2018	1,266	100%	1,266	3	S/L 422	422	422	844	422	
188 CHROMEBOOK	6/18/2018	872	100%	872	3	S/L 291	291	291	582	290	
189 OFFICE HOME & LAPTOP	9/11/2018	1,484	100%	1,484	3	S/L 495	495	495	990	494	
190 LAPTOP & SOFTWARE	3/26/2018	1,470	100%	1,470	3	S/L 490	490	490	980	490	
191 LAPTOP	7/9/2018	540	100%	540	3	S/L 180	180	180	360	180	
112 Crown Fire Door - Extension	12/29/2017	1,466	100%	1,466	5	S/L 293	293	293	586	880	
<b>Total 2018 Additions</b>		<b>179,055</b>		<b>179,055</b>			<b>21,826</b>	<b>21,826</b>	<b>21,826</b>	<b>43,652</b>	<b>135,403</b>

#### Acquisition 2019

RadioBoss x 10	11/2/2018	3,180	100%	3,180	5	S/L -	-	636	636	2,544
TVs	12/31/2018	3,306	100%	3,306	5	S/L -	-	661	661	2,645
Battery	1/31/2019	572	100%	572	3	S/L -	-	191	191	381
Cart Side Mount for Laptop	1/31/2019	7,305	100%	7,305	5	S/L -	-	1,461	1,461	5,844
M18 HAMR Drill/HEX Impact Kit	1/31/2019	706	100%	706	3	S/L -	-	235	235	471
Examination Table	1/31/2019	1,892	100%	1,892	15	S/L -	-	126	126	1,766

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Method Life	9/30/2018 Life	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	Book Value
Lift, Reliant 450 Power Low Ba	1/31/2019	1,666	100%	1,666	10 S/L	-	-	167	167	1,499
DirectTV Commercial HD Satelli	2/26/2019	9,379	100%	9,379	10 S/L	-	-	938	938	8,441
Comm Belgian Waffle Maker	2/22/2019	685	100%	685	5 S/L	-	-	137	137	548
1 Watt 1CH CLS Series Radio	2/28/2019	1,099	100%	1,099	5 S/L	-	-	220	220	879
Toastmaster Convection Oven	2/28/2019	779	100%	779	5 S/L	-	-	156	156	623
Partition, 20' 5 W x 8' H"	2/28/2019	2,259	100%	2,259	10 S/L	-	-	226	226	2,033
Digital Readout Chair Scale	2/28/2019	1,361	100%	1,361	10 S/L	-	-	136	136	1,225
1 WATT 1CH CLS Series Radio	2/28/2019	635	100%	635	5 S/L	-	-	127	127	508
Smart Buy Prodesk 400 x 10	2/28/2019	8,744	100%	8,744	5 S/L	-	-	1,749	1,749	6,995
Scale, Dig & Wheel Chair Trace	1/8/2019	3,025	100%	3,025	5 S/L	-	-	605	605	2,420
Hardwares for Kettle	3/7/2019	2,537	100%	2,537	15 S/L	-	-	169	169	2,368
32 LED TV x 9"	3/25/2019	1,340	100%	1,340	5 S/L	-	-	268	268	1,072
1CH CLS Series Radio x 10	3/29/2019	1,574	100%	1,574	5 S/L	-	-	315	315	1,259
1CH CLS Series Radio x 4	3/29/2019	678	100%	678	5 S/L	-	-	136	136	542
Dishwasher Replacement (2nd)	3/29/2019	691	100%	691	10 S/L	-	-	69	69	622
Nursing Panic Alarm Setup	3/31/2019	3,111	100%	3,111	10 S/L	-	-	311	311	2,800
Monitor, Vital Spot OXI Temp W	4/11/2019	2,034	100%	2,034	5 S/L	-	-	407	407	1,527
Security Camera Upgrade	4/12/2019	3,583	100%	3,583	5 S/L	-	-	717	717	2,866
Digital Readout Chair Scale	4/29/2019	2,584	100%	2,584	10 S/L	-	-	258	258	2,326
Samsung TV x 10	4/30/2019	1,978	100%	1,978	5 S/L	-	-	396	396	1,582
Panini Grill	3/31/2019	538	100%	538	5 S/L	-	-	108	108	430
CHROMEBOOK	4/30/2019	846	100%	846	3 S/L	-	-	282	282	564
Chromebooks x 6	5/31/2019	1,679	100%	1,679	3 S/L	-	-	560	560	1,119
Desktop PC & Software	5/31/2019	772	100%	772	3 S/L	-	-	257	257	515
Furniture: Table, Chairs,	6/28/2019	3,454	100%	3,454	10 S/L	-	-	345	345	3,109
Roll-Refrigerator, 2 Door	6/30/2019	9,515	100%	9,515	10 S/L	-	-	952	952	8,563
Medication Carts x 10	6/30/2019	24,907	100%	24,907	10 S/L	-	-	2,491	2,491	22,416
True T-23-HC one-section refr	6/30/2019	3,131	100%	3,131	10 S/L	-	-	313	313	2,818
Dell Laptop - LATI 7490	7/12/2019	1,501	100%	1,501	3 S/L	-	-	500	500	1,001
UHF/VHF HD antenna w/Winegard	7/31/2019	723	100%	723	10 S/L	-	-	72	72	651
Scanner, Ultrasound Bladder	7/31/2019	8,147	100%	8,147	7 S/L	-	-	1,164	1,164	6,983
Camera Setup for floor 1 & 2	8/7/2019	3,169	100%	3,169	5 S/L	-	-	634	634	2,535
HP 260 Desktop Mini PC	8/13/2019	537	100%	537	5 S/L	-	-	107	107	430
Sophos XG 210 Security Applian	8/31/2019	1,157	100%	1,157	3 S/L	-	-	386	386	771
APC Smart-UPS Battery Backup	9/30/2019	3,952	100%	3,952	5 S/L	-	-	790	790	3,162
Samsung LED TV	9/10/2019	1,989	100%	1,989	5 S/L	-	-	398	398	1,591
HP Desktop Mini PC & Software	9/12/2019	971	100%	971	5 S/L	-	-	194	194	777
Tablet	9/21/2019	4,360	100%	4,360	5 S/L	-	-	872	872	3,488
Battery Charger	9/24/2019	3,303	100%	3,303	5 S/L	-	-	661	661	2,642
Desktop Mini PC & Software	9/25/2019	771	100%	771	5 S/L	-	-	154	154	617
Popcorn Machine	9/30/2019	910	100%	910	8 S/L	-	-	114	114	796
Beside Cabinet	9/30/2019	2,257	100%	2,257	15 S/L	-	-	150	150	2,107
Furniture for 4 & 2 Dining RM	9/23/2019	3,009	100%	3,009	5 S/L	-	-	602	602	2,407
Tympanic Thermometer Genius Ha	9/19/2019	1,774	100%	1,774	5 S/L	-	-	355	355	1,419
Lift, Reliant 450 Power	9/30/2019	1,666	100%	1,666	10 S/L	-	-	167	167	1,499
14 x 22 iSeries Kiosk Touch Sc"	6/14/2019	18,090	100%	18,090	5 S/L	-	-	3,618	3,618	14,472
Pump, Kangaroo Enteral PO LN1	10/31/2018	1,018	100%	1,018	5 S/L	-	-	204	204	814
Sales tax for FA# 184	11/23/2018	134	100%	134	10 S/L	-	-	13	13	121
Freight & Tax for FA# 185	2/28/2019	171	100%	171	10 S/L	-	-	17	17	154
<b>Total 2019 Additions</b>		<b>171,153</b>		<b>171,154</b>				<b>27,297</b>	<b>27,297</b>	<b>143,857</b>

<b>Total Moveable Equipment</b>	<b>1,603,360</b>	<b>1,603,361</b>			<b>147,268</b>	<b>244,869</b>	<b>174,565</b>	<b>419,434</b>	<b>1,183,927</b>
<b>Total</b>	<b>2,958,107</b>	<b>2,791,160</b>			<b>240,625</b>	<b>380,278</b>	<b>279,162</b>	<b>659,440</b>	<b>2,131,720</b>
Building Prior to 12/21/2016 + FMV	14,336,457	14,336,457						1,083,199	13,253,258
Movable FMV Adjustment	55,250	55,250						-	-
Land	2,800,000	2,800,000						-	2,800,000
CIP	55,735	55,735						-	55,735
LESS: T/B	20,205,549	20,205,549					748,048	1,958,630	18,246,919
Non SNF Related Assets	-	166,948					-	-	-
Rounding	(0)	1						-	-
Variance					<b>240,625</b>	<b>380,278</b>	<b>(468,886)</b>	<b>(215,991)</b>	<b>(6,206)</b>

CR vs. FS NBV	6,206				468,886
Rounding Variance					-
CR vs. FS NBV - Page 31, Line B9	<b>6,206</b>				<b>468,886</b>

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

Name of Facility Hebrew Home for Health and Rehabilitation	License No. 2439	Report for Year Ended 9/30/2019	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
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					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		HUD			
b. Date Mortgage Obtained		12/21/16			
c. Interest Rate for the Cost Year		3.00%			
d. Term of Mortgage (number of years)		25			
e. Amount of Principal Borrowed		11,041,655			
f. Principal balance outstanding as of 9/30/19		9,867,408			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$	335973	335,973			
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. <b>Total Building Interest Expense (A1 - A4 + B5)</b>	\$	335,973	335,973			

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			335,973	335,973		
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)		\$	1,578	1,578		
Admin Interest						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	337,551	337,551		
14. Insurance						
a. Insurance on Property (buildings only)		\$	88,592	88,592		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	14,278	14,278		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	100,361	100,361		
Liability / Crime						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>		\$	203,231	203,231		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	25,620,444	25,620,444		

## **D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2439	9/30/2019		28   37
				Total Amount of Decrease	CCNH	RHNS
						(Specify)
<b>Page 10 - Salaries and Wages</b>						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$ 113,996	113,996	
<b>Page 13 - Professional Fees</b>						
5.			Resident Care Physicians **	\$		
6.	13	b10a	Occupational Therapy	\$ 577,346	577,346	
7.			Other - See attached Schedule	\$ 31,430	31,430	
<b>Pages 15 &amp; 16 - Administrative and General</b>						
8.			Discriminatory Benefits	\$		
9.	15	1c	Bad Debts	\$ 262,988	262,988	
10.			Accounting	\$		
10a.	15	1e	Legal	\$ 206,473	206,473	
11.			Telephone	\$		
12.	15	1h2	Cellular Telephone	\$ 10,157	10,157	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$		
14.	16	L3	Gifts, flowers and coffee shops	\$ 18,332	18,332	
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	\$ 1,422	1,422	
17.			Automobile Expense (e.g. personal use)	\$		
18.	16	m2/3	Unallowable Advertising *	\$ 59,926	59,926	
19.			Income Tax / Corporate Business Tax	\$		
20.	16	m10	Fund Raising / Contributions	\$ 5,000	5,000	
21.	16	m12	Unallowable Management Fees	\$ 551,846	551,846	
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 266,569	266,569	
<b>Page 18 - Dietary Expenditures</b>						
24.			Meals to employees, guests and others who are not residents	\$		
<b>Page 19 - Laundry Expenditures</b>						
25.			Laundry services to employees, guests and others who are not residents	\$		
<b>Page 20 - Housekeeping Expenditures</b>						
26.			Housekeeping services to employees, guests and others who are not residents	\$		
Subtotal (Items 1 - 26)			\$ 2,105,485	2,105,485		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary Associated with Marketing	\$ 64,788		
10	12o	Respirator Therapist Salary	19,045		
10	12o	Café Employee Salary	30,163		
<b>Total Other Salaries Adjustment</b>			\$ 113,996	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Nursing Consultant	\$ 25,919		
13	12o	Rehab Consultant	5,463		
13	b4	Podiatrist	48		
<b>Total Other Fees Adjustments</b>			\$ 31,430	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 18,072		
15	Var	Benefits Associated with Respiratory Therapist / Café Employee Salaries	10,617		
15	k2	Pass Through Entity Tax	\$ 210,426		
16	m13	Café Fees	1,280		
16	m13	Penalties	1,320		
16	m13	Misc Expense	4,705		
16	m13	Prior Period Expenses	20,149		
<b>Total Other A&amp;G Adjustments</b>			\$ 266,569	\$ -	\$ -

**National Health Care Associates, Inc. (CT)**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2019**

**Pg. 28b**

	<u>Amount</u>
Total Cell Phone Expense	11,957 <b>TB Linked</b>
Cell Phone Allowed Based on Bed Capacity	5
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,800
Days in Cost Report (365 out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,800
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u>\$ 10,157</u></b>

**Hebrew Health Care  
Calculation of Allowable Management Fee  
September 30, 2019**

**Pg. 28c**

<u>Description</u>	<u>Amount</u>
Management fees Charged	1,162,553
Accounting Charges	49,500
Total Management Fees Per Agreement	<u>1,212,053</u>
Patient Days	81,217
Imputed Days - 90% Occupancy (365/365 Days)	<u>84,425</u>
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 14.36</b>
PPD Allowance Per Client 2018	7.81 J.01a
2019 CPI Increase %	<u>1.01%</u>
PPD Allowance 9/30/2019	<u>7.82</u>
 <b>Amount over (Under)</b>	 <b>\$ 6.5366</b>
Total Days	84,425
<b>Disallowment Management Fee</b>	<b><u>\$ 551,846</u></b>

**Respiratory Therapist / Café Employee Benefits Disallowance**

Respiratory Therapist / Café Employee Salary	49,208	Page 10
Total Salaries	11,948,833	TB Linked
Percent to Total Salaries	0.41%	
 Total Benefits (Pg 15, Line 1a3 - 1a6)	2,578,092	TB Linked
 Respiratory Therapist / Café Employee Benefits Disallowed	<b>10,617</b>	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2439	9/30/2019		29   37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 2,105,485	2,105,485	
<b>Page 20 - Resident Care Supplies***</b>						
27.	20	5a2	Prescription Drugs	\$ 536,691	536,691	
28.	20	5d	Ambulance/Limousine	\$ 11,705	11,705	
29.	20	5f	X-rays, etc	\$ 13,361	13,361	
30.	20	5h	Laboratory	\$ 29,396	29,396	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 15,899	15,899	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 203,042	203,042	
<b>Page 22 - Maintenance and Property</b>						
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 4,744	4,744	
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$ 10,892	10,892	
<b>Page 27 - Insurance</b>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<b>Other - Miscellaneous</b>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$ 498,483	498,483	
<b>Not For Profit Providers Only</b>						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>		\$ 3,429,698	3,429,698		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 41,842		
20	5i	Supplies - Rehab Tpy and Ancillary	3,035		
20	5i	IV Thy Supplies - Rehab Tpy and Anc	12,881		
20	5i	Equip Rental - Nursing	65,234		
20	5i	Equip Rental - Rehab Tpy and Ancillary	11,100		
20	5i	Equip Rental - Respiratory	38,161		
20	5c	Med B Nursing Supplies	30,789		
<b>Total Other Ancillary Costs</b>			\$ 203,042	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

### Schedule of Other Property Adjustments

### Schedule of Other - Indirect Adjustments

						ag	
<b>Total Other Adjustments</b>		\$	-	\$	-	\$	-

Page 29

## **Schedule of Other - Miscellaneous Administrative Adjustments**

**Page Ref** **Line Ref** **Description** **CCNH** **RHNS** **(Specify)**

**Schedule of Other - Direct Adjustments**

Attachment Page 29

### **Schedule of Unallowable Building Interest**

Total Cable TV Expense	45,442	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
<b>Disallowable Expense</b>	<b><u>\$ 41,842</u></b>	<b>{a}</b>

**Tickmark**

{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )		\$ 26,703,120	26,703,120			
b. Medicaid Room and Board Contractual Allowance **		\$ (10,167,192)	(10,167,192)			
2. a. Medicaid ( <i>All other states</i> )		\$				
b. Other States Room and Board Contractual Allowance **		\$				
3. a. Medicare Residents ( <i>all inclusive</i> )		\$ 1,883,900	1,883,900			
b. Medicare Room and Board Contractual Allowance **		\$ 583,456	583,456			
4. a. Private-Pay Residents and Other		\$ 7,485,830	7,485,830			
b. Private-Pay Room and Board Contractual Allowance **		\$ (1,243,869)	(1,243,869)			
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare		\$ 183,370	183,370			
b. Prescription Drugs - Medicare Contractual Allowance **		\$ (183,370)	(183,370)			
c. Prescription Drugs - Non-Medicare		\$ 324,924	324,924			
d. Prescription Drugs - Non-Medicare Contractual Allowance **		\$ (311,687)	(311,687)			
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		\$ 555,096	555,096			
b. Physical Therapy - Medicare Contractual Allowance **		\$ (440,993)	(440,993)			
c. Physical Therapy - Non-Medicare		\$ 489,887	489,887			
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$ (410,707)	(410,707)			
4. a. Speech Therapy - Medicare		\$ 117,793	117,793			
b. Speech Therapy - Medicare Contractual Allowance **		\$ (84,284)	(84,284)			
c. Speech Therapy - Non-Medicare		\$ 128,373	128,373			
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$ (84,183)	(84,183)			
5. a. Occupational Therapy - Medicare		\$ 664,782	664,782			
b. Occupational Therapy - Medicare Contractual Allowance **		\$ (531,901)	(531,901)			
c. Occupational Therapy - Non-Medicare		\$ 565,670	565,670			
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$ (471,965)	(471,965)			
6. a. Other ( <i>Specify</i> ) - Medicare		\$ 37,555	37,555			
b. Other ( <i>Specify</i> ) - Non-Medicare		\$ 10,709	10,709			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)		\$ 25,804,314	25,804,314			
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others		\$				
2. Rental of rooms to non-residents		\$				
3. Telephone		\$				
4. Rental of Television and Cable Services		\$				
5. Interest Income ( <i>Specify</i> )		\$ 169	169			
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift shops		\$				
8. Other ( <i>Specify</i> )		\$ 553,735	553,735			
<b>V. Total Other Revenue</b> (I thru 8)		\$ 553,904	553,904			
<b>VI. Total All Revenue</b> (III +V)		\$ 26,358,218	26,358,218			

\* 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	\$ 17,882		
30 II 6a	Medicare Pt A Lab	14,010		
30 II 6a	Medicare Pt A Specialty Beds	2,726		
30 II 6a	Medicare Pt A X-Ray	7,736		
30 II 6a	Medicare Pt B Prior Period	(4,799)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 37,555</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Medicaid Rate Adjustment	\$ (27,030)		
30 II 6b	Medicaid Lab	2,578		
30 II 6b	Medicaid Specialty Beds	2,754		
30 II 6b	Medicaid X-Ray	584		
30 II 6b	MCR Pt A Chargeable Med Supp	6,222		
30 II 6b	MCR Pt A Charge Med Supp Contra	(6,222)		
30 II 6b	Medicare Pt B Flu/Pneumonia	259		
30 II 6b	Private Lab	466		
30 II 6b	Comm Ins IV Therapy	5,286		
30 II 6b	Comm Ins Lab	1,753		
30 II 6b	Comm Ins X-Ray	858		
30 II 6b	VA IV Therapy	76		
30 II 6b	VA Lab	651		
30 II 6b	VA X-Ray	197		
30 II 6b	Mgd Medicare IV Therapy	18,626		
30 II 6b	Mgd Medicare Lab	9,331		
30 II 6b	Mgd Medicare Specialty Beds	64		
30 II 6b	Mgd Medicare X-Ray	4,061		
30 II 6b	Mgd Medicare Flu/Pneumonia	51		
30 II 6b	Mgd Medicare Prior Period	(10,928)		
30 II 6b	Transcription Income	1,072		
<b>Total Other Resident Revenue</b>		<b>\$ 10,709</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	127,349	\$ 169		
<b>Total Interest Income</b>		<b>\$ 169</b>	<b>\$ -</b>	<b>\$ -</b>	

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Cafe Income (Disallowed on Pg 29a)	\$ 24,386		
30 IV 8	UHC Dividends Revenue	3,312		
30 IV 8	Rebates (Disallowed on Pg 29a)	25,303		
30 IV 8	Water Damage Reimbursements	53,518		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	149		
30 IV 8	Rental Income (Disallowed on Pg 29a)	447,067		
<b>Total Other Revenue</b>		<b>\$ 553,735</b>	<b>\$ -</b>	<b>\$ -</b>

**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2019	31	37
Account				Amount
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )				\$ 864,176
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$ 3,874,781
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$ 570,855
4 Inventories				\$ 81,865
5. Prepaid Expenses				\$ 293,118
a. _____				
b. _____				
c. _____				
d. See Schedule				293,118
6. Interest Receivable				\$
7. Medicare Final Settlement Receivable				\$
8. Other Current Assets ( <i>itemize</i> )				\$
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)				\$ 5,684,795
B. Fixed Assets				
1. Land				\$ 2,800,000
2. Land Improvements				\$
*Historical Cost _____				\$
Accum. Depreciation _____				Net
3. Buildings				\$ 13,253,258
*Historical Cost 14,336,457				
Accum. Depreciation 1,083,199				Net
4. Leasehold Improvements				\$ 947,793
*Historical Cost 1,187,799				
Accum. Depreciation 240,006				Net
5. Non-Movable Equipment				\$
*Historical Cost _____				
Accum. Depreciation _____				Net
6. Movable Equipment				\$ 1,183,927
*Historical Cost 1,603,361				
Accum. Depreciation 419,434				Net
7. Motor Vehicles				\$
*Historical Cost _____				
Accum. Depreciation _____				Net
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets ( <i>itemize</i> )				\$ 61,941
See Schedule				61,941
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)				\$ 18,246,919

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

(Carry Total forward to next page)

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**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation	2439	9/30/2019	32	37
Account				Amount
Total Brought Forward:				\$ 23,931,714
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				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$ 259,997
2. Escrow Deposits				\$ 298,973
3. Organization Expense	*Historical Cost	239,626		
	Accum. Depreciation	Net		\$ 239,626
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)				\$ 28,382
Loans and Exchange	21,762			
Security Deposits	6,620			
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$ 826,978
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$ 24,758,692

\* 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
		9/30/2019	of
		33	37
Account		Amount	
<b>Liabilities</b>			
A. Current Liabilities			
1. Trade Accounts Payable		\$ 1,984,128	
2. Notes Payable ( <i>itemize</i> )		\$	
See Schedule			
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )		\$ 14,964	
Name of Lender	Purpose	Amount	Date Due
	Equipment Lease ST	14,964	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )		\$ 256,712	
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )		\$	
6. Accrued Payroll Taxes Payable		\$ 604,871	
7. Medicare Final Settlement Payable		\$	
8. Medicare Current Financing Payable		\$	
9. Mortgage Payable ( <i>Current Portion</i> )		\$ 307,024	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )		\$	
11. Accrued Income Taxes*		\$	
12. Other Current Liabilities ( <i>itemize</i> )		\$ 1,178,216	
See Schedule		1,178,216	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)		\$ 4,345,915	

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

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**G. Balance Sheet (cont'd)**

Name of Facility Hebrew Home for Health and Rehabilitation	License No. 2439	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				4,345,915
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$ 9,560,384
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 4,582,574
Name and Address of Lender	Amount	Loan Date		
Loans Payable to Office / Due to Related	4,582,574			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 14,142,958
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 18,488,873

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 51,885
31	A5	Prepaid Gen Ins	78,057
31	A5	Prepaid Expense Other	60,830
31	A5	Prepaid Real Estate Taxes	87,436
31	A5	Prepaid Personal Property Taxes	9,715
31	A5	Prepaid Mgmt Assets	5,195
<b>Total Prepaid Expenses</b>			<b>\$ 293,118</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (itemize)</b>			<b>\$ -</b>

## Schedule of Other Fixed Assets (itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 55,735
31	B9	F/S vs C/R NBV	\$ 6,206
<b>Total Other Other Fixed Assets (itemize)</b>			<b>\$ 61,941</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

## Schedule of Notes Payable (itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

## Schedule of Other Current Liabilities (itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Hebrew Home	\$ 3,925
33	A12	Due to Medicaid	6,427
33	A12	Patient Funds	90,143
33	A12	Patient Rec Fund	291
33	A12	Security Deposit Priv Patient	13,043
33	A12	401k	372
33	A12	Accrued Expenses	713,993
33	A12	Accrued Pensions	31,697
33	A12	Accrued Workers Comp	124,230
33	A12	Accrued Purchases	11,825
33	A12	CT/PET Tax Doffered Tax Liability	182,270
<b>Total Other Current Liabilities (itemize)</b>			<b>\$ 1,178,216</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (itemize)</b>			<b>\$ -</b>

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**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 Rehabili	2439	9/30/2019	35	37
Account				Amount
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ 6,000,931
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ 268,888
7. Total Net Worth				\$ 6,269,819
<b>C. Total Reserves and Net Worth</b>				\$ 6,269,819
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 24,758,692

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**H. Changes in Total Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation	2439	9/30/2019	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ 6,000,931		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 26,358,218		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 26,089,330		
D. Net Income or Deficit				\$ 268,888		
E. Balance				\$ 6,269,819		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Total Expenses Per Pg 27		\$25,620,444				
F/S vs C/R Depreciation		468,886				
Total Expenses Per F/S		\$26,089,330				
2. Other ( <i>itemize</i> )						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 6,269,819		

## I. Preparer's/Reviewer's Certification

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2019	Page of 37   37
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*Check appropriate category*

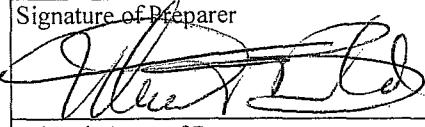
Chronic and Convalescent Nursing  
Home only (CCNH)

Rest Home with Nursing  
Supervision only (RHNS)

(Specify)

### Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Principal	Date Signed 2/18/20
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address jphelps@nathealthcare.com		

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation for the year ended September 30, 2019, 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 12, 2020

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

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

**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

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

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

**Explanation:** \_\_\_\_\_

\_\_\_\_\_

Yes      No

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

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

**Explanation:** \_\_\_\_\_

\_\_\_\_\_

Yes      No

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

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

**Explanation:** \_\_\_\_\_

\_\_\_\_\_

Yes      No

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

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_

\_\_\_\_\_

Yes  No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

15. Has asset useful life been reported in accordance with the 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. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_

\_\_\_\_\_