

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

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

**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	9/30/2020	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, 2019 and ending September 30, 2020, 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

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)

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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 10/1/2019	To 9/30/2020	
Address of Facility 1 Abrams Blvd, West Hartford 06117				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/8/2021		
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 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home		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.:		

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b		License No. 2439	Report for Year Ended 9/30/2020	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 Fan				0.35	
Thomas Gilmartin				0.099	
Cedar Hill Capital, LLC				0.05	
Oak Management Holdings, L				0.05	
Junior Capital Holdings, LLC				0.05	
YSRO				0.05	

**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2020	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2020	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?    <input type="radio"/> Yes    <input checked="" type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?    <input checked="" type="radio"/> Yes    <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
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	Pg. 16/ Line m12	30,616	30,616
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg. 16/ Line m12	1,146,913	1,146,913
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent/Other	Pg. 16/ Line m12	24,195	24,195
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	3,896	3,896
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	857,321	825,857
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20/ Line 5f	17,998	16,492
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	347,567
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15/ Line 1a5	1,483,533	1,483,533
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	263,733	263,733

\* 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 R		License No. 2439			Report for Year Ended 9/30/2020		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%	Job Placement Fees	Page 16 / Line m11	16,200	16,200
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Political Contributions	Page 16 / Line m10	2,570	2,570
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	COVID Expenses	Various	45,667	45,667
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	21,665	21,665
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	177,631	177,631

\* 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 He		2439	9/30/2020			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	68,024	68,024
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/21/16	Ongoing	2,233	2,233
Leaf -1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/18/17	39 Months	32,905	32,905
	<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>						103,162	

\* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	46,240
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 46,240

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 GOLDMAN GRUDER & WOOD 2 CICCHIELLO & CCHIELLO, LLP 3 BYRNE, COSTELLO & PICKARD PC 4 MURTHA CULLINA LLP 5 See Attached	Telephone Number 203-899-8900 860-296-3457 315-474-6448 203-772-7700 Various
---	---

Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 200 Connecticut Ave., Norwalk, CT 06854 2 364 Franklin Ave., Hartford, CT 06114 3 100 Madison Street, Suite 1600, Syracuse, NY 13202 4 280 Trumbull St, 12th FL, Hartford, CT 06103 5 Various
---

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed on Pg 28)	\$	31,977
2	Settlement (\$6,970 Disallowed on Pg 28)	\$	13,939
3	HUD R4R Discussions	\$	2,340
4	IDR Scheduling / CMS Appeals	\$	8,215
5	Various ( \$11,134 Disallowed on Pg 28)	\$	75,400
			Charge for Services Provided
			\$ 131,871

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 9/30/2020	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	ROGIN NASSAU, LLC	860-256-6300		
2	AMERICAN ARBITRATION ASSOCIATION	800-778-7879		
3	JACKSON LEWIS P.C.	914-872-8060		
4	HABER, ROBERT	N/A		
5	TREASURER, STATE OF CT	860-702-3000		
6	Bercham Moses PC	203-783-1200		
Address (No. & Street, City, State, Zip Code)				
1	185 Asylum St., Hartford, CT 06103-3460			
2	120 Broadway, 21st FL, New York, NY 10271			
3	58 south Service Road suite 250, Melville, NY 11747			
4	N/A			
5	55 Elm St #2, Hartford, CT 06106			
6	75 Broad Street, Milford, CT 06460			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Formation of Realty (Disallowed on Pg 28)		\$	7,745
2	Greivance Matters (Disallowed on Pg 28)		\$	275
3	Union Negotiations		\$	61,881
4	Conservator (Disallowed on Pg 28)		\$	180
5	Conservator (Disallowed on Pg 28)		\$	550
6	Fees Relating to Sessi Settlement (\$2,384 Disallowed on Pg 28)		\$	4,769
			Charge for Services Provided	
			\$	75,400

### Schedule of Resident Statistics

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center			License No. 2439		Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	257	257			257	257						
B. On last day of THIS report period	257	257							257	257		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	229	229			229	229						
B. As of midnight of THIS report period	195	195							195	195		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,379	4,379			3,025	3,025			1,354	1,354		
B. Medicaid (Conn.)	58,158	58,158			44,792	44,792			13,366	13,366		
C. Medicaid (other states)												
D. Private Pay	3,349	3,349			2,564	2,564			785	785		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice / VA	7,554	7,554			5,743	5,743			1,811	1,811		
G. Total Care Days During Period (3A thru F)	73,440	73,440			56,124	56,124			17,316	17,316		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	148	148			137	137			11	11		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	73,588	73,588			56,261	56,261			17,327	17,327		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation, I			License No. 2439			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
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	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	19		138			38							
Per Diem Rate													
a. One bed rm.	Various		278.69			469.00							
b. Two bed rms.	Various		278.69			449.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,379	5,379			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,704	1,704			
C. Other									14,083	14,083			
D. <b>Total Physical Therapy Treatments</b>									21,166	21,166			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,219	1,219			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									95	95			
C. Other									1,258	1,258			
D. <b>Total Speech Therapy Treatments</b>									2,572	2,572			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,156	6,156			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,689	1,689			
C. Other									16,724	16,724			
D. <b>Total Occupational Therapy Treatments</b>									24,569	24,569			



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

CSP-10 Rev. 9/2002

**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 Hebrew Home	2439	9/30/2020	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)	223,482	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	150,462	2,080				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	480,442	17,931				
5. Dietary Service						
a. Head Dietitian	99,314	2,976				
b. Food Service Supervisor	372,861	13,884				
c. Dietary Workers	870,983	45,631				
6. Housekeeping Service						
a. Head Housekeeper	56,293	2,080				
b. Other Housekeeping Workers	804,908	43,260				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	161,188	4,160				
b. Other Maintenance Workers	160,676	6,458				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	113,550	6,285				
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	129,852	2,432				
b. RN						
1. Direct Care	1,242,042	26,291				
2. Administrative**	466,031	9,646				
c. LPN						
1. Direct Care	2,290,449	69,682				
2. Administrative**						
d. Aides and Attendants	3,782,921	195,186				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	224,899	10,492				
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	143,696	5,919				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	353,568	10,970				
<i>A-13. Total Salary Expenditures</i>	12,127,617	477,443				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 303,654	8,210				
Café Salaries (Disallowed on Pg 28a)	49,914	2,760				
<b>Total</b>	\$ 353,568	10,970	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Nursing Consultant (Disallowed on Pg 28a)	\$ 36,107	361				
Rehab Consultant (Disallowed on Pg 28a)	8,419	233				
<b>Total</b>	\$ 44,526	594	\$ -	-	\$ -	-

**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 Center				2439	9/30/2020				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>										
Marvin J Ostreicher				Non Discriminatory	Supervises Operations, Deals with DNS	60		See Attached		
<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.

	<b>TOTAL</b>	<b>BEDS</b>	<b>AllocatedBenefits</b>	<b>Total w/ Bnft</b>
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
<b>Hebrew Home</b>	<b>60.35</b>	<b>257</b>	<b>17.88</b>	<b>78.23</b>
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
<b>Total</b>	<b>2287.50</b>	<b>5,002</b>	<b>348</b>	<b>2,287.50</b>

**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	9/30/2020			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	223,482			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										
Rosemary Beaudoin	150,462			Non Discriminatory	Assistant Administrator	2,080	A3			

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d	2439	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
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	1,447	62				
2. Dentist	6,747	270				
3. Pharmacist	23,882	239				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	435,786	8,371				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	96,000	508				
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	136,728	1,994				
b. Other						
10. Occupational Therapist						
a. Resident Care	494,870	8,862				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	91,529	1,446				
2. Administrative***						
b. LPN						
1. Direct Care	27,509	631				
2. Administrative***						
c. Aides	58,618	2,299				
d. Other						
12. Other (Specify) See Attached Schedule	44,526	594				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,417,642</b>	<b>25,276</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 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Avi Friedman, N/A	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
HHC Physicians PO Box 417695 Boston,MA 02241	Medical Director	<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	
Shahzad Zaki MD 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mass Tex Imaging LLC. - 3 Electronic Avenue, #201, Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
MAPLE VIEW MANOR, 856 Maple Street, Rocky Hill, CT 06067	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
		<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"/>		
		<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, LL	2439	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 699,643	699,643			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 131,786	131,786			
4. Social Security (F.I.C.A.)	\$ 896,868	896,868			
5. Health Insurance	\$ 1,486,342	1,486,342			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 36,680	36,680			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 10,004	10,004			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 320,361	320,361			
d. Accounting and Auditing	\$ 46,240	46,240			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 131,871	131,871			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 25,612	25,612			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 5,008	5,008			
2. Cellular Phones	\$ 1,134	1,134			
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	\$ 48,402	48,402			
3. Resident Day User Fee	\$ 1,057,387	1,057,387			
<b>Subtotal</b>	\$ 4,897,338	4,897,338			

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Employee Background Checks	\$ 10,004		
<b>Total</b>	\$ 10,004	\$ -	\$ -

---

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
CT PET Tax - Curent	\$ 36,916		
CT PET Tax - Deferred	11,486		
<b>Total</b>	\$ 48,402	\$ -	\$ -

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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/	2439	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	4,897,338	4,897,338			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 48,407	48,407			
4. Employee Travel	\$ 613	613			
5. Education Expenses Related to Seminars and Conventions	\$ 558	558			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 57,769	57,769			
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	\$ 7,615	7,615			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 17,604	17,604			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 12,236	12,236			
10. Contributions*** See Attached Schedule	\$ 2,570	2,570			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 237,420	237,420			
12. Administrative Management Services**	\$ 1,205,620	1,205,620			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 98,723	98,723			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 6,586,473	6,586,473			

\* 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>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing Supplies (Disallowed on Pg 28)	\$ 5,165		
Promotional Advertising (Disallowed on Pg 28)	52,604		
<b>Total Other Advertising</b>	\$ 57,769	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 17,604		
<b>Total Dues</b>	\$ 17,604	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Political Contributions (Disallowed on Pg 28)	\$ 2,570		
<b>Total Contributions</b>	\$ 2,570	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Café Fees (Disallowed on Pg 28a)	\$ 1,405		
Licenses and Permits	4,400		
Penalties (Disallowed on Pg 28a)	16,780		
Routine Bank Charges	33,662		
Miscellaneous Expenses (Disallowed on Pg 28a)	18,140		
Prior Period Expenses (Disallowed on Pg 28a)	24,336		
<b>Total Other Administrative and General</b>	\$ 98,723	\$ -	\$ -

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

Name of Facility Hebrew Home for Health and Rehabilitati	License No. 2439	Report for Year Ended 9/30/2020	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	1,205,620	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/		2439	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	1,103,124	1,103,124		
2. Non-Food Supplies	\$	112,539	112,539		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____	\$	32,140	32,140		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 1,247,803	1,247,803		
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	9/30/2020		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. \$	29,810	29,810		
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> )		\$	272,772	272,772		
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	97,104	97,104		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	399,686	399,686		
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, L		2439	9/30/2020		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. \$	76,220	76,220		
	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. \$	1,494	1,494		
	C. Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	<b>77,714</b>	<b>77,714</b>		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$	586,734	586,734		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	18,229	18,229		
	c. Medical and Therapeutic Supplies	\$	186,175	186,175		
	d. Ambulance/Limousine****	\$	360	360		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other****	\$	18,028	18,028		
	f. X-rays and Related Radiological Procedures***	\$	17,998	17,998		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	40,660	40,660		
	i. Recreation	\$	84,227	84,227		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	236,177	236,177		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>1,188,588</b>	<b>1,188,588</b>		

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

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

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

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





**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 9/30/2020	Page 21	of 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	43,693			19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	229,065			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	62,764			22	6f
ADP	P.O. Box 842875, Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	27,064			16	m11
Intergrated Health Systms	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software	24,799			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	25,524			16	m11
AEGIS ENERGY SERVICES INC	PO Box 2511 Springfield MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	33,863			22	6f
TECOGEN INC	45 FIRST AVENEUE WALTHAM MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Equipment Maintenance	36,482			22	6f
CINTAS FIRE PROTECTION	Cincinnati, OH 45263-6525	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	32,623			22	6f
KONE INC	16 Old Forge Rd Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	16,740			22	6f
US LAWNS OF BLOOMFIELD	PETERS ROD BLOOMFIELD CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Plowing	71,223			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	24,785			18	2b
CTC Building Solutions	500 Corporate Row, Cromwell, CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	10,606			22	6f
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	50,432			Var	Var

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

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

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

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and				License No. 2439	Report for Year Ended 9/30/2020	Page of 21a 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Emcore Services	55 Gerber Road East, South Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	32,690			22	6f
Kobos Landscaping	141 Spring St Windsor Locks, CT 06096	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	17,742			22	6f

\* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	214,123	214,123			
c. Light & Power	\$	217,460	217,460			
d. Water	\$	155,805	155,805			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	103,162	103,162			
f. Other ( <i>itemize</i> )	\$	465,109	465,109			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$</b>	<b>1,155,659</b>	<b>1,155,659</b>			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	196,692	196,692			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$</b>	<b>196,692</b>	<b>196,692</b>			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$	10,892	10,892			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	119,986	119,986			
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>	<b>130,878</b>	<b>130,878</b>			
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	\$	349,745	349,745			
c. Personal property taxes	\$	41,133	41,133			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$</b>	<b>718,448</b>	<b>718,448</b>			

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

**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Supplies-Maintenance	\$ 80,709		
Purch Services-Maintenance	212,920		
Ground Services-Maintenance	88,965		
Pest Control-Maintenance	8,614		
Carting-Maintenance	68,687		
Equip Rental-Maintenance	4,604		
COVID Supplies	610		
<b>Total Other Repairs and Maintenance</b>	\$ 465,109	\$ -	\$ -

### Depreciation Schedule

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center f				License No. 2439			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<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													
a. Acquired prior to this report period				Var	Var	1,603,361		1,603,361	419,434	S/L	Various	174,565	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	162,715		162,715		S/L	Various	22,127	
D-3. Subtotal													196,692
<b>E. Total Depreciation</b>													196,692

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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</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 Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</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>				
Various	See Attached for Listing	\$ 162,715	Var	\$ 22,127
<b>Total additions for Movable Equipmen</b>		\$ 162,715		\$ 22,127 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</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>				
12/31/2019	Roam Alert Mechanic works	\$ 2,700	10	\$ 270
3/31/2020	Replace new assembly-Boiler	1,817	10	182
3/31/2020	Install fees for emergency pan	4,900	10	490
3/31/2020	Freezer Walk In - Parts	4,358	15	291
5/1/2020	Parking lot Catch Basin Replac	3,510	5	702
7/24/2020	Maglocks Installations	3,561	10	356
9/30/2020	Rebuild Heating Pump 4th FL Cl	3,154	5	631
9/30/2020	Roof Leaks Repairs	2,204	10	220
9/30/2020	Replace 3 storage tanks & wate	194,758	20	9,738
9/30/2020	Valves Heating & Cooling Piping	25,090	10	2,509
<b>Total additions for Leasehold Improvermen</b>		\$ 246,052		\$ 15,389 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvermen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home			2439		9/30/2020			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	28,841	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	1,187,799	240,006	S/L	Various	104,597	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	246,052		S/L	Various	15,389	
C-4. Subtotal									119,986
<b>D. Total Amortization</b>									130,878

\* 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, 2020

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method Life	9/30/2018 Accum Deprec.	9/30/2019 Deprec.	9/30/2019 Accum Deprec.	9/30/2020 Deprec.	9/30/2020 Accum Deprec.	Net Book Value
<b>Building - Assumed fair rent from prior owner.</b>												
<b>Building is only included on page 31 for B/S purposes and NOT on page 23.</b>												
		14,336,457		14,336,457			1,465,505		1,465,505		1,465,505	12,870,952
<b>Leasehold Improvement</b>												
<b>Acquisitions 2017</b>												
Global Tech-PC Cables	1/17/2017	17,360	100%	17,360	5	S/L	6,174	3,472	9,646	3,472	13,118	4,242
AAhern Sign-New Sign	2/14/2017	25,372	100%	25,372	10	S/L	4,511	2,537	7,048	2,537	9,585	15,787
Magnum-Floor Replacement/Install	1/26/2017	1,700	100%	1,700	5	S/L	605	340	945	340	1,285	415
Brand Services-Chow Exp	3/7/2017	24,259	100%	24,259	15	S/L	2,875	1,617	4,492	1,617	6,109	18,150
Brand Services-Chow Exp	2/17/2017	12,117	100%	12,117	15	S/L	1,437	808	2,245	808	3,053	9,064
Levesue-Installation	3/20/2017	20,737	100%	20,737	10	S/L	3,688	2,074	5,762	2,074	7,836	12,901
MJ Daly-Bldg Mgmt System	4/28/2017	25,718	80%	20,574	15	S/L	2,439	1,372	3,811	1,372	5,183	15,591
MJ Daly-Water Heater	3/31/2017	9,997	80%	7,998	10	S/L	1,422	800	2,222	800	3,022	4,976
MJ Daly- Test & Balance	3/31/2017	15,931	80%	12,745	10	S/L	2,267	1,275	3,542	1,275	4,817	7,928
MJ Daly- MAU2 Starter	2/28/2017	7,438	80%	5,950	10	S/L	1,058	595	1,653	595	2,248	3,702
MJ Daly- Cooling Tower Replacement	4/30/2017	69,128	80%	55,302	10	S/L	9,833	5,530	15,363	5,530	20,893	34,409
MJ Daly- Mngt System	3/31/2017	25,718	80%	20,574	10	S/L	3,658	2,057	5,715	2,057	7,772	12,802
MJ Daly- Water Pump	3/31/2017	29,544	80%	23,635	10	S/L	4,203	2,364	6,567	2,364	8,931	14,704
MJ Daly-Cooling Tower Replacement	2/22/2017	62,741	80%	50,193	10	S/L	8,924	5,019	13,943	5,019	18,962	31,231
Tecogen-HVAC	5/4/2017	4,409	80%	3,527	15	S/L	418	235	653	235	888	2,639
Aahern Wall Sign	7/31/2017	10,256	100%	10,256	10	S/L	1,824	1,026	2,850	1,026	3,876	6,380
MJ Daly- Cooling Tower Replacement	7/31/2017	12,767	80%	10,214	10	S/L	1,816	1,021	2,837	1,021	3,858	6,356
Department of Rev. Sales Tax Tecogen	7/31/2017	1,184	80%	947	15	S/L	112	63	175	63	238	709
MJ Daly- Cafeteria Mini Split	3/31/2017	12,422	100%	12,422	15	S/L	1,472	828	2,300	828	3,128	9,294
Raintech Interroom System	3/31/2017	6,865	100%	6,865	10	S/L	1,221	687	1,908	687	2,595	4,270
Techogen-Sales Tax	6/30/2017	280	80%	224	15	S/L	27	15	42	15	57	167
Tecogen- HVAC Work	6/30/2017	18,637	80%	14,910	15	S/L	1,767	994	2,761	994	3,755	11,155
Raintech - Equipment Installation	8/31/2017	9,465	100%	9,465	10	S/L	1,683	947	2,630	947	3,577	5,888
Raintech- Electric Door Locks	8/31/2017	49,586	100%	49,586	10	S/L	8,817	4,959	13,776	4,959	18,735	30,851
Magnum- Carpet Installation	8/31/2017	12,758	100%	12,758	5	S/L	4,537	2,552	7,089	2,552	9,641	3,117
Raintech- Security System	3/31/2017	14,238	100%	14,238	10	S/L	2,532	1,424	3,956	1,424	5,380	8,858
Magnum- Pantry Renovation	3/31/2017	49,375	100%	49,375	15	S/L	5,853	3,292	9,145	3,292	12,437	36,938
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	267	150	417	150	567	2,431
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	267	150	417	150	567	2,431
Junga Elec-Outlet Install	8/31/2017	2,307	100%	2,307	20	S/L	205	115	320	115	435	1,872
Painter	9/30/2017	27,898	100%	27,898	5	S/L	9,921	5,580	15,501	5,580	21,081	6,817
<b>Total 2017 Acq</b>		<b>589,201</b>		<b>532,502</b>			<b>96,100</b>	<b>54,048</b>	<b>150,148</b>	<b>54,048</b>	<b>204,196</b>	<b>328,306</b>
<b>Acquisitions 2018</b>												
95 Magnum-Entry Carpet Tilt	10/31/2017	1,777	100%	1,777	5	S/L	355	355	710	355	1,065	712
96 Magnum-Pantry Renovation-2nd	10/31/2017	57,140	100%	57,140	15	S/L	3,809	3,809	7,618	3,809	11,427	45,713
98 Action Chutes - 3 x Doors	11/3/2017	1,677	100%	1,677	10	S/L	168	168	336	168	504	1,173
99 CCI Carangelo - Digital Boards	11/20/2017	1,276	100%	1,276	10	S/L	128	128	256	128	384	892
115 CHOW-58 Units Room Hoses	12/29/2017	20,536	100%	20,536	15	S/L	1,369	1,369	2,738	1,369	4,107	16,429
117 MJDALY - Steam Traps	11/30/2017	1,689	80%	1,351	10	S/L	135	135	270	135	405	946
118 MJDALY - Steam boiler	12/18/2017	14,887	80%	11,910	10	S/L	1,191	1,191	2,382	1,191	3,573	8,337
120 MJDALY (CHOW)-install AHU Valv	10/31/2017	5,074	80%	4,059	10	S/L	406	406	812	406	1,218	2,841
121 4 new hall stations with keye	1/31/2018	12,235	80%	9,788	10	S/L	979	979	1,958	979	2,937	6,851
122 Floor Carpet - Nursing & Gym a	1/3/2018	3,037	100%	3,037	5	S/L	607	607	1,214	607	1,821	1,216
123 Floor Carpet - Admin Area	1/12/2018	2,535	100%	2,535	5	S/L	507	507	1,014	507	1,521	1,014
127 Installed 3 Thermo Tubs (CHOW)	2/19/2018	3,749	100%	3,749	10	S/L	375	375	750	375	1,125	2,624
128 New water Feed Lines (CHOW)	2/19/2018	931	80%	745	5	S/L	149	149	298	149	447	298
129 Replaced new water feed lines	2/19/2018	1,781	80%	1,425	5	S/L	285	285	570	285	855	570
130 Replaced new Bacflow Preventer	10/2/2017	1,356	80%	1,085	10	S/L	109	109	218	109	327	758
131 Firestopping Project for Basem	2/11/2018	49,250	80%	39,400	20	S/L	1,970	1,970	3,940	1,970	5,910	33,490
132 Relaced Pump	12/6/2017	885	80%	708	5	S/L	142	142	284	142	426	282
134 Installed Security Door	2/28/2018	31,799	80%	25,439	15	S/L	1,696	1,696	3,392	1,696	5,088	20,351
135 Replace 16 Egress Locks	2/28/2018	16,046	80%	12,837	10	S/L	1,284	1,284	2,568	1,284	3,852	8,985
140 3 x Pneumatic Damper Actuator	3/25/2018	1,914	80%	1,531	5	S/L	306	306	612	306	918	613
141 Evaporator & Condensor Equip	3/12/2018	8,153	80%	6,522	10	S/L	652	652	1,304	652	1,956	4,566
146 Replacement of a coil	3/1/2018	5,926	80%	4,741	10	S/L	474	474	948	474	1,422	3,319
147 New Installation Water Treatme	2/28/2018	2,134	80%	1,707	7	S/L	244	244	488	244	732	975
148 60 x Sprinkler Heads	10/31/2017	8,260	80%	6,608	5	S/L	1,322	1,322	2,644	1,322	3,966	2,642
149 CHOW-60 Room Hoses	10/31/2017	28,620	100%	28,620	15	S/L	1,908	1,908	3,816	1,908	5,724	22,896
150 Washing Maching Motor Rebuilt	3/30/2018	5,192	80%	4,154	10	S/L	415	415	830	415	1,245	2,909
151 Boiler Repair	3/30/2018	7,554	80%	6,043	10	S/L	604	604	1,208	604	1,812	4,231
156 Replace Triple Duty Valve	4/30/2018	13,073	80%	10,458	10	S/L	1,046	1,046	2,092	1,046	3,138	7,320
157 Facet & Coffee Machine	4/22/2018	3,616	80%	2,893	10	S/L	289	289	578	289	867	2,026
162 Door Installation	6/26/2018	10,103	80%	8,082	15	S/L	539	539	1,078	539	1,617	6,465
166 4th floor Wanderguard System	7/11/2018	3,374	100%	3,374	10	S/L	337	337	674	337	1,011	2,363
167 Tank Removal & Installation	7/23/2018	52,146	80%	41,717	20	S/L	2,086	2,086	4,172	2,086	6,258	35,459
168 #2 Pasegr Elevator Piston Repl	7/25/2018	36,138	80%	28,910	20	S/L	1,446	1,446	2,892	1,446	4,338	24,572
169 Plumbing -dishmachine Phase 2	7/23/2018	4,049	80%	3,239	20	S/L	162	162	324	162	486	2,753
172 Temperature Control Wires	7/31/2018	6,994	80%	5,595	10	S/L	560	560	1,120	560	1,680	3,915
173 Rebuild B&G Pumps	7/31/2018	5,091	80%	4,073	10	S/L	407	407	814	407	1,221	2,852

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec	Accum Deprec.	Book Value
175 New Dishroom Plumbing Phase 1	7/31/2018	10,935	80%	8,748	20	S/L	437	437	874	437	1,311	7,437
177 Fan coil unite water line repa	8/20/2018	7,889	100%	7,889	10	S/L	789	789	1,578	789	2,367	5,522
179 MAU2 Replacement (CHOW)	8/31/2018	84,017	80%	67,214	15	S/L	4,481	4,481	8,962	4,481	13,443	53,771
180 Alarm Monitoring & Install	8/31/2018	978	80%	782	5	S/L	156	156	312	156	468	314
194 2017 CIP to LHI	9/30/2018	28,924	100%	28,924	10	S/L	2,892	2,892	5,784	2,892	8,676	20,248
192 Telephone System (CHOW)	9/30/2018	1,143	80%	914	10	S/L	91	91	182	91	273	641
113 CHOW-Replace Patient RM Hoses	12/29/2017	22,994	100%	22,994	20	S/L	1,150	1,150	2,300	1,150	3,450	19,544
114 CHOW-Chemical Shot Feeders	12/29/2017	6,234	80%	4,987	10	S/L	499	499	998	499	1,497	3,490
116 CHOW-Replace In-Rm Hoses	12/29/2017	7,068	100%	7,068	20	S/L	353	353	706	353	1,059	6,009
<b>Total 2018 Acq</b>		<b>600,179</b>		<b>518,261</b>			<b>39,309</b>	<b>39,309</b>	<b>78,618</b>	<b>39,309</b>	<b>117,927</b>	<b>400,334</b>
<b>Acquisitions 2019</b>												
Boiler Room Piping	10/31/2018	20,125	80%	16,100	10	S/L	-	1,610	1,610	1,610	3,220	12,880
Roof (CHOW)	11/27/2018	2,659	80%	2,127	10	S/L	-	213	213	213	426	1,701
Ansul System	11/30/2018	2,863	100%	2,863	10	S/L	-	286	286	286	572	2,291
Laminate Sheet for Elevator	12/31/2018	1,048	100%	1,048	5	S/L	-	210	210	210	420	628
HVAC- Heater Parts Installed	12/31/2018	2,008	80%	1,606	10	S/L	-	161	161	161	322	1,284
Mechanical Room Door Hardware	3/31/2019	2,970	80%	2,376	10	S/L	-	238	238	238	476	1,900
Warehouse double door security	4/12/2019	4,100	80%	3,280	10	S/L	-	328	328	328	656	2,624
3P/30Amp/24v coil contactor	3/31/2019	1,399	80%	1,119	10	S/L	-	112	112	112	224	895
Fan Cycling Pressure Instal	5/31/2019	518	100%	518	3	S/L	-	173	173	173	346	172
Water Pipe	5/31/2019	1,180	80%	944	10	S/L	-	94	94	94	188	756
Hot Water Piping	5/31/2019	5,492	80%	4,394	10	S/L	-	439	439	439	878	3,516
Condenser	6/28/2019	7,448	80%	5,959	15	S/L	-	397	397	397	794	5,165
Expansion Tank	6/28/2019	1,732	80%	1,386	10	S/L	-	139	139	139	278	1,108
Insulation of Chiller Pipe	6/30/2019	6,679	80%	5,343	10	S/L	-	534	534	534	1,068	4,275
Replace Belts and Hoses of Gen	6/30/2019	14,259	80%	11,407	15	S/L	-	760	760	760	1,520	9,887
Installed outlets for new kios	7/23/2019	4,797	100%	4,797	10	S/L	-	480	480	480	960	3,837
Furnish & Install DDC	7/31/2019	10,297	100%	10,297	10	S/L	-	1,030	1,030	1,030	2,060	8,237
Install Heat Trace Cable on CH	7/31/2019	2,584	80%	2,067	3	S/L	-	689	689	689	1,378	689
Corner gards, and bed bumpers	8/6/2019	1,075	100%	1,075	5	S/L	-	215	215	215	430	645
Elevator 1 & 2 room alert syst	8/9/2019	9,726	80%	7,781	10	S/L	-	778	778	778	1,556	6,225
Wood Doors Installations	8/31/2019	22,191	80%	17,753	15	S/L	-	1,184	1,184	1,184	2,368	15,385
New Dishwashing Room	9/30/2019	37,106	80%	29,685	35	S/L	-	860	860	860	1,720	27,965
Lines installation for Kiosk	9/30/2019	2,580	100%	2,580	10	S/L	-	258	258	258	516	2,064
Adj Bal for KONE Project	12/31/2018	30	100%	30	20	S/L	-	2	2	2	4	26
Sales Tax for FA# 177	12/31/2018	501	100%	501	10	S/L	-	50	50	50	100	401
<b>Total 2019 Acq</b>		<b>165,367</b>		<b>137,036</b>			<b>-</b>	<b>11,240</b>	<b>11,240</b>	<b>11,240</b>	<b>22,480</b>	<b>114,556</b>
<b>Acquisitions 2020</b>												
Roam Alert Mechanic works	12/31/2019	2,700	100%	2,700	10	S/L	-	-	-	270	270	2,430
Replace new assembly-Boiler	3/31/2020	2,271	80%	1,817	10	S/L	-	-	-	182	182	1,635
Install fees for emergency pan	3/31/2020	4,900	100%	4,900	10	S/L	-	-	-	490	490	4,410
Freezer Walk In - Parts	3/31/2020	5,447	80%	4,358	15	S/L	-	-	-	291	291	4,067
Parking lot Catch Basin Replac	5/1/2020	4,387	80%	3,510	5	S/L	-	-	-	702	702	2,808
Maglocks Installations	7/24/2020	4,451	80%	3,561	10	S/L	-	-	-	356	356	3,205
Rebuild Heating Pump 4th FL CI	9/30/2020	3,942	80%	3,154	5	S/L	-	-	-	631	631	2,523
Roof Leaks Repairs	9/30/2020	2,754	80%	2,204	10	S/L	-	-	-	220	220	1,984
Replace 3 storage tanks & wate	9/30/2020	243,448	80%	194,758	20	S/L	-	-	-	9,738	9,738	185,020
Valves Heating& Cooling Piping	9/30/2020	31,362	80%	25,090	10	S/L	-	-	-	2,509	2,509	22,581
<b>Total 2020 Acq</b>		<b>305,662</b>		<b>246,052</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>15,389</b>	<b>15,389</b>	<b>230,663</b>
<b>Total Leasehold Improvements</b>		<b>1,660,408</b>		<b>1,433,851</b>			<b>135,409</b>	<b>104,597</b>	<b>240,006</b>	<b>119,986</b>	<b>359,992</b>	<b>1,073,859</b>

#### Moveable Equipment

Acquisitions 2017												
Inception of Movable Account	12/21/2016	780,000	100%	780,000	10	S/L	138,690	78,000	216,690	78,000	294,690	485,310
Amazon-Scanner	12/19/2016	535	100%	535	5	S/L	190	107	297	107	404	131
Digicard- Badge Camera Equip	12/15/2016	4,125	100%	4,125	5	S/L	1,467	825	2,292	825	3,117	1,008
Smartlinx-Series Clocks	12/20/2016	14,899	100%	14,899	10	S/L	2,649	1,490	4,139	1,490	5,629	9,270
PC Connection-Hardware	1/12/2017	17,993	100%	17,993	5	S/L	6,399	3,599	9,998	3,599	13,597	4,396
PC Connection-CPU	1/11/2017	756	100%	756	5	S/L	269	151	420	151	571	185
PC Connection-Server	1/16/2017	2,428	100%	2,428	3	S/L	1,439	809	2,248	809	3,057	(629)
PC Connection-Server	1/11/2017	4,540	100%	4,540	3	S/L	2,690	1,513	4,203	1,513	5,716	(1,176)
Supplyworks- Traps & Risers Ins	1/25/2017	2,373	100%	2,373	10	S/L	422	237	659	237	896	1,477
Supplyworks- Tilt Truck Utility	1/27/2017	603	100%	603	10	S/L	107	60	167	60	227	376
Ecolab- Refridgerator	1/20/2017	5,434	100%	5,434	10	S/L	966	543	1,509	543	2,052	3,382
WB Mason- Cabinet	1/23/2017	668	100%	668	15	S/L	80	45	125	45	170	498
Ecolab- Steamer	2/15/2017	1,039	100%	1,039	10	S/L	185	104	289	104	393	646
Harbor Linen- Linen Cart	2/23/2017	8,803	100%	8,803	10	S/L	1,565	880	2,445	880	3,325	5,478
US Chutes- Hydraulic Closer	3/6/2017	3,726	100%	3,726	10	S/L	663	373	1,036	373	1,409	2,317
InvaCare- Electric Beds	5/18/2017	220,384	100%	220,384	12	S/L	32,655	18,365	51,020	18,365	69,385	150,999
Culinary Depot-Tables	4/6/2017	1,672	100%	1,672	15	S/L	198	111	309	111	420	1,252
Culinary Depot- Water/Ice System	5/8/2017	24,455	100%	24,455	10	S/L	4,349	2,446	6,795	2,446	9,241	15,214
Direct Supply-Floor Buffer	6/1/2017	3,585	100%	3,585	5	S/L	1,275	717	1,992	717	2,709	876
Amazon- Intel CPU	6/1/2017	835	100%	835	5	S/L	297	167	464	167	631	204
McKesson- Electric Lift	6/1/2017	1,677	100%	1,677	10	S/L	298	168	466	168	634	1,043
Culinary-Refridgerator	6/1/2017	7,105	100%	7,105	10	S/L	1,264	711	1,975	711	2,686	4,419
McKesson- 40 Mattresses	7/31/2017	7,807	100%	7,807	10	S/L	1,388	781	2,169	781	2,950	4,857
McKesson- 78 Mattresses	7/31/2017	15,013	100%	15,013	10	S/L	2,669	1,501	4,170	1,501	5,671	9,342

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be		Method	9/30/2019		9/30/2020		Accum Deprec.	Book Value
				Depreciated	Life		Accum Deprec.	Deprec.	Accum Deprec.	Deprec.		
PC Connect- Remote Cards	7/31/2017	1,298	100%	1,298	5	S/L	462	260	722	260	982	316
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	297	167	464	167	631	204
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	297	167	464	167	631	204
Amazon- LED TV	7/31/2017	545	100%	545	5	S/L	194	109	303	109	412	133
Supplyworks- Top Freezer	7/31/2017	825	100%	825	10	S/L	147	83	230	83	313	512
Supplyworks- Hose Reel	7/31/2017	891	100%	891	10	S/L	158	89	247	89	336	555
Invacare- Electric Griddle	7/31/2017	560	100%	560	10	S/L	100	56	156	56	212	348
MJ Daly - Exhaust Fan	3/31/2017	1,895	100%	1,895	10	S/L	337	190	527	190	717	1,178
McKesson- Pump	7/31/2017	508	100%	508	15	S/L	60	34	94	34	128	380
InvaCare	8/31/2017	15,930	100%	15,930	10	S/L	2,832	1,593	4,425	1,593	6,018	9,912
Grainger-HVAC	9/30/2017	1,449	100%	1,449	15	S/L	172	97	269	97	366	1,083
Grainger-HVAC	9/30/2017	967	100%	967	15	S/L	114	64	178	64	242	725
WB Mason- Cabinet	9/30/2017	668	100%	668	15	S/L	80	45	125	45	170	498
McKesson- BP/Therm/Ox Kit	3/31/2017	2,150	100%	2,150	8	S/L	478	269	747	269	1,016	1,134
Culinary Depot- Food Processor	4/30/2017	1,580	100%	1,580	10	S/L	281	158	439	158	597	983
McKesson- Patient Lift	6/30/2017	2,211	100%	2,211	10	S/L	393	221	614	221	835	1,376
McKesson- Trapeze Bed	8/30/2017	1,110	100%	1,110	12	S/L	165	93	258	93	351	759
MLK- Storeroom Lock Lever	8/31/2017	622	100%	622	20	S/L	55	31	86	31	117	505
Raintech- Nurse Alert System	8/31/2017	1,255	100%	1,255	10	S/L	224	126	350	126	476	779
Tower Fum- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L	1,017	572	1,589	572	2,161	3,561
Ecoblab- Skillet Repair	8/30/2017	266	100%	266	10	S/L	48	27	75	27	102	164
McKesson- Pumps	9/30/2017	990	100%	990	15	S/L	117	66	183	66	249	741
Morrison- Used Equipment	3/31/2017	14,761	100%	14,761	15	S/L	1,750	984	2,734	984	3,718	11,043
McKesson	7/31/2017	3,343	100%	3,343	12	S/L	496	279	775	279	1,054	2,289
Direct Supply	9/30/2017	5,850	100%	5,850	12	S/L	867	488	1,355	488	1,843	4,007
Direct Supply-Electric Bed	9/30/2017	3,642	100%	3,642	12	S/L	540	304	844	304	1,148	2,494
McKesson-Battery	9/30/2017	654	100%	654	5	S/L	233	131	364	131	495	159
MJ Daly- HVAC Repair	9/30/2017	2,902	100%	2,902	15	S/L	344	193	537	193	730	2,172
InvaCare- Tubs Sales Tax	5/31/2017	48,433	100%	48,433	10	S/L	8,611	4,843	13,454	4,843	18,297	30,136
<b>Total 2017 Additions</b>		<b>1,253,152</b>		<b>1,253,152</b>			<b>223,043</b>	<b>125,442</b>	<b>348,485</b>	<b>125,442</b>	<b>473,927</b>	<b>779,225</b>

#### Acquisition 2018

92 Direct Supply-Sales Tax & Frt	10/31/2017	843	100%	843	5	S/L	169	169	338	169	507	336
94 Amazon-7 x LED TV & Brackets	10/31/2017	1,334	100%	1,334	5	S/L	267	267	534	267	801	533
97 McKesson-Invacare Patient Lift	10/5/2017	5,107	100%	5,107	10	S/L	511	511	1,022	511	1,533	3,574
100 Ashley Furnit-Sofa & Chair	11/1/2017	2,507	100%	2,507	12	S/L	209	209	418	209	627	1,880
101 Culinary Depot - Heated Cabine	11/13/2017	3,345	100%	3,345	15	S/L	223	223	446	223	669	2,676
102 Culinary Depot - Food Blender	11/14/2017	2,619	100%	2,619	10	S/L	262	262	524	262	786	1,833
103 A-Tech Commer - Repair & Svc	11/29/2017	4,052	100%	4,052	5	S/L	810	810	1,620	810	2,430	1,622
104 Direct Supply - 4 Drawer Chest	10/13/2017	2,644	100%	2,644	15	S/L	176	176	352	176	528	2,116
109 Cooling Fan & Board Installati	12/6/2017	1,102	100%	1,102	5	S/L	220	220	440	220	660	442
110 Amazon - Indoor Security Camer	11/13/2017	1,057	100%	1,057	5	S/L	211	211	422	211	633	424
111 Junga Electric -Outlets & circ	12/29/2017	3,063	100%	3,063	10	S/L	306	306	612	306	918	2,145
119 A-Tech - Replace Knobs, Valves	11/29/2017	3,412	100%	3,412	5	S/L	682	682	1,364	682	2,046	1,366
124 Patient Lift Scales x 2	1/12/2018	1,501	100%	1,501	10	S/L	150	150	300	150	450	1,051
125 Lift PT Reliant Elect PWR x 2	1/30/2018	3,343	100%	3,343	10	S/L	334	334	668	334	1,002	2,341
126 Scale Dig/Reliant Life x 3	12/29/2017	2,281	100%	2,281	10	S/L	228	228	456	228	684	1,597
136 Install actuators & flow switc	1/19/2018	2,577	100%	2,577	5	S/L	515	515	1,030	515	1,545	1,032
137 Desk & Chair	1/29/2018	5,148	100%	5,148	10	S/L	515	515	1,030	515	1,545	3,603
138 Table, Recliner & Wall Art	2/28/2018	2,094	100%	2,094	5	S/L	419	419	838	419	1,257	837
139 LED TV & Brackets	2/27/2018	3,234	100%	3,234	5	S/L	647	647	1,294	647	1,941	1,293
142 2 x Lift Reliant Power Base	3/5/2018	5,199	100%	5,199	10	S/L	520	520	1,040	520	1,560	3,639
143 Waterhog Mat - 6'10 x 8'10	1/31/2018	1,340	100%	1,340	5	S/L	268	268	536	268	804	536
144 3 x Recliners	2/22/2018	1,698	100%	1,698	10	S/L	170	170	340	170	510	1,188
145 Electrocardiograph Machine	3/30/2018	3,687	100%	3,687	7	S/L	527	527	1,054	527	1,581	2,106
152 Half-Height Heated Cabinet	3/30/2018	9,905	100%	9,905	15	S/L	660	660	1,320	660	1,980	7,925
153 6 x 3 Drawer Bedside Cabinet	2/26/2018	1,382	100%	1,382	15	S/L	92	92	184	92	276	1,106
154 12 x 3 Drawer Bedside Cabinet	2/26/2018	2,604	100%	2,604	15	S/L	174	174	348	174	522	2,082
155 1 x Heavy Duty Upright Vacuum	2/26/2018	635	100%	635	8	S/L	79	79	158	79	237	398
158 Refrig Repair-Evaporator & Con	5/22/2018	8,523	100%	8,523	10	S/L	852	852	1,704	852	2,556	5,967
159 Overhead Door Repair	5/23/2018	2,548	100%	2,548	10	S/L	255	255	510	255	765	1,783
160 Lift reliant Power Base x 3	5/28/2018	7,776	100%	7,776	10	S/L	778	778	1,556	778	2,334	5,442
161 Dining Chairs x 25	4/30/2018	7,152	100%	7,152	15	S/L	477	477	954	477	1,431	5,721
163 Dishwasher Replace-Electric	6/29/2018	691	100%	691	10	S/L	69	69	138	69	207	484
164 4th floor roman alarm alert	6/29/2018	4,444	100%	4,444	5	S/L	889	889	1,778	889	2,667	1,777
165 Stainless Steel Countertop	6/29/2018	2,340	100%	2,340	10	S/L	234	234	468	234	702	1,638
170 Pneumatic Valve	7/25/2018	747	100%	747	3	S/L	249	249	498	249	747	-
171 Commercial Mixer	7/10/2018	1,408	100%	1,408	10	S/L	141	141	282	141	423	985
174 Pump Kangaroo Pump	7/16/2018	997	100%	997	5	S/L	199	199	398	199	597	400
176 Dishwasher	8/1/2018	42,699	100%	42,699	10	S/L	4,270	4,270	8,540	4,270	12,810	29,889
178 Identocard Premisys System	8/30/2018	2,869	100%	2,869	5	S/L	574	574	1,148	574	1,722	1,147
181 New Phone Lines Installation	8/31/2018	2,546	100%	2,546	10	S/L	255	255	510	255	765	1,781
182 Food Holding Cabinet	9/14/2018	3,844	100%	3,844	10	S/L	384	384	768	384	1,152	2,692
183 Water Cooler Wall 8GPH Gray	9/30/2018	513	100%	513	10	S/L	51	51	102	51	153	360
184 Wheelchair Scale	9/21/2018	2,110	100%	2,110	10	S/L	211	211	422	211	633	1,477
185 Lift Invacare Reliant 600	8/15/2018	2,524	100%	2,524	10	S/L	252	252	504	252	756	1,768
186 HP Chromebook	10/19/2017	513	100%	513	3	S/L	171	171	342	171	513	-
187 HP CHROMEBOOK	1/8/2018	1,266	100%	1,266	3	S/L	422	422	844	422	1,266	-
188 CHROMEBOOK	6/18/2018	872	100%	872	3	S/L	291	291	582	291	873	(1)
189 OFFICE HOME & LAPTOP	9/11/2018	1,484	100%	1,484	3	S/L	495	495	990	495	1,485	(1)
190 LAPTOP & SOFTWARE	3/26/2018	1,470	100%	1,470	3	S/L	490	490	980	490	1,470	-
191 LAPTOP	7/9/2018	540	100%	540	3	S/L	180	180	360	180	540	-
112 Crown Fire Door - Extension	12/29/2017	1,466	100%	1,466	5	S/L	293	293	586	293	879	587

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method Life	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec.	Accum Deprec.	Book Value
<b>Total 2018 Additions</b>		<b>179,055</b>		<b>179,055</b>			<b>21,826</b>	<b>21,826</b>	<b>43,652</b>	<b>21,826</b>	<b>65,478</b>	<b>113,577</b>
<b>Acquisition 2019</b>												
RadioBoss x 10	11/2/2018	3,180	100%	3,180	5	S/L	-	636	636	636	1,272	1,908
TVs	12/31/2018	3,306	100%	3,306	5	S/L	-	661	661	661	1,322	1,984
Battery	1/31/2019	572	100%	572	3	S/L	-	191	191	191	382	190
Cart Side Mount for Laptop	1/31/2019	7,305	100%	7,305	5	S/L	-	1,461	1,461	1,461	2,922	4,383
M18 HAMR Drill/HEX Impact Kit	1/31/2019	706	100%	706	3	S/L	-	235	235	235	470	236
Examination Table	1/31/2019	1,892	100%	1,892	15	S/L	-	126	126	126	252	1,640
Lift, Reliant 450 Power Low Ba	1/31/2019	1,666	100%	1,666	10	S/L	-	167	167	167	334	1,332
DirectTV Commercial HD Satelli	2/26/2019	9,379	100%	9,379	10	S/L	-	938	938	938	1,876	7,503
Comm Belgian Waffle Maker	2/22/2019	685	100%	685	5	S/L	-	137	137	137	274	411
1 Watt 1CH CLS Series Radio	2/28/2019	1,099	100%	1,099	5	S/L	-	220	220	220	440	659
Toastmaster Convection Oven	2/28/2019	779	100%	779	5	S/L	-	156	156	156	312	467
Partition, 20' 5 W x 6' 8" H"	2/28/2019	2,259	100%	2,259	10	S/L	-	226	226	226	452	1,807
Digital Readout Chair Scale	2/28/2019	1,361	100%	1,361	10	S/L	-	136	136	136	272	1,089
1 WATT 1CH CLS Series Radio	2/28/2019	635	100%	635	5	S/L	-	127	127	127	254	381
Smart Buy Prodesk 400 x 10	2/28/2019	8,744	100%	8,744	5	S/L	-	1,749	1,749	1,749	3,498	5,246
Scale, Dig & Wheel Chair Trace	1/8/2019	3,025	100%	3,025	5	S/L	-	605	605	605	1,210	1,815
Hardware for Kettle	3/7/2019	2,537	100%	2,537	15	S/L	-	169	169	169	338	2,199
32 LED TV x 9"	3/25/2019	1,340	100%	1,340	5	S/L	-	268	268	268	536	804
1CH CLS Series Radio x 10	3/29/2019	1,574	100%	1,574	5	S/L	-	315	315	315	630	944
1CH CLS Series Radio x 4	3/29/2019	678	100%	678	5	S/L	-	136	136	136	272	406
Dishwasher Replacement (2nd)	3/29/2019	691	100%	691	10	S/L	-	69	69	69	138	553
Nursing Panic Alarm Setup	3/31/2019	3,111	100%	3,111	10	S/L	-	311	311	311	622	2,489
Monitor, Vital Spot OXI Temp W	4/11/2019	2,034	100%	2,034	5	S/L	-	407	407	407	814	1,220
Security Camera Upgrade	4/12/2019	3,583	100%	3,583	5	S/L	-	717	717	717	1,434	2,149
Digital Readout Chair Scale	4/29/2019	2,584	100%	2,584	10	S/L	-	258	258	258	516	2,068
Samssung TV x 10	4/30/2019	1,978	100%	1,978	5	S/L	-	396	396	396	792	1,186
Panini Grill	3/31/2019	538	100%	538	5	S/L	-	108	108	108	216	322
CHROMEBOOK	4/30/2019	846	100%	846	3	S/L	-	282	282	282	564	282
Chromebooks x 6	5/31/2019	1,679	100%	1,679	3	S/L	-	560	560	560	1,120	559
Desktop PC & Software	5/31/2019	772	100%	772	3	S/L	-	257	257	257	514	258
Furniture: Table, Chairs,	6/28/2019	3,454	100%	3,454	10	S/L	-	345	345	345	690	2,764
Roll-In Refrigerator, 2 Door	6/30/2019	9,515	100%	9,515	10	S/L	-	952	952	952	1,904	7,611
Medication Carts x 10	6/30/2019	24,907	100%	24,907	10	S/L	-	2,491	2,491	2,491	4,982	19,925
True T-23-HC one-section refri	6/30/2019	3,131	100%	3,131	10	S/L	-	313	313	313	626	2,505
Dell Laptop - LATI 7490	7/12/2019	1,501	100%	1,501	3	S/L	-	500	500	500	1,000	501
UHF/VHF HD antenna w/Winegard	7/31/2019	723	100%	723	10	S/L	-	72	72	72	144	579
Scanner, Ultrasound Bladder	7/31/2019	8,147	100%	8,147	7	S/L	-	1,164	1,164	1,164	2,328	5,819
Camera Setup for floor 1 & 2	8/7/2019	3,169	100%	3,169	5	S/L	-	634	634	634	1,268	1,901
HP 260 Desktop Mini PC	8/13/2019	537	100%	537	5	S/L	-	107	107	107	214	323
Sophos XG 210 Security Applian	8/31/2019	1,157	100%	1,157	3	S/L	-	386	386	386	772	385
APC Smart-UPS Battery Backup	9/30/2019	3,952	100%	3,952	5	S/L	-	790	790	790	1,580	2,372
Samsung LED TV	9/10/2019	1,989	100%	1,989	5	S/L	-	398	398	398	796	1,193
HP Desktop Mini PC & Software	9/12/2019	971	100%	971	5	S/L	-	194	194	194	388	583
Tablet	9/21/2019	4,360	100%	4,360	5	S/L	-	872	872	872	1,744	2,616
Battery Charger	9/24/2019	3,303	100%	3,303	5	S/L	-	661	661	661	1,322	1,981
Desktop Mini PC & Software	9/25/2019	771	100%	771	5	S/L	-	154	154	154	308	463
Popcorn Machine	9/30/2019	910	100%	910	8	S/L	-	114	114	114	228	682
Beside Cabinet	9/30/2019	2,257	100%	2,257	15	S/L	-	150	150	150	300	1,957
Furniture for 4 & 2 Dining RM	9/23/2019	3,009	100%	3,009	5	S/L	-	602	602	602	1,204	1,805
Tympanic Thermometer Genius Ha	9/19/2019	1,774	100%	1,774	5	S/L	-	355	355	355	710	1,064
Lift, Reliant 450 Power	9/30/2019	1,666	100%	1,666	10	S/L	-	167	167	167	334	1,332
14 x 22 iSerie Kiosk Touch Sc"	6/14/2019	18,090	100%	18,090	5	S/L	-	3,618	3,618	3,618	7,236	10,854
Pump, Kangaroo Enteral PO LNI	10/31/2018	1,018	100%	1,018	5	S/L	-	204	204	204	408	610
Sales tax for FA# 184	11/23/2018	134	100%	134	10	S/L	-	13	13	13	26	108
Freight & Tax for FA# 185	2/28/2019	171	100%	171	10	S/L	-	17	17	17	34	137
<b>Total 2019 Additions</b>		<b>171,153</b>		<b>171,154</b>			<b>-</b>	<b>27,297</b>	<b>27,297</b>	<b>27,297</b>	<b>54,594</b>	<b>116,560</b>
<b>Acquisition 2020</b>												
Latitude 5400 Laptop	10/17/2019	1,663	100%	1,663	3	S/L	-	-	-	554	554	1,109
HP 260 G3 Desktop Mini PC	10/17/2019	976	100%	976	3	S/L	-	-	-	325	325	651
HP 260 G3 Desktop Mini PC	11/4/2019	972	100%	972	3	S/L	-	-	-	324	324	648
Sceptre 32 LED 720p HDTV"	11/10/2019	532	100%	532	5	S/L	-	-	-	106	106	426
ChromeBook 14 G5 14 4GB Celer"	11/29/2019	846	100%	846	3	S/L	-	-	-	282	282	564
Latitude 5400 I5 8 8265U 8GB	11/29/2019	1,663	100%	1,663	3	S/L	-	-	-	554	554	1,109
Food Slicer - G12 Manual Gravi	11/29/2019	1,413	100%	1,413	10	S/L	-	-	-	141	141	1,272
Rice Lake Scale Fold Up Portab	11/29/2019	1,399	100%	1,399	10	S/L	-	-	-	140	140	1,259
RADIOBOSS Digital/DMR Repeater	12/12/2019	4,041	100%	4,041	5	S/L	-	-	-	808	808	3,233
Rice Lake Scale Fold Up Portab	12/18/2019	1,399	100%	1,399	10	S/L	-	-	-	140	140	1,259
Dining Rm Furnitur-Chair Table	1/14/2020	3,295	100%	3,295	10	S/L	-	-	-	330	330	2,965
Rice Lake Scale Fold Up Portab	1/29/2020	1,520	100%	1,520	10	S/L	-	-	-	152	152	1,368
Dining Area-Chairs & Tables	1/31/2020	10,490	100%	10,490	10	S/L	-	-	-	1,049	1,049	9,441
Scale, DIG 600 LB CAP	1/31/2020	1,501	100%	1,501	10	S/L	-	-	-	150	150	1,351
Wheelchairs & Legrest x 6	1/31/2020	1,525	100%	1,525	5	S/L	-	-	-	305	305	1,220
Lift, Reliant 450 Power Low	1/31/2020	3,332	100%	3,332	10	S/L	-	-	-	333	333	2,999
Refrigerator in White	1/31/2020	646	100%	646	10	S/L	-	-	-	65	65	581
Tympanic Thermometer Genius	1/31/2020	887	100%	887	5	S/L	-	-	-	177	177	710
Scale Fold Up Portable WC Dual	2/5/2020	3,039	100%	3,039	10	S/L	-	-	-	304	304	2,735
Nobles Speed Scrub 300 Walk-Be	2/10/2020	4,764	100%	4,764	5	S/L	-	-	-	953	953	3,811
Cameras x 3	2/11/2020	2,271	100%	2,271	5	S/L	-	-	-	454	454	1,817
Commerical Blenders x 2	2/28/2020	1,488	100%	1,488	5	S/L	-	-	-	298	298	1,190

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec	Accum Deprec.	Book Value
Hot Food Serving Counter Table	2/28/2020	29,196	100%	29,196	15	S/L	-	-	-	1,946	1,946	27,250
SMART BUY 800G3 Desktop	2/29/2020	4,112	100%	4,112	5	S/L	-	-	-	822	822	3,290
4 UPS (APC) Operating Servers	2/29/2020	2,760	100%	2,760	5	S/L	-	-	-	552	552	2,208
Dining Chairs & Tables	3/3/2020	36,046	100%	36,046	10	S/L	-	-	-	3,605	3,605	32,441
Rice Lake Scale Fold Up Portab	3/4/2020	1,399	100%	1,399	10	S/L	-	-	-	140	140	1,259
Furniture for new male unit	3/6/2020	3,977	100%	3,977	15	S/L	-	-	-	265	265	3,712
3 x Smart Buy 800G3 Computers	3/31/2020	4,112	100%	4,112	3	S/L	-	-	-	1,371	1,371	2,741
Video Mesenger HD media player	4/21/2020	1,649	100%	1,649	5	S/L	-	-	-	330	330	1,319
Portable Air Conditioner	5/20/2020	843	100%	843	5	S/L	-	-	-	169	169	674
KIT BP/THERM/OXM SPTVTL	5/27/2020	2,586	100%	2,586	5	S/L	-	-	-	517	517	2,069
Desktop OPTIPLEX 3070 MLK I3	6/20/2020	667	100%	667	50	S/L	-	-	-	13	13	654
30 x chairs model # 676	6/30/2020	8,838	100%	8,838	10	S/L	-	-	-	884	884	7,954
Laptops x 5-140 N4120 4G 32MMC	7/26/2020	1,712	100%	1,712	3	S/L	-	-	-	571	571	1,141
32 HD LED TV x 10"	7/31/2020	1,111	100%	1,111	5	S/L	-	-	-	222	222	889
Scale Wheelchair Roll A Weight	8/21/2020	1,221	100%	1,221	5	S/L	-	-	-	244	244	977
Pump Kangaroo E Pump	8/18/2020	2,036	100%	2,036	5	S/L	-	-	-	407	407	1,629
Victoria Garden Teak Bench 5",	9/11/2020	897	100%	897	3	S/L	-	-	-	299	299	598
8 Cell Phone Extenders	9/1/2020	2,127	100%	2,127	3	S/L	-	-	-	709	709	1,418
Computer Software	9/30/2020	868	100%	868	3	S/L	-	-	-	289	289	579
Tympanic Thermometer Geninus	9/30/2020	591	100%	591	3	S/L	-	-	-	197	197	394
NPWT Pump-G	4/30/2020	6,305	100%	6,305	10	S/L	-	-	-	631	631	5,674
<b>Total 2020 Additions</b>		<b>162,718</b>		<b>162,715</b>			-	-	-	<b>22,127</b>	<b>22,127</b>	<b>140,588</b>
<b>Total Moveable Equipment</b>		<b>1,766,078</b>		<b>1,766,076</b>			<b>244,869</b>	<b>174,565</b>	<b>419,434</b>	<b>196,692</b>	<b>616,126</b>	<b>1,149,950</b>
<b>Total</b>		<b>3,426,487</b>		<b>3,199,927</b>			<b>380,278</b>	<b>279,162</b>	<b>659,440</b>	<b>316,678</b>	<b>976,118</b>	<b>2,223,809</b>
Building Prior to 12/21/2016 + FMV		14,336,457		14,336,457							1,465,505	12,870,952
Movable FMV Adjustment		55,250		55,250							-	-
Land		2,800,000		2,800,000							-	2,800,000
CIP		91,516		91,516							-	91,516
LESS: T/B		20,709,710		20,709,710						784,539	2,743,169	17,966,541
Non SNF Related Assets		-		226,557							-	-
Rounding		-		-							-	-
Variance		<b>(0)</b>		<b>(3)</b>			<b>380,278</b>	<b>279,162</b>	<b>659,440</b>	<b>(467,861)</b>	<b>(301,546)</b>	<b>19,736</b>
<b>CR vs. FS NBV</b>		(19,736)										
<b>Rounding Variance</b>												
<b>CR vs. FS NBV - Page 31, Line B9</b>		<b>(19,736)</b>										
<b>CR vs. FS depreciation</b>										467,861		
<b>Rounding Variance</b>										-		
<b>CR vs. FS depreciation - Page 36, Line F1</b>										<b>467,861</b>		

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

Name of Facility Hebrew Home for Health and Rehabil	License No. 2439	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		257		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		HUD		
b. Date Mortgage Obtained		12/21/16		
c. Interest Rate for the Cost Year		3.00%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		11,041,655		
f. Principal balance outstanding as of 9/30/20		9,560,384		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabil		2439	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 327960	327,960				
Name of Lender		Rate					
Building, Land Improvement & Non Movable Equipmer							
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)		\$ 327,960	327,960				

*(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 Rehabil	2439	9/30/2020	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	327,960	327,960		
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$	1,864	1,864	
Admin Interest				
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	329,824	329,824	
14. Insurance				
a. Insurance on Property (buildings only)	\$	95,095	95,095	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$	14,952	14,952	
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$	113,799	113,799	
Crime / Liability				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	223,846	223,846	
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	25,473,300	25,473,300	



### 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	9/30/2020	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	\$ 110,645	110,645		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 494,870	494,870		
7.			Other - See attached Schedule	\$ 44,526	44,526		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 320,361	320,361		
10.			Accounting	\$			
10a.			Legal	\$ 50,081	50,081		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 48,407	48,407		
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	\$ 323	323		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 57,769	57,769		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 2,570	2,570		
21.	16	m12	Unallowable Management Fees	\$ 590,802	590,802		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 135,446	135,446		
<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)				\$ 1,855,800	1,855,800		

\* 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	\$ 60,731		
10	12o	Café Employee Salary	49,914		
<b>Total Other Salaries Adjustment</b>			\$ 110,645	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Nursing Consultant	\$ 36,107		
13	B12o	Rehab Consultant	8,419		
<b>Total Other Fees Adjustments</b>			\$ 44,526	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 16,282		
15	1k1	CT PET Tax (Net of \$250 CBT)	48,152		
15	Var	Benefits Associated with Café Employee Salary	10,351		
16	m13	Café Fees	1,405		
16	m13	Penalties	16,780		
16	m13	Miscellaneous Expenses	18,140		
16	m13	Prior Period Expenses	24,336		
<b>Total Other A&amp;G Adjustments</b>			\$ 135,446	\$ -	\$ -

**Hebrew Health Care  
Calculation of Allowable Management Fee  
September 30, 2020**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,205,620	Page 16, Line m12
Accounting Charges	46,240	Page 15, Line 1d
Total Management Fees Per Agreement	<u>1,251,860</u>	
Patient Days	73,588	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	84,425	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 14.83</b>	
PPD Allowance Per Client 2019	7.82	J.01a
2020 CPI Increase %	<u>1.02%</u>	
PPD Allowance 9/30/2020	<u>7.83</u>	
<b>Amount over (Under)</b>	<b>\$ 6.9980</b>	
Total Days	84,425	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 590,802</u></u></b>	

**Respiratory Therapist / Café Employee Benefits Disallowance**

Respiratory Therapist / Café Employee Salary	49,914	<a href="#">Page 10</a>
Total Salaries	<u>12,127,617</u>	<a href="#">TB Linked</a>
Percent to Total Salaries	0.41%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,514,996	<a href="#">TB Linked</a>
Respiratory Therapist / Café Employee Benefits Disallowed	<b>10,351</b>	<a href="#">Page 28 attachment</a>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb				2439	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,855,800	1,855,800		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 586,734	586,734		
28.	20	5d	Ambulance/Limousine	\$ 360	360		
29.	20	5f	X-rays, etc	\$ 17,998	17,998		
30.	20	5h	Laboratory	\$ 40,660	40,660		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,028	18,028		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 187,316	187,316		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,529	5,529		
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	\$ 486,487	486,487		
<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>				\$ 3,209,804	3,209,804		

\*\*\* 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	5c	Med B Nursing Supplies	\$ 46,261		
20	5i	Cable Television Disallowance (See Attached)	50,757		
20	51	Supplies-Rehab Tpy and Anclry	246		
20	51	IV Thy Supplies-Rehab Tpy and Ancl	8,828		
20	51	Minor Equip-Nursing	1,921		
20	51	Equip Rental-Nursing	32,373		
20	51	Equip Rental-Rehab Tpy and Anclry	10,160		
20	51	Equip Rental-Respiratory	36,770		
<b>Total Other Ancillary Costs</b>			\$ 187,316	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 5,529		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 5,529	\$ -	\$ -

## 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>			\$ 10,892	\$ -	\$ -

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>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refunds / Rebates	27,769		
30	IV 8	Donations Revenue	410		
30	IV 8	Miscellaneous Revenue	655		
30	IV 8	Café Income	14,896		
30	IV 8	Rental Income	442,757		
<b>Total Other Adjustments</b>			\$ 486,487	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2020**

**Pg. 29b**

Total Cable TV Expense	54,357	<a href="#">TB Linked</a>
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>\$ 50,757</u></u>	<b>{a}</b>

**Tickmark**  
**{a}**

Ties to page 29a



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitati	2439	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 23,482,419	23,482,419			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,797,322)	(8,797,322)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,002,391	2,002,391			
b. Medicare Room and Board Contractual Allowance **	\$ (1,599,852)	(1,599,852)			
4. a. Private-Pay Residents and Other	\$ 7,880,967	7,880,967			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,636,991)	(1,636,991)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 176,612	176,612			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (179,218)	(179,218)			
c. Prescription Drugs - Non-Medicare	\$ 439,282	439,282			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (404,014)	(404,014)			
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	\$ 353,844	353,844			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 153,361	153,361			
c. Physical Therapy - Non-Medicare	\$ 427,425	427,425			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (356,063)	(356,063)			
4. a. Speech Therapy - Medicare	\$ 93,090	93,090			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 146,661	146,661			
c. Speech Therapy - Non-Medicare	\$ 127,680	127,680			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (63,134)	(63,134)			
5. a. Occupational Therapy - Medicare	\$ 438,634	438,634			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 63,306	63,306			
c. Occupational Therapy - Non-Medicare	\$ 546,800	546,800			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (437,741)	(437,741)			
6. a. Other (Specify) - Medicare	\$ 1,619,316	1,619,316			
b. Other (Specify) - Non-Medicare	\$ 92,871	92,871			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 24,570,324	24,570,324			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 725	725			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 1,891	1,891			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,895,451	1,895,451			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,898,067	1,898,067			
<b>VI. Total All Revenue</b> (III +V)	\$ 26,468,391	26,468,391			

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Hebrew Home	\$ 671,584		
30 II 6a	Medicare A Nsng Comp Contra-Hebrew Home	922,780		
30 II 6a	Medicare Pt A IV Therapy-Hebrew Home	2,606		
30 II 6a	Medicare Pt A Lab-Hebrew Home	16,851		
30 II 6a	Medicare Pt A Specialty Beds-Hebrew Home	383		
30 II 6a	Medicare Pt A X-Ray-Hebrew Home	7,979		
30 II 6a	Medicare Pt B Prior Period-Hebrew Home	(2,867)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 1,619,316	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other	\$ (663)		
30 II 6b	Hospice Lab-Hebrew Home	338		
30 II 6b	Hospice Specialty Beds-Hebrew Home	324		
30 II 6b	Medicaid IV Therapy-Hebrew Home	534		
30 II 6b	Medicaid Lab-Hebrew Home	2,472		
30 II 6b	Medicaid X-Ray-Hebrew Home	351		
30 II 6b	Medicare Pt A Settlement-Hebrew Home	8,020		
30 II 6b	Medicare Pt B Flu/Pneumonia-Hebrew Home	2,134		
30 II 6b	Private Lab-Hebrew Home	32		
30 II 6b	Comm Ins Lab-Hebrew Home	711		
30 II 6b	Comm Ins Specialty Beds-Hebrew Home	85		
30 II 6b	Comm Ins X-Ray-Hebrew Home	468		
30 II 6b	VA Lab-Hebrew Home	218		
30 II 6b	Mgd Medicare NTA Contra-Hebrew Home	13,420		
30 II 6b	Mgd Medicare Nsng Comp Contra-Hebrew Home	20,337		
30 II 6b	Mgd Medicare IV Therapy-Hebrew Home	26,138		
30 II 6b	Mgd Medicare Lab-Hebrew Home	11,244		
30 II 6b	Mgd Medicare Specialty Beds-Hebrew Home	323		
30 II 6b	Mgd Medicare X-Ray-Hebrew Home	7,297		
30 II 6b	Mgd Medicare Flu/Pneumonia-Hebrew Home	1,352		
30 II 6b	Mgd Medicare Prior Period-Hebrew Home	(2,654)		
30 II 6b	Transcription Income-Hebrew Home	390		
<b>Total Other Resident Revenue</b>		\$ 92,871	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	2,275,131	\$ 1,891		
<b>Total Interest Income</b>			\$ 1,891	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	UHC Income	\$ 27,579		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	27,769		
30 IV 8	Stimulus Revenue	1,380,434		
30 IV 8	Donations Revenue (Disallowed on Pg 29a)	410		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	655		
30 IV 8	Café Income (Disallowed on Pg 29a)	14,896		
30 IV 8	Rental Income (Disallowed on Pg 29a)	442,757		
30 IV 8	Reversal of PY Podiatrist Fees (No CY Expense)	34		
30 IV 8	Reversal of PY Auto Expense (No CY Expense)	917		
<b>Total Other Revenue</b>		\$ 1,895,451	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitt	2439	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,598,712
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,357,886
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	506,844
4. Inventories			\$	59,941
5. Prepaid Expenses			\$	553,175
a. _____				
b. _____				
c. _____				
d. See Schedule		553,175		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	7,076,558
B. Fixed Assets				
1. Land			\$	2,800,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost <u>14,336,457</u>		\$	12,870,952
	Accum. Depreciation <u>1,465,505</u> Net			
4. Leasehold Improvements	*Historical Cost <u>1,433,851</u>		\$	1,073,859
	Accum. Depreciation <u>359,992</u> Net			
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
6. Movable Equipment	*Historical Cost <u>1,766,076</u>		\$	1,149,950
	Accum. Depreciation <u>616,126</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	71,780
_____				
See Schedule		71,780		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	17,966,541

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

(Carry Total forward to next page)

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 52,956
31	A5	Prepaid General Insurance	88,408
31	A5	Prepaid Expenses Other	298,846
31	A5	Prepaid Real Estate Taxes	87,436
31	A5	Prepaid Personal Property Taxes	9,829
31	A5	Prepaid Mgmt Assets	15,700
<b>Total Prepaid Expenses</b>			<b>\$ 553,175</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	F/S vs C/R NBV	\$ (19,736)
31	B9	Construction in Progress	91,516
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 71,780</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Loans and Exchange	\$ 20,908
32	D7	Due from Prior Owner	562
32	D7	Security Deposits	9,673
<b>Total Other Assets</b>			<b>\$ 31,143</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	Loans and Exchange	\$ 120
33	A12	Unclaimed ADP Checks	2,652
33	A12	Due to Medicaid	599,314
33	A12	Deferred Revenue RCF	847,369
33	A12	Patient Fund	185,143
33	A12	Security Deposit Private Patient	13,043
33	A12	401k	2,382
33	A12	Accrued Expenses	690,997
33	A12	Accrued Pensions	36,680
33	A12	Accrued Workers Comp	189,473
33	A12	CT PET Tax Accrued	193,756
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,760,929</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)

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitt	2439	9/30/2020	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	25,043,099
<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			\$	340,497
2. Escrow Deposits			\$	326,956
3. Organization Expense				
	*Historical Cost	268,467		
	Accum. Depreciation	39,733	Net	\$ 228,734
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>			\$	31,143
_____				
See Schedule				
				31,143
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	927,330
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	25,970,429

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

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

CSP-33 Rev. 6/95

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, I		2439	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,412,733
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	291,924
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	544,852
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	317,468
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,760,929
_____					
_____					
_____					
				See Schedule	2,760,929
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$	<b>5,327,906</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 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,327,906	
<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					\$ 9,242,916
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 4,602,558
Name and Address of Lender		Amount	Loan Date		
Loans Payable Officer / Due to Related		4,602,558			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 13,845,474
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 19,173,380

**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	9/30/2020	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			\$	6,269,819
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	527,230
7. Total Net Worth			\$	6,797,049
<b>C. Total Reserves and Net Worth</b>			\$	6,797,049
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	25,970,429



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation	2439	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	6,269,819		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	26,468,391		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	25,941,161		
D. Net Income or Deficit			\$	527,230		
E. Balance			\$	6,797,049		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses Per Page 27	\$25,473,300					
F/S vs C/R Depreciation	467,861					
Total Expenses Per FS	\$25,941,161					
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>			\$	6,797,049		

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

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2020	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 <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavolack				
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, 2020, 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 8, 2021

# Annual Report of Long-Term Care Facility Cost Year 2020 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 2018 edition of the American Hospital Association guidelines?

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

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 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: \_\_\_\_\_  
\_\_\_\_\_

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
100000-0114-00-000-0	Cash-Hebrew Home	87,790.00			87,790.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	2,968.00			2,968.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	4,770.00			4,770.00
103100-0114-00-000-0	Cash-Payroll 1-Hebrew Home	40,060.00			40,060.00
104000-0114-00-000-0	Cash Savings-Hebrew Home	2,275,131.00			2,275,131.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00			1,550.00
106100-0114-00-000-0	Petty Cash Res Funds-Hebrew Home	1,300.00			1,300.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home- - -	0.00			0.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	185,143.00			185,143.00
109000-0114-00-000-0	Restricted Cash	0.00			0.00
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	323,260.00			323,260.00
111000-0114-00-000-0	A/R Private-Hebrew Home	603,729.00			603,729.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home	57,923.00			57,923.00
111300-0114-00-000-0	AR Hospice-Hebrew Home	129,788.00			129,788.00
111400-0114-00-000-0	A/R Mgd Medicare	378,474.00			378,474.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	468,488.00			468,488.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	7,317.00			7,317.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	1,522,762.00			1,522,762.00
114000-0114-00-000-0	A/R Patient Pticipation-Hebrew Home	189,720.00			189,720.00
115000-0114-00-000-0	A/R VA-Hebrew Home	273,254.00			273,254.00
116100-0114-00-000-0	Medicare Co-Ins Bad Debt-Hebrew Home	8,020.00			8,020.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(604,849.00)			(604,849.00)
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home- - -	0.00			0.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home	52,956.00			52,956.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home	88,408.00			88,408.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	298,846.00			298,846.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	87,436.00			87,436.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home	9,829.00			9,829.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	15,700.00			15,700.00
130000-0114-00-000-0	Inventory-Hebrew Home	59,941.00			59,941.00
141000-0114-00-000-0	Loans and Exchange-Hebrew Home	20,908.00			20,908.00
141300-0114-00-000-0	Due from Prior Owner-Hebrew Home	562.00			562.00
141600-0114-00-000-0	Due from Related-Hebrew Home	136,106.00			136,106.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	370,738.00			370,738.00
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home	326,956.00			326,956.00
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home	340,497.00			340,497.00
145000-0114-00-000-0	Security Deposits-Hebrew Home	9,673.00			9,673.00
151000-0114-00-000-0	Land-Hebrew Home	2,800,000.00			2,800,000.00
153000-0114-00-000-0	Building-Hebrew Home	14,336,457.00			14,336,457.00
153600-0114-00-000-0	Construction in Progress-Hebrew Home	91,516.00			91,516.00
154000-0114-00-000-0	Leasehold Improvement-Hebrew Home	1,660,406.00			1,660,406.00
156000-0114-00-000-0	Moveable Equip-Hebrew Home	1,821,331.00			1,821,331.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home	268,467.00			268,467.00
163000-0114-00-000-0	Accum Dep - Building-Hebrew Home	(1,465,505.00)			(1,465,505.00)
164000-0114-00-000-0	Accum Amort - LHI-Hebrew Home	(343,269.00)			(343,269.00)
166000-0114-00-000-0	Accum Dep - Moveable Equip-Hebrew Home	(934,395.00)			(934,395.00)
168000-0114-00-000-0	Accum Amort - Organaz Costs-Hebrew Home	(39,733.00)			(39,733.00)
210000-0114-00-000-0	Accounts Payable-Hebrew Home	(1,412,733.00)			(1,412,733.00)
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home	(317,468.00)			(317,468.00)
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home	(9,242,916.00)			(9,242,916.00)
211400-0114-00-000-0	Equipment Obligation ST-Hebrew Home- - -	0.00			0.00
211410-0114-00-000-0	Equipment Obligation LT-Hebrew Home- - -	0.00			0.00
211410-0114-99-999-9	Equipment Obligation - ST - Hebrew	0.00			0.00
220000-0114-00-000-0	Loans and Exchange-Hebrew Home	(120.00)			(120.00)
220200-0114-00-000-0	Unclaimed ADP Checks-Hebrew Home	(2,652.00)			(2,652.00)
221300-0114-00-000-0	Due to Prior Owner-Hebrew Home- - -	0.00			0.00
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	(599,314.00)			(599,314.00)
221760-0114-00-000-0	Deferred Revenue Rcf-Hebrew Home	(847,369.00)			(847,369.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home	(185,143.00)			(185,143.00)
226300-0114-00-000-0	Patient Recreation Fund-Hebrew Home- - -	0.00			0.00
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home	(13,043.00)			(13,043.00)
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(2,880,836.00)			(2,880,836.00)
237000-0114-00-000-0	Disability Ins-Hebrew Home- - -	0.00			0.00



Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
240000-0114-00-000-0	401K-Hebrew Home	(2,382.00)			(2,382.00)
242200-0114-00-000-0	Savings Deduction-Hebrew Home - -	0.00			0.00
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(690,997.00)			(690,997.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(36,680.00)			(36,680.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(189,473.00)			(189,473.00)
250100-0114-00-000-0	Accrued Payroll-Hebrew Home	(291,924.00)			(291,924.00)
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home	(544,852.00)			(544,852.00)
251000-0114-00-000-0	Accrued Purchases-Hebrew Home- - -	0.00			0.00
254900-0114-00-000-0	CT PET Tax Accrued Expense-Hebrew Home	(193,756.00)			(193,756.00)
271500-0114-00-000-0	Due to Related-Hebrew Home	(1,721,722.00)			(1,721,722.00)
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(2,328,680.00)			(2,328,680.00)
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(3,941,139.00)			(3,941,139.00)
303005-0114-00-000-0	Hospice Contra Other	663.00			663.00
303100-0114-00-000-0	Hospice Revenue-Hebrew Home	(2,714,650.00)			(2,714,650.00)
303700-0114-00-000-0	Hospice C/A-Hebrew Home	946,678.00			946,678.00
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home- - -	0.00			0.00
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(2,205.00)			(2,205.00)
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	2,205.00			2,205.00
304300-0114-00-000-0	Hospice PT-Hebrew Home	(1,041.00)			(1,041.00)
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home	784.00			784.00
304400-0114-00-000-0	Hospice ST-Hebrew Home	(1,127.00)			(1,127.00)
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	650.00			650.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(338.00)			(338.00)
304800-0114-00-000-0	Hospice OT-Hebrew Home	(6,547.00)			(6,547.00)
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home	2,173.00			2,173.00
304900-0114-00-000-0	Hospice Specialty Beds-Hebrew Home	(324.00)			(324.00)
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	(23,482,419.00)			(23,482,419.00)
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	8,794,500.00			8,794,500.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	2,822.00			2,822.00
313100-0114-00-000-0	Medicaid Case Mix Adj-Hebrew Home- - -	0.00			0.00
313101-0114-00-000-0	Medicaid Rate Adjustment-Hebrew Home- - -	0.00			0.00
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(55,052.00)			(55,052.00)
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	55,586.00			55,586.00
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(65,172.00)			(65,172.00)
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home	65,172.00			65,172.00
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(8,138.00)			(8,138.00)
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	8,139.00			8,139.00
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(534.00)			(534.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(2,472.00)			(2,472.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(68,885.00)			(68,885.00)
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home	68,885.00			68,885.00
314900-0114-00-000-0	Medicaid Specialty Beds-Hebrew Home- - -	0.00			0.00
315000-0114-00-000-0	Medicaid X-Ray-Hebrew Home	(351.00)			(351.00)
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	(2,002,391.00)			(2,002,391.00)
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,548,518.00			1,548,518.00
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	(432,816.00)			(432,816.00)
321007-0114-00-000-0	Medicare A OT Contra-Hebrew Home	(403,896.00)			(403,896.00)
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(207,809.00)			(207,809.00)
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(671,584.00)			(671,584.00)
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(922,780.00)			(922,780.00)
323005-0114-00-000-0	Medicare Pt A ST Contra Other-Hebrew Home	25,058.00			25,058.00
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	(176,612.00)			(176,612.00)
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	179,218.00			179,218.00
324200-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home- - -	0.00			0.00
324205-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home- - -	0.00			0.00
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(261,930.00)			(261,930.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	261,930.00			261,930.00
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(61,073.00)			(61,073.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	61,073.00			61,073.00
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(2,606.00)			(2,606.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(16,851.00)			(16,851.00)
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(317,613.00)			(317,613.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home	317,613.00			317,613.00
324900-0114-00-000-0	Medicare Pt A Specialty Beds-Hebrew Home	(383.00)			(383.00)
325000-0114-00-000-0	Medicare Pt A X-Ray-Hebrew Home	(7,979.00)			(7,979.00)
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home	26,276.00			26,276.00
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(8,020.00)			(8,020.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	(91,914.00)			(91,914.00)
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	17,525.00			17,525.00
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(32,017.00)			(32,017.00)
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	75.00			75.00
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(121,021.00)			(121,021.00)
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	22,977.00			22,977.00
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(2,134.00)			(2,134.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home	(1,671.00)			(1,671.00)
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	13,458.00			13,458.00
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home	(841.00)			(841.00)
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home	9.00			9.00
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	(1,680.00)			(1,680.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	224.00			224.00
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	2,867.00			2,867.00
341000-0114-00-000-0	Private Room & Board-Hebrew Home	(1,600,153.00)			(1,600,153.00)
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	32,578.00			32,578.00
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	(785.00)			(785.00)
344105-0114-00-000-0	Private Pharmacy Contra-Hebrew Home	1,222.00			1,222.00
344300-0114-00-000-0	Private PT-Hebrew Home	(2,033.00)			(2,033.00)
344305-0114-00-000-0	Private PT Contra-Hebrew Home	9,921.00			9,921.00
344400-0114-00-000-0	Private ST-Hebrew Home	(170.00)			(170.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	(32.00)			(32.00)
344800-0114-00-000-0	Private OT-Hebrew Home	(2,440.00)			(2,440.00)
345000-0114-00-000-0	Private X-Ray-Hebrew Home- - -	0.00			0.00
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	(157,460.00)			(157,460.00)
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	(16,899.00)			(16,899.00)
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	1,264.00			1,264.00
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(36,354.00)			(36,354.00)
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	36,354.00			36,354.00
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	(24,932.00)			(24,932.00)
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	24,932.00			24,932.00
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(1,398.00)			(1,398.00)
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	1,398.00			1,398.00
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home- - -	0.00			0.00
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(711.00)			(711.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(29,479.00)			(29,479.00)
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	29,479.00			29,479.00
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	(85.00)			(85.00)
355000-0114-00-000-0	Comm Ins X-Ray-Hebrew Home	(468.00)			(468.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,744,531.00)			(1,744,531.00)
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	487,254.00			487,254.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home	218.00			218.00
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(189,335.00)			(189,335.00)
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	126,958.00			126,958.00
364200-0114-00-000-0	VA Chargeable Medical Supplies-Hebrew Home- - -	0.00			0.00
364205-0114-00-000-0	VA Chargeable Med Supp Contra-Hebrew Home- - -	0.00			0.00
364300-0114-00-000-0	VA PT-Hebrew Home	(26,132.00)			(26,132.00)
364305-0114-00-000-0	VA PT Contra-Hebrew Home	26,132.00			26,132.00
364400-0114-00-000-0	VA ST-Hebrew Home	(9,623.00)			(9,623.00)
364405-0114-00-000-0	VA ST Contra-Hebrew Home	9,623.00			9,623.00
364500-0114-00-000-0	VA IV Therapy-Hebrew Home- - -	0.00			0.00
364600-0114-00-000-0	VA Lab-Hebrew Home	(218.00)			(218.00)
364800-0114-00-000-0	VA OT-Hebrew Home	(33,817.00)			(33,817.00)
364805-0114-00-000-0	VA OT Contra-Hebrew Home	33,817.00			33,817.00
365000-0114-00-000-0	VA X-Ray-Hebrew Home- - -	0.00			0.00
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(1,664,173.00)			(1,664,173.00)
371005-0114-00-000-0	Mgd Medicare R&B Contra-Hebrew Home	167,033.00			167,033.00
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(8,274.00)			(8,274.00)
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(7,805.00)			(7,805.00)
371008-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(3,873.00)			(3,873.00)
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(13,420.00)			(13,420.00)
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(20,337.00)			(20,337.00)
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	18,865.00			18,865.00
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	(157,756.00)			(157,756.00)
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	183,894.00			183,894.00
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(223,214.00)			(223,214.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	223,214.00			223,214.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(42,602.00)			(42,602.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	42,602.00			42,602.00
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(26,138.00)			(26,138.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(11,244.00)			(11,244.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(294,752.00)			(294,752.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	294,752.00			294,752.00
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	(323.00)			(323.00)
375000-0114-00-000-0	Mgd Medicare X-Ray-Hebrew Home	(7,297.00)			(7,297.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home	(1,352.00)			(1,352.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	2,654.00			2,654.00
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(94,483.00)			(94,483.00)
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	11,977.00			11,977.00
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(63,790.00)			(63,790.00)
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home	4,595.00			4,595.00
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(109,424.00)			(109,424.00)
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	16,440.00			16,440.00
390400-0114-00-000-0	Telephone Income-Hebrew Home- - -	0.00			0.00
390900-0114-00-000-0	Cafe Income-Hebrew Home	(14,896.00)			(14,896.00)
391100-0114-00-000-0	Interest Income-Hebrew Home	(1,891.00)			(1,891.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(1,436,847.00)			(1,436,847.00)
391510-0114-00-000-0	Misc. Meals-Hebrew Home	(725.00)			(725.00)
391600-0114-00-000-0	Transcription Income-Hebrew Home	(390.00)			(390.00)
392000-0114-00-000-0	Rental Income-Hebrew Home	(442,757.00)			(442,757.00)
395000-0114-00-000-0	Gain on Bargain Purchase	0.00			0.00
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	150,179.00			150,179.00
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	221,245.00			221,245.00
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	145,716.00			145,716.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	0.00			0.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	129,929.00			129,929.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	0.00			0.00
400000-0114-04-002-0	Salary-Hebrew Home-Fiscal Operations-A/R bookkee-	0.00			0.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	142,568.00			142,568.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	0.00			0.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	22,413.00			22,413.00
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	100,785.00			100,785.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	48,033.00			48,033.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	54,109.00			54,109.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	0.00			0.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	172,838.00			172,838.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	0.00			0.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	0.00			0.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	161,591.00			161,591.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	0.00			0.00
400000-0114-08-062-0	Salary-Hebrew Home-Maintenance-Mechanic 2-	0.00			0.00
400000-0114-08-074-0	Salary-Hebrew Home-Maintenance-Painter-	0.00			0.00
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	160,225.00			160,225.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	800,601.00			800,601.00
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	55,893.00			55,893.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	112,621.00			112,621.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	0.00			0.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	45,223.00			45,223.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	259,736.00			259,736.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	0.00			0.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	0.00			0.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	690,888.00			690,888.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	179,262.00			179,262.00
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary Technician-	0.00			0.00
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	98,704.00			98,704.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	0.00			0.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	379,171.00			379,171.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	81,915.00			81,915.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	123,956.00			123,956.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	47,452.00			47,452.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		48,497.00	48,497.00
			RJE - 1	48,497.00	
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00		215,534.00	215,534.00
			RJE - 1	215,534.00	

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400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00		35,436.00	35,436.00
			RJE - 1	35,436.00	
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	0.00			0.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00		40,386.00	40,386.00
			RJE - 1	40,386.00	
400000-0114-14-111-0	Salary-Hebrew Home-Nursing Admin-Wound Care-	0.00			0.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,792,513.00			3,792,513.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	2,284,131.00			2,284,131.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	0.00			0.00
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	0.00			0.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,567,845.00		(339,853.00)	1,227,992.00
			RJE - 1	(339,853.00)	
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	0.00			0.00
400000-0114-18-029-0	Salary-Hebrew Home-Marketing-Community Relations-	0.00			0.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	0.00			0.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	29,855.00			29,855.00
400050-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	0.00			0.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory- -	0.00			0.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory- -	0.00			0.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	9,940.00			9,940.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	38,768.00			38,768.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administr-	2,237.00			2,237.00
400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi-	4,746.00			4,746.00
400050-0114-04-007-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administr-	3,800.00			3,800.00
400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	3,664.00			3,664.00
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	(232.00)			(232.00)
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	1,200.00			1,200.00
400050-0114-06-096-0	Salary - PTO-Hebrew Home-Social servic-Social Wo-	(6,322.00)			(6,322.00)
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(2,886.00)			(2,886.00)
400050-0114-07-086-0	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-	838.00			838.00
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenance-	(915.00)			(915.00)
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	963.00			963.00
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe-	4,307.00			4,307.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	400.00			400.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	929.00			929.00
400050-0114-11-011-0	Salary - PTO-Hebrew Home-Admissions-Admissions C-	(1,099.00)			(1,099.00)
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(206.00)			(206.00)
400050-0114-13-013-0	Salary - PTO-Hebrew Home-Dietary-Aide-	(654.00)			(654.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	1,487.00			1,487.00
400050-0114-13-035-0	Salary - PTO-Hebrew Home-Dietary-Dietician-	610.00			610.00
400050-0114-13-101-0	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(6,310.00)			(6,310.00)
400050-0114-14-012-0	Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	485.00			485.00
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	2,222.00			2,222.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(9,592.00)			(9,592.00)
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	6,318.00			6,318.00
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	14,050.00			14,050.00
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resourc-Dir of Hu-	(1,734.00)			(1,734.00)
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,206.00			1,206.00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	896,868.00			896,868.00
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	14,175.00			14,175.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	117,611.00			117,611.00
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	1,486,342.00			1,486,342.00
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	699,643.00			699,643.00
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	36,680.00			36,680.00
401800-0114-29-000-0	Union Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
401810-0114-29-000-0	Union Benefit-Hebrew Home-Emp Benefits- -	0.00			0.00
402000-0114-03-000-0	Holiday Expense-Hebrew Home-Administration- -	0.00			0.00
410000-0114-02-000-0	Supplies-Hebrew Home-Admin Staff- -	0.00			0.00
410000-0114-03-000-0	Supplies-Hebrew Home-Administration- -	163.00			163.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations- -	25,449.00			25,449.00
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy- -	4,159.00			4,159.00
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance- -	80,709.00			80,709.00
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping- -	65,650.00			65,650.00
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry- -	2,672.00			2,672.00
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary- -	110,298.00			110,298.00
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing- -	186,175.00			186,175.00
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing- -	5,165.00			5,165.00

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410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Ancllry- -	246.00			246.00
410000-0114-24-000-0	Supplies-Hebrew Home-Respiratory- -	0.00			0.00
410019-0114-06-000-0	Supplies COVID19 - Hebrew Home	665.00			665.00
410019-0114-07-000-0	Supplies COVID19 - Hebrew Home	125.00			125.00
410019-0114-08-000-0	Supplies COVID19 - Hebrew Home	610.00			610.00
410019-0114-09-000-0	Supplies COVID19 - Hebrew Home	10,570.00			10,570.00
410019-0114-10-000-0	Supplies COVID19 - Hebrew Home	30,024.00			30,024.00
410019-0114-13-000-0	Supplies COVID19 - Hebrew Home	2,241.00			2,241.00
410019-0114-15-000-0	Supplies COVID19 - Hebrew Home	132,810.00			132,810.00
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services- -	0.00			0.00
411200-0114-23-000-0	Drugs - Mdcare Pt A-Hebrew Home-Rehab Tpy and - -	586,734.00			586,734.00
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	18,229.00			18,229.00
412000-0114-13-000-0	Food-Hebrew Home-Dietary- -	1,005,102.00			1,005,102.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	11,865.00			11,865.00
412019-0114-13-000-0	Dietary-Hebrew Home	2,160.00			2,160.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary- -	70,314.00			70,314.00
413000-0114-23-000-0	Oxygen-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and - -	18,028.00			18,028.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancl- -	8,828.00			8,828.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry- -	94,432.00			94,432.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry- -	(214.00)			(214.00)
420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing- -	6,688.00			6,688.00
430000-0114-24-000-0	Fees-Hebrew Home-Respiratory- -	0.00			0.00
430000-0114-38-000-0	Fees-Hebrew Home-Cafe	1,405.00			1,405.00
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration- -	29,424.00			29,424.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations- -	30,616.00		(30,616.00)	0.00
			RJE - 2	(30,616.00)	
431000-0114-06-000-0	Consulting Fees-Hebrew Home-Social service- -	0.00			0.00
431000-0114-08-000-0	Consulting Fees-Hebrew Home-Maintenance- -	0.00			0.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary- -	1,447.00			1,447.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing- -	36,107.00			36,107.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancl- -	8,419.00			8,419.00
431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory- -	0.00			0.00
431001-0114-29-000-0	Workes comp consultant-Hebrew Home-Emp Benefit- -	0.00			0.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancllr- -	23,882.00			23,882.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration- -	46,240.00			46,240.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration- -	32,239.00			32,239.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration- -	66,925.00			66,925.00
433200-0114-03-000-0	Legal Fees - Collections-Hebrew Home-Administr- -	31,977.00			31,977.00
433300-0114-03-000-0	Legal Fees - Non-reimbursa-Hebrew Ho-Administr- -	730.00			730.00
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration- -	1,175,004.00		30,616.00	1,205,620.00
			RJE - 2	30,616.00	
435100-0114-03-000-0	Computer Expense-Hebrew Home-Administration- -	0.00			0.00
435200-0114-03-000-0	IT Services-Hebrew Home-Administration- -	83,222.00		7,940.00	91,162.00
			RJE - 3	7,940.00	
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration- -	75,963.00		(7,940.00)	68,023.00
			RJE - 3	(7,940.00)	
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Serv- -	96,000.00			96,000.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser- -	0.00			0.00
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services- -	(34.00)			(34.00)
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services- -	6,747.00			6,747.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services- -	0.00			0.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancllry- -	435,786.00			435,786.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancllry- -	494,870.00			494,870.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancllry- -	136,728.00			136,728.00
438010-0114-27-000-0	Radiology Fees-Hebrew Home-Laboratory- -	0.00			0.00
438020-0114-27-000-0	X-Ray Fees-Hebrew Home-Laboratory- -	17,998.00			17,998.00
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory- -	40,660.00			40,660.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration- -	1,035.00			1,035.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations- -	78,485.00			78,485.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy- -	24,786.00			24,786.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance- -	212,920.00			212,920.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping- -	1,494.00			1,494.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry- -	14.00			14.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security- -	37,314.00			37,314.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary- -	31,291.00			31,291.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing- -	1,246.00			1,246.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory- -	0.00			0.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance- -	88,965.00			88,965.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing- -	360.00			360.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy- -	54,357.00			54,357.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	8,614.00			8,614.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance- -	68,687.00			68,687.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations- -	35,139.00			35,139.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy- -	800.00			800.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance- -	4,604.00			4,604.00
452000-0114-09-000-0	Equip Rental-Hebrew Home-Housekeeping- -	0.00			0.00
452000-0114-13-000-0	Equip Rental-Hebrew Home-Dietary- -	849.00			849.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing- -	38,764.00			38,764.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry- -	10,160.00			10,160.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory- -	36,770.00			36,770.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration- -	5,008.00			5,008.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration- -	1,134.00			1,134.00
462000-0114-25-000-0	Electric-Hebrew Home-Property- -	217,460.00			217,460.00
463000-0114-25-000-0	Gas-Hebrew Home-Property- -	214,123.00			214,123.00
465000-0114-25-000-0	Oil-Hebrew Home-Property- -	0.00			0.00
466000-0114-25-000-0	Water-Hebrew Home-Property- -	155,805.00			155,805.00
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property- -	41,133.00			41,133.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	44,298.00			44,298.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	349,745.00			349,745.00
474100-0114-25-000-0	Sales Tax-Hebrew Home-Property- -	0.00			0.00
475100-0114-25-000-0	Interest Mortgage Expense-Hebrew Home-Property- -	327,960.00			327,960.00
475200-0114-25-000-0	Second Interest Mortgage-Hebrew Home-Property- -	2,291.00			2,291.00
483000-0114-25-000-0	Dep Exp - Building-Hebrew Home-Property- -	382,306.00			382,306.00
484000-0114-25-000-0	Dep Exp - LHI-Hebrew Home-Property- -	120,741.00			120,741.00
486000-0114-25-000-0	Dep Exp - Moveable Equip-Hebrew Home-Property- -	281,492.00			281,492.00
487000-0114-25-000-0	Amortization of Organizational Costs	0.00			0.00
488000-0114-25-000-0	Amort Exp - Organization Co-Hebrew Ho-Property- -	10,892.00			10,892.00
491000-0114-03-000-0	Dues-Hebrew Home-Administration- -	17,604.00			17,604.00
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration- -	12,236.00			12,236.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administratio- -	4,400.00			4,400.00
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administrat- -	0.00			0.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administra- -	22,523.00			22,523.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	30,081.00			30,081.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration- -	16,780.00			16,780.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration- -	1,864.00			1,864.00
503100-0114-25-000-0	Interest-Hebrew Home-Property- -	0.00			0.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration- -	33,662.00			33,662.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration- -	7,615.00			7,615.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration- -	10,004.00			10,004.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration- -	1,057,387.00			1,057,387.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration- -	308,023.00			308,023.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration- -	12,338.00			12,338.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration- -	558.00			558.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration- -	100,349.00			100,349.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration- -	0.00			0.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration- -	14,952.00			14,952.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration- -	13,450.00			13,450.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property- -	48,506.00			48,506.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration- -	(917.00)			(917.00)
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration- -	0.00			0.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration- -	323.00			323.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration- -	290.00			290.00
523000-0114-03-000-0	Emp Benefits - Other-Hebrew Home-Administratio- -	48,407.00			48,407.00
523019-0114-03-000-0	Employee Benefits Other - Hebrew Home	13,683.00			13,683.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing- -	91,529.00			91,529.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing- -	27,509.00			27,509.00
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing- -	58,618.00			58,618.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	272,758.00			272,758.00
540000-0114-03-000-0	Donations-Hebrew Home-Administration- -	0.00			0.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	18,140.00			18,140.00
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration- -	2,570.00			2,570.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home- -	24,336.00			24,336.00
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati- -	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
542800-0114-00-000-0	CT PET Tax Expense - Current	36,916.00			36,916.00
542900-0114-00-000-0	CT PET Tax Expense - Deferred	11,486.00			11,486.00
Marcum 101	Cable TV	0.00			0.00
Marcum 102	Consolidated Billing	0.00			0.00
Marcum 103	Chamber Dues	0.00			0.00
Marcum 104	Leased Equipment	0.00			0.00
Marcum 105	Dietary Equipment Repairs	0.00			0.00
Marcum 106	Management Fee Reclass	0.00			0.00
Marcum 201	Due to Cambridge (Related Party)	0.00			0.00
Marcum 202	MDS Coordinator	0.00			0.00
Marcum 203	QA Salaries	0.00			0.00
Marcum 204	Staff Development	0.00			0.00
Marcum 205	Infection Control	0.00			0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	221,245.00		0.00	221,245.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administ	2,237.00		0.00	2,237.00
<b>Subtotal [2] Administrators</b>		<b>223,482.00</b>		<b>0.00</b>	<b>223,482.00</b>
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>				
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr	145,716.00		0.00	145,716.00
400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi	4,746.00		0.00	4,746.00
<b>Subtotal [3] Assistant Administrator</b>		<b>150,462.00</b>		<b>0.00</b>	<b>150,462.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	150,179.00		0.00	150,179.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	129,929.00		0.00	129,929.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat	142,568.00		0.00	142,568.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	22,413.00		0.00	22,413.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	29,855.00		0.00	29,855.00
400050-0114-04-007-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administ	3,800.00		0.00	3,800.00
400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	3,664.00		0.00	3,664.00
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	(232.00)		0.00	(232.00)
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resourc-Dir of Hu	(1,734.00)		0.00	(1,734.00)
<b>Subtotal [4] Other Administrative Salaries</b>		<b>480,442.00</b>		<b>0.00</b>	<b>480,442.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	98,704.00		0.00	98,704.00
400050-0114-13-035-0	Salary - PTO-Hebrew Home-Dietary-Dietician-	610.00		0.00	610.00
<b>Subtotal [5A] Head Dietitian</b>		<b>99,314.00</b>		<b>0.00</b>	<b>99,314.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	379,171.00		0.00	379,171.00
400050-0114-13-101-0	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(6,310.00)		0.00	(6,310.00)
<b>Subtotal [5B] Food Service Supervisor</b>		<b>372,861.00</b>		<b>0.00</b>	<b>372,861.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	690,888.00		0.00	690,888.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	179,262.00		0.00	179,262.00
400050-0114-13-013-0	Salary - PTO-Hebrew Home-Dietary-Aide-	(654.00)		0.00	(654.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	1,487.00		0.00	1,487.00
<b>Subtotal [5C] Dietary Workers</b>		<b>870,983.00</b>		<b>0.00</b>	<b>870,983.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	55,893.00		0.00	55,893.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	400.00		0.00	400.00
<b>Subtotal [6A] Head Housekeeper</b>		<b>56,293.00</b>		<b>0.00</b>	<b>56,293.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	800,601.00		0.00	800,601.00
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe	4,307.00		0.00	4,307.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>804,908.00</b>		<b>0.00</b>	<b>804,908.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	160,225.00		0.00	160,225.00
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	963.00		0.00	963.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>161,188.00</b>		<b>0.00</b>	<b>161,188.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke	161,591.00		0.00	161,591.00
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenance-	(915.00)		0.00	(915.00)
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>160,676.00</b>		<b>0.00</b>	<b>160,676.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	112,621.00		0.00	112,621.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	929.00		0.00	929.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>113,550.00</b>		<b>0.00</b>	<b>113,550.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	81,915.00		0.00	81,915.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	47,452.00		0.00	47,452.00
400050-0114-14-012-0	Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	485.00		0.00	485.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>129,852.00</b>		<b>0.00</b>	<b>129,852.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,567,845.00		(339,853.00)	1,227,992.00
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	14,050.00		(339,853.00)	14,050.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,581,895.00</b>		<b>(339,853.00)</b>	<b>1,242,042.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	123,956.00		0.00	123,956.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		48,497.00	48,497.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00		48,497.00	48,497.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00		215,534.00	215,534.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00		35,436.00	35,436.00
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	2,222.00		40,386.00	40,386.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>126,178.00</b>		<b>339,853.00</b>	<b>466,031.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	2,284,131.00		0.00	2,284,131.00
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	6,318.00		0.00	6,318.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>2,290,449.00</b>		<b>0.00</b>	<b>2,290,449.00</b>



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,792,513.00		0.00	3,792,513.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(9,592.00)		0.00	(9,592.00)
<b>Subtotal [12D] Aides and Attendants</b>		<b>3,782,921.00</b>		<b>0.00</b>	<b>3,782,921.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	54,109.00		0.00	54,109.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	172,838.00		0.00	172,838.00
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(2,886.00)		0.00	(2,886.00)
400050-0114-07-086-0	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-	838.00		0.00	838.00
<b>Subtotal [12H] Recreation Workers</b>		<b>224,899.00</b>		<b>0.00</b>	<b>224,899.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	100,785.00		0.00	100,785.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	48,033.00		0.00	48,033.00
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	1,200.00		0.00	1,200.00
400050-0114-06-096-0	Salary - PTO-Hebrew Home-Social service-Social Wo-	(6,322.00)		0.00	(6,322.00)
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>143,696.00</b>		<b>0.00</b>	<b>143,696.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	45,223.00		0.00	45,223.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	259,736.00		0.00	259,736.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	9,940.00		0.00	9,940.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	38,768.00		0.00	38,768.00
400050-0114-11-011-0	Salary - PTO-Hebrew Home-Admissions-Admissions C-	(1,099.00)		0.00	(1,099.00)
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(206.00)		0.00	(206.00)
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,206.00		0.00	1,206.00
<b>Subtotal [12O] Other</b>		<b>353,568.00</b>		<b>0.00</b>	<b>353,568.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>12,127,617.00</b>		<b>0.00</b>	<b>12,127,617.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [1]</b>	<b>Dietitian</b>				
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary- -	1,447.00		0.00	1,447.00
<b>Subtotal [1] Dietitian</b>		<b>1,447.00</b>		<b>0.00</b>	<b>1,447.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>				
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services- -	6,747.00		0.00	6,747.00
<b>Subtotal [2] Dentist</b>		<b>6,747.00</b>		<b>0.00</b>	<b>6,747.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancnlr- -	23,882.00		0.00	23,882.00
<b>Subtotal [3] Pharmacist</b>		<b>23,882.00</b>		<b>0.00</b>	<b>23,882.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	435,786.00		0.00	435,786.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>435,786.00</b>		<b>0.00</b>	<b>435,786.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Serv- -	96,000.00		0.00	96,000.00
<b>Subtotal [8A] Medical Director</b>		<b>96,000.00</b>		<b>0.00</b>	<b>96,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	136,728.00		0.00	136,728.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>136,728.00</b>		<b>0.00</b>	<b>136,728.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	494,870.00		0.00	494,870.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>494,870.00</b>		<b>0.00</b>	<b>494,870.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing- -	91,529.00		0.00	91,529.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>91,529.00</b>		<b>0.00</b>	<b>91,529.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing- -	27,509.00		0.00	27,509.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>27,509.00</b>		<b>0.00</b>	<b>27,509.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing- -	58,618.00		0.00	58,618.00
<b>Subtotal [11C] Aides</b>		<b>58,618.00</b>		<b>0.00</b>	<b>58,618.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing- -	36,107.00		0.00	36,107.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancnlr- -	8,419.00		0.00	8,419.00
<b>Subtotal [12] Other</b>		<b>44,526.00</b>		<b>0.00</b>	<b>44,526.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,417,642.00</b>		<b>0.00</b>	<b>1,417,642.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	699,643.00		0.00	699,643.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>699,643.00</b>		<b>0.00</b>	<b>699,643.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	14,175.00		0.00	14,175.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	117,611.00		0.00	117,611.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>131,786.00</b>		<b>0.00</b>	<b>131,786.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	896,868.00		0.00	896,868.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>896,868.00</b>		<b>0.00</b>	<b>896,868.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	1,486,342.00		0.00	1,486,342.00
<b>Subtotal [1A5] Health Insurance</b>		<b>1,486,342.00</b>		<b>0.00</b>	<b>1,486,342.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	36,680.00		0.00	36,680.00
<b>Subtotal [1A7] Pensions</b>		<b>36,680.00</b>		<b>0.00</b>	<b>36,680.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
505000-0114-03-000-0	Background Check-Hebrew Home-Administration- -	10,004.00		0.00	10,004.00
<b>Subtotal [1A9] Other</b>		<b>10,004.00</b>		<b>0.00</b>	<b>10,004.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration- -	308,023.00		0.00	308,023.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration- -	12,338.00		0.00	12,338.00
<b>Subtotal [1C] Bad Debts</b>		<b>320,361.00</b>		<b>0.00</b>	<b>320,361.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration- -	46,240.00		0.00	46,240.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>46,240.00</b>		<b>0.00</b>	<b>46,240.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration- -	32,239.00		0.00	32,239.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration- -	66,925.00		0.00	66,925.00
433200-0114-03-000-0	Legal Fees - Collections-Hebrew Home-Administr- -	31,977.00		0.00	31,977.00
433300-0114-03-000-0	Legal Fees - Non-reimbursa-Hebrew Ho-Administr- -	730.00		0.00	730.00
<b>Subtotal [1E] Legal</b>		<b>131,871.00</b>		<b>0.00</b>	<b>131,871.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
410000-0114-03-000-0	Supplies-Hebrew Home-Administration- -	163.00		0.00	163.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations- -	25,449.00		0.00	25,449.00
<b>Subtotal [1G] Office Supplies</b>		<b>25,612.00</b>		<b>0.00</b>	<b>25,612.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
461000-0114-03-000-0	Telephone-Hebrew Home-Administration- -	5,008.00		0.00	5,008.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>5,008.00</b>		<b>0.00</b>	<b>5,008.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration- -	1,134.00		0.00	1,134.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>1,134.00</b>		<b>0.00</b>	<b>1,134.00</b>
<b>Subgroup : [1K2]</b>	<b>Other</b>				
542800-0114-00-000-0	CT PET Tax Expense - Current	36,916.00		0.00	36,916.00
542900-0114-00-000-0	CT PET Tax Expense - Deferred	11,486.00		0.00	11,486.00
<b>Subtotal [1K2] Other</b>		<b>48,402.00</b>		<b>0.00</b>	<b>48,402.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration- -	1,057,387.00		0.00	1,057,387.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>1,057,387.00</b>		<b>0.00</b>	<b>1,057,387.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>4,897,338.00</b>		<b>0.00</b>	<b>4,897,338.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
523000-0114-03-000-0	Emp Benefits - Other-Hebrew Home-Administratio- -	48,407.00		0.00	48,407.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>48,407.00</b>		<b>0.00</b>	<b>48,407.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration- -	323.00		0.00	323.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration- -	290.00		0.00	290.00
<b>Subtotal [4] Employee Travel</b>		<b>613.00</b>		<b>0.00</b>	<b>613.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
509000-0114-03-000-0	Seminars-Hebrew Home-Administration- -	558.00		0.00	558.00
<b>Subtotal [5] Education Expense</b>		<b>558.00</b>		<b>0.00</b>	<b>558.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing- -	5,165.00		0.00	5,165.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administra- -	22,523.00		0.00	22,523.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	30,081.00		0.00	30,081.00
<b>Subtotal [M3] Advertising Other</b>		<b>57,769.00</b>		<b>0.00</b>	<b>57,769.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
504000-0114-03-000-0	Postage-Hebrew Home-Administration- -	7,615.00		0.00	7,615.00
<b>Subtotal [M7] Postage</b>		<b>7,615.00</b>		<b>0.00</b>	<b>7,615.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
491000-0114-03-000-0	Dues-Hebrew Home-Administration- -	17,604.00		0.00	17,604.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<b>17,604.00</b>		<b>0.00</b>	<b>17,604.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration- -	12,236.00		0.00	12,236.00
<b>Subtotal [M9] Subscriptions</b>		<b>12,236.00</b>		<b>0.00</b>	<b>12,236.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>				
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration- -	2,570.00		0.00	2,570.00
<b>Subtotal [M10] Contributions</b>		<b>2,570.00</b>		<b>0.00</b>	<b>2,570.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration- -	29,424.00		0.00	29,424.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations- -	30,616.00		(30,616.00)	0.00
435200-0114-03-000-0	IT Services-Hebrew Home-Administration- -	83,222.00	RJE - 2	(30,616.00)	91,162.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration- -	1,035.00	RJE - 3	7,940.00	1,035.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations- -	78,485.00		0.00	78,485.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security- -	37,314.00		0.00	37,314.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>260,096.00</b>		<b>(22,676.00)</b>	<b>237,420.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration- -	1,175,004.00		30,616.00	1,205,620.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Subtotal [M12] Administrative Management Services</b>		<b>1,175,004.00</b>	RJE - 2	<b>30,616.00</b>	<b>1,205,620.00</b>
<b>Subgroup : [M13] Other</b>				<b>30,616.00</b>	
430000-0114-38-000-0	Fees-Hebrew Home-Cafe	1,405.00		0.00	1,405.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administratio-	4,400.00		0.00	4,400.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration- -	16,780.00		0.00	16,780.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration- -	33,662.00		0.00	33,662.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	18,140.00		0.00	18,140.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home- -	24,336.00		0.00	24,336.00
<b>Subtotal [M13] Other</b>		<b>98,723.00</b>		<b>0.00</b>	<b>98,723.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>1,681,195.00</b>		<b>7,940.00</b>	<b>1,689,135.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
412000-0114-13-000-0	Food-Hebrew Home-Dietary- -	1,005,102.00		0.00	1,005,102.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	11,865.00		0.00	11,865.00
412019-0114-13-000-0	Dietary-Hebrew Home	2,160.00		0.00	2,160.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary- -	70,314.00		0.00	70,314.00
523019-0114-03-000-0	Employee Benefits Other - Hebrew Home	13,683.00		0.00	13,683.00
<b>Subtotal [2A1] Raw Food</b>		<b>1,103,124.00</b>		<b>0.00</b>	<b>1,103,124.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary- -	110,298.00		0.00	110,298.00
410019-0114-13-000-0	Supplies COVID19 - Hebrew Home	2,241.00		0.00	2,241.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>112,539.00</b>		<b>0.00</b>	<b>112,539.00</b>
<b>Subgroup : [2B] Purchased Services</b>					
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary- -	31,291.00		0.00	31,291.00
452000-0114-13-000-0	Equip Rental-Hebrew Home-Dietary- -	849.00		0.00	849.00
<b>Subtotal [2B] Purchased Services</b>		<b>32,140.00</b>		<b>0.00</b>	<b>32,140.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>1,247,803.00</b>		<b>0.00</b>	<b>1,247,803.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
410019-0114-10-000-0	Supplies COVID19 - Hebrew Home	30,024.00		0.00	30,024.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry- -	(214.00)		0.00	(214.00)
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>29,810.00</b>		<b>0.00</b>	<b>29,810.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry- -	14.00		0.00	14.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	272,758.00		0.00	272,758.00
<b>Subtotal [3B] Purchased Services</b>		<b>272,772.00</b>		<b>0.00</b>	<b>272,772.00</b>
<b>Subgroup : [3C] Other</b>					
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry- -	2,672.00		0.00	2,672.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry- -	94,432.00		0.00	94,432.00
<b>Subtotal [3C] Other</b>		<b>97,104.00</b>		<b>0.00</b>	<b>97,104.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>399,686.00</b>		<b>0.00</b>	<b>399,686.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping- -	65,650.00		0.00	65,650.00
410019-0114-09-000-0	Supplies COVID19 - Hebrew Home	10,570.00		0.00	10,570.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>76,220.00</b>		<b>0.00</b>	<b>76,220.00</b>
<b>Subgroup : [4B] Purchased Services</b>					
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping- -	1,494.00		0.00	1,494.00
<b>Subtotal [4B] Purchased Services</b>		<b>1,494.00</b>		<b>0.00</b>	<b>1,494.00</b>
<b>Subgroup : [5A1] Own Pharmacy</b>					
411200-0114-23-000-0	Drugs - Mdcare Pt A-Hebrew Home-Rehab Tpy and - -	586,734.00		0.00	586,734.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>586,734.00</b>		<b>0.00</b>	<b>586,734.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	18,229.00		0.00	18,229.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>18,229.00</b>		<b>0.00</b>	<b>18,229.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing- -	186,175.00		0.00	186,175.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>186,175.00</b>		<b>0.00</b>	<b>186,175.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing- -	360.00		0.00	360.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>360.00</b>		<b>0.00</b>	<b>360.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and - -	18,028.00		0.00	18,028.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>18,028.00</b>		<b>0.00</b>	<b>18,028.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
438020-0114-27-000-0	X-Ray Fees-Hebrew Home-Laboratory- -	17,998.00		0.00	17,998.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>17,998.00</b>		<b>0.00</b>	<b>17,998.00</b>
<b>Subgroup : [5H] Laboratory</b>					
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory- -	40,660.00		0.00	40,660.00
<b>Subtotal [5H] Laboratory</b>		<b>40,660.00</b>		<b>0.00</b>	<b>40,660.00</b>
<b>Subgroup : [5I] Recreation</b>					
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy- -	4,159.00		0.00	4,159.00
410019-0114-07-000-0	Supplies COVID19 - Hebrew Home	125.00		0.00	125.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy- -	24,786.00		0.00	24,786.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy- -	54,357.00		0.00	54,357.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy- -	800.00		0.00	800.00
<b>Subtotal [5I] Recreation</b>		<b>84,227.00</b>		<b>0.00</b>	<b>84,227.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Subgroup : [5L]</b>	<b>Other</b>				
410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Ancnlry- -	246.00		0.00	246.00
410019-0114-06-000-0	Supplies COVID19 - Hebrew Home	665.00		0.00	665.00
410019-0114-15-000-0	Supplies COVID19 - Hebrew Home	132,810.00		0.00	132,810.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancnl- -	8,828.00		0.00	8,828.00
420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing- -	6,688.00		0.00	6,688.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing- -	1,246.00		0.00	1,246.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing- -	38,764.00		0.00	38,764.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancnlry- -	10,160.00		0.00	10,160.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory- -	36,770.00		0.00	36,770.00
<b>Subtotal [5L] Other</b>		<b>236,177.00</b>		<b>0.00</b>	<b>236,177.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>1,266,302.00</b>		<b>0.00</b>	<b>1,266,302.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6B]</b>	<b>Heat</b>				
463000-0114-25-000-0	Gas-Hebrew Home-Property- -	214,123.00		0.00	214,123.00
<b>Subtotal [6B] Heat</b>		<b>214,123.00</b>		<b>0.00</b>	<b>214,123.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
462000-0114-25-000-0	Electric-Hebrew Home-Property- -	217,460.00		0.00	217,460.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>217,460.00</b>		<b>0.00</b>	<b>217,460.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
466000-0114-25-000-0	Water-Hebrew Home-Property- -	155,805.00		0.00	155,805.00
<b>Subtotal [6D] Water</b>		<b>155,805.00</b>		<b>0.00</b>	<b>155,805.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration- -	75,963.00		(7,940.00)	68,023.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations- -	35,139.00	RJE - 3	(7,940.00)	35,139.00
<b>Subtotal [6E] Equipment Lease</b>		<b>111,102.00</b>		<b>(7,940.00)</b>	<b>103,162.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance- -	80,709.00		0.00	80,709.00
410019-0114-08-000-0	Supplies COVID19 - Hebrew Home	610.00		0.00	610.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance- -	212,920.00		0.00	212,920.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance- -	88,965.00		0.00	88,965.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	8,614.00		0.00	8,614.00
443000-0114-08-000-0	Caring-Hebrew Home-Maintenance- -	68,687.00		0.00	68,687.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance- -	4,604.00		0.00	4,604.00
<b>Subtotal [6F] Other</b>		<b>465,109.00</b>		<b>0.00</b>	<b>465,109.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>				
483000-0114-25-000-0	Dep Exp - Building-Hebrew Home-Property- -	382,306.00		0.00	382,306.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>382,306.00</b>		<b>0.00</b>	<b>382,306.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
486000-0114-25-000-0	Dep Exp - Moveable Equip-Hebrew Home-Property- -	281,492.00		0.00	281,492.00
<b>Subtotal [7D] Movable Equipment</b>		<b>281,492.00</b>		<b>0.00</b>	<b>281,492.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>				
488000-0114-25-000-0	Amort Exp - Organization Co-Hebrew Ho-Property- -	10,892.00		0.00	10,892.00
<b>Subtotal [8A] Organization Expense</b>		<b>10,892.00</b>		<b>0.00</b>	<b>10,892.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
484000-0114-25-000-0	Dep Exp - LHI-Hebrew Home-Property- -	120,741.00		0.00	120,741.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>120,741.00</b>		<b>0.00</b>	<b>120,741.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property- -	349,745.00		0.00	349,745.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>349,745.00</b>		<b>0.00</b>	<b>349,745.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property- -	41,133.00		0.00	41,133.00
<b>Subtotal [10C] Personal property taxes</b>		<b>41,133.00</b>		<b>0.00</b>	<b>41,133.00</b>
<b>Total [22] Maintenance and Property</b>		<b>2,349,908.00</b>		<b>(7,940.00)</b>	<b>2,341,968.00</b>
<b>Group : [26]</b>	<b>Interest</b>				
<b>Subgroup : [12A1]</b>	<b>First Mortgage</b>				
475100-0114-25-000-0	Interest Mortgage Expense-Hebrew Home-Property- -	327,960.00		0.00	327,960.00
<b>Subtotal [12A1] First Mortgage</b>		<b>327,960.00</b>		<b>0.00</b>	<b>327,960.00</b>
<b>Total [26] Interest</b>		<b>327,960.00</b>		<b>0.00</b>	<b>327,960.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
503100-0114-03-000-0	Interest-Hebrew Home-Administration- -	1,864.00		0.00	1,864.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>1,864.00</b>		<b>0.00</b>	<b>1,864.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property- -	44,298.00		0.00	44,298.00
475200-0114-25-000-0	Second Interest Mortgage-Hebrew Home-Property- -	2,291.00		0.00	2,291.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property- -	48,506.00		0.00	48,506.00
<b>Subtotal [14A] Insurance on Property</b>		<b>95,095.00</b>		<b>0.00</b>	<b>95,095.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration- -	14,952.00		0.00	14,952.00
<b>Subtotal [14C1] Umbrella</b>		<b>14,952.00</b>		<b>0.00</b>	<b>14,952.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration- -	100,349.00		0.00	100,349.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration- -	13,450.00		0.00	13,450.00
<b>Subtotal [14C3] Other</b>		<b>113,799.00</b>		<b>0.00</b>	<b>113,799.00</b>
<b>Total [27] Interest and Insurance</b>		<b>225,710.00</b>		<b>0.00</b>	<b>225,710.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	(23,482,419.00)		0.00	(23,482,419.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(23,482,419.00)</b>		<b>0.00</b>	<b>(23,482,419.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	8,794,500.00		0.00	8,794,500.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	2,822.00		0.00	2,822.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>8,797,322.00</b>		<b>0.00</b>	<b>8,797,322.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	(2,002,391.00)		0.00	(2,002,391.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,002,391.00)</b>		<b>0.00</b>	<b>(2,002,391.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,548,518.00		0.00	1,548,518.00
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home	25,058.00		0.00	25,058.00
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home	26,276.00		0.00	26,276.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>1,599,852.00</b>		<b>0.00</b>	<b>1,599,852.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
303100-0114-00-000-0	Hospice Revenue-Hebrew Home	(2,714,650.00)		0.00	(2,714,650.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home	(1,600,153.00)		0.00	(1,600,153.00)
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	(157,460.00)		0.00	(157,460.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,744,531.00)		0.00	(1,744,531.00)
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(1,664,173.00)		0.00	(1,664,173.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(7,880,967.00)</b>		<b>0.00</b>	<b>(7,880,967.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
303700-0114-00-000-0	Hospice C/A-Hebrew Home	946,678.00		0.00	946,678.00
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	32,578.00		0.00	32,578.00
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	(16,899.00)		0.00	(16,899.00)
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	1,264.00		0.00	1,264.00
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	487,254.00		0.00	487,254.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home	218.00		0.00	218.00
371005-0114-00-000-0	Mgd Medicare R&B Contra-Hebrew Home	167,033.00		0.00	167,033.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	18,865.00		0.00	18,865.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>1,636,991.00</b>		<b>0.00</b>	<b>1,636,991.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	(176,612.00)		0.00	(176,612.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(176,612.00)</b>		<b>0.00</b>	<b>(176,612.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	179,218.00		0.00	179,218.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>179,218.00</b>		<b>0.00</b>	<b>179,218.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(55,052.00)		0.00	(55,052.00)
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	(785.00)		0.00	(785.00)
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(36,354.00)		0.00	(36,354.00)
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(189,335.00)		0.00	(189,335.00)
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	(157,756.00)		0.00	(157,756.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(439,282.00)</b>		<b>0.00</b>	<b>(439,282.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	55,586.00		0.00	55,586.00
344105-0114-00-000-0	Private Pharmacy Contra-Hebrew Home	1,222.00		0.00	1,222.00
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	36,354.00		0.00	36,354.00
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	126,958.00		0.00	126,958.00
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	183,894.00		0.00	183,894.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>404,014.00</b>		<b>0.00</b>	<b>404,014.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(261,930.00)		0.00	(261,930.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	(91,914.00)		0.00	(91,914.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(353,844.00)</b>		<b>0.00</b>	<b>(353,844.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	(432,816.00)		0.00	(432,816.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	261,930.00		0.00	261,930.00
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	17,525.00		0.00	17,525.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>(153,361.00)</b>		<b>0.00</b>	<b>(153,361.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(2,205.00)		0.00	(2,205.00)
304300-0114-00-000-0	Hospice PT-Hebrew Home	(1,041.00)		0.00	(1,041.00)
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(65,172.00)		0.00	(65,172.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home	(1,671.00)		0.00	(1,671.00)
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	13,458.00		0.00	13,458.00
344300-0114-00-000-0	Private PT-Hebrew Home	(2,033.00)		0.00	(2,033.00)
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	(24,932.00)		0.00	(24,932.00)
364300-0114-00-000-0	VA PT-Hebrew Home	(26,132.00)		0.00	(26,132.00)
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(223,214.00)		0.00	(223,214.00)
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(94,483.00)		0.00	(94,483.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(427,425.00)</b>		<b>0.00</b>	<b>(427,425.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	2,205.00		0.00	2,205.00
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home	784.00		0.00	784.00
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home	65,172.00		0.00	65,172.00
344305-0114-00-000-0	Private PT Contra-Hebrew Home	9,921.00		0.00	9,921.00
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	24,932.00		0.00	24,932.00
364305-0114-00-000-0	VA PT Contra-Hebrew Home	26,132.00		0.00	26,132.00
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(8,274.00)		0.00	(8,274.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	223,214.00		0.00	223,214.00

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 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	11,977.00		0.00	11,977.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>356,063.00</b>		<b>0.00</b>	<b>356,063.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(61,073.00)		0.00	(61,073.00)
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(32,017.00)		0.00	(32,017.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(93,090.00)</b>		<b>0.00</b>	<b>(93,090.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(207,809.00)		0.00	(207,809.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	61,073.00		0.00	61,073.00
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	75.00		0.00	75.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>(146,661.00)</b>		<b>0.00</b>	<b>(146,661.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
304400-0114-00-000-0	Hospice ST-Hebrew Home	(1,127.00)		0.00	(1,127.00)
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(8,138.00)		0.00	(8,138.00)
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home	(841.00)		0.00	(841.00)
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home	9.00		0.00	9.00
344400-0114-00-000-0	Private ST-Hebrew Home	(170.00)		0.00	(170.00)
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(1,398.00)		0.00	(1,398.00)
364400-0114-00-000-0	VA ST-Hebrew Home	(9,623.00)		0.00	(9,623.00)
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(42,602.00)		0.00	(42,602.00)
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(63,790.00)		0.00	(63,790.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(127,680.00)</b>		<b>0.00</b>	<b>(127,680.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>				
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	650.00		0.00	650.00
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	8,139.00		0.00	8,139.00
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	1,398.00		0.00	1,398.00
364405-0114-00-000-0	VA ST Contra-Hebrew Home	9,623.00		0.00	9,623.00
371008-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(3,873.00)		0.00	(3,873.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	42,602.00		0.00	42,602.00
378125-0114-00-000-0	Medicare Mgd Pt B ST Contra-Hebrew Home	4,595.00		0.00	4,595.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>63,134.00</b>		<b>0.00</b>	<b>63,134.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(317,613.00)		0.00	(317,613.00)
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(121,021.00)		0.00	(121,021.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(438,634.00)</b>		<b>0.00</b>	<b>(438,634.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
321007-0114-00-000-0	Medicare A OT Contra-Hebrew Home	(403,896.00)		0.00	(403,896.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home	317,613.00		0.00	317,613.00
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	22,977.00		0.00	22,977.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>(63,306.00)</b>		<b>0.00</b>	<b>(63,306.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
304800-0114-00-000-0	Hospice OT-Hebrew Home	(6,547.00)		0.00	(6,547.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(68,885.00)		0.00	(68,885.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	(1,680.00)		0.00	(1,680.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	224.00		0.00	224.00
344800-0114-00-000-0	Private OT-Hebrew Home	(2,440.00)		0.00	(2,440.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(29,479.00)		0.00	(29,479.00)
364800-0114-00-000-0	VA OT-Hebrew Home	(33,817.00)		0.00	(33,817.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(294,752.00)		0.00	(294,752.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(109,424.00)		0.00	(109,424.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(546,800.00)</b>		<b>0.00</b>	<b>(546,800.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home	2,173.00		0.00	2,173.00
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home	68,885.00		0.00	68,885.00
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	29,479.00		0.00	29,479.00
364805-0114-00-000-0	VA OT Contra-Hebrew Home	33,817.00		0.00	33,817.00
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(7,805.00)		0.00	(7,805.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	294,752.00		0.00	294,752.00
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	16,440.00		0.00	16,440.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>437,741.00</b>		<b>0.00</b>	<b>437,741.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(671,584.00)		0.00	(671,584.00)
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(922,780.00)		0.00	(922,780.00)
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(2,606.00)		0.00	(2,606.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(16,851.00)		0.00	(16,851.00)
324900-0114-00-000-0	Medicare Pt A Specialty Beds-Hebrew Home	(383.00)		0.00	(383.00)
325000-0114-00-000-0	Medicare Pt A X-Ray-Hebrew Home	(7,979.00)		0.00	(7,979.00)
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	2,867.00		0.00	2,867.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(1,619,316.00)</b>		<b>0.00</b>	<b>(1,619,316.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
303005-0114-00-000-0	Hospice Contra Other	663.00		0.00	663.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(338.00)		0.00	(338.00)
304900-0114-00-000-0	Hospice Specialty Beds-Hebrew Home	(324.00)		0.00	(324.00)
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(534.00)		0.00	(534.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(2,472.00)		0.00	(2,472.00)
315000-0114-00-000-0	Medicaid X-Ray-Hebrew Home	(351.00)		0.00	(351.00)
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(8,020.00)		0.00	(8,020.00)
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(2,134.00)		0.00	(2,134.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	(32.00)		0.00	(32.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(711.00)		0.00	(711.00)
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	(85.00)		0.00	(85.00)
355000-0114-00-000-0	Comm Ins X-Ray-Hebrew Home	(468.00)		0.00	(468.00)
364600-0114-00-000-0	VA Lab-Hebrew Home	(218.00)		0.00	(218.00)
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(13,420.00)		0.00	(13,420.00)
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(20,337.00)		0.00	(20,337.00)
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(26,138.00)		0.00	(26,138.00)

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<b>9/30/2020</b>			<b>9/30/2020</b>
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(11,244.00)		0.00	(11,244.00)
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	(323.00)		0.00	(323.00)
375000-0114-00-000-0	Mgd Medicare X-Ray-Hebrew Home	(7,297.00)		0.00	(7,297.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home	(1,352.00)		0.00	(1,352.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	2,654.00		0.00	2,654.00
391600-0114-00-000-0	Transcription Income-Hebrew Home	(390.00)		0.00	(390.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(92,871.00)</b>		<b>0.00</b>	<b>(92,871.00)</b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>				
391510-0114-00-000-0	Misc. Meals-Hebrew Home	(725.00)		0.00	(725.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(725.00)</b>		<b>0.00</b>	<b>(725.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
391100-0114-00-000-0	Interest Income-Hebrew Home	(1,891.00)		0.00	(1,891.00)
<b>Subtotal [15] Interest Income</b>		<b>(1,891.00)</b>		<b>0.00</b>	<b>(1,891.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
390900-0114-00-000-0	Cafe Income-Hebrew Home	(14,896.00)		0.00	(14,896.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(1,436,847.00)		0.00	(1,436,847.00)
392000-0114-00-000-0	Rental Income-Hebrew Home	(442,757.00)		0.00	(442,757.00)
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services- -	(34.00)		0.00	(34.00)
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration - -	(917.00)		0.00	(917.00)
<b>Subtotal [18] Other Revenue</b>		<b>(1,895,451.00)</b>		<b>0.00</b>	<b>(1,895,451.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(26,468,391.00)</b>		<b>0.00</b>	<b>(26,468,391.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
100000-0114-00-000-0	Cash-Hebrew Home	87,790.00		0.00	87,790.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	2,968.00		0.00	2,968.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	4,770.00		0.00	4,770.00
103100-0114-00-000-0	Cash-Payroll 1-Hebrew Home	40,060.00		0.00	40,060.00
104000-0114-00-000-0	Cash Savings-Hebrew Home	2,275,131.00		0.00	2,275,131.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00		0.00	1,550.00
106100-0114-00-000-0	Petty Cash Res Funds-Hebrew Home	1,300.00		0.00	1,300.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	185,143.00		0.00	185,143.00
<b>Subtotal [A1] Cash</b>		<b>2,598,712.00</b>		<b>0.00</b>	<b>2,598,712.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	323,260.00		0.00	323,260.00
111000-0114-00-000-0	A/R Private-Hebrew Home	603,729.00		0.00	603,729.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home	57,923.00		0.00	57,923.00
111300-0114-00-000-0	AR Hospice-Hebrew Home	129,788.00		0.00	129,788.00
111400-0114-00-000-0	A/R Mgd Medicare	378,474.00		0.00	378,474.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	468,488.00		0.00	468,488.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	7,317.00		0.00	7,317.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	1,522,762.00		0.00	1,522,762.00
114000-0114-00-000-0	A/R Patient Ptipication-Hebrew Home	189,720.00		0.00	189,720.00
115000-0114-00-000-0	A/R VA-Hebrew Home	273,254.00		0.00	273,254.00
116100-0114-00-000-0	Medicare Co-Ins Bad Debt-Hebrew Home	8,020.00		0.00	8,020.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(604,849.00)		0.00	(604,849.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>3,357,886.00</b>		<b>0.00</b>	<b>3,357,886.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>				
141600-0114-00-000-0	Due from Related-Hebrew Home	136,106.00		0.00	136,106.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	370,738.00		0.00	370,738.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>506,844.00</b>		<b>0.00</b>	<b>506,844.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
130000-0114-00-000-0	Inventory-Hebrew Home	59,941.00		0.00	59,941.00
<b>Subtotal [A4] Inventories</b>		<b>59,941.00</b>		<b>0.00</b>	<b>59,941.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home	52,956.00		0.00	52,956.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home	88,408.00		0.00	88,408.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	298,846.00		0.00	298,846.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	87,436.00		0.00	87,436.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home	9,829.00		0.00	9,829.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	15,700.00		0.00	15,700.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>553,175.00</b>		<b>0.00</b>	<b>553,175.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>				
151000-0114-00-000-0	Land-Hebrew Home	2,800,000.00		0.00	2,800,000.00
<b>Subtotal [B1] Land</b>		<b>2,800,000.00</b>		<b>0.00</b>	<b>2,800,000.00</b>
<b>Subgroup : [B3]</b>	<b>Buildings</b>				
153000-0114-00-000-0	Building-Hebrew Home	14,336,457.00		0.00	14,336,457.00
163000-0114-00-000-0	Accum Dep - Building-Hebrew Home	(1,465,505.00)		0.00	(1,465,505.00)
<b>Subtotal [B3] Buildings</b>		<b>12,870,952.00</b>		<b>0.00</b>	<b>12,870,952.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
154000-0114-00-000-0	Leasehold Improvement-Hebrew Home	1,660,406.00		0.00	1,660,406.00
164000-0114-00-000-0	Accum Amort - LHI-Hebrew Home	(343,269.00)		0.00	(343,269.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>1,317,137.00</b>		<b>0.00</b>	<b>1,317,137.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
156000-0114-00-000-0	Moveable Equip-Hebrew Home	1,821,331.00		0.00	1,821,331.00
166000-0114-00-000-0	Accum Dep - Moveable Equip-Hebrew Home	(934,395.00)		0.00	(934,395.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>886,936.00</b>		<b>0.00</b>	<b>886,936.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
153600-0114-00-000-0	Construction in Progress-Hebrew Home	91,516.00		0.00	91,516.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>91,516.00</b>		<b>0.00</b>	<b>91,516.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>				
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home	340,497.00		0.00	340,497.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>340,497.00</b>		<b>0.00</b>	<b>340,497.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>				
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home	326,956.00		0.00	326,956.00
<b>Subtotal [D2] Escrow Deposits</b>		<u>326,956.00</u>		<u>0.00</u>	<u>326,956.00</u>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>				
158000-0114-00-000-0	Organizational Costs-Hebrew Home	268,467.00		0.00	268,467.00
168000-0114-00-000-0	Accum Amort - Organaz Costs-Hebrew Home	(39,733.00)		0.00	(39,733.00)
<b>Subtotal [D3] Organization Expense</b>		<u>228,734.00</u>		<u>0.00</u>	<u>228,734.00</u>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
141000-0114-00-000-0	Loans and Exchange-Hebrew Home	20,908.00		0.00	20,908.00
141300-0114-00-000-0	Due from Prior Owner-Hebrew Home	562.00		0.00	562.00
145000-0114-00-000-0	Security Deposits-Hebrew Home	9,673.00		0.00	9,673.00
<b>Subtotal [D7] Other Assets</b>		<u>31,143.00</u>		<u>0.00</u>	<u>31,143.00</u>
<b>Total [31-32] Assets</b>		<u>25,970,429.00</u>		<u>0.00</u>	<u>25,970,429.00</u>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>				
210000-0114-00-000-0	Accounts Payable-Hebrew Home	(1,412,733.00)		0.00	(1,412,733.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<u>(1,412,733.00)</u>		<u>0.00</u>	<u>(1,412,733.00)</u>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
250100-0114-00-000-0	Accrued Payroll-Hebrew Home	(291,924.00)		0.00	(291,924.00)
<b>Subtotal [A4] Accrued Payroll</b>		<u>(291,924.00)</u>		<u>0.00</u>	<u>(291,924.00)</u>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>				
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home	(544,852.00)		0.00	(544,852.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<u>(544,852.00)</u>		<u>0.00</u>	<u>(544,852.00)</u>
<b>Subgroup : [A9]</b>	<b>Mortgage Payable</b>				
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home	(317,468.00)		0.00	(317,468.00)
<b>Subtotal [A9] Mortgage Payable</b>		<u>(317,468.00)</u>		<u>0.00</u>	<u>(317,468.00)</u>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
220000-0114-00-000-0	Loans and Exchange-Hebrew Home	(120.00)		0.00	(120.00)
220200-0114-00-000-0	Unclaimed ADP Checks-Hebrew Home	(2,652.00)		0.00	(2,652.00)
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	(599,314.00)		0.00	(599,314.00)
221760-0114-00-000-0	Deferred Revenue Rcf-Hebrew Home	(847,369.00)		0.00	(847,369.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home	(185,143.00)		0.00	(185,143.00)
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home	(13,043.00)		0.00	(13,043.00)
240000-0114-00-000-0	401K-Hebrew Home	(2,382.00)		0.00	(2,382.00)
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(690,997.00)		0.00	(690,997.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(36,680.00)		0.00	(36,680.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(189,473.00)		0.00	(189,473.00)
254900-0114-00-000-0	CT PET Tax Accrued Expense-Hebrew Home	(193,756.00)		0.00	(193,756.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<u>(2,760,929.00)</u>		<u>0.00</u>	<u>(2,760,929.00)</u>
<b>Subgroup : [B2]</b>	<b>Mortgages Payable</b>				
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home	(9,242,916.00)		0.00	(9,242,916.00)
<b>Subtotal [B2] Mortgages Payable</b>		<u>(9,242,916.00)</u>		<u>0.00</u>	<u>(9,242,916.00)</u>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(2,880,836.00)		0.00	(2,880,836.00)
271500-0114-00-000-0	Due to Related-Hebrew Home	(1,721,722.00)		0.00	(1,721,722.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<u>(4,602,558.00)</u>		<u>0.00</u>	<u>(4,602,558.00)</u>
<b>Total [33-34] Liabilities</b>		<u>(19,173,380.00)</u>		<u>0.00</u>	<u>(19,173,380.00)</u>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(2,328,680.00)		0.00	(2,328,680.00)
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(3,941,139.00)		0.00	(3,941,139.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<u>(6,269,819.00)</u>		<u>0.00</u>	<u>(6,269,819.00)</u>
<b>Total [35] Equity</b>		<u>(6,269,819.00)</u>		<u>0.00</u>	<u>(6,269,819.00)</u>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab J</b>		
To reclass nursing Admin frm Nursing RN				
I00000-0114-14-050-I	Salary-Hebrew Home-Nursing Admin-Infection Contr-		48,497.00	
I00000-0114-14-059-I	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-		215,534.00	
I00000-0114-14-098-I	Salary-Hebrew Home-Nursing Admin-Staff Dev-		35,436.00	
I00000-0114-14-107-I	Salary-Hebrew Home-Nursing Admin-Ward Clerk-		40,386.00	
I00000-0114-15-092-I	Salary-Hebrew Home-Nursing-RN-			339,853.00
<b>Total</b>			<b>339,853.00</b>	<b>339,853.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>J.01a</b>		
To reclass management fees into correct line of the cost report				
I34000-0114-03-000-I	Shared Services-Hebrew Home-Administration- -		30,616.00	
I31000-0114-04-000-I	Consulting Fees-Hebrew Home-Fiscal Operations- -			30,616.00
<b>Total</b>			<b>30,616.00</b>	<b>30,616.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01 - Tab V</b>		
To reclass IT services out of leased equipment				
I35200-0114-03-000-I	IT Services-Hebrew Home-Administration- -		7,940.00	
I35210-0114-03-000-I	IT Rental-Hebrew Home-Administration- -			7,940.00
<b>Total</b>			<b>7,940.00</b>	<b>7,940.00</b>



Provider Name: Hebrew Home for Health and Rehab, LLC d/b/a Hebrew Center for Health and Rehab  
 Provider Number: 000009720  
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**