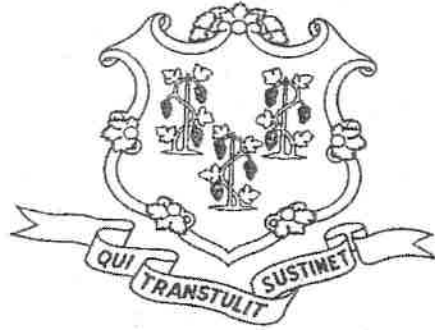


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

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 10/1/2021	Report for Year Ending 9/30/2022	

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

Medicaid Provider Numbers:	CCNH 927	RHNS	ICF-IID
----------------------------	-------------	------	---------

**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/	License No. 2439	Report for Year Ended 9/30/2022	Page 1	of 37
---	---------------------	------------------------------------	-----------	----------

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 10/1/2021	To 9/30/2022
Address of Facility 1 Abrams Blvd, West Hartford 06117			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/7/2023
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 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home		Address (No. & Street, City, State, Zip ) 1 Abrams Blvd, West Hartford 06117		
License Numbers:	CCNH 2439	RHNS (Specify)	Medicare Provider No. 07-5109	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Penni Martin		Nursing Home Administrator's License No.:	001965	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b		License No. 2439	Report for Year Ended 9/30/2022	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, L				0.05	
Junior Capital Holdings, LLC				0.05	
YSRO				0.05	

**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2022	3B	37

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

Owner(s) of Facility

N/A



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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2022	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 <span style="float: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</span>								
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No <span style="float: right;">If "Yes," provide the following information:</span>								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16/ Line m12	31,986	31,986
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg. 16/ Line m12	1,212,830	1,212,830
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	37,371	37,371
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	3,479	3,479
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	1,060,144	998,460
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20/ Line 5f	19,866	17,753
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	650,659	606,742
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Various	1,295,249	1,295,249
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	803,726	803,726

\* 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 H		License No. 2439			Report for Year Ended 9/30/2022		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	Page 16 / Line m13	23,667	23,667
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Page 13 / Various	760,567	760,567
Riverside Health Care Center, Inc.	745 Main Street, East Hartford CT, 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Respiratory Therapist	Page 13 / Line B12o	17,410	17,410
Maple View Manor of Connecticut, LLC	856 Maple Street, Rocky Hill CT, 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	Various	410	410
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Dietician	Page 13 / Line B1	1,672	1,672

\* Use additional sheets if necessary.

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

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

Name of Facility Hebrew Home for Health and Rehabilitation, LL	License No. 2439	Report for Year Ended 9/30/2022	Page 5	of 37
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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<p align="right"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>				
N/A				

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a He			2439	9/30/2022			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
PCC, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	AR Billing/E,H,R. Software Lease	12/21/16	60 Months / Ongoing	76,365		76,365
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/21/16	Ongoing	2,233		2,233
Leaf -1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/18/17	39 Months	25,487		25,487
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	104,085

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

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

Name of Facility Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/2022	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New Haven, CT 06511		
2 MARTIN FRIEDMAN CPA		2600 NOSTRAND AVE. BROOKLYN, NY 11210		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Compilation, preparation of Medicare and Medicaid cost reports, YE tax services and PRF Audit	\$	77,380	
2	EE RETENTION CREDIT	\$	6,000	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	83,380
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15/ Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 MURTHA CULLINA LLP			203-772-7700	
2 MURPHY CONSULTING			443-352-3526	
3 ROGIN NASSAU, LLC			860-256-6300	
4 THE MCMINN EMPLOYMENT LAW FIRM			203-930-1600	
5 See Attached			Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 280 Trumbull St, 12th FL, Hartford, CT 06103				
2 106 Old Court Rd, Suite 101, Baltimore, MD 21208				
3 185 Asylum St., Hartford, CT 06103-3460				
4 1000 Lafayette Blvd., Bridgeport, CT 06604				
5 Various				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Reviewed 2567 / Preparation for IDR	\$	1,224	
2	APPS HUD 2530 / Mortgagor (Disallowed on Pg 28)	\$	700	
3	Refinancing mortgage with M&T Bank (Disallowed on Pg 28)	\$	7,948	
4	Tira Neal's Settlement (\$3,438 Disallowed on Pg 28)	\$	6,875	
5	Various (\$60,736 Disallowed on Pg 28)	\$	154,173	
			Charge for Services Provided	
			\$	170,920
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15/ Line 1e				

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

Name of Facility Hebrew Health Care	License No. 2439	Report for Year Ended 9/30/2022	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	NEAL TIRA	N/A		
2	JACKSON LEWIS	631-247-0404		
3	BERCHEM MOSES PC	203-783-1200		
4	GNOCCHI THADD	N/A		
5	AMERICAN ARBITRATION ASSOCIATION	972-702-8222		
6	Various	Various		
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	18 Daniel Blvd., Bloomfield, CT 06002			
2	58 South Service Road, Suite 250, Melville, NY 11747			
3	75 Broad Street, Milford, CT 06460			
4	114 South Farms Drive, Manhester, CT 06040			
5	13727 Noel Road, Suite 700, Dallas, TX 75240			
6	Various			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Tira Neal's Settlement (\$5156 Disallowed on Pg 28)		\$	10,313
2	HR Matters		\$	83,834
3	CHRO Cases (Dismissed)		\$	2,597
4	Termination of Denise Dixon Fee		\$	800
5	Initial Administrative Fees		\$	1,050
6	Various Collections / Conservatorship Fees (Disallowed on Pg 28)		\$	55,579
			Charge for Services Provided	
			\$	154,173

### Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of				
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center			2439		9/30/2022				8	37				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30					
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity														
A. On last day of PREVIOUS report period	257	257			257	257								
B. On last day of THIS report period	257	257							257	257				
2. Number of Residents														
A. As of midnight of PREVIOUS report period	207	207			207	207								
B. As of midnight of THIS report period	223	223							223	223				
3. Total Number of Days Care Provided During Period														
A. Medicare	4,675	4,675			3,622	3,622			1,053	1,053				
B. Medicaid (Conn.)	61,675	61,675			45,218	45,218			16,457	16,457				
C. Medicaid (other states)														
D. Private Pay	4,414	4,414			3,471	3,471			943	943				
E. State SSI for RCH														
F. Other (Specify) Managed Care / Hospice / VA	7,012	7,012			5,377	5,377			1,635	1,635				
G. Total Care Days During Period (3A thru F)	77,776	77,776			57,688	57,688			20,088	20,088				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds														
A. Medicaid Bed Reserve Days														
B. Other Bed Reserve Days	78	78			61	61			17	17				
5. <b>Total Resident Days (3G + 4A + 4B)</b>	77,854	77,854			57,749	57,749			20,105	20,105				

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

Name of Facility Hebrew Home for Health and Rehabilitation,			License No. 2439			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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)	
N/A				(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	13		183		27								
Per Diem Rate													
a. One bed rm.	Various		345.91		469.00								
b. Two bed rms.	Various		345.91		449.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										4,635	4,635		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										58	58		
C. Other										14,422	14,422		
D. <b>Total Physical Therapy Treatments</b>										19,115	19,115		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										910	910		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										1,093	1,093		
D. <b>Total Speech Therapy Treatments</b>										2,003	2,003		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										5,585	5,585		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										42	42		
C. Other										15,798	15,798		
D. <b>Total Occupational Therapy Treatments</b>										21,425	21,425		



Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home	2439	9/30/2022	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)	9,945	83				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	223,707	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	121,961	1,919				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	661,126	24,512				
5. Dietary Service						
a. Head Dietitian	72,614	2,066				
b. Food Service Supervisor	380,583	14,786				
c. Dietary Workers	881,806	46,416				
6. Housekeeping Service						
a. Head Housekeeper	62,949	2,056				
b. Other Housekeeping Workers	783,590	42,964				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	138,640	3,920				
b. Other Maintenance Workers	163,460	6,553				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	156,531	7,937				
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	304,176	4,757				
b. RN						
1. Direct Care	1,265,151	24,228				
2. Administrative**	367,068	6,989				
c. LPN						
1. Direct Care	2,444,397	65,716				
2. Administrative**						
d. Aides and Attendants	4,235,558	204,043				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	244,852	10,086				
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	193,489	5,598				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	384,200	10,579				
<i>A-13. Total Salary Expenditures</i>	13,095,803	487,288				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions (\$64,311 Disallowed relating to Marketing on Pg 28a)	\$ 321,553	7,553				
Respiratory Therapy (Disallowed on Pg 28a)	6,178	166				
Café Salaries (Disallowed on Pg 28a)	56,469	2,860				
<b>Total</b>	<b>\$ 384,200</b>	<b>10,579</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Contract MDS	\$ 17,410	72				
IV Nursing Consultants (Disallowed on Pg 28a)	35,214	418				
Respiratory Therapy (Disallowed on Pg 28a)	17,410	479				
Nursing Consultants	19,680	228				
<b>Total</b>	<b>\$ 89,714</b>	<b>1,197</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center				2439	9/30/2022			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher	9,945			Non Discriminatory	Supervises Operations, Deals with DNS	83	A1	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	<b>TOTAL</b>	<b>BEDS</b>	<b>AllocatedBenefits</b>	<b>Total w/ Bnft</b>
Augusta	38.75	72	5.41	44.16
Belair	45.50	102	7.67	53.17
Bethel	37.25	161	12.10	49.35
Bloomfield	54.75	120	9.02	63.77
Brattleboro	38.75	80	6.01	44.76
Brentwood	40.75	78	5.86	46.61
Brewer	39.75	111	8.34	48.09
Bristol	37.75	132	9.92	47.67
Cambridge	42.75	160	12.03	54.78
Catskill	37.75	136	10.22	47.97
Colony	47.75	92	6.92	54.67
Country	51.75	111	8.34	60.09
Dover	47.50	112	8.42	55.92
Eastside	44.50	69	5.19	49.69
Eliot	47.00	114	8.57	55.57
Glen Falls	38.00	120	9.02	47.02
Hebrew Home	63.75	257	19.32	83.07
Huntington	40.50	320	24.05	64.55
Kennebunk	46.25	78	5.86	52.11
Ludlowe	37.00	144	10.82	47.82
Maple View	56.75	120	9.02	65.77
Marlborough	40.25	120	9.02	49.27
Maywood	42.00	120	9.02	51.02
Milford	42.50	120	9.02	51.52
Newton Wellseley	49.75	110	8.27	58.02
Norway	41.75	70	5.26	47.01
Poughkeepsie	42.00	200	15.03	57.03
Regency	43.50	130	9.77	53.27
Reservoir	45.75	144	10.82	56.57
Riverside	61.75	345	25.93	87.68
Rutland	41.50	125	9.40	50.90
Sachem	50.00	111	8.34	58.34
Sands Point	48.50	180	13.53	62.03
Utica	45.75	117	8.79	54.54
Village Crest	42.00	95	7.14	49.14
Water's Edge	42.50	150	11.28	53.78
Westgate	44.50	104	7.82	52.32
Winship	45.75	72	5.41	51.16
Vacation	328.00			
Sick	0.00			
Personal	0.00			
Holiday	48.00			
Total	2080.25	5,002	376	2,080.25

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Cente				2439	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Penni Martin	223,707			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										
Christal Altius (10/1/21-5/31/22)	75,887			Non Discriminatory	Assistant Administrator	1,399	A3			
Carlene Green (6/1/22-9/30/22)	46,074					520				

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilitation, LLC d	2439	9/30/2022	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	1,672	40				
2. Dentist	11,579	116				
3. Pharmacist	29,182	292				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	460,035	8,106				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	482				
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	99,970	1,752				
b. Other						
10. Occupational Therapist						
a. Resident Care	503,329	8,577				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	92,823	1,227				
2. Administrative***						
b. LPN						
1. Direct Care	651,552	11,433				
2. Administrative***						
c. Aides	195,165	5,776				
d. Other						
12. Other (Specify)						
See Attached Schedule	89,714	1,197				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,195,021</b>	<b>38,998</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	9/30/2022	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Regency House of Wallingford, Inc. 181 East Main Street, Wallingford CT, 06492	Dietician / Contract MDS / Nurse Consultants	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Shahzad Zaki MD 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HARTFORD HEALTHCARE MEDICAL GROUP SPECIALISTS, LLC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
INTELYCARE INC., 1250 Hancock St #501N, Quincy, MA 02169	RN / LPN Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
FIVE STAR CARE LLC DBA STARCARE, 250 Cedarbridge Ave, Lakewood, NJ 08701	CNAs Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAPLE VIEW MANOR, 856 Maple Street, Rocky Hill, CT 06067	Contract MDS	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Riverside Health Care Center, Inc. 745 Main Street, East Hartford CT, 06108	Respiratory Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
SPEECHCOM INC., 2850 Artesia Blvd #107, Redondo Beach, CA 90278	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 687,445	687,445			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 155,529	155,529			
4. Social Security (F.I.C.A.)	\$ 960,984	960,984			
5. Health Insurance	\$ 1,303,881	1,303,881			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 315,714	315,714			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 64,697	64,697			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 913,635	913,635			
<b>d. Accounting and Auditing</b>	\$ 83,380	83,380			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 170,920	170,920			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 66,525	66,525			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 88,730	88,730			
2. Cellular Phones	\$ 4,853	4,853			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 123,748	123,748			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,103,567	1,103,567			
<b>Subtotal</b>	\$ 6,043,608	6,043,608			

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

(Carry Subtotals forward to next page)



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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Union Training	\$ 52,013		
Background Checks	12,684		
<b>Total</b>	<b>\$ 64,697</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/	2439	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	6,043,608	6,043,608			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 76,463	76,463			
4. Employee Travel	\$ 2,765	2,765			
5. Education Expenses Related to Seminars and Conventions	\$ 2,499	2,499			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 3,635	3,635			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 55,251	55,251			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,847	8,847			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 17,799	17,799			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 11,188	11,188			
10. Contributions*** See Attached Schedule	\$ 1,250	1,250			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 197,766	197,766			
12. Administrative Management Services**	\$ 1,285,666	1,285,666			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 614,706	614,706			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 8,321,443	8,321,443			

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 37,713		
Marketing Supplies (Disallowed on Pg 28)	17,538		
<b>Total Other Advertising</b>	\$ 55,251	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 17,799		
<b>Total Dues</b>	\$ 17,799	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Political Contributions (Disallowed on Pg 28)	\$ 1,250		
<b>Total Contributions</b>	\$ 1,250	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Café Fees (Disallowed on Pg 28a)	\$ 1,873		
Licenses and Permits	6,456		
Bank Charges	45,430		
Strike Expense	543,704		
Misc Expense (Disallowed on Pg 28a)	17,243		
<b>Total Other Administrative and General</b>	\$ 614,706	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitati	2439	9/30/2022	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	1,285,666	Management Fees	Pg. 16, Line m12

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/	2439	9/30/2022		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 1,113,369	1,113,369			
2. Non-Food Supplies	\$ 103,632	103,632			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 62,463	62,463			
c. Other (Specify) _____	\$ _____				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 1,279,464</b>	<b>1,279,464</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a		2439	9/30/2022	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. \$	2,633	2,633	
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)		\$	302,864	302,864	
c. Other (Specify) Supplies / Diapers		\$	102,945	102,945	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>408,442</b>	<b>408,442</b>	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, L		2439	9/30/2022		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. \$	80,472	80,472			
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>		\$ 80,472	80,472			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$	578,064	578,064			
2. Purchased from	\$					
b. Medicine Cabinet Drugs	\$	22,914	22,914			
c. Medical and Therapeutic Supplies	\$	137,626	137,626			
d. Ambulance/Limousine***	\$	2,129	2,129			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	10,758	10,758			
f. X-rays and Related Radiological Procedures***	\$	19,866	19,866			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	39,858	39,858			
i. Recreation	\$	94,301	94,301			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	250,308	250,308			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 1,155,824	1,155,824			

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies COVID-Hebrew Home-Nursing	142,603		
Flu Vaccine-Hebrew Home-Medical Services	8,405		
IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry (Disallowed on Pg 2	8,060		
Minor Equip-Hebrew Home-Nursing (\$330 Disallowed on Pg 29a)	6,380		
Purch Services-Hebrew Home-Nursing	296		
Equip Rental-Hebrew Home-Nursing (Disallowed on Pg 29a)	26,561		
Equip Rental-Hebrew Home-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	10,166		
Equip Rental-Hebrew Home-Respiratory (Disallowed on Pg 29a)	47,837		
<b>Total Other Resident Care</b>	\$ 250,308	\$ -	\$ -



**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 9/30/2022	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	43,444			19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	259,420			19	3b
ADM ENVIRONMENTAL GROUP LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal / Recycling	81,197			22	6f
ADP	P.O. Box 842875, Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	27,433			16	m11
Durham Property Services	60 ROYAL OAK DR DURHAM CT 06422	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Plowing	63,763			22	6f
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	16,757			16	m11
AEGIS ENERGY SERVICES INC	PO Box 2511 Springfield MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	41,535			22	6f
TECOGEN INC	45 FIRST AVENEUE WALTHAM MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Equipment Maintenance	40,487			22	6f
CINTAS FIRE PROTECTION	Cincinnati, OH 45263-6525	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	38,770			22	6f
KONE INC	16 Old Forge Rd Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	13,530			22	6f
KMR LANDSCAPING INC.	NEWINGTON CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Plowing	37,701			22	6f
SMART Care equipment	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	60,687			18	2b
CTC Building Solutions	500 Corporate Row, Cromwell, CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	10,978			22	6f
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	121,227			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		License No.		Report for Year Ended		Page of				
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and		2439		9/30/2022		21a 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Emcore Services	55 Gerber Road East.South Windsor.CT	○	⊙	N/A	Maintenance Services	41,724			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	○	⊙	N/A	Computer Maintenance System	79,503			16	m11

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, I	2439	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 192,936	192,936				
c. Light & Power	\$ 207,231	207,231				
d. Water	\$ 128,865	128,865				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 104,085	104,085				
f. Other ( <i>itemize</i> )	\$ 450,850	450,850				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 1,083,967	1,083,967				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 250,875	250,875				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 250,875	250,875				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 10,892	10,892				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 152,761	152,761				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 163,653	163,653				
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	\$ 363,155	363,155				
c. Personal property taxes	\$ 41,816	41,816				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 819,499	819,499				

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

## Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies-Hebrew Home-Maintenance	\$ 44,418		
Supplies COVID-Hebrew Home-Maintenance	258		
Minor Equip-Hebrew Home-Maintenance	511		
Purch Services-Hebrew Home-Maintenance	214,458		
Ground Services-Hebrew Home-Maintenance	101,464		
Pest Control-Hebrew Home-Maintenance	6,603		
Carting-Hebrew Home-Maintenance	81,844		
Rental Expenses-Hebrew Home-Maintenance	1,144		
Equip Rental-Hebrew Home-Maintenance	150		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 450,850</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center				License No. 2439		Report for Year Ended 9/30/2022				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
				Var	Var	1,859,573		1,859,573	813,837	S/L	Various	207,171	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
				Var	Var	205,797		205,797		S/L	Various	43,175	
c. Administrative													
				Var	Var	2,644		2,644		S/L	Various	529	
d. Standard Resident													
e. Specialized Resident													
						208,441		208,441				43,704	
Total Acquired during this report period													
D-3. Subtotal													
<b>E. Total Depreciation</b>													
											250,875		
											250,875		

Schedule of Land Improvements Acquired during this report period

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

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

Schedule of Building Improvements Acquired during this report period

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

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

Schedule of Non-Movable Equipment Acquired during this report period

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

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

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2021	Dell Laptop	Administrative	1,405	3	\$ 468
11/24/2021	Dell Optiplex 7000 Desktop	Administrative	3,225	3	1,075
11/24/2021	Dell Business Series Desktop	Administrative	2,168	3	723
11/11/2021	Dell Business Series Desktop	Administrative	1,027	3	342
12/8/2021	Dell Optiplex Destop x 3	Administrative	6,499	3	2,166
1/31/2022	Security Adtran Headend Equip	Administrative	5,175	5	1,035
1/31/2022	Dell All in One Computer	Administrative	1,655	3	552
2/28/2022	Kettle Cabinet-Steam	Administrative	26,243	15	1,750
2/24/2022	Dell Desktop/HP Chrombook	Administrative	2,532	3	844
2/1/2022	Iccemaker-Water dispenser	Administrative	6,230	10	623
2/28/2022	Dell Desktops	Administrative	1,885	3	628
3/29/2022	Dell Laptop/Chrombook	Administrative	1,600	3	533
4/1/2022	Comm Immersion blender x2	Administrative	1,467	5	293
4/26/2022	Dell Latitude Laptop	Administrative	2,378	3	793
5/10/2022	Dell Optiplex Desktop	Administrative	1,326	3	442
5/12/2022	Dell Latitude Laptop/Monitor	Administrative	1,498	3	499
5/31/2022	Surge/Battery backup	Administrative	2,180	3	727
5/28/2022	Network Cloud Managemnt device	Administrative	12,889	5	2,578
6/7/2022	UPS Backup System (battery)	Administrative	1,744	3	581
6/8/2022	DELL Optiplex DESKTOP	Administrative	1,346	3	449
6/20/2022	Dell Laptops x 2	Administrative	2,378	3	793
6/30/2022	Dell Desktop & 24" Monitor	Administrative	1,326	3	442
7/25/2022	Dell Optiplex Desktop/Monitor	Administrative	1,317	3	439
7/18/2022	Dell Latitude Laptop	Administrative	1,190	3	397
7/18/2022	Dell Desktop \$ 24" Monitor	Administrative	1,327	3	442
7/29/2022	12 Channel ECG/EKG Machine	Standard Resident	2,644	5	529
7/22/2022	Cisco Meraki MR46- Routers	Administrative	40,360	5	8,072
8/12/2022	HANDWHEEL - K ETTLES	Administrative	2,314	3	771
8/31/2022	Cyber Power Support- UPS	Administrative	1,117	5	223
8/8/2022	Dell Desktop	Administrative	2,624	3	875
8/15/2022	20 x 36 Dunnage Rack	Administrative	1,076	2	538
9/2/2022	Refrigerator	Administrative	4,727	10	473
9/2/2022	Floor Burnisher	Administrative	1,364	5	273
9/30/2022	Replace Pump Motor	Administrative	4,215	10	422
9/26/2022	Dell Desktop Optiplex	Administrative	1,364	3	455
9/2/2022	Cloud Managed Network Device	Administrative	50,623	5	10,125
9/21/2022	Dell Desktop	Administrative	2,691	3	897
9/30/2022	Dell Desktop/Monitor	Administrative	1,312	3	437
<b>Total additions for Movable Equipmen</b>			<b>\$ 208,441</b>		<b>\$ 43,704</b>
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</b>			<b>\$ -</b>		<b>\$ -</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
5/31/2022	Replace Compressor and Misc	\$ 5,273	15	\$ 352
6/30/2022	Capitors Replacements for fan	4,326	10	433
9/1/2022	Replace All Doors	28,000	15	1,867
9/1/2022	Door Hardware Install	6,951	10	695
4/29/2022	Roof Replacement	290,288	10	29,029
<b>Total additions for Leaschold Improvemem</b>		<b>\$ 334,838</b>		<b>\$ 32,376</b>
<b>Deletions:</b>				

Total deletions for Leaschold Improvemen		\$	-	\$	-

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home			2439		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Deferred Financing Costs	Var	Var	25 Years	268,467	50,625	S/L		10,892	
2.									
3.									
A-4. Subtotal									10,892
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,543,727	482,543	S/L	Various	120,385	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	334,838		S/L	Various	32,376	
C-4. Subtotal									152,761
<b>D. Total Amortization</b>									163,653

\* 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, 2022

Acquisition Year	Historical Costs	% Related to SNE	Cost to Be Depreciated	Life	Method	9/30/2020 Accum. Deprec.	9/30/2021 Accum. Deprec.	9/30/2022 Accum. Deprec.	Net Book Value
	14,336,457		14,336,457				2,230,116	2,230,116	12,106,341
<b>LAURELFIELD IMPROVEMENT</b>									
Acquisitions 2017									
Global Tech-PC Cables	17,360	100%	17,360	5	S/L	13,118	3,472	18,590	17,360
Ahern Sign-New Sign	25,372	100%	25,372	10	S/L	9,585	12,122	12,122	14,559
Magnum-Hood Replacement	1,700	100%	1,700	5	S/L	1,625	1,700	1,700	75
Blind Sign-Charo Exp	8,429	100%	8,429	15	S/L	9,029	1,077	1,077	14,916
Blind Sign-Charo Exp	52,737	100%	52,737	10	S/L	30,463	21,274	18,107	9,630
Levasee-Installation	20,737	100%	20,737	10	S/L	7,836	20,737	20,737	8,753
MJ Daily-Bldg Mgmt System	25,718	80%	20,574	15	S/L	5,183	3,772	13,772	12,647
MJ Daily-Water Heater	9,987	80%	3,022	10	S/L	800	3,822	800	3,376
MJ Daily-Tast & Balance	15,931	80%	12,745	10	S/L	4,817	12,745	12,745	5,378
MJ Daily-MAU2 Spalter	7,498	80%	5,960	10	S/L	2,943	6,962	7,367	5,737
MJ Daily-Cooling Tower Replacement	681,258	80%	55,302	10	S/L	20,893	55,302	55,302	23,949
MJ Daily-MAU2 Spalter	20,544	80%	16,435	10	S/L	7,575	16,435	16,435	13,869
MJ Daily-Water Pump	29,544	80%	23,635	10	S/L	6,331	23,635	23,635	9,976
MJ Daily-Cooling Tower Replacement	62,741	80%	50,193	10	S/L	18,962	50,193	50,193	21,193
Tecogan- HVAC	4,409	80%	3,527	15	S/L	888	3,527	3,527	2,169
Ahern Wall Sign	10,256	100%	10,256	10	S/L	3,876	10,256	10,256	4,328
MJ Daily-Cooling Tower Replacement	12,757	80%	10,214	10	S/L	3,858	10,214	10,214	4,314
Department of Rev-Sales Tax Tecogan	1,184	100%	947	15	S/L	238	301	301	384
Department of Rev-Sales Tax Tecogan	6,855	100%	5,822	15	S/L	3,292	5,822	5,822	4,784
Plumbing-Alarm System	6,855	100%	6,855	15	S/L	3,292	6,855	6,855	2,989
Tecogan-Sales Tax	280	80%	224	15	S/L	15	72	15	87
Tecogan- HVAC Work	18,637	80%	14,910	15	S/L	3,755	14,910	14,910	9,167
Rainech-Equipment Installation	9,465	100%	9,465	10	S/L	3,577	9,465	9,465	3,894
Rainech- Electric Door Locks	49,588	100%	49,588	10	S/L	18,735	49,588	49,588	20,833
Magnum-Carpet Installation	12,758	100%	12,758	5	S/L	9,641	2,552	2,552	12,758
Rainech-Security System	14,238	100%	14,238	10	S/L	5,380	14,238	14,238	6,010
Rainech- Alarm System	4,989	100%	4,989	10	S/L	1,749	4,989	4,989	3,240
Junga Etc-Outlet Install	2,998	100%	2,998	20	S/L	567	150	150	2,131
Junga Etc-Outlet Install	2,998	100%	2,998	20	S/L	567	150	150	2,131
Junga Etc-Outlet Install	2,307	100%	2,307	20	S/L	115	2,307	2,307	1,842
Painter	27,898	100%	20,661	5	S/L	5,560	27,898	27,898	1,642
<b>Total 2017 Acq</b>	<b>589,261</b>		<b>333,392</b>			<b>204,186</b>	<b>54,048</b>	<b>44,751</b>	<b>239,507</b>
Acquisitions 2018									
95 Magnus-Entry Carpet Till	1,777	100%	1,777	5	S/L	1,065	355	355	1,775
96 Magnus-Family Renovation-2nd	57,140	100%	57,140	15	S/L	11,427	3,809	3,809	19,045
98 Action Chimes - 3 x Deors	1,677	100%	1,677	10	S/L	504	1,688	1,688	840
99 CCI Carangelo - Digital Boards	1,276	100%	1,276	10	S/L	384	1,276	1,276	640
115 CHOW-59 Units Room Hoses	20,536	100%	20,536	15	S/L	4,107	13,691	6,845	13,691
116 CHOW-267 Units Room Hoses	14,322	80%	11,540	15	S/L	2,855	13,351	6,725	6,725
120 MJADLY - Steam Traps	5,074	80%	4,059	10	S/L	1,544	4,059	1,544	2,515
121 MJADLY (CHOW)Install AHU Valve	5,074	80%	4,059	10	S/L	1,544	4,059	1,544	2,515
121.4 new hot air stations with keys	12,235	80%	9,788	10	S/L	2,937	9,788	3,916	4,893
122 Floor Carpet - Nursing & Gym	2,335	100%	3,037	5	S/L	1,821	607	607	3,035
123 Floor Carpet - Admin Area	3,749	100%	2,535	5	S/L	1,521	507	507	2,535
128 New water Feed Lines (CHOW)	931	80%	745	5	S/L	447	149	149	1,874
130 Replaced new water feed lines	1,781	80%	1,425	5	S/L	285	1,140	1,140	745
131 Firestopping Project for Basement	49,250	80%	39,400	20	S/L	5,100	37,300	8,500	1,425
132 Released Pump	665	80%	708	5	S/L	426	1,426	1,426	540
134 Installed Security Door	31,799	80%	25,439	15	S/L	5,088	7,884	1,696	29,550
135 Replace 16 Egress Locks	16,046	80%	12,837	10	S/L	3,852	12,841	1,284	6,420
140 3 x Pneumatic Damper Actuator	1,914	80%	1,531	5	S/L	1,224	306	306	1,530
141 Exporator & Condensor Equip	8153	80%	6,522	10	S/L	1,956	652	2,608	3,262
142 Replaced new water feed lines	1,626	80%	1,301	5	S/L	1,026	295	295	1,306
147 New Installation Water Treatment	2,134	80%	1,707	7	S/L	678	244	244	1,220
148 60 x Sprinkler Heads	6,260	80%	6,608	5	S/L	3,966	1,322	2,444	487
150 Washing Machine Motor Rebuilt	5,192	80%	4,154	10	S/L	2,724	1,908	1,908	6,608
151 Boiler Repair	7,554	80%	6,043	10	S/L	1,245	415	2,075	19,080
156 Replace Triple Duty Valve	13,073	80%	10,458	10	S/L	604	604	604	3,023
157 Replaced Boiler	8,616	80%	6,893	10	S/L	3,198	1,046	5,228	5,228
162 4th Floor Wadingrigand System	10,288	80%	8,230	15	S/L	3,427	11,575	5,846	5,846
165 Etc Etc	3,374	100%	3,374	10	S/L	1,011	337	1,688	3,374
167 Tank Removal & Installation	52,146	80%	41,717	20	S/L	6,344	20,666	10,430	31,287
168 #2 Passer Elevator Piston Repl	36,138	80%	28,910	20	S/L	4,338	14,446	7,230	21,680
172 Temperature Control Wires	4,049	80%	3,239	20	S/L	1,62	648	162	810
173 Rebuild B&G Pumps	5,091	80%	4,073	10	S/L	1,680	590	2,240	2,295
174 Rebuild B&G Pumps	4,988	80%	3,990	10	S/L	1,628	407	2,035	2,038
177 Fan coil unit water line	7,889	100%	7,889	10	S/L	2,367	789	3,156	3,944
179 MAU2 Replacement (CHOW)	84,017	80%	67,214	15	S/L	13,443	17,924	4,481	22,405
180 Alarm Monitoring & Install	978	80%	782	5	S/L	468	156	156	780
184 3017 CFP to LHI	28,924	100%	28,924	10	S/L	8,676	2,892	11,568	14,464
192 Telephone System (CHOW)	1,143	80%	914	10	S/L	364	91	455	455
113 CHOW-Replace Patient Rm Hoses	22,994	100%	22,994	20	S/L	3,450	4,800	1,150	17,244
114 CHOW-Replace Patient Rm Hoses	22,994	100%	22,994	20	S/L	3,450	4,800	1,150	17,244
115 CHOW-Replace Patient Rm Hoses	2,008	100%	2,008	20	S/L	1,066	353	353	5,303
<b>Total 2018 Acq</b>	<b>600,179</b>		<b>518,351</b>			<b>117,837</b>	<b>30,308</b>	<b>157,236</b>	<b>188,541</b>
Acquisitions 2019									
Boiler Room Piping	20,125	80%	16,100	10	S/L	3,220	1,610	1,610	9,660
Roof (CHOW)	2,659	80%	2,127	10	S/L	428	213	852	1,275
Supply	1,985	80%	1,588	5	S/L	630	305	305	1,285
Laminar Sheet for Elevator	1,048	100%	1,048	5	S/L	420	210	210	1,048
HVAC- Heater Pads Installed	2,008	80%	1,608	10	S/L	322	161	161	962

PROPERTY	Acquisition	Historical	% Related to	Cost to Be	Life	Method	9/30/2021		9/30/2022		Accum	Book
							Accum	Deprec.	Accum	Deprec.		
		Costs	SWT	Depreciation		Life	Debit	Credit	Debit	Credit	Debit	Value
Refrigeration Room Door Hardware	3/21/2019	2,970	100%	2,970	10	S/L	656	714	338	328	1,312	1,658
Warehouse double door security	4/1/2020	4,100	80%	3,280	10	S/L	556	328	884	112	1,448	671
3P/A/D/Alp/24 hr call contractor	3/31/2019	1,359	80%	1,118	10	S/L	336	224	336	112	518	568
Fan Cycling Pressure Install	5/31/2019	1,180	80%	944	10	S/L	188	94	282	94	376	568
Water Pipe	5/31/2019	1,448	80%	1,158	10	S/L	188	94	282	94	376	568
Pot Water Piping	6/30/2019	7,448	80%	5,958	15	S/L	784	397	1,911	387	1,524	2,638
Compressor	6/30/2019	4,376	80%	3,501	10	S/L	464	232	464	156	620	1,008
Water Tank	6/30/2019	6,678	80%	5,343	10	S/L	680	340	1,802	534	2,336	3,200
Installation of Chiller Pipe	6/30/2019	14,259	80%	11,407	15	S/L	1,520	760	2,280	760	3,040	8,367
Revised outlets for new kits	7/22/2019	4,737	100%	4,737	10	S/L	560	480	1,440	480	2,880	2,877
Furnish & Install DDC	7/31/2019	10,287	100%	10,287	10	S/L	2,060	1,030	3,090	1,030	4,120	6,177
Install Heat Trace Cable on CH	7/31/2019	2,584	80%	2,067	3	S/L	1,378	689	2,067	-	2,067	-
Corner guards, and lead bumpers	9/6/2019	1,075	100%	1,075	5	S/L	430	215	645	215	860	215
Door Hardware	9/6/2019	1,448	100%	1,448	5	S/L	564	282	846	282	1,128	282
Wood Doors Installation	8/31/2019	27,181	100%	17,563	15	S/L	2,388	1,194	3,582	1,194	4,776	13,019
New Dishwashing Room	9/30/2019	37,106	80%	29,685	35	S/L	1,720	860	2,580	860	3,440	28,245
Limes Installation for H/C#	9/30/2020	30	100%	30	2	S/L	516	259	774	259	1,032	1,548
Adj Bal for KONE Project	12/31/2018	30	100%	30	4	S/L				6	8	
Sales Tax for FA# 177	12/31/2018	501	100%	501	10	S/L	100	50	150	50	200	301
Total 2019 Acq		185,357		137,038			22,480	11,239	33,719	10,378	44,097	91,833
<b>Acquisitions 2020</b>				248,832			15,339	15,339	30,678	15,339	46,167	109,485
Acquisitions 2021				109,378								
Acquisitions 2022												
<b>Total 2020 Acq</b>				248,832			15,339	15,339	30,678	15,339	46,167	109,485
<b>Acquisitions 2021</b>												
7/31/2021	25,000	100%	25,000	10	S/L	625	625	1,250	625	3,125	21,875	
7/31/2021	1,188	80%	950	10	S/L	141	105	282	141	565	3,814	
7/31/2021	8,083	100%	8,083	10	S/L	808	808	1,616	1,616	3,232	4,847	
7/31/2021	1,380	80%	1,104	5	S/L	161	161	322	161	645	1,261	
6/30/2021	2,176	80%	1,741	5	S/L	217	217	434	217	871	1,352	
7/1/2021	1,113	80%	890	10	S/L	28	28	56	28	112	778	
8/23/2021	1,119	80%	895	3	S/L	86	86	172	86	344	530	
8/23/2021	1,185	80%	948	3	S/L	95	95	190	95	380	558	
8/13/2021	1,635	80%	1,308	3	S/L	173	173	346	173	692	1,015	
8/13/2021	1,986	80%	1,589	3	S/L	211	211	422	211	848	1,261	
7/29/2021	2,690	80%	2,152	3	S/L	224	224	448	224	896	1,368	
8/14/2021	16,749	80%	13,399	20	S/L	70	70	140	70	280	3,459	
9/30/2021	51,048	80%	40,838	15	S/L	284	284	568	284	1,132	3,836	
1/31/2021	7,492	80%	5,993	20	S/L	281	281	562	281	1,128	5,412	
1/31/2021	985	80%	772	10	S/L	77	77	154	77	307	678	
Total 2021 Acq	128,076		109,378			2,568	2,568	5,136	2,568	10,272	40,146	
<b>Acquisitions 2022</b>												
5/31/2022	6,591	80%	5,273	15	S/L					352	4,921	
6/30/2022	5,400	80%	4,326	10	S/L					433	3,893	
9/1/2022	35,000	80%	28,000	15	S/L					1,667	26,333	
9/1/2022	9,669	80%	7,735	10	S/L					695	6,256	
4/29/2022	882,850	80%	706,280	10	S/L					3,000	703,280	
	415,346		334,130							34,374	351,492	
Total 2022 Acq	2,208,032		1,878,685			2,008,032	1,221,551	482,543	151,761	635,304	1,243,201	
<b>Moveable Equipment</b>												
Acquisitions 2017												
Inception of Movable Account	12/21/2016	780,000	100%	780,000	10	S/L	294,600	70,000	372,600	78,000	450,600	329,310
Amazon-Scanner	12/19/2016	535	100%	535	5	S/L	404	107	811	24	535	-
Digland - Badge Camera Equip	12/15/2016	4,125	100%	4,125	5	S/L	3,117	825	3,942	183	4,125	-
Smartline-Series Clocks	12/20/2016	14,899	100%	14,899	10	S/L	5,629	1,490	6,298	1,490	8,609	6,290
PC Connection-Hardware	11/12/2017	17,993	100%	17,993	5	S/L	13,597	3,599	17,196	787	17,993	-
PC Connection-CPU	11/11/2017	756	100%	756	5	S/L	571	151	722	34	756	-
PC Connection-Server	11/16/2017	2,428	100%	2,428	3	S/L	3,057	(629)	2,428		2,428	-
PC Connection-UPS	11/16/2017	2,070	100%	2,070	3	S/L	3,166	(1,096)	2,070		2,070	-
Suppleworks-Traps & Rens Ins	12/29/2017	2,373	100%	2,373	10	S/L	988	237	1,133	237	1,370	1,003
Suppleworks-Tilt Truck Utility	12/27/2017	603	100%	603	10	S/L	256	207	347	207	553	350
Ecobab-Refrigerator	1/20/2017	5,434	100%	5,434	10	S/L	2,052	543	2,595	543	3,138	2,296
WR Mason-Cabinet	1/23/2017	668	100%	668	15	S/L	170	45	215	45	280	408
Ecobab-Steamer	2/15/2017	1,039	100%	1,039	10	S/L	393	104	497	104	601	438
Harbor-Ultra-Ultra Cart	2/23/2017	8,803	100%	8,803	10	S/L	3,225	890	4,205	890	5,095	3,718
McKesson-Cleaner	2/23/2017	1,394	100%	1,394	10	S/L	494	128	622	128	750	622
InoCan-Electric	5/16/2017	22,584	100%	22,584	12	S/L	69,385	18,365	87,750	18,365	106,115	114,259
Culinary Depot-Tables	4/6/2017	1,672	100%	1,672	15	S/L	400	111	511	111	622	1,030
Culinary Depot-Floor Buffer	5/9/2017	24,455	100%	24,455	10	S/L	9,241	2,446	11,687	2,446	14,133	10,322
Amazon-Inlet CPU	6/1/2017	3,585	100%	3,585	5	S/L	2,709	717	3,426	159	3,585	-
McKesson-Electric Lull	6/1/2017	835	100%	835	5	S/L	631	167	798	37	835	-
McKesson-Refrigerator	6/1/2017	1,677	100%	1,677	10	S/L	634	168	802	168	970	707
McKesson-40 Gal Hoop	7/10/2017	1,005	100%	1,005	10	S/L	2,886	711	3,597	711	4,308	2,326
McKesson-78 Mattresses	7/10/2017	15,013	100%	15,013	10	S/L	5,673	1,501	7,172	1,501	8,673	6,340
PC Connect-Remote Cards	7/31/2017	1,298	100%	1,298	5	S/L	982	260	1,242	260	1,298	-
PC Connect-PC & Monitor	7/31/2017	835	100%	835	5	S/L	631	167	798	37	835	-
PC Connect-LED TV	7/31/2017	825	100%	825	5	S/L	631	167	798	37	835	-
Suppleworks Op. Freezer	7/31/2017	825	100%	825	10	S/L	313	83	396	83	479	346
McKesson-Hand Truck	7/31/2017	560	100%	560	10	S/L	212	56	268	56	324	236
McKesson-Electric Gridline	7/31/2017	560	100%	560	10	S/L	212	56	268	56	324	236
MJ Duly - Exhaust Fan	3/31/2017	1,895	100%	1,895	10	S/L	717	190	907	190	1,097	758

PROPERTY	Acquisition Date	Historical Cost	% Related to SUL	Cost to Be Depreciated	Life	Method	9/30/2021 Accum Deprec.	9/30/2022 Accum Deprec.	Accum Deprec. 1/1/23	Book Value 1/1/23
InvoCare	7/11/2017	508	100%	508	10	S/L	34	62	108	312
InvoCare - Pump	8/01/2017	15,930	100%	15,930	10	S/L	1,593	3,186	6,372	9,554
Granger-HVAC	9/30/2017	1,449	100%	1,449	15	S/L	366	732	1,098	451
Granger-HVAC	9/30/2017	967	100%	967	15	S/L	242	483	725	242
WB Mason- Cabinet	9/30/2017	668	100%	668	15	S/L	170	340	510	158
Address-Blf/Therm/Oil Kit	3/31/2017	2,150	100%	2,150	8	S/L	1,016	2,032	2,032	118
Culinary Disp.- Food Processor	4/30/2017	1,580	100%	1,580	10	S/L	158	316	474	1,106
183.0-Shop/Furniture	9/30/2017	483	100%	483	10	S/L	96	192	288	195
Mckesson- Tapeza Bed	8/31/2017	1,110	100%	1,110	12	S/L	92	184	276	834
MILK- Storeoom Lock Lev.	8/31/2017	622	100%	622	20	S/L	117	234	351	271
Flamlich-Nurse Alert System	8/31/2017	1,255	100%	1,255	10	S/L	126	252	378	877
Tower Fun- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L	572	1,144	1,716	4,006
McKesson- Pumps	9/30/2017	286	100%	286	10	S/L	29	57	86	200
McKesson- Used Equipment	9/30/2017	990	100%	990	15	S/L	249	498	747	243
Mckesson- Used Equipment	7/1/2017	14,761	100%	14,761	10	S/L	1,476	2,952	4,428	10,333
Mckesson- Used Equipment	7/1/2017	3,324	100%	3,324	10	S/L	332	665	997	2,327
Direct Supply	9/30/2017	5,830	100%	5,830	12	S/L	486	972	1,458	4,372
Direct Supply-Electric Bed	9/30/2017	3,642	100%	3,642	12	S/L	304	607	910	2,732
McKesson-Battery	9/30/2017	654	100%	654	5	S/L	131	262	393	261
MJ Daily- HVAC Repair	9/30/2017	2,902	100%	2,902	15	S/L	485	970	1,455	1,447
InvoCare- Tubs Sales Tax	5/31/2017	48,433	100%	48,433	10	S/L	4,843	9,686	14,529	33,904
<b>Total 2017 Additions</b>		<b>125,152</b>		<b>125,152</b>			<b>121,316</b>	<b>239,342</b>	<b>379,053</b>	<b>59,774</b>

92. Direct Supply-Sales Tax & Fit	10/31/2017	843	100%	843	5	S/L	169	337	506	337
94 Amazon-7 x LED TV & Brackets	10/31/2017	1,334	100%	1,334	5	S/L	801	1,601	2,402	932
97 McKesson-Invasive Patient Lift	10/31/2017	5,107	100%	5,107	10	S/L	511	1,021	1,531	3,576
100 Ashley Furnil- Sofa & Chair	11/1/2017	2,507	100%	2,507	12	S/L	209	418	627	1,880
101 Culinary Depot- Heated Cabinet	11/1/2017	3,345	100%	3,345	15	S/L	669	1,338	2,007	1,338
102. Culinary Depot- Food Blgator	11/1/2017	4,619	100%	4,619	10	S/L	462	924	1,386	3,233
103. A-Jury Depot- Food Blgator	11/29/2017	2,812	100%	2,812	10	S/L	281	562	843	1,969
104 Direct Supply- 4 Drawer Chest	10/3/2017	2,644	100%	2,644	15	S/L	528	1,056	1,584	1,060
109 Cooling Fan & Board Install	12/6/2017	1,102	100%	1,102	5	S/L	660	1,320	1,980	120
110 Amazon- Indoor Security Camer	11/13/2017	1,057	100%	1,057	5	S/L	633	1,266	1,899	158
111 Junga Electric- Outlets & ctc	12/29/2017	3,063	100%	3,063	10	S/L	306	612	918	2,145
119 A-Tech- Replace Knobs, Valves	11/29/2017	3,412	100%	3,412	5	S/L	2,046	4,092	6,184	268
124 Patient Lift-Sales x 2	11/22/2018	1,501	100%	1,501	10	S/L	150	300	450	1,051
125 Patient Lift-Sales x 2	11/22/2018	1,842	100%	1,842	10	S/L	184	368	552	1,290
126 Stand Disp/Reint Life x 3	12/29/2017	2,281	100%	2,281	10	S/L	684	1,368	2,052	229
130 Install actuators & flow switc	1/19/2018	2,577	100%	2,577	5	S/L	1,545	3,090	4,635	1,142
137 Desk & Chair	1/29/2018	5,148	100%	5,148	10	S/L	515	1,030	1,545	3,603
138 Table, Recliner & Vail Art	2/28/2018	2,094	100%	2,094	5	S/L	1,257	2,514	3,771	323
139 LED TV & Brackets	2/27/2018	3,224	100%	3,224	5	S/L	1,941	3,882	5,823	641
142 2 x Lift Reint-Power Base	3/9/2018	5,199	100%	5,199	10	S/L	1,560	3,120	4,680	519
143 2 x Lift Reint-6'10" x 6'10"	3/9/2018	3,822	100%	3,822	10	S/L	1,500	3,000	4,500	322
144 3 x Recliner	2/22/2018	1,688	100%	1,688	10	S/L	510	1,020	1,530	1,158
145 Electrocadiograph Machine	3/30/2018	3,687	100%	3,687	7	S/L	1,980	3,960	5,940	647
152 High-Height-Heated Cabinet	3/30/2018	9,905	100%	9,905	15	S/L	1,980	3,960	5,940	3,965
153 6 x 3 Drawer Beside Cabinet	2/28/2018	1,382	100%	1,382	15	S/L	222	444	666	716
154 12 x 3 Drawer Beside Cabinet	2/28/2018	2,604	100%	2,604	15	S/L	522	1,044	1,566	1,038
155 1 x Heavy Duty Upright Vacuum	2/26/2018	635	100%	635	8	S/L	237	474	711	424
156 Refrig Repair-Evaporator & Con	9/22/2018	6,523	100%	6,523	10	S/L	2,568	5,136	7,704	449
159 2 x Refrig-High-6'10" x 6'10"	9/22/2018	3,822	100%	3,822	10	S/L	1,500	3,000	4,500	322
160 2 x Refrig-High-6'10" x 6'10"	9/22/2018	3,822	100%	3,822	10	S/L	1,500	3,000	4,500	322
169 Urinary Patient Base x 3	5/29/2018	7,778	100%	7,778	10	S/L	2,334	4,668	7,002	776
161 Dining Chairs x 25	4/30/2018	7,152	100%	7,152	15	S/L	477	954	1,431	5,721
163 Dishwasher-Replice-Electric	6/29/2018	691	100%	691	10	S/L	207	414	621	70
164 4th floor roman alarm alert	6/29/2018	4,444	100%	4,444	5	S/L	2,667	5,334	8,001	343
165 Stainless Steel Counterop	6/29/2018	2,340	100%	2,340	10	S/L	702	1,404	2,106	234
170 Pneumatic Valve	7/29/2018	747	100%	747	3	S/L	747	747	747	0
171 Pneumatic Mixer	7/29/2018	483	100%	483	3	S/L	483	483	483	0
174 Pneumatic Food Pump	7/16/2018	987	100%	987	10	S/L	987	987	987	0
179 Dishwasher	8/1/2018	42,699	100%	42,699	10	S/L	4,270	8,540	12,810	30,889
181 New Phone Lines Installation	8/30/2018	2,669	100%	2,669	5	S/L	1,722	3,444	5,166	1,123
182 Food Holding Cabinet	8/31/2018	2,546	100%	2,546	10	S/L	765	1,530	2,295	311
183 Water Cooler Wall BGFH Gray	9/14/2018	3,844	100%	3,844	10	S/L	1,532	3,064	4,596	388
184 Water Cooler Wall BGFH Gray	9/14/2018	513	100%	513	10	S/L	153	306	459	54
185 Unheatedr-4000	9/27/2018	2,110	100%	2,110	10	S/L	533	1,066	1,599	541
186 Unheatedr-4000	9/27/2018	2,046	100%	2,046	10	S/L	511	1,022	1,533	513
187 HP Chrombook	10/19/2017	513	100%	513	3	S/L	513	513	513	0
187 HP CHROMEBOOK	1/9/2018	1,266	100%	1,266	3	S/L	1,266	1,266	1,266	0
188 CHROMEBOOK	6/18/2018	872	100%	872	3	S/L	873	873	873	0
189 OFFICE HOME LAPTOP	9/11/2018	1,484	100%	1,484	3	S/L	1,485	1,485	1,485	0
190 LAPTOP & SOFTWARE	3/26/2018	1,470	100%	1,470	3	S/L	1,470	1,470	1,470	0
191 LAPTOP	7/29/2018	540	100%	540	3	S/L	540	540	540	0
191. Laptop	1/23/2017	1,470	100%	1,470	3	S/L	1,470	1,470	1,470	0
<b>Total 2018 Additions</b>		<b>179,655</b>		<b>179,655</b>			<b>18,539</b>	<b>35,069</b>	<b>52,532</b>	<b>74,578</b>

Acquisition 2018	11/2/2018	3,180	100%	3,180	5	S/L	636	1,272	1,908	636
RadioBox x 10	12/31/2018	3,306	100%	3,306	5	S/L	1,322	2,644	3,966	26
Battery	1/31/2019	572	100%	572	3	S/L	382	764	1,146	426
Car Seat-Mount for Laptop	1/31/2019	7,305	100%	7,305	3	S/L	2,322	4,644	6,966	339
Cart-Side-Work EX Impact Kit	1/31/2019	1,892	100%	1,892	15	S/L	252	504	756	1,136
Examination Table	1/31/2019	1,892	100%	1,892	15	S/L	252	504	756	1,136
Lift-Reliant 450 Power-Low Ba	1/31/2019	1,666	100%	1,666	10	S/L	334	668	1,002	664
Lift-Reliant 450 Power-Low Ba	1/31/2019	9,379	100%	9,379	10	S/L	1,876	3,752	5,628	3,751
Comm BiGan Commercial HD 5.8all	2/25/2019	685	100%	685	5	S/L	274	548	822	863
Comm BiGan Commercial HD 5.8all	2/25/2019	685	100%	685	5	S/L	274	548	822	863
1 Whit 1CH CLS Sense Radio	2/26/2019	1,099	100%	1,099	5	S/L	440	880	1,320	779
1 Whit 1CH CLS Sense Radio	2/26/2019	779	100%	779	5	S/L	156	312	468	312
Roastmaster Convection Oven	2/28/2019	1,361	100%	1,361	5	S/L	680	1,361	2,041	320
Digital Radiat Chair- Scale	2/28/2019	1,361	100%	1,361	10	S/L	272	544	816	545
1 WATT 1CH CLS Series Radio	2/28/2019	635	100%	635	5	S/L	254	508	762	873
1 WATT 1CH CLS Series Radio	2/28/2019	635	100%	635	5	S/L	254	508	762	873
Smart Buy Prodesk 400 x 10	2/28/2019	8,744	100%	8,744	5	S/L	3,498	6,996	10,494	60
Scale, Dig & Wheel Chair- Trace	1/9/2019	3,025	100%	3,025	5	S/L	1,210	2,420	3,630	605
Hardware for Kelle	3/7/2019	2,537	100%	2,537	15	S/L	169	338	507	2,030
32 LED TV x 9"	3/25/2019	1,340	100%	1,340	5	S/L	804	1,608	2,412	928
15" LED TV x 9"	3/29/2019	1,678	100%	1,678	5	S/L	839	1,678	2,517	161
1CH CLS Series-Radio x 4	3/29/2019	678	100%	678	5	S/L	272	544	816	862
Dishwasher- Replacement (Grid)	3/29/2019	691	100%	691	5	S/L	188	376	564	127
Nursing Panc- Alarm Setup	3/31/2019	3,111	100%	3,111	10	S/L	622	1,244	1,866	1,244

Acquisition Year	Historical Cost	% Related to SUE	Cost to Be Depreciated	Life	Method	9/30/2021 Accum Depense	9/30/2021 Deburse	9/30/2022 Accum Depense	9/30/2022 Deburse	Accum Depense	Book Value
10/17/2019	1,663	100%	1,663	3	S/L	554	554	1,662	1	1,662	1
10/17/2019	978	100%	978	3	S/L	325	325	975	1	975	1
10/17/2019	978	100%	978	3	S/L	325	325	975	1	975	1
11/10/2019	532	100%	532	5	S/L	108	108	512	214	512	214
11/29/2019	848	100%	848	5	S/L	282	282	848	1	848	1
11/29/2019	1,663	100%	1,663	3	S/L	554	554	1,662	1	1,662	1
11/29/2019	1,413	100%	1,413	10	S/L	141	141	423	990	423	990
11/29/2019	1,399	100%	1,399	10	S/L	140	140	420	140	420	140
12/12/2019	4,041	100%	4,041	5	S/L	808	808	2,424	1,817	2,424	1,817
12/12/2019	3,285	100%	3,285	10	S/L	330	330	990	990	990	990
11/4/2020	3,285	100%	3,285	10	S/L	330	330	990	990	990	990
1/29/2020	1,520	100%	1,520	10	S/L	152	152	456	1,064	456	1,064
1/31/2020	10,490	100%	10,490	10	S/L	1,049	1,049	2,098	1,049	3,147	7,343
1/31/2020	1,501	100%	1,501	10	S/L	150	150	450	1,051	450	1,051
1/31/2020	1,525	100%	1,525	5	S/L	305	305	915	610	915	610
1/31/2020	3,332	100%	3,332	10	S/L	333	333	999	2,333	999	2,333
<b>Total 2019 Additions</b>											
	171,153	100%	171,154	171	S/L	54,504	26,633	81,227	24,238	105,455	65,693
<b>Acquisition 2020</b>											
Lanbuds 5400 Laptop	1,663	100%	1,663	3	S/L	554	554	1,662	1	1,662	1
HP 280 G3 Desktop Mini PC	978	100%	978	3	S/L	325	325	975	1	975	1
HP 280 G3 Desktop Mini PC	978	100%	978	3	S/L	325	325	975	1	975	1
Sceptre 32 LED 750P HD TV	532	100%	532	5	S/L	108	108	512	214	512	214
ChromeBook 14 G5 14.4GB Color*	848	100%	848	5	S/L	282	282	848	1	848	1
Latitude E5400 (58 8520) 8GB	1,663	100%	1,663	3	S/L	554	554	1,662	1	1,662	1
Filed Server - G12 Manual Drive	1,413	100%	1,413	10	S/L	141	141	423	990	423	990
Rice Lake Scale Fold Up Portable	1,399	100%	1,399	10	S/L	140	140	420	140	420	140
ReDODORS Digital/Ink Refillator	4,041	100%	4,041	5	S/L	808	808	2,424	1,817	2,424	1,817
ReDODORS Digital/Ink Refillator	3,285	100%	3,285	10	S/L	330	330	990	990	990	990
Dining Room Furniture Chair Table	3,285	100%	3,285	10	S/L	330	330	990	990	990	990
Dining Area Scale Fold Up Portable	1,520	100%	1,520	10	S/L	152	152	456	1,064	456	1,064
Dining Area-Chairs & Tables	10,490	100%	10,490	10	S/L	1,049	1,049	2,098	1,049	3,147	7,343
Scale, DIG 600 LB CAP	1,501	100%	1,501	10	S/L	150	150	450	1,051	450	1,051
Wheelchairs 6 Legrest x 6	1,525	100%	1,525	5	S/L	305	305	915	610	915	610
Lift, Reliant 450 Power/Low	3,332	100%	3,332	10	S/L	333	333	999	2,333	999	2,333

Acquisition Year	Property	Historical Cost	% Related to Useful Life	Cost to Be Depreciated	Life	Method	Accum Deprec	9/30/2021 Deprec	Accum Deprec	9/30/2022 Deprec	Accum Deprec	Book Value
1/31/2020	Refrigerator in Wine	646	100%	646	10	S/L	330	65	300	65	365	281
1/31/2020	Tyrnamic Thermometer Gemini	887	100%	887	5	S/L	177	354	177	354	531	356
2/9/2020	Scale Fold Up Portable MC Dual	3,039	100%	3,039	5	S/L	608	304	304	304	612	2,427
2/10/2020	Nobles Speed Scan-300 Walk-Be	4,764	100%	4,764	5	S/L	953	953	1,906	953	2,859	1,905
2/11/2020	Camera x 3	2,271	100%	2,271	5	S/L	454	454	908	454	1,362	909
2/28/2020	Normanna Blender's x3	1,488	100%	1,488	5	S/L	298	298	596	298	894	594
2/28/2020	Normanna Blender's x3 Table	2,069	100%	2,069	5	S/L	413	413	826	413	1,656	1,456
2/28/2020	SMART BUY 800G3 Desktop	4,115	100%	4,115	5	S/L	822	822	1,644	822	3,293	822
2/28/2020	4 UPS APC Operating Servers	2,760	100%	2,760	5	S/L	552	552	1,104	552	2,208	552
3/3/2020	Dining Chairs & Tables	36,048	100%	36,048	10	S/L	3,605	7,210	7,210	3,605	10,815	25,233
3/4/2020	Rice Lane Scale Fold Up Portab	1,389	100%	1,389	10	S/L	140	140	280	140	420	970
3/9/2020	Furniture for new resale unit.	3,977	100%	3,977	15	S/L	265	265	530	265	795	3,182
3/9/2020	3 x Smart Buy 800G3 Computers	1,649	100%	1,649	5	S/L	330	330	660	330	990	659
4/21/2020	HP Chromebook x 6	1,820	100%	1,820	5	S/L	364	364	728	364	1,092	756
5/27/2020	KIT BPT/THERMOMETER SPTVTL	2,598	100%	2,598	5	S/L	519	519	1,038	519	1,557	1,039
6/20/2020	Desktop OPTIPEX 3070 MLK I3	667	100%	667	50	S/L	13	13	26	13	39	628
6/30/2020	30 x chairs model # 678	8,838	100%	8,838	10	S/L	884	884	1,768	884	2,652	6,186
Laplopa x 5-140 N4120 AG 32MMIC	1,111	100%	1,111	5	S/L	222	222	444	222	666	445	
32 HD LED TV x 10"	2,444	100%	2,444	5	S/L	488	488	976	488	1,464	956	
Vintage Whiskelair Pair A Weight	2,994	100%	2,994	5	S/L	598	598	1,196	598	1,794	1,200	
Vintage Whiskelair Pair B Weight	887	100%	887	5	S/L	177	177	354	177	531	356	
8 Call Phone Extenders	2,127	100%	2,127	3	S/L	709	709	1,418	709	2,127	-	
Computer Software	868	100%	868	3	S/L	289	289	867	867	1	1	
9/30/2020	Tyrnamic Thermometer Gemini	591	100%	591	3	S/L	384	384	591	591	4,412	4,412
9/30/2020	NPWT Pump-G	6,305	100%	6,305	10	S/L	1,261	1,261	2,522	1,261	3,783	2,522
4/30/2020	Total 2020 Additions	162,718		162,718			21,127	22,127	44,254	22,127	66,381	96,337
10/1/2020	High-Speed Burnisher	1,120	100%	1,120	3	S/L	373	373	373	373	746	374
10/15/2020	3 Panel Privacy Screen w/Coat	1,183	100%	1,183	3	S/L	394	394	394	394	788	395
10/29/2020	Lift, Reliant Stand Up w/Power	3,128	100%	3,128	10	S/L	313	313	626	313	939	2,500
11/30/2020	Acet Travel/Mate Laptop	1,435	100%	1,435	3	S/L	438	438	438	438	876	519
11/30/2020	Laptop, Latitude 3510	1,557	100%	1,557	3	S/L	476	476	476	476	952	582
1/29/2020	Smart Buy Chromebook 14A, G5	1,258	100%	1,258	3	S/L	349	349	349	349	698	480
1/29/2020	Smart Buy Chromebook 15A, G5	1,496	100%	1,496	3	S/L	449	449	449	449	898	547
2/25/2021	Hot Feet Stand w/ Counter/Table	7,005	100%	7,005	10	S/L	700	700	1,400	700	2,100	4,905
3/28/2021	Basic Telephone	2,116	100%	2,116	5	S/L	423	423	846	423	1,269	847
3/16/2021	Pressure Washer	1,241	100%	1,241	3	S/L	241	241	482	241	723	500
4/12/2021	Monitor, BP Spot 4400	4,219	100%	4,219	3	S/L	703	703	1,406	703	2,109	2,110
4/30/2021	Dell 3000 Series Laptop	1,199	100%	1,199	3	S/L	200	200	400	200	600	599
4/30/2021	Dell 3000 Series Laptop	1,199	100%	1,199	3	S/L	200	200	400	200	600	599
4/30/2021	Dell 3000 Series Laptop	1,199	100%	1,199	3	S/L	200	200	400	200	600	599
4/30/2021	Dell 3000 Series Laptop	1,199	100%	1,199	3	S/L	200	200	400	200	600	599
5/4/2021	ViewBlender Scanner	1,221	100%	1,221	3	S/L	204	204	408	204	612	610
5/4/2021	ViewBlender Scanner	4,394	100%	4,394	7	S/L	262	262	524	262	786	3,508
5/31/2021	Steamer, Convection, Boil/Retss	10,394	100%	10,394	10	S/L	433	433	866	433	1,299	9,104
5/14/2021	Dell Desktops x 4	4,335	100%	4,335	3	S/L	602	602	1,204	602	1,806	2,529
5/2/2021	HP Chromebook x 5	1,908	100%	1,908	3	S/L	285	285	570	285	855	1,000
5/2/2021	Kitchen Wall Cabinets	1,402	100%	1,402	10	S/L	28	28	56	28	84	1,328
8/5/2021	Kitchen Island/Pantry	2,649	100%	2,649	5	S/L	66	66	132	66	198	2,451
8/5/2021	Dell Latitude 7390 Laptop	1,229	100%	1,229	3	S/L	204	204	408	204	612	617
8/5/2021	Dell Latitude 7390 Laptop	1,229	100%	1,229	3	S/L	204	204	408	204	612	617
9/30/2021	Dell Optiplex Desktop	2,472	100%	2,472	3	S/L	69	69	138	69	207	1,265
9/30/2021	Dell Optiplex Desktop	2,472	100%	2,472	3	S/L	69	69	138	69	207	1,265
9/30/2021	TV's x 11 & Wall Mounts	2,531	100%	2,531	5	S/L	35	35	70	35	105	2,426
9/14/2021	LeReve Chromebook	1,521	100%	1,521	3	S/L	42	42	84	42	126	1,395
9/19/2021	HP Chromebook x 5	2,591	100%	2,591	3	S/L	288	288	576	288	864	1,439
9/28/2021	ELCnew Control/Advanced Manage	3,464	100%	3,464	3	S/L	387	387	774	387	1,161	2,303
7/8/2021	MX 250 Security License	16,886	100%	16,886	3	S/L	1,386	1,386	2,772	1,386	4,158	12,728
8/24/2021	Disposals 2021	(3,303)		(3,303)			(1,327)	(1,327)	(1,327)	(1,327)	(1,327)	(1,327)
8/24/2021	Battery Charger	93,495		93,497			9,430	9,430	18,860	9,430	28,290	65,207

Property Acquisition Year	Historical Cost	% Related to SHL	Cost to Be Depreciated	Life	Method	Accum Deprec	9/30/2021 Deprec	Accum Deprec	9/30/2022 Deprec	Accum Deprec	Book Value
Dell Laptop 10/31/2021	1,405	100%	1,405	3	S/L		468	468	837	837	
Dell Optiplex 7000 Desktop 11/24/2021	3,225	100%	3,225	3	S/L		1,075	1,075	2,150	2,150	
Dell Business Series Desktop 11/11/2021	2,168	100%	2,168	3	S/L		723	723	1,445	1,445	
Dell Optiplex Desktop x 3 1/26/2021	6,499	100%	6,499	3	S/L		2,166	2,166	4,333	4,333	
Dell Optiplex Desktop x 3 1/26/2021	1,655	100%	1,655	3	S/L		1,035	1,035	4,140	4,140	
Dell All in One Computer 1/13/2022	26,243	100%	26,243	15	S/L		1,750	1,750	24,493	24,493	
Kerlio Cabinet-Stream 2/24/2022	2,532	100%	2,532	3	S/L		844	844	1,688	1,688	
Dell Desktop HP Chrombook 2/11/2022	6,230	100%	6,230	10	S/L		623	623	5,607	5,607	
Ionnaker-Water dispenser 2/29/2022	1,865	100%	1,865	3	S/L		628	628	1,237	1,237	
Dell Desktops 3/29/2022	1,600	100%	1,600	3	S/L		533	533	1,067	1,067	
Comm Imersion blender x 2 4/1/2022	1,467	100%	1,467	5	S/L		283	283	1,174	1,174	
Dell Optiplex Desktop 5/1/2022	3,395	100%	3,395	3	S/L		1,135	1,135	1,960	1,960	
Dell Optiplex Desktop 5/1/2022	1,328	100%	1,328	3	S/L		442	442	886	886	
Dell Latitude Laptop/Monitor 5/1/2022	1,488	100%	1,488	3	S/L		489	489	999	999	
Sung/Battery back-up 5/1/2022	2,180	100%	2,180	3	S/L		727	727	1,453	1,453	
Network Cloud Management device 5/29/2022	12,869	100%	12,869	5	S/L		2,578	2,578	10,311	10,311	
Dell Optiplex DESKTOP 6/6/2022	1,744	100%	1,744	3	S/L		581	581	1,163	1,163	
UPS Backup System (battery) 6/6/2022	1,348	100%	1,348	3	S/L		449	449	897	897	
Dell Optiplex Desktop 6/9/2022	1,328	100%	1,328	3	S/L		442	442	886	886	
Dell Desktop & 24" Monitor 6/30/2022	1,317	100%	1,317	3	S/L		439	439	878	878	
Dell Optiplex Desktop/Monitor 7/25/2022	1,190	100%	1,190	3	S/L		397	397	793	793	
Dell Latitude Laptop 7/18/2022	1,327	100%	1,327	3	S/L		442	442	885	885	
12 Channel ECO/EKG Machine 7/29/2022	2,644	100%	2,644	5	S/L		529	529	2,115	2,115	
Cisco Meraki MR46- Routers 7/22/2022	40,360	100%	40,360	5	S/L		8,072	8,072	32,288	32,288	
PROXY/WEEL- Kegging 7/22/2022	2,314	100%	2,314	3	S/L		771	771	1,543	1,543	
12 Channel EKG Machine 8/1/2022	1,744	100%	1,744	3	S/L		581	581	1,163	1,163	
Dell Optiplex Desktop 8/15/2022	2,624	100%	2,624	3	S/L		876	876	1,748	1,748	
20 x 36 Damage Rack 8/15/2022	1,076	100%	1,076	3	S/L		359	359	717	717	
Refrigerator 9/2/2022	4,727	100%	4,727	10	S/L		473	473	4,254	4,254	
Floor Burner 9/30/2022	1,364	100%	1,364	5	S/L		422	422	3,793	3,793	
Replace Pump Motor 9/25/2022	4,215	100%	4,215	10	S/L		422	422	3,793	3,793	
Dell Desktop Optiplex 9/25/2022	1,364	100%	1,364	3	S/L		455	455	909	909	
12 Channel EKG Machine 9/25/2022	50,923	100%	50,923	5	S/L		10,125	10,125	40,798	40,798	
Dell Desktop 9/20/2022	1,312	100%	1,312	3	S/L		437	437	875	875	
<b>Total</b>	<b>201,440</b>		<b>201,441</b>				<b>42,704</b>	<b>42,704</b>	<b>184,737</b>		
<b>Total Moveable Equipment</b>											
	<b>2,086,014</b>		<b>2,086,014</b>			<b>616,126</b>	<b>199,033</b>	<b>813,437</b>	<b>259,875</b>	<b>1,084,712</b>	<b>1,003,202</b>
	<b>4,276,046</b>		<b>3,946,879</b>			<b>876,118</b>	<b>321,684</b>	<b>1,299,380</b>	<b>405,838</b>	<b>1,700,016</b>	<b>2,246,583</b>
Building Prior to 12/21/2016 + FNV	14,336,457		14,336,457			2,230,116		2,230,116		12,106,341	
Moveable FNV Adjustment	55,250		55,250							2,800,000	
Land	2,800,000		2,800,000							109,651	
CIP	109,651		109,651							17,295,232	
LESS: TB	21,577,405		21,577,405			4,262,173	721,838	4,262,173	721,838		
Items-SNF Retained Assets	329,467		329,467								
Rounding						(1,075,939)	(606,054)	(755,877)	(316,092)	(352,043)	(32,877)
Variance	(1)		(1)								

CR vs. FS NBV  
Rounding Variance  
CR vs. FS NBV - Page 31, Line B8

CR vs. FS NBV  
Rounding Variance  
CR vs. FS NBV - Page 31, Line B8

**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 9/30/2022	Page 25	of 37
11. Property Questionnaire				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If 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
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 9/30/22		8,914,648		
<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 Rehabi		2439	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 302572	302,572				
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)		\$ 302,572	302,572				

(Carry Subtotals forward to next page )

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

Name of Facility		License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabil		2439		9/30/2022			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				302,572	302,572			
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$	1,009	1,009		
Admin Interest								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	303,581	303,581		
14. Insurance								
a. Insurance on Property (buildings only)				\$	77,906	77,906		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	212,114	212,114		
Liability / Crime Insurance								
14d. Total Insurance Expenditures (14a + b + c)				\$	290,020	290,020		
15. Total All Expenditures (A-13 thru C-14)				\$	29,033,536	29,033,536		

**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	9/30/2022	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	\$ 126,958	126,958		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 503,329	503,329		
7.			Other - See attached Schedule	\$ 52,624	52,624		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 913,635	913,635		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 72,821	72,821		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,053	1,053		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 76,463	76,463		
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)	\$ 3,635	3,635		
18.	16	m2/3	Unallowable Advertising *	\$ 55,251	55,251		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 123,498	123,498		
20.	16	m10	Fund Raising / Contributions	\$ 1,250	1,250		
21.	16	m12	Unallowable Management Fees	\$ 658,706	658,706		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 43,931	43,931		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,633,154	2,633,154		

\* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary relating to Marketing	\$ 64,311		
10	12o	Respiratory Therapy	6,178		
10	12o	Café Salaries	56,469		
<b>Total Other Salaries Adjustment</b>			\$ 126,958	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultants	35,214		
13	b12o	Respiratory Therapy	17,410		
<b>Total Other Fees Adjustments</b>			\$ 52,624	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Café Fees	\$ 1,873		
16	m13	Misc. Expense	17,243		
15	Var	Benefits Associated with Marketing Salary	13,236		
15	Var	Benefits Associated with Respiratory Therapy / Café Salary	11,579		
<b>Total Other A&amp;G Adjustments</b>			\$ 43,931	\$ -	\$ -

National Health Care Associates, Inc. (CT)  
Disallowance Schedule for Cell Phones  
September 30, 2022

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	4,853	TB Linked
Total Allowable Cost	\$ 3,800	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 3,800	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 1,053</u></u></b>	

Hebrew Health Care  
 Calculation of Allowable Management Fee  
 September 30, 2022

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,285,666	Page 16, Line m12
Accounting Charges	<u>83,380</u>	Page 15, Line 1d
Total Management Fees Per Agreement	1,369,046	
Patient Days	77,854	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>\$ 16.22</b>	
PPD Allowance Per Client 2021	7.84	
2022 CPI Increase %	<u>1.07</u>	J.01b
PPD Allowance 9/30/2022	<u>8.41</u>	
<b>Amount over (Under)</b>	<b>\$ 7.8023</b>	
Total Days	84,425	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 658,706</u></u></b>	

Respiratory Therapist / Café Employee Benefits Disallowance

Respiratory Therapist / Café Employee Salary	62,647	Page 10
Total Salaries	13,095,803	TB Linked
Percent to Total Salaries	<hr/> 0.48%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,420,394	TB Linked
Respiratory Therapist / Café Employee Benefits Disallowed	11,579	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb			2439	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,633,154	2,633,154		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 578,064	578,064		
28.			Ambulance/Limousine	\$ 2,129	2,129		
29.			X-rays, etc	\$ 19,866	19,866		
30.			Laboratory	\$ 39,858	39,858		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 10,758	10,758		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 271,069	271,069		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 5,753	5,753		
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	\$ 13,784	13,784		
<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	\$ 1,292,661	1,292,661		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<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>				\$ 4,867,096	4,867,096		

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



## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry	\$ 8,060		
20	5l	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry	10,166		
20	5l	Equip Rental-Hebrew Home-Respiratory	47,837		
20	5l	Equip Rental-Hebrew Home-Nursing	26,561		
20	5l	Minor Equip-Hebrew Home-Nursing	330		
20	5i	Cable Television Disallowance	57,327		
20	5c	Med B Nursing Supplies	120,788		
<b>Total Other Ancillary Costs</b>			\$ 271,069	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on Movable Equipment	\$ 5,753		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 5,753	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on Building Improvements	\$ 2,892		
22	8a	Amortization on Organizational Costs	10,892		
<b>Total Other Property Adjustments</b>			\$ 13,784	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refunds / Rebates	\$ 64,277		
30	IV 8	Training Revenue	20,000		
30	IV 8	Strike Expense Reimbursement	394,303		
30	IV 8	Medical Records Revenue	385		
30	IV 8	Café Income	27,523		
30	IV 8	House Rental Income	786,173		
<b>Total Other Adjustments</b>			\$ 1,292,661	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2022**

**Pg. 29b**

Total Cable TV Expense	64,527	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</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	\$ 7,200	
<b>Disallowed Expense</b>	<u><u>\$ 57,327</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 Rehabilitati		2439		9/30/2022		30   37	
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1.	a.	Medicaid Residents ( <i>CT only</i> )	\$	25,902,394	25,902,394		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(7,420,660)	(7,420,660)		
2.	a.	Medicaid ( <i>All other states</i> )	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents ( <i>all inclusive</i> )	\$	2,191,138	2,191,138		
	b.	Medicare Room and Board Contractual Allowance **	\$	(1,759,998)	(1,759,998)		
4.	a.	Private-Pay Residents and Other	\$	8,078,994	8,078,994		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(1,379,656)	(1,379,656)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	376,827	376,827		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(402,611)	(402,611)		
	c.	Prescription Drugs - Non-Medicare	\$	615,008	615,008		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(696,355)	(696,355)		
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	\$	401,158	401,158		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	129,099	129,099		
	c.	Physical Therapy - Non-Medicare	\$	587,840	587,840		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(524,475)	(524,475)		
4.	a.	Speech Therapy - Medicare	\$	81,902	81,902		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	173,879	173,879		
	c.	Speech Therapy - Non-Medicare	\$	161,524	161,524		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(128,335)	(128,335)		
5.	a.	Occupational Therapy - Medicare	\$	430,840	430,840		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	71,720	71,720		
	c.	Occupational Therapy - Non-Medicare	\$	733,301	733,301		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(651,822)	(651,822)		
6.	a.	Other ( <i>Specify</i> ) - Medicare	\$	1,934,700	1,934,700		
	b.	Other ( <i>Specify</i> ) - Non-Medicare	\$	570,918	570,918		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>				\$	29,477,330	29,477,330	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income ( <i>Specify</i> )			\$	2,718	2,718	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other ( <i>Specify</i> )			\$	1,453,766	1,453,766	
<b>V. Total Other Revenue (1 thru 8)</b>				\$	1,456,484	1,456,484	
<b>VI. Total All Revenue (III +V)</b>				\$	30,933,814	30,933,814	

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Hebrew Home	\$ 697,529		
30 II 6a	Medicare A Nsng Comp Contra-Hebrew Home	1,174,503		
30 II 6a	Medicare Pt A IV Therapy-Hebrew Home	25,784		
30 II 6a	Medicare Pt A Lab-Hebrew Home	21,567		
30 II 6a	Medicare Pt A X-Hebrew Home	16,175		
30 II 6a	Medicare Pt B Prior Period-Hebrew Home	(858)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 1,934,700</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Hebrew Home	\$ (2,921)		
30 II 6b	Hospice X-Hebrew Home	137		
30 II 6b	Medicaid IV Therapy-Hebrew Home	66		
30 II 6b	Medicaid Lab-Hebrew Home	327		
30 II 6b	Medicaid X-Hebrew Home	456		
30 II 6b	Medicare Pt B Flu/Pneumonia-Hebrew Home	4,399		
30 II 6b	Private IV Therapy-Hebrew Home	1,036		
30 II 6b	Private Flu/Pneumonia-Hebrew Home	315		
30 II 6b	Comm Ins Lab-Hebrew Home	3,426		
30 II 6b	Comm Ins X-Hebrew Home	1,212		
30 II 6b	VA IV Therapy-Hebrew Home	365		
30 II 6b	Mgd Medicare NTA Contra-Hebrew Home	66,262		
30 II 6b	Mgd Medicare Nsng Comp Contra-Hebrew Home	85,879		
30 II 6b	Mgd Medicare IV Therapy-Hebrew Home	87,409		
30 II 6b	Mgd Medicare Lab-Hebrew Home	17,936		
30 II 6b	Mgd Medicare X-Hebrew Home	15,826		
30 II 6b	Mgd Medicare Flu/Pneumonia-Hebrew Home	2,566		
30 II 6b	Mgd Medicare Prior Period-Hebrew Home	(3,378)		
30 II 6b	Patient Revenue Capitation -Hebrew Home	289,600		
<b>Total Other Resident Revenue</b>		<b>\$ 570,918</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	798,596	\$ 66		
30 IV 5	Interest on Managed Care Payments	N/A	2,652		
<b>Total Interest Income</b>			<b>\$ 2,718</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Stimulus Rev	\$ 95,961		
30 IV 8	Refunds / Rebates (\$64,277 Disallowed on Pg 29a)	71,045		
30 IV 8	Training Revenue (Disallowed on Pg 29a)	20,000		
30 IV 8	Strike Expense Reimbursement (Disallowed on Pg 29a)	394,303		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	385		
30 IV 8	Cafe Income (Disallowed on Pg 29a)	27,523		
30 IV 8	House Rental Income (Disallowed on Pg 29a)	786,173		
30 IV 8	Reversal of Prior Period Expenses	32,417		
30 IV 8	CT PET Tax Income	25,959		
<b>Total Other Revenue</b>		<b>\$ 1,453,766</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabil	2439	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,053,824
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,668,292
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	3,023,951
4 Inventories			\$	169,041
5. Prepaid Expenses			\$	477,305
a. _____				
b. _____				
c. _____				
d. See Schedule	477,305			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	104,241
Mortgage Costs-Hebrew Home	104,241			
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>8,496,654</b>
B. Fixed Assets				
1. Land			\$	2,800,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>14,336,457</u>		\$	12,106,341
	Accum. Depreciation <u>2,230,116</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>1,878,565</u>		\$	1,243,261
	Accum. Depreciation <u>635,304</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>2,068,014</u>		\$	1,003,302
	Accum. Depreciation <u>1,064,712</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	142,328
F/S vs CR NBV	32,677			
See Schedule	109,651			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>17,295,232</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Hebrew Home	\$ 50,792
31	A5	Prepaid Gen. Ins-Hebrew Home	117,630
31	A5	Prepaid Expense Other-Hebrew Home	72,104
31	A5	Prepaid Real Estate Taxes-Hebrew Home	70,336
31	A5	Prepaid Personal Property Taxes-Hebrew Home	8,957
31	A5	Prepaid Corp Taxes-Hebrew Home	140,534
31	A5	Prepaid Mgmt Assets-Hebrew Home	16,952
<b>Total Prepaid Expenses</b>			<b>\$ 477,305</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 109,651
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 109,651</b>

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange-Hebrew Home	\$ 1,325
33	A12	Unclaimed ADP checks-Hebrew Home	5,939
33	A12	Due to Medicaid-Hebrew Home	2,412
33	A12	Patients Fund-Hebrew Home	168,657
33	A12	Sec Deposit Private Patient-Hebrew Home	13,043
33	A12	Accrued Expenses-Hebrew Home	639,090
33	A12	Accrued Pension-Hebrew Home	315,714
33	A12	Accrued Worker's Comp-Hebrew Home	142,007
33	A12	CT PET Tax Accrued Expense-Hebrew Home	76,805
33	A12	CT PET Deferred Tax Liability-Hebrew Home	197,417
33	A12	Due to Aging in Amers-Hebrew Home	5,200
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,967,405</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Long-Term Liabilities (Itemize)</b>			<b>\$ -</b>

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabil		2439	9/30/2022	32	37
Account				Amount	
Total Brought Forward:				\$	25,791,886
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
				*Historical Cost	
				Accum. Depreciation	Net
				\$	
3. Buildings					
				*Historical Cost	
				Accum. Depreciation	Net
				\$	
4. Non-Movable Equipment					
				*Historical Cost	
				Accum. Depreciation	Net
				\$	
5. Movable Equipment					
				*Historical Cost	
				Accum. Depreciation	Net
				\$	
6. Motor Vehicles					
				*Historical Cost	
				Accum. Depreciation	Net
				\$	
7. Minor Equipment-Not Depreciable					
				\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
				\$	
D. Investment and Other Assets					
1. Deferred Deposits					
				\$	1,051,944
2. Escrow Deposits					
				\$	467,801
3. Organization Expense					
				*Historical Cost	268,467
				Accum. Depreciation	61,517 Net
				\$	206,950
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> )					
				\$	11,120
Security Deposits-Hebrew Home					11,120
See Schedule					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)				\$	1,737,815
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)				\$	27,529,701

\* 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, I		2439	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,901,034
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	200,847
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	470,860
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	339,436
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,567,405
_____					
_____					
See Schedule				1,567,405	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,479,582</b>

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

(Carry Total forward to next page)

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

Name of Facility Hebrew Home for Health and Rehabilitation		License No. 2439	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,479,582	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 8,575,212	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 4,153,738	
Name and Address of Lender	Amount	Loan Date			
Loans Payable Officer / Due to Related	4,153,738				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____ _____ _____ See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 12,728,950	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 17,208,532	


**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	9/30/2022	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			\$	8,738,893
6. Gain or Loss for Period			\$	1,582,276
	10/1/2021	thru 9/30/2022		
7. Total Net Worth			\$	10,321,169
<b>C. Total Reserves and Net Worth</b>			\$	10,321,169
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	27,529,701

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Hebrew Home for Health and Rehabilita	2439	9/30/2022	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	8,738,893		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	30,933,814		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	29,351,538		
D. Net Income or Deficit			\$	1,582,276		
E. Balance			\$	10,321,169		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses Per Page 27	\$29,033,536					
F/S vs C/R Depreciation	318,002					
Total Expenses Per FS	\$29,351,538					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	10,321,169		

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

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2022	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 2/9/23		
Printed Name of Preparer Matthew S. Bavalock				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				