

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2439	RHNS	(Specify)	Medicare Provider 07-5109
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Medicaid Provider Numbers:	CCNH 927	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2018	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<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 10/1/2017	To 9/30/2018
Address of Facility 1 Abrams Blvd, West Hartford 06117				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/10/2019	
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 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew		Address (No. & Street, City, State, Zip) 1 Abrams Blvd, West Hartford 06117		
License Numbers:	CCNH 2439	RHNS (Specify)	Medicare Provider No. 07-5109	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
<b>Administrator</b>				
Name of Administrator Penni Martin		Nursing Home Administrator's License No.:	001965	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2018	Page 3	of 37
Legal Name of Partnership/LLC Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation		Business Address 1 Abrams Blvd, West Hartford 06117		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Susan Ostreicher 2012 Family			0.351		
Marvin J. Ostreicher 2012 Fam			0.35		
Thomas Gilmartin			0.099		
Cedar Hill Capital, LLC			0.05		
Oak Management Holdings, LL			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 9/30/2018	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  
 Related Parties\***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2018	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Preferred Therapy Solutions	850 Silas Deane Hwy, Wethersfield, CT 06109	<input checked="" type="radio"/>	<input type="radio"/>	45% PT, OT ST Services/Consulting	13/5a, 9, 10, 12	1,185,169	1,161,475
Aetna VEBA	850 Silas Deane Hwy Wethersfield, Ct 06109	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15 / Line 1a5	1,873,549	1,873,549
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input checked="" type="radio"/>	<input type="radio"/>	63% Radiology	Pg 20 / Line 5f	17,337	16,192
National Health Care Associates	46 Stauderman Ave, Lynbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg 16 / Line 12	1,114,540	1,114,540
850 Silas Deane	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg 16 / Line 12	2,759	2,759
20 Sunrise	20 Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg 16 / Line 12	38,433	38,433
Procure LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	73% Drugs / OTC / RX Consult	Various	644,655	576,614
Maple View Center for Health and Rehabilitation	856 Maple St Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	Social Service Consult	Pg 13 / Line 16	19,334	19,334
See Attachment	See Attachment	<input type="radio"/>	<input checked="" type="radio"/>	See Attachment	See Attachment		

\* Use additional sheets if necessary.

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

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Reh		License No.	2439	Report for Year Ended 9/30/2018	Page 4a	of 37	
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No	%**			
MARLBOROUGH HEALTH	85 State Harbor Rd Marlborough CT 06447	<input type="radio"/>	<input checked="" type="radio"/>	0%	Social Service Consult	Pg 13 / Line 16	25,566
RIVERSIDE HEALTH CARE	745 Main St East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Social Service Consult	Pg 13 / Line 16	24,017
PREFERRED PROF.SERVIC Cambridge Manor	20 Sunrise Highway, Valley Stream NY 11581 2428 Easton Tpke, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	LPN Agency Dietary Consultants	Pg 13 / Line 11 Pg 13 / Line 1	526 537
REGENCY HOUSE OF WALLINGFORD National Healthcare	181 E Main St Wallingford CT 06492 46 Stauderman Ave, Lymbrook, NY 11563	<input type="radio"/>	<input checked="" type="radio"/>	0%	Dietary Consultants Banking Transactions	Pg 13 / Line 1 Pg 16 / Line 13	3,936 20,678

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Hebrew Home for Health and Rehabilitation, LI	License No. 2439	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

N/A



**General Information and Questionnaire  
Accounting Basis**

Name of Facility Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

1 Audit, cost report preparation	\$ 56,446
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 56,446

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Blank Rome 2 Murphy Consulting 3 Murtha Cullina LLP 4 Rogin Nassau, LLC 5 See Attached	Telephone Number 302-425-6400 443-352-3526 860-240-6000 860-256-6300 See Attached
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Address (*No. & Street, City, State, Zip Code*)

- 1 1201 MARKET STREET SUITE 800, WILMINGTON DE 19801-2635
- 2 106 Old Court road, Suite 101, Baltimore, MD 21208
- 3 Dept.101011 PO Box 150435 Hartford, CT 06115-0435
- 4 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
- 5 See Attached

Services Provided by This Firm (*describe fully*)

1 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 4,699
2 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 650
3 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 6,461
4 Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)	\$ 5,145
5 See Attached	\$ 15,564
	Charge for Services Provided
	\$ 32,519

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

- Yes     No    Page 15, Line 1e

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/	License No. 2439	Report for Year Ended 9/30/2018	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Schulte Roth & Zabel		212-756-2000	
2	BERCHEM MOSES PC		203-783-1200	
3	HOULIHAN, CHARLES JR, LAW OFFICES		860-658-9668	
4	GOLDMAN GRUDER & WOOD		203-899-8900	
5	NOVACK BURNBAUM CRYSTAL LLP		646-912-7549	
6	PROBATE COURT		N/A	
7	HABER, ROBERT		N/A	
Address (No. & Street, City, State, Zip Code)				
1	919 THRID AVENUE, NEW YORK, NEW YORK 10022			
2	75 BROAD STREET MILFORD, CT 06460			
3	75 West Street, PO Box 582, Simsbury, CT 06070			
4	200 CONNECTICUT AVENUE NORWALK CT 06854			
5	675 Third Ave, FL8, New York, NY 10017			
6	N/A			
7	N/A			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Purchase of facility, Reorganization/refinance (Disallowed on Pg. 28)		\$	(3,000)
2	Personnel Matters		\$	648
3	Hiring of MD position at Hewbrew		\$	459
4	Collections (Disallowed on Pg 28)		\$	15,764
5	Conservatorship (Disallowed on Pg 28)		\$	1,408
6	Conservatorship (Disallowed on Pg 28)		\$	225
7	Conservatorship (Disallowed on Pg 28)		\$	60
			Charge for Services Provided	
			\$	15,564

**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 9/30/2018				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH	RHNS	(Specify)	Total
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	257	257		257	257	257	257	
B. On last day of THIS report period	257	257		257	257	257	257	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	224	224		224	224	219	219	
B. As of midnight of THIS report period	216	216		219	219	216	216	
3. Total Number of Days Care Provided During Period								
A. Medicare	6,466	6,466		4,690	4,690	1,776	1,776	
B. Medicaid (Conn.)	61,647	61,647		46,098	46,098	15,549	15,549	
C. Medicaid (other states)								
D. Private Pay	7,564	7,564		6,200	6,200	1,364	1,364	
E. State SSI for RCH								
F. Other (Specify) Managed Care, VA	3,511	3,511		2,686	2,686	825	825	
G. Total Care Days During Period (3A thru F)	79,188	79,188		59,674	59,674	19,514	19,514	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	6	6		5	5	1	1	
B. Other Bed Reserve Days	118	118		71	71	47	47	
5. <b>Total Resident Days (3G + 4A + 4B)</b>	79,312	79,312		59,750	59,750	19,562	19,562	

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

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	20		173		23				
Per Diem Rate									
a. One bed rm.	Various		267.17		450.00				
b. Two bed rms.	Various		267.17		430.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	9,485	9,485		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,355	1,355		
C. Other	17,511	17,511		
D. <b>Total Physical Therapy Treatments</b>	28,351	28,351		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,327	1,327		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	80	80		
C. Other	1,227	1,227		
D. <b>Total Speech Therapy Treatments</b>	2,634	2,634		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	7,772	7,772		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,525	1,525		
C. Other	20,557	20,557		
D. <b>Total Occupational Therapy Treatments</b>	29,854	29,854		



### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb	2439	9/30/2018	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)	208,495	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	88,653	1,816				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	458,835	15,587				
5. Dietary Service						
a. Head Dietitian	120,252	3,996				
b. Food Service Supervisor	257,550	10,354				
c. Dietary Workers	792,356	46,841				
6. Housekeeping Service						
a. Head Housekeeper	53,963	2,080				
b. Other Housekeeping Workers	630,776	39,682				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	126,382	4,004				
b. Other Maintenance Workers	178,205	5,948				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	103,454	5,736				
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	273,415	4,160				
b. RN						
1. Direct Care	1,955,972	49,472				
2. Administrative**	475,841	12,486				
c. LPN						
1. Direct Care	2,050,498	62,314				
2. Administrative**						
d. Aides and Attendants	3,626,501	210,304				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	302,542	12,638				
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	130,920	6,530				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	236,096	6,381				
A-13. Total Salary Expenditures	12,070,706	502,409				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.



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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Cer	License No. 2439	Report for Year Ended 9/30/2018		Page 11	of 37		
		CCNH	RHNS				
Name	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
<b>Section I - Operators/Owners</b>							
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>							

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

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

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center		License No. 2439		Report for Year Ended 9/30/2018		Page 12	of 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	208,495		Non Discrim	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>									
Michael Rayel	88,653		Non Discrim	Asst. Administrator	1,816	A3			

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

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

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

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

**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	9/30/2018	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	4,472	153				
2. Dentist	8,801	303				
3. Pharmacist	23,332	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	516,713	9,572				
b. Other						
6. Social Worker	68,917	1,837				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,166	229				
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	125,292	1,889				
b. Other						
10. Occupational Therapist						
a. Resident Care	547,767	7,441				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	8,701	126				
2. Administrative***						
b. LPN						
1. Direct Care	34,122	643				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	33,756	605				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,444,039</b>	<b>22,894</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		License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a		2439	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Cambridge Manor 2428 Easton Tpke, Fairfield CT 06825	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regency House of Wallingford 181 East Main St. Wallingford, CT 06492	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gerident Solutions, PO Box 290539 Weathersfield, CT	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist, Consulting Nurse, Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy Solutions, 850 Silas Deane Hwy Wethersfield, CT 06109	PT, OT, ST, Rehab Consultant, RNs, LPNs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Swallowing Diagnostics, PO Box 848 Manchester, CT 06040	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
STARLING PHYSICIANS PC 1260 Silas Deane Highway Wetherfield, CT 06109	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Healthcare Staffing PO Box 803356 Kansas City, MO 64180-3356	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maxim Staffing Solutions 12558 Collections Center Drive Chicago, LI 60693	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ready Nurse Staffing Services PO Box 301076 Dallas, TX 75303-1076	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Workwide Staffing 175 Dwight Rd. Suite 202, Longmeadow MA 01106	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nurse Finder P.O. Box 910738 Dallas TX 75391-0738	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HARTFORD ORTHOPAEDIC SURGEONS 1000 Asylum Avenue 2018 Hartford CT 06105-	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ACUTE CARE GASES II LLC 2 Nutmeg Valley RD Wolcott CT 06716	Nursing (Respiratory Therapist)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AccessRN 1540 South Holland Sylvania Road Suite 101 Maumee, OH 43537	Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maple View Health & Rehabilitation center 856 Maple Street. Rocky Hill, CT 06067	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Riverside Health and Rehab 745 Main Street East Hartford CT 06108	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Marlborough Health Care Center 85 Stage Harbor RD, Marlborough CT 06447	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Shahzad Zaki M>D 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pro Health 6 Northwestern Drive Suigte 201 Bloomfield CT 06002	Social Worker	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Vohra Post Acute Care Physicians P.O Box 742734 Alanta GA 30374-2734	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 682,460	682,460		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 193,008	193,008		
4. Social Security (F.I.C.A.)	\$ 860,045	860,045		
5. Health Insurance	\$ 1,876,735	1,876,735		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 28,094	28,094		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 69,127	69,127		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 259,845	259,845		
d. Accounting and Auditing	\$ 56,446	56,446		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 32,519	32,519		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 27,165	27,165		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 79,700	79,700		
2. Cellular Phones	\$ 13,704	13,704		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,175,006	1,175,006		
<b>Subtotal</b>	\$ 5,354,104	5,354,104		

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

(Carry Subtotals forward to next page)

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

Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health a Attachment Page 15  
9/30/2018

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Workers Comp Consultant	\$ 2,529		
Background Checks	13,216		
Other Employee Benefits	53,382		
<b>Total</b>	<b>\$ 69,127</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	5,354,104	5,354,104		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 755	755		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 3,715	3,715		
5. Education Expenses Related to Seminars and Conventions	\$ 4,532	4,532		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 1,002	1,002		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 16,750	16,750		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 74,899	74,899		
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	\$ 9,689	9,689		
* 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	\$ 2,770	2,770		
10. Contributions*** See Attached Schedule	\$ 675	675		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 176,601	176,601		
12. Administrative Management Services**	\$ 1,155,732	1,155,732		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 111,592	111,592		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 6,930,420	6,930,420		

\* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising - Administrative	\$ 16,319		
Promotional Advertising - Marketing	58,580		
<b>Total Other Advertising</b>	<b>\$ 74,899</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Political Contributions	\$ 675		
<b>Total Contributions</b>	<b>\$ 675</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	4,606		
Penalties	55,203		
Bank Charges	34,996		
Misc. Expense	10,465		
Prior Period Expense	6,322		
<b>Total Other Administrative and General</b>	<b>\$ 111,592</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitatio	2439	9/30/2018	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	1,155,732	Management Fees	Pg. 16, Line m12	

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 1,008,010	1,008,010		
2. Non-Food Supplies	\$ 106,651	106,651		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 21,054	21,054		
c. Other (Specify) _____ Dietary Equipment Repairs	\$ 12,994	12,994		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 1,148,709</b>	<b>1,148,709</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

**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	9/30/2018	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. \$	12,213	12,213		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	335,182	335,182		
c. Other (Specify) Laundry Supplies / Diapers	\$	82,933	82,933		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>430,328</b>	<b>430,328</b>		
<b>3F. Laundry Questionnaire</b>					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LL		2439	9/30/2018		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.	\$	57,823	57,823		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel					
	Amt.	\$				
C. Other ( <i>Specify</i> )			\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$	57,823	57,823	
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$	558,131	558,131		
2. Purchased from		\$				
b. Medicine Cabinet Drugs		\$	17,476	17,476		
c. Medical and Therapeutic Supplies		\$	199,294	199,294		
d. Ambulance/Limousine***		\$	2,553	2,553		
e. Oxygen		\$				
1. For Emergency Use		\$				
2. Other***		\$	16,723	16,723		
f. X-rays and Related Radiological Procedures***		\$	18,120	18,120		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$	48,865	48,865		
i. Recreation		\$	70,240	70,240		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)**** See Attached Schedule		\$	157,197	157,197		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$	1,088,599	1,088,599	

\* 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 9/30/2018	Page of					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No						
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	63,111			19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	270,071			19	3b
ADM ENVIRONMENTAL GROUP LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Trash Removal/Recycling	53,950			22	6f
ADP	P.O. Box 842875, Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	Payroll	28,002			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	Software	32,285			16	m11
Smartlrx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	Time & Attendance	24,878			16	m11
MJ Daly	110 Mattatuck Heights Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	HVAC	123,721			22	6f
AEGIS ENERGY SERVICES INC	PO Box 2511 Springfield MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	Electrical	34,504			22	6f
A-Tech	Road, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	Building Maintenance	12,869			22	6f
ENCORE HOLDINGS LLC - DBA ENCORE FIRE PROTECTION	70 Bacon Street Oawtucket RI 02860	<input type="radio"/>	<input checked="" type="radio"/>	Fire Alarm	36,994			22	6f
Cintas Fire Protection	Cincinnati, OH 45263-6525	<input type="radio"/>	<input checked="" type="radio"/>	Fire Alarm	10,910			22	6f
KONE INC	16 Old Forge Rd Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	Elevator	33,960			22	6f
Smart Care Equipment	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Equipment Repair	12,994			18	2c
See Attachment Page	Various	<input type="radio"/>	<input checked="" type="radio"/>	Various				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 H	License No. 2439	Report for Year Ended 9/30/2018	Related ** to		Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
			Yes	No						
A&M Landscaping- NMO INC			<input type="radio"/>	<input checked="" type="radio"/>	Landscaping/Plowing	12,976			22	6f
Errico Brothers Landscaping INC			<input type="radio"/>	<input checked="" type="radio"/>	Landscaping/Plowing	35,860			22	6f
			<input type="radio"/>	<input type="radio"/>						
			<input type="radio"/>	<input type="radio"/>						
			<input type="radio"/>	<input type="radio"/>						
			<input type="radio"/>	<input type="radio"/>						
			<input type="radio"/>	<input type="radio"/>						
			<input type="radio"/>	<input type="radio"/>						
			<input type="radio"/>	<input type="radio"/>						

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, L	2439	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 122,870	122,870				
c. Light & Power	\$ 208,700	208,700				
d. Water	\$ 113,033	113,033				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 92,001	92,001				
f. Other ( <i>itemize</i> )	\$ 452,390	452,390				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 988,994	988,994				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 147,268	147,268				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 147,268	147,268				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 10,106	10,106				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 93,357	93,357				
d. Other ( <i>Specify</i> )	\$ 216	216				
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 103,679	103,679				
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	\$ 286,128	286,128				
c. Personal property taxes	\$ 11,870	11,870				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 548,945	548,945				

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



### Depreciation Schedule

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center		License No. 2439		Report for Year Ended 9/30/2018				Page 23	of 37
		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									
<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									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								147,268	
								147,268	

Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation  
 9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2017	95 Magnum-Entry Carpet Tilt	\$ 1,777	5	\$ 355
10/31/2017	96 Magnum-Pantry Renovation-2nd	57,140	15	3,809
11/3/2017	98 Action Chutes - 3 x Doors	1,677	10	168
11/20/2017	99 CCI Carangelo - Digital Boards	1,276	10	128
12/29/2017	115 CHOW-58 Units Room Hoses	20,536	15	1,369
11/30/2017	117 MJDALY - Steam Traps	1,351	10	135
12/18/2017	118 MJDALY - Steam boiler	11,910	10	1,191
10/31/2017	120 MJDALY (CHOW)-install AHU Valv	4,059	10	406
1/31/2018	121 4 new hall stations with keye	9,788	10	979
1/3/2018	122 Floor Carpet - Nursing & Gym a	3,037	5	607
1/12/2018	123 Floor Carpet - Admin Area	2,535	5	507
2/19/2018	127 Installed 3 Thermo Tubs (CHOW)	3,749	10	375
2/19/2018	128 New water Feed Lines (CHOW)	745	5	149
2/19/2018	129 Replaced new water feed lines	1,425	5	285
10/2/2017	130 Replaced new Bacflow Preventer	1,085	10	109
2/11/2018	131 Firestopping Project for Basem	39,400	20	1,970
12/6/2017	132 Relaced Pump	708	5	142
2/28/2018	134 Installed Security Door	25,439	15	1,696
2/28/2018	135 Replace 16 Egress Locks	12,837	10	1,284
3/25/2018	140 3 x Pneumatic Damper Actuator	1,531	5	306
3/12/2018	141 Evaporator & Condensor Equip	6,522	10	652
3/1/2018	146 Replacement of a coil	4,741	10	474
2/28/2018	147 New Installation Water Treatme	1,707	7	244
10/31/2017	148 60 x Sprinkler Heads	6,608	5	1,322
10/31/2017	149 CHOW-60 Room Hoses	28,620	15	1,908
3/30/2018	150 Washing Maching Motor Rebuilt	4,154	10	415
3/30/2018	151 Boiler Repair	6,043	10	604
4/30/2018	156 Replace Triple Duty Valve	10,458	10	1,046
4/22/2018	157 Facet & Coffee Machine	2,893	10	289
6/26/2018	162 Door Installation	8,082	15	539
7/11/2018	166 4th floor Wanderguard System	3,374	10	337
7/23/2018	167 Tank Removal & Installation	41,717	20	2,086
7/25/2018	168 #2 Pasegr Elevator Piston Repl	28,910	20	1,446
7/23/2018	169 Plumbing -dishmachine Phase 2	3,239	20	162
7/31/2018	172 Temperature Control Wires	5,595	10	560
7/31/2018	173 Rebuild B&G Pumps	4,073	10	407
7/31/2018	175 New Dishroom Plumbing Phase 1	8,748	20	437
8/20/2018	177 Fan coil unite water line repa	7,889	10	789
8/31/2018	179 MAU2 Replacement (CHOW)	67,214	15	4,481
8/31/2018	180 Alarm Monitoring & Install	782	5	156
9/30/2018	194 2017 CIP to LHI	28,924	10	2,892
9/30/2018	192 Telephone System (CHOW)	914	10	91
12/29/2017	113 CHOW-Replace Patient RM Hoses	22,994	20	1,150
12/29/2017	114 CHOW-Chemical Shot Feeders	4,987	10	499
12/29/2017	116 CHOW-Replace In-Rm Hoses	7,068	20	353
<b>Total additions for Leasehold Improvement</b>		<b>\$ 518,261</b>		<b>\$ 39,309</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebr	Date of Acquisition		License No. 2439	Report for Year Ended 9/30/2018			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
<b>A. Organization Expense</b>								
1. Deferred Financing Cost	12	2016	25 Years	250,967	S/L	10,106		
2. Deferred Financing Costs - Additions	9	18	25 Years	17,500	S/L			
3.								
A-4. Subtotal								10,106
<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	532,502	S/L	54,048		
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Var	Various	518,261	S/L	39,309		
C-4. Subtotal								93,357
<b>D. Total Amortization</b>								103,463

\* 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, 2018

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	9/30/2017 Deprec.	9/30/2017 Accum Deprec.	9/30/2018 Deprec.	9/30/2018 Accum Deprec.	Net Book Value
<b>Building - Assumed fair rent from prior owner. Building is only included on page 31 for B/S purposes and NOT on page 23.</b>											
<b>Leasehold Improvement</b>											
Acquisitions 2017		14,336,457		14,336,457				700,894		700,894	13,635,563
Global Tech-PC Cables	1/17/2017	17,360	100%	17,360	5	S/L	2,702	2,702	3,472	6,174	11,186
Aahern Sign-New Sign	2/14/2017	25,372	100%	25,372	10	S/L	1,974	1,974	2,537	4,511	20,861
Magnum-Floor Replacement/Install	3/7/2017	1,700	100%	1,700	5	S/L	265	265	340	605	1,095
Brand Services-Chow Exp	2/17/2017	24,259	100%	24,259	15	S/L	1,258	1,258	1,617	2,875	21,384
Brand Services-Chow Exp	3/20/2017	12,117	100%	12,117	15	S/L	629	629	808	1,437	10,680
Levesue-Installation	3/20/2017	20,737	100%	20,737	10	S/L	1,614	1,614	2,074	3,688	17,049
MJ Daily-Blod Mgmt System	4/28/2017	25,718	80%	20,574	15	S/L	1,067	1,067	1,372	2,439	18,135
MJ Daily-Water Heater	3/31/2017	9,997	80%	7,998	10	S/L	622	622	800	1,422	6,576
MJ Daily- Test & Balance	3/31/2017	15,931	80%	12,745	10	S/L	992	992	1,275	2,267	10,478
MJ Daily- MAU2 Stairer	2/28/2017	7,438	80%	5,950	10	S/L	463	463	595	1,058	4,892
MJ Daily- Cooling Tower Replacement	4/30/2017	69,128	80%	55,302	10	S/L	4,303	4,303	5,530	9,833	45,469
MJ Daily- Mngt System	3/31/2017	25,718	80%	20,574	10	S/L	1,601	1,601	2,057	3,658	16,916
MJ Daily- Water Pump	3/31/2017	29,544	80%	23,635	10	S/L	1,839	1,839	2,364	4,203	19,432
MJ Daily-Cooling Tower Replacement	2/22/2017	62,741	80%	50,193	10	S/L	3,905	3,905	5,019	8,924	41,269
Tecogen-HVAC	5/4/2017	4,409	80%	3,527	15	S/L	183	183	235	418	3,109
Aahern Wall Sign	7/31/2017	10,256	100%	10,256	10	S/L	798	798	1,026	1,824	8,432
MJ Daily- Cooling Tower Replacement	7/31/2017	12,767	80%	10,214	10	S/L	795	795	1,021	1,816	8,398
Department of Rev- Sales Tax Tecogen	7/31/2017	1,184	80%	947	15	S/L	49	49	63	112	835
MJ Daily- Calefena Mini Split	3/31/2017	12,422	100%	12,422	15	S/L	644	644	828	1,472	10,950
Raintech Intercom System	3/31/2017	6,865	100%	6,865	10	S/L	534	534	687	1,221	5,644
Tecogen-Sales Tax	6/30/2017	280	80%	224	12	S/L	12	12	15	27	197
Tecogen- HVAC Work	6/30/2017	18,637	80%	14,910	15	S/L	773	773	994	1,767	13,143
Raintech - Equipment Installation	8/31/2017	9,465	100%	9,465	10	S/L	736	736	947	1,683	7,782
Raintech- Electric Door Locks	8/31/2017	49,586	100%	49,586	10	S/L	3,858	3,858	4,959	8,817	40,769
Magnum- Carpet Installation	8/31/2017	12,758	100%	12,758	5	S/L	1,985	1,985	2,552	4,537	8,221
Raintech- Security System	3/31/2017	14,238	100%	14,238	10	S/L	1,108	1,108	1,424	2,532	11,706
Magnum- Pantry Renovation	3/31/2017	49,375	100%	49,375	15	S/L	2,561	2,561	3,292	5,853	43,522
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	117	117	150	267	2,731
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	117	117	150	267	2,731
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	117	117	150	267	2,731
Junga Elec-Outlet Install	8/31/2017	2,307	100%	2,307	20	S/L	90	90	115	205	2,102
Painter	9/30/2017	27,898	100%	27,898	5	S/L	4,341	4,341	5,580	9,921	17,977
<b>Total 2017 Acq</b>		<b>589,201</b>		<b>532,502</b>			<b>42,052</b>	<b>42,052</b>	<b>54,048</b>	<b>96,100</b>	<b>436,402</b>
Acquisitions 2018											
95 Magnum-Entry Carpet Til	10/31/2017	1,777	100%	1,777	5	S/L	-	-	355	355	1,422
96 Magnum-Pantry Renovation-2nd	10/31/2017	57,140	100%	57,140	15	S/L	-	-	3,809	3,809	53,331
98 Action Chutes - 3 x Doors	11/3/2017	1,677	100%	1,677	10	S/L	-	-	168	168	1,509
99 CCI Carangelo - Digital Boards	11/20/2017	1,276	100%	1,276	10	S/L	-	-	128	128	1,148
115 CHOW-58 Units Room Hoses	12/29/2017	20,536	100%	20,536	15	S/L	-	-	1,369	1,369	19,167
117 MJDALY - Steam Traps	11/30/2017	1,689	80%	1,351	10	S/L	-	-	1,191	1,191	1,216
118 MJDALY - Steam boiler	12/18/2017	14,887	80%	11,910	10	S/L	-	-	406	406	3,653
120 MJDALY (CHOW)-Install AHU Valv	10/31/2017	5,074	80%	4,059	10	S/L	-	-	979	979	8,809
121 4 new hall stations with keye	1/31/2018	12,235	80%	9,788	10	S/L	-	-	607	607	2,430
122 Floor Carpet - Nursing & Gym a	1/3/2018	3,037	100%	3,037	5	S/L	-	-	507	507	2,028
123 Floor Carpet - Admin Area	1/12/2018	2,535	100%	2,535	5	S/L	-	-	375	375	3,374
127 Installed 3 Thermo Tubs (CHOW)	2/19/2018	3,749	100%	3,749	10	S/L	-	-	149	149	596
128 New water Feed Lines (CHOW)	2/19/2018	931	80%	745	5	S/L	-	-	285	285	1,140
129 Replaced new water feed lines	2/19/2018	1,781	80%	1,425	5	S/L	-	-	109	109	3,743
130 Replaced new Backflow Preventer	10/2/2017	1,356	80%	1,085	10	S/L	-	-	190	190	37,430
131 Firestopping Project for Basem	2/11/2018	49,250	80%	39,400	20	S/L	-	-	1,970	1,970	566
132 Relaced Pump	12/6/2017	885	80%	708	5	S/L	-	-	142	142	23,743
134 Installed Security Door	2/28/2018	31,799	80%	25,439	15	S/L	-	-	1,696	1,696	11,553
135 Replace 16 Egress Locks	2/28/2018	16,046	80%	12,837	10	S/L	-	-	1,284	1,284	1,225
140 3 x Pneumatic Damper Actuator	3/25/2018	1,914	80%	1,531	5	S/L	-	-	306	306	652
141 Evaporator & Condensor Equip	3/12/2018	8,153	80%	6,522	10	S/L	-	-	474	474	4,267
146 Replacement of a coil	3/1/2018	5,926	80%	4,741	10	S/L	-	-	244	244	5,286
147 New Installation Water Treatme	2/28/2018	2,134	80%	1,707	7	S/L	-	-	1,322	1,322	26,712
148 60 x Sprinkler Heads	10/31/2017	8,260	80%	6,608	5	S/L	-	-	1,908	1,908	26,712
149 CHOW-60 Room Hoses	10/31/2017	28,620	100%	28,620	15	S/L	-	-	1,908	1,908	26,712

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	9/30/2017 Deprec.	Accum. Deprec.	9/30/2018 Deprec.	Accum. Deprec.	Book Value
150 Washing Maching Motor Rebuilt	3/30/2018	5,192	80%	4,154	10	S/L	-	-	415	415	3,739
151 Boiler Repair	3/30/2018	7,554	80%	6,043	10	S/L	-	-	604	604	5,439
156 Replace Triple Duty Valve	4/30/2018	13,073	80%	10,458	10	S/L	-	-	1,046	1,046	9,412
157 Facet & Coffee Machine	6/26/2018	3,616	80%	2,893	10	S/L	-	-	289	289	2,604
162 Door Installation	6/26/2018	10,103	80%	8,082	15	S/L	-	-	539	539	7,543
166 4th floor Wanderguard System	7/11/2018	3,374	100%	3,374	10	S/L	-	-	337	337	3,037
167 Tank Removal & Installation	7/23/2018	52,146	80%	41,717	20	S/L	-	-	2,086	2,086	39,631
168 #2 Pasegr Elevator Piston Repl	7/25/2018	36,138	80%	28,910	20	S/L	-	-	1,446	1,446	27,464
169 Plumbing -dishmachine Phase 2	7/23/2018	4,049	80%	3,239	20	S/L	-	-	162	162	3,077
172 Temperature Control Wires	7/31/2018	6,994	80%	5,595	10	S/L	-	-	560	560	5,035
173 Rebuild B&G Pumps	7/31/2018	5,091	80%	4,073	10	S/L	-	-	407	407	3,666
175 New Dishroom Plumbing Phase 1	7/31/2018	10,935	80%	8,748	20	S/L	-	-	437	437	8,311
177 Fan coil unite water line repa	8/20/2018	7,889	100%	7,889	10	S/L	-	-	789	789	7,100
179 MAU2 Replacement (CHOW)	8/31/2018	84,017	80%	67,214	15	S/L	-	-	4,481	4,481	62,733
180 Alarm Monitoring & Install	8/31/2018	978	80%	782	5	S/L	-	-	156	156	626
194 2017 CIP to LHI	9/30/2018	28,924	100%	28,924	10	S/L	-	-	2,892	2,892	26,032
192 Telephone System (CHOW)	9/30/2018	1,143	80%	914	10	S/L	-	-	91	91	823
113 CHOW-Replace Patient RM Hoses	12/29/2017	22,994	100%	22,994	20	S/L	-	-	1,150	1,150	21,844
114 CHOW-Chemical Shot Feeders	12/29/2017	6,234	80%	4,987	10	S/L	-	-	499	499	4,488
116 CHOW-Replace In-Rm Hoses	12/29/2017	7,068	100%	7,068	20	S/L	-	-	353	353	6,715
<b>Total 2018 Acq</b>		<b>600,179</b>		<b>518,261</b>					<b>39,309</b>	<b>39,309</b>	<b>478,952</b>
<b>Total Leasehold Improvements</b>		<b>1,189,380</b>		<b>1,050,763</b>			<b>42,052</b>	<b>42,052</b>	<b>93,357</b>	<b>135,409</b>	<b>915,354</b>

**Moveable Equipment**

Acquisitions 2017	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	9/30/2017 Deprec.	Accum. Deprec.	9/30/2018 Deprec.	Accum. Deprec.	Book Value
Inception of Moveable Account	12/21/2016	780,000	100%	780,000	10	S/L	60,690	60,690	78,000	138,690	641,310
Amazon-Scanner	12/19/2016	535	100%	535	5	S/L	83	83	107	190	345
Digicard- Badge Camera Equip	12/15/2016	4,125	100%	4,125	5	S/L	642	642	825	1,467	2,658
Smartfix-Series Clocks	12/20/2016	14,899	100%	14,899	10	S/L	1,159	1,159	1,490	2,649	12,250
PC Connection-Hardware	1/12/2017	17,993	100%	17,993	5	S/L	2,800	2,800	3,599	6,399	11,594
PC Connection-CPU	1/11/2017	756	100%	756	5	S/L	118	118	151	269	487
PC Connection-Server	1/16/2017	2,428	100%	2,428	3	S/L	630	630	809	1,439	989
Supplyworks- Traps & Risers Ins	1/11/2017	4,540	100%	4,540	3	S/L	1,177	1,177	1,513	2,690	1,850
Supplyworks- Tilt Truck Utility	1/25/2017	2,373	100%	2,373	10	S/L	185	185	237	422	1,951
Ecolab- Refrigerator	1/20/2017	603	100%	603	10	S/L	47	47	60	107	496
WB Mason- Cabinet	1/20/2017	5,434	100%	5,434	10	S/L	423	423	543	966	4,468
Ecolab- Steamer	2/15/2017	668	100%	668	15	S/L	35	35	45	80	588
Harbor Linen- Linen Cart	2/23/2017	1,039	100%	1,039	10	S/L	81	81	104	185	854
US Chutes- Hydraulic Closer	3/6/2017	8,803	100%	8,803	10	S/L	685	685	880	1,565	7,238
InvaCare- Electric Beds	5/18/2017	220,384	100%	220,384	12	S/L	14,290	14,290	18,365	32,655	187,729
Culinary Depot-Tables	4/6/2017	1,672	100%	1,672	15	S/L	87	87	111	198	1,474
Culinary Depot- Water/Ice System	5/6/2017	24,455	100%	24,455	10	S/L	1,903	1,903	2,446	4,349	20,106
Direct Supply-Floor Buffer	6/1/2017	3,585	100%	3,585	5	S/L	558	558	717	1,275	2,310
Amazon- Intel CPU	6/1/2017	835	100%	835	5	S/L	130	130	167	297	538
McKesson- Electric Lift	6/1/2017	1,677	100%	1,677	10	S/L	130	130	168	298	1,379
Culinary-Refrigerator	7/1/2017	7,105	100%	7,105	10	S/L	553	553	711	1,264	5,841
McKesson- 40 Mattresses	7/31/2017	7,807	100%	7,807	10	S/L	607	607	781	1,388	6,419
McKesson- 78 Mattresses	7/31/2017	15,013	100%	15,013	10	S/L	1,168	1,168	1,501	2,669	12,344
PC Connect- Remote Cards	7/31/2017	1,298	100%	1,298	5	S/L	202	202	260	462	836
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	130	130	167	297	538
PC Connect- PC & Monitor	7/31/2017	835	100%	835	5	S/L	130	130	167	297	538
Amazon- LED TV	7/31/2017	545	100%	545	5	S/L	85	85	109	194	351
Supplyworks- Top Freezer	7/31/2017	825	100%	825	10	S/L	64	64	83	147	678
Supplyworks- Hose Reel	7/31/2017	891	100%	891	10	S/L	69	69	89	158	733
InvaCare- Electric Gnddle	7/31/2017	560	100%	560	10	S/L	44	44	56	100	460
MJ Daily - Exhaust Fan	3/31/2017	1,895	100%	1,895	10	S/L	147	147	190	337	1,558
McKesson- Pump	8/31/2017	508	100%	508	15	S/L	26	26	34	60	448
InvaCare	9/30/2017	15,930	100%	15,930	10	S/L	1,239	1,239	1,593	2,832	13,098
Granger-HVAC	9/30/2017	1,449	100%	1,449	15	S/L	75	75	97	172	1,277
Granger-HVAC	9/30/2017	967	100%	967	15	S/L	50	50	64	853	64
WB Mason- Cabinet	9/30/2017	668	100%	668	15	S/L	35	35	45	80	588
McKesson- BP/Therm/Ox Kit	3/31/2017	2,150	100%	2,150	8	S/L	209	209	269	478	1,672
Culinary Depot- Food Processor	4/30/2017	1,580	100%	1,580	10	S/L	123	123	158	281	1,299
McKesson- Patient Lift	6/30/2017	2,211	100%	2,211	10	S/L	172	172	221	393	1,818
McKesson- Trapeze Bed	8/30/2017	1,110	100%	1,110	12	S/L	72	72	93	165	945
McKesson- Storeroom Lock Lever	8/31/2017	622	100%	622	24	S/L	24	24	31	55	567
RainTech- Nurse Alert System	8/31/2017	1,255	100%	1,255	10	S/L	98	98	126	224	1,031
Tower Furn- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L	445	445	572	1,017	4,705
Ecolab- Skillet Repair	8/30/2017	266	100%	266	10	S/L	21	21	27	48	218



Property  
 LESS: T/B  
 Non SNF Related Assets  
 Rounding  
 Variance

Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Method Life	9/30/2017 Deprec.	Accum Deprec.	9/30/2018 Deprec.	Accum Deprec.	Book Value
	19,864,731		19,864,731				618,459	1,210,582	18,654,149
	(2)		138,617				(377,834)	(129,410)	(2)
			(2)						(64,457)

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

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

64,457  
 2  
 64,459

377,834  
 377,834

**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 9/30/2018	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		257			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		HUD			
b. Date Mortgage Obtained		12/21/16			
c. Interest Rate for the Cost Year		3.00%			
d. Term of Mortgage (number of years)		25			
e. Amount of Principal Borrowed		11,041,655			
f. Principal balance outstanding as of 9/30/2018		10,164,331			
<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	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 345,742	345,742		
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$ 345,742	345,742		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Hebrew Home for Health and Reha		2439		9/30/2018		27   37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				345,742	345,742		
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) Vendor / Provider Tax Interest				\$ 56,946	56,946		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 402,688	402,688		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 44,939	44,939		
b. Insurance on Automobiles				\$ 1,558	1,558		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 31,757	31,757		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime & Liability Insurance				\$ 109,321	109,321		
14d. Total Insurance Expenditures (14a + b + c)				\$ 187,575	187,575		
15. Total All Expenditures (A-13 thru C-14)				\$ 25,298,826	25,298,826		

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

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**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	9/30/2018	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	\$ 43,079	43,079		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 547,767	547,767		
7.			Other - See attached Schedule	\$ 47,539	47,539		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 259,845	259,845		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 31,412	31,412		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 11,904	11,904		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,002	1,002		
18.	16	m2/3	Unallowable Advertising *	\$ 74,899	74,899		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 675	675		
21.	16	m12	Unallowable Management Fees	\$ 552,820	552,820		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 160,512	160,512		
<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)				\$ 1,731,454	1,731,454		

\* 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	A12o	Admissions Salaries (20% not relating to patient care)	\$ 39,039		
10	A12o	Respiratory Therapist	4,040		
<b>Total Other Salaries Adjustment</b>			<b>\$ 43,079</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant	\$ 25,014		
13	b12o	Respiratory Therapist	480		
13	b12o	Rehab Consultant	8,262		
13	b6	Social Work Consultant (20% not relating to patient care)	13,783		
<b>Total Other Fees Adjustments</b>			<b>\$ 47,539</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 34,996		
15	1a9	Other Employee Benefits	53,382		
16	m13	Penalties	55,203		
16	m13	Non allowable miscellaneous expenses	10,465		
16	m11	Consolidated Billing of Physician Fees	27		
16	m11	Radiology Lab Fees	117		
16	m13	Prior Period Expenses	6,322		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 160,512</b>	<b>\$ -</b>	<b>\$ -</b>

**National Health Care Associates, Inc. (CT)**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2018**

	<u>Amount</u>	
Total Cell Phone Expense	13,704	TB Linked
Cell Phone Allowed Based on Bed Capacity	5	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,800	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,800	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 11,904</u></u></b>	

**Hebrew Health Care**  
**Calculation of Allowable Management Fee**  
**September 30, 2018**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,155,732	Page 16, Line m12
Accounting Charges	<u>56,446</u>	Page 15, Line 1d
Total Management Fees Per Agreement	1,212,178	
Patient Days	79,312	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>84,425</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 14.36</b>	
PPD Allowance Per Client	7.81	J.01a
PPD Allowance 9/30/2018	<u>7.81</u>	
<b>Amount over (Under)</b>	<b>\$ 6.5481</b>	
Total Days	<u>84,425</u>	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 552,820</u></u></b>	

**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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,731,454	1,731,454		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 558,131	558,131		
28.	20	5d	Ambulance/Limousine	\$ 2,553	2,553		
29.	20	5f	X-rays, etc	\$ 18,120	18,120		
30.	20	5h	Laboratory	\$ 48,865	48,865		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 16,723	16,723		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 176,877	176,877		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 13,338	13,338		
<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	\$ 530,858	530,858		
<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>				\$ 3,096,919	3,096,919		

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

Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 26,711		
20	5l	Equipment Rental - Special Beds	62,880		
20	5l	Therapy Sound Machines Equipment rental	19,838		
20	5l	Respiratory Therapy Supplies	12,545		
20	5l	IV Therapy Supplies	29,582		
20	5l	Respiratory Therapy Equipment Rental	25,321		
<b>Total Other Ancillary Costs</b>			<b>\$ 176,877</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Administrator Leased Vehicle	\$ 1,674		
27	14b	Leased Vehicle Auto Insurance	1,558		
22	8a	Amortization of Organizational Costs	10,106		
<b>Total Other Property Adjustments</b>			<b>\$ 13,338</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 3	Telephone Income	\$ 30		
27	12D	Interest on Late Payment to Vendors / Provider Tax	56,946		
30	IV 8	Rental Income - Maintenance	122,755		
30	IV 8	Rental Income - Laundry	42,789		
30	IV 8	Rental Income - Food Service	307,769		
30	IV 8	Miscellaneous Other Income	569		
<b>Total Other Adjustments</b>			<b>\$ 530,858</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2018**

Total Cable TV Expense	30,311	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 26,711</u></u>	{a}

**Tickmark**  
{a}

Ties to page 29a

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitat	2439	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 25,223,434	25,223,434			
b. Medicaid Room and Board Contractual Allowance **	\$ (9,693,810)	(9,693,810)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,970,553	1,970,553			
b. Medicare Room and Board Contractual Allowance **	\$ 662,097	662,097			
4. a. Private-Pay Residents and Other	\$ 7,296,960	7,296,960			
b. Private-Pay Room and Board Contractual Allowance **	\$ (839,996)	(839,996)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 227,083	227,083			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (227,083)	(227,083)			
c. Prescription Drugs - Non-Medicare	\$ 287,445	287,445			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (253,934)	(253,934)			
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	\$ 772,626	772,626			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (550,671)	(550,671)			
c. Physical Therapy - Non-Medicare	\$ 249,057	249,057			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (236,098)	(236,098)			
4. a. Speech Therapy - Medicare	\$ 162,662	162,662			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (89,498)	(89,498)			
c. Speech Therapy - Non-Medicare	\$ 52,250	52,250			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (35,372)	(35,372)			
5. a. Occupational Therapy - Medicare	\$ 862,011	862,011			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (668,807)	(668,807)			
c. Occupational Therapy - Non-Medicare	\$ 295,241	295,241			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (269,382)	(269,382)			
6. a. Other (Specify) - Medicare	\$ 35,982	35,982			
b. Other (Specify) - Non-Medicare	\$ 43,438	43,438			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 25,276,188	25,276,188			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ (30)	(30)			
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 123	123			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 482,785	482,785			
<b>V. Total Other Revenue (I thru 8)</b>	\$ 482,878	482,878			
<b>VI. Total All Revenue (III + V)</b>	\$ 25,759,066	25,759,066			

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

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



Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare Pt A IV Therapy	\$ 19,252		
30 II 6a	Medicare Pt A Lab	14,304		
30 II 6a	Medicare Pt A X-Ray	11,056		
30 II 6a	Medicare Pt B Prior Period	(8,630)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 35,982</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid Case Mix Adj	\$ 6,986		
30 II 6b	Medicaid Rate Adjustment	(11,264)		
30 II 6b	Medicaid Lab	587		
30 II 6b	Medicaid X-Ray	67		
30 II 6b	MCR Pt A Chargeable Med Supp	651		
30 II 6b	MCR Pt A Charge Med Supp Contra	(651)		
30 II 6b	Medicare Pt A Settlement	4,582		
30 II 6b	Medicare Pt B Flu/Pneumonia	13,354		
30 II 6b	Comm Ins IV Therapy	19,312		
30 II 6b	Comm Ins Lab	593		
30 II 6b	Comm Ins X-Ray	611		
30 II 6b	VA Chargeable Medical Supplies	596		
30 II 6b	VA Chargeable Med Supp Contra	(596)		
30 II 6b	VA IV Therapy	2,593		
30 II 6b	VA Lab	74		
30 II 6b	Mgd Medicare IV Therapy	10,446		
30 II 6b	Mgd Medicare Lab	2,299		
30 II 6b	Mgd Medicare X-Ray	2,901		
30 II 6b	Mgd Medicare Flu/Pneumonia	197		
30 II 6b	Mgd Medicare Prior Period	(10,857)		
30 II 6b	Transcription Income	957		
<b>Total Other Resident Revenue</b>		<b>\$ 43,438</b>	<b>\$ -</b>	<b>\$ -</b>

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Mgd Care Payment Interest	N/A	\$ 123		
<b>Total Interest Income</b>			<b>\$ 123</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc other income	\$ 569		
30 IV 8	Rental income - Maintenance	122,755		
30 IV 8	Rental income - Laundry	42,789		
30 IV 8	Rental income - Food Service	307,769		
30 IV 8	Rental income - Prior operator related income (No disallowance necessary)	8,903		
<b>Total Other Revenue</b>		<b>\$ 482,785</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitt	2439	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash (on hand and in banks)			\$	463,129
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,470,919
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	447,971
4 Inventories			\$	49,714
5. Prepaid Expenses			\$	278,397
a. Prepaid Workers Comp	52,399			
b. Prepaid Gen. Insurance	83,090			
c. Prepaid Expense Other	45,677			
d. See Schedule	97,231			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	4,710,130
<b>B. Fixed Assets</b>				
1. Land			\$	2,800,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 14,336,457		\$	13,635,563
	Accum. Depreciation 700,894	Net		
4. Leasehold Improvements	*Historical Cost 1,050,763		\$	915,354
	Accum. Depreciation 135,409	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 1,432,207		\$	1,187,338
	Accum. Depreciation 244,869	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	115,894
_____				
See Schedule	115,894			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	18,654,149

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$ 23,364,279	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
		*Historical Cost		
		Accum. Depreciation	Net	
\$				
3. Buildings				
		*Historical Cost		
		Accum. Depreciation	Net	
\$				
4. Non-Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	
\$				
5. Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	
\$				
6. Motor Vehicles				
		*Historical Cost		
		Accum. Depreciation	Net	
\$				
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 325,760				
2. Escrow Deposits				
\$ 225,543				
3. Organization Expense				
		*Historical Cost	250,518	
		Accum. Depreciation	Net	
\$ 250,518				
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> )				
\$ 34,128				
		Loans and Exchange	20,908	
		Security Deposits	13,220	
		See Schedule		
\$ 835,949				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
\$ 835,949				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 24,200,228				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, L		2439	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,741,655
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	21,008
Name of Lender		Purpose	Amount	Date Due	
Marlin Leasing Corp		Kitchen Equipment	21,008	06/01/20	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	223,885
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	608,394
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	296,922
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,006,529
Loans and Exchanges		53,206	Sec Deposits Private	13,043	
Hebrew Home		3,843	Disability Insurance	367	
Due to Prior Owner		(7,695)	401k	(14,164)	
Patients Fund		109,116	See Schedule	848,813	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,898,393

\* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,898,393	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	14,789
Name of Lender	Purpose	Amount	Date Due		
Marlin Leasing Corp	Kitchen Equipment	14,789	6/1/20		
2. Mortgages Payable				\$	9,867,409
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	4,418,706
Name and Address of Lender	Amount	Loan Date			
Marvin Ostreicher	2,580,836				
Related Party Vendors	1,837,870				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	14,300,904
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	18,199,297

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Real Estate Taxes	\$ 85,763
31	A5	Prepaid Personal Property Taxes	8,767
31	A5	Prepaid Mgmt Assets	2,701
Total Prepaid Expenses			\$ 97,231

Schedule of Other Current Assets (Itemize) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 51,435
31	B9	F/S vs C/R NBV	64,459
Total Other Fixed Assets (Itemize)			\$ 115,894

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
33	A12	Savings Deductions	\$ 227
33	A12	Accrued Expenses	670,730
33	A12	Accrued Pension	56,187
33	A12	Accrued Workers' Comp	59,429
33	A12	Accrued Purchases	62,240
Total Other Current Liabilities (Itemize)			\$ 848,813

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

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

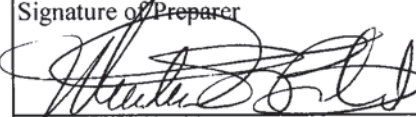
Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabil	2439	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve 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			\$	5,918,525
6. Gain or Loss for Period			\$	82,406
7. Total Net Worth			\$	6,000,931
<b>C. Total Reserves and Net Worth</b>			\$	6,000,931
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	24,200,228

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitati	2439	9/30/2018	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2017		\$	5,888,372
B.	Total Revenue (From Statement of Revenue Page 30)		\$	25,759,066
C.	Total Expenditures (From Statement of Expenditures Page 27)		\$	25,676,660
D.	Net Income or Deficit		\$	82,406
E.	Balance		\$	5,970,778
F.	Additions			
1.	Additional Capital Contributed ( <i>itemize</i> )			
	Expenses Per Pg. 27	\$25,298,826		
	F/S vs C/R Depreciation	377,834		
	Expenses Per F/S	\$25,676,660		
2.	Other ( <i>itemize</i> )			
	PY C/R entry to record borrowed Administrator	30,154		
	Rounding	(1)		
F-3.	Total Additions		\$	30,153
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>		\$	6,000,931
	09/30/18			



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

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/6/19		
Printed Name of Preparer Matthew S. Bavalock				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact John Phelps		Phone Number 516-705-4813		
Annual Report 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, 2018, 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 6, 2019



MARCUMGROUP  
MEMBER