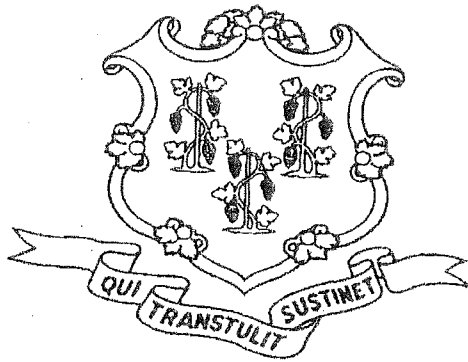


# State of Connecticut



## 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 Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing 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
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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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**General Information**

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

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 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  
**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.**

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

Phone No. of Facility 516-705-4842		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew			Address (No. & Street, City, State, Zip) 1 Abrams Blvd, West Hartford 06117		
License Numbers:		CCNH 2439	RHNS (Specify)	Medicare Provider No. 07-5109	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent 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.					
Name			License No.:		
N/A					

**General Information and Questionnaire  
 Partners/Members**

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

## General Information and Questionnaire Corporate Owners

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
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	Business Address	Title	No. Shares Held by Each
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?     Yes         No        If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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.

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Reh		License No. 2439			Report for Year Ended 9/30/2019		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	Page 16 / Line m13	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 Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb			2439	9/30/2019			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
PCC, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	AR Billing/E.H.R. Software Lease	12/21/16	60 Months / Ongoing	57,809	57,809		
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/21/16	Ongoing	2,204	2,204		
Leaf -1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/18/17	39 Months	32,935	32,935		
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	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 1 MURTHA CULLINA LLP 2 ROGIN NASSAU, LLC 3 BERCHEM MOSES PC 4 JACKSON LEWIS 5 See Attached	Telephone Number 860-240-6000 860-256-6300 203-783-1200 914-872-8060 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    Page 15, Line 1e

**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

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center		2439			9/30/2019				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	257	257			257	257			257	257			
B. On last day of THIS report period	257	257			257	257			257	257			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	216	216			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													
A. Medicare	4,170	4,170			3,359	3,359			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													
A. Medicaid Bed Reserve Days	5	5			4	4			1	1			
B. Other Bed Reserve Days	152	152			99	99			53	53			
5. Total Resident Days (3G + 4A + 4B)	81,217	81,217			60,948	60,948			20,269	20,269			

### 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)	(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		
<b>D. Total Physical Therapy Treatments</b>	<b>28,804</b>	<b>28,804</b>		

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		
<b>D. Total Speech Therapy Treatments</b>	<b>2,823</b>	<b>2,823</b>		

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		
<b>D. Total Occupational Therapy Treatments</b>	<b>31,638</b>	<b>31,638</b>		



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb	2439	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
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 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.

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 Cente				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			
Clarisse 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.

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

CSP-13 Rev. 9/2002

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d	2439	9/30/2019	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 (For all such services complete Schedule B1)</b>						
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>	<b>1,422,657</b>	<b>23,928</b>				

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

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

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

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2019	Page 14	of 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	
Procure 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"/>		
		<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
Hebrew Home for Health and Rehabilitation, LLC	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>	\$ 5,310,350	5,310,350			

\* 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**

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Union Benefits	\$ 25,790		
Background Checks	15,560		
<b>Total</b>	<b>\$ 41,350</b>	<b>\$ -</b>	<b>\$ -</b>

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**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>

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**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)	
<b>Subtotals Brought Forward:</b>	5,310,350	5,310,350			
<b>l. Travel and Entertainment</b>					
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	\$				
<b>m. Other Administrative and General Expenses</b>					
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>	\$ 7,277,305	7,277,305			

\* 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>

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

Name of Facility Hebrew Home for Health and Rehabilitatio	License No. 2439	Report for Year Ended 9/30/2019	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
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
Hebrew Home for Health and Rehabilitation, LLC d/b/a	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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 46,598	46,598		
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 1,156,067</b>	<b>1,156,067</b>		
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
Hebrew Home for Health and Rehabilitation, LLC d/b/a		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>		\$	423,269	423,269	
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	
Hebrew Home for Health and Rehabilitation, LL	2439	9/30/2019	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	59,129	59,129		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
	Amt. \$	1,389	1,389		
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>	\$	60,518	60,518		
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)**** See Attached Schedule	\$	146,074	146,074		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	1,088,417	1,088,417		

\* 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.



**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 Waterbury, 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 AVENEUE 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			Page	of
Hebrew Home for Health and Rehabilitation, I	2439	9/30/2019			22	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.



### Depreciation Schedule

Name of Facility			License No.		Report for Year Ended			Page	of				
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center			2439		9/30/2019			23	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			
<b>A. 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													
<b>C. 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													
		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										
<b>D. Movable Equipment</b>													
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	
b. Disposals (attach schedule)													
				Var	Var	171,154		171,154		S/L	Various	27,297	
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													174,565
<b>E. Total Depreciation</b>													174,565

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 137,036	Var	\$ 11,240
<b>Total additions for Leasehold Improvement</b>		\$ 137,036		\$ 11,240 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebr			2439		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Deferred Financing Costs	Var	Var	25 Years	268,467	17,949	S/L		10,892	
2.									
3.									
A-4. Subtotal									10,892
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<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	
C-4. Subtotal									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.	9/30/2018 Accum Deprec.	9/30/2019 Deprec.	9/30/2019 Accum Deprec.	Net Book Value
<b>Building</b> - Assumed fair rent from prior owner. Building is only included on page 31 for B/S durooses and NOT on page 23.		14,336,457		14,336,457				1,083,199		1,083,199	13,253,258
<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
AAhem 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	16,763
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
Tecogen-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 Titl	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 Basem	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	2/29/2018	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	3,964
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	26,018
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>
<b>Acquisitions 2019</b>											
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	-	-	286	286	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	6,679	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 guards, and bed bumpers	8/6/2019	1,075	100%	1,075	5	S/L	-	-	215	215	860
Elevator 1 & 2 roam 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>-</b>	<b>-</b>	<b>11,240</b>	<b>11,240</b>	<b>125,796</b>
<b>Total Leasehold Improvements</b>		<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>

#### Moveable Equipment

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
<b>Acquisitions 2017</b>											
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	2,426	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 Griddle	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	Life	Method	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	6/30/2017	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>

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
<b>Acquisition 2018</b>											
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	2,999
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 Identicaid Premisys System	8/30/2018	2,869	100%	2,869	5	S/L	574	574	574	1,148	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>

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
<b>Acquisition 2019</b>											
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





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

Name of Facility		License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabil		2439	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 335,973	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</b> (A1 - A4 + B5)			\$ 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	Page	of		
Hebrew Home for Health and Reha	2439	9/30/2019	27	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)						
\$			1,578	1,578		
12. D. Other Interest Expense (Specify)						
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)						
Liability / Crime						
\$			100,361	100,361		
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	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew			2439	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	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&amp;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**

	<u>Amount</u>
Total Cell Phone Expense	11,957 TB Linked
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 (365out 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><u>\$ 10,157</u></u></b>



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

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,162,553	Page 16, Line m12
Accounting Charges	49,500	Page 15, Line 1d
Total Management Fees Per Agreement	<u>1,212,053</u>	
Patient Days	81,217	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>84,425</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul 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	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 551,846</u></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	<hr/> 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

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebr				2439	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
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	\$			
<b>49. 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	51	Supplies - Rehab Tpy and Ancllry	3,035		
20	51	IV Thy Supplies - Rehab Tpy and Ancl	12,881		
20	51	Equip Rental - Nursing	65,234		
20	51	Equip Rental - Rehab Tpy and Ancllry	11,100		
20	51	Equip Rental - Respiratory	38,161		
20	5c	Med B Nursing Supplies	30,789		
<b>Total Other Ancillary Costs</b>			<b>\$ 203,042</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowabe Depreciation on TVs and Mattresses	\$ 4,744		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 4,744</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization of Organizational Costs	\$ 10,892		
<b>Total Other Property Adjustments</b>			<b>\$ 10,892</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other - Indirect Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on Late Fees	\$ 1,578		
30	IV 8	Café Income	24,386		
30	IV 8	Rebates	25,303		
30	IV 8	Misc Rev	149		
30	IV 8	Rental Income	447,067		
<b>Total Other Adjustments</b>			<b>\$ 498,483</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2019**

**Pg. 29b**

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

**Tickmark**  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility Hebrew Home for Health and Rehabilitat		License No. 2439		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> (1 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	Café 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 Rehabilitation	2439	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash (on hand and in banks)			\$	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 (itemize)			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>5,684,795</b>
B. Fixed Assets				
1. Land			\$	2,800,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 14,336,457		\$	13,253,258
	Accum. Depreciation 1,083,199	Net		
4. Leasehold Improvements	*Historical Cost 1,187,799		\$	947,793
	Accum. Depreciation 240,006	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 1,603,361		\$	1,183,927
	Accum. Depreciation 419,434	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	61,941
_____				
See Schedule		61,941		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>18,246,919</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	23,931,714
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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>			\$	
<b>D. Investment and Other Assets</b>				
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 ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	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	of
Hebrew Home for Health and Rehabilitation, L		2439	9/30/2019	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 (Lines A1 thru 12)</b>				\$	<b>4,345,915</b>

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

(Carry Total forward to next page)

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

Name of Facility Hebrew Home for Health and Rehabilitation		License No. 2439	Report for Year Ended 9/30/2019	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 (Itemize) 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 Deferred 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>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabil	2439	9/30/2019	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

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitati	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 ( <i>No., City, State, Zip</i> )	Title	Amount			
2.	Other Withdrawings ( <i>Specify</i> )		\$			
	Purpose	Amount				
3.	Total Deductions		\$			
H.	<b>Balance at End of Period</b>		\$			6,269,819
		09/30/19				



### 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 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/20		
Printed Name of Preparer Matthew S. Bovolack				
Address 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

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes  No

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

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

Yes  No

6. During cost year, 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: \_\_\_\_\_  
\_\_\_\_\_