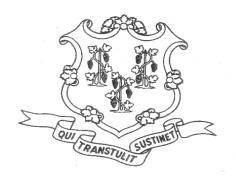
State of Connecticut



Annual Report of Long-Term Care FacilityCost Year 2023

Name of Facility (as licensed)				
Hebrew Home for Health and Rehab	oilitation, LLC d/	b/a Hebrew Center for Health	and Rehabilitation	
Address (No. & Street, City, State, 2	Zip Code)			
1 Abrams Blvd, West Hartford 0611	17			
Type of Facility				
Chronic and Convalescent ☑ Nursing Home (CCNH) & RHNS Combined	_	(Specify)	□ (S	Specify)
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023			
License Numbers:	CCNH / RHNS 2439	(Specify)	(Specify)	Medicare Provider 07-5109
Medicaid Provider Numbers:	927	CCNH / RHNS	(Specify)	(Specify)

State of Connecticut Annual Report of Long-Term Care Facility CSP-1 Rev.9/2002

		General Int	ormation	
Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation	n, LLC	License No. 2439	Report for Year Ender 9/30/2023	Page of 1 37
COST REPORT MAY BE	OR FALSIF	ICATION OF AN	ner's Certification NY INFORMATION CONTAINED IN ND/OR IMPRISIONMENT UNDER S	and the same of th
Cost Report and supporting cost report period beginning and that to the best of my	g schedules p ng <u>10/01/2022</u> knowledge ar	orepared for Hebre 2 and belief, it is a tr	ent and that I have examined the accor w Home for Health and Rehabilitation, LLC [facility na and ending 09/30/2023 rue, correct, and complete statement pr with applicable instructions.	me], for the
of Resident Statistics, Staten	nents of Repor	ted Expenditures,	sched General Information and Questionne Statements of Revenues and the related Bo of the State of Connecticut for the year en-	alance Sheet of
knowledge under the pena this Report as a basis for s incurred to provide residen	lty of perjury ecuring reim nt care in this	v. I also certify the bursement for Tit Facility. All sup	nation provided is true and correct to that all salary and non-salary expenses puter XIX and/or other State assisted resisted prorting records for the expenses record emade available to auditors upon required.	oresented in dents were ded have
Signed (Administrator)	-	Date	Signed (Owner)	Date 2/12/24
Printed Name (Administrator) Penni Martin		2/12/24	Printed Name (Owner) Marvin J. Ostreicher	4112124
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) Man I. Muella	Comm. Expires 5 / 10 / 26
Address of Notary Public				

(Notary Seal)

2845 DAVIS St Oceanside NY 11572

MARIE T. MUELLER NOTARY PUBLIC, STATE OF NEW YORK Registration No. 01MU6221801 Qualified in Nassau County Commission Expires 05/10/2026

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State of Connecticut

Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page	of			
				1A	37
Name of Facility		Period Cov	ered:	From	То
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew C	ente	er for Health	and Rehabi	1 10/1/2022	9/30/2023
Address of Facility					
1 Abrams Blvd, West Hartford 06117		1		T	
Report Prepared By		Phone Num		Date	
Marcum LLP		203-781-96	500	2/9/2024	
			CCNH /		
Item		Total	RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$				
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (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

			one No. of Facility -705-4842		Report for Ye 9/30/2023	ar Ended	Page 2		of 37
Name of Facility (as shown on license)		310	Address (No. & S	Street.		p)			
Hebrew Home for Health and Rehabilitati	on, LLC d/b/a Heb	rew							
	CCNH / RHNS		(Specify)		(Specify)		Medicare I	Provid	er No.
License Numbers:	2439						07-5109		
Type of Facility (Check appropriate box(e Chronic and Convalescent ☑ Nursing Home (CCNH) & RHNS Combined		(Spe	ecify)			(Specify	r)		
Type of Ownership (Check appropriate bo	x)								
O Proprietorship • LLC O	Partnership	0	Profit Corp.	0	Non-Profit Cor	р. О	Government	0	Trust
If this facility opened or closed during rep	ort year provide:			Date	e Opened	Date Clo	osed		
Has there been any change in ownership				1					
or operation during this report year?		0	Yes	•	No	If "Yes,"	" explain full	y.	
Administrator									
Name of Administrator					Nursing 1		001065		
Penni Martin					Administr		001965		
Other Operators/Owners who are assistan	administrators (fi	111 or	nart time) of this f	acility	License	e No.:			
Name	adillilistrators (10	111 01	part time) of tims is	aciiity	License	e No ·			
2.4422					2.00.18				

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General Information and Questionnaire Partners/Members

Name of Facility				Year Ended	Page	of
Hebrew Home for Health and Rehal	oilitation, LLC d/b/	2439	9/30/2023		3	37
Legal Name of Partnersh		Business A			or Town(Registered	
Hebrew Home for Health and Rehab d/b/a Hebrew Center for Health and		1 Abrams Blvd, Hartford 06117	West	CT		
Name of Partners/Members	Business Ac	ddress		Title	% Ov	vned
Susan Ostreicher 2012 Family					0.3	51
Marvin J. Ostreicher 2012 Fam					0.3	35
Thomas Gilmartin					0.09	99
Cedar Hill Capital, LLC					0.0)5
Oak Management Holdings, LI					0.0)5
Junior Capital Holdings, LLC					0.0)5
YSRO					0.0)5

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year	r Ended	Page	of			
Hebrew Home for Health and Rehabilitation,		9/30/2023		3A	37			
If this facility is owned or operated as a corpor	ration, provide th	ne following inform	nation:					
Legal Name of Corporation	Busin	ess Address	State(s) in W	State(s) in Which Incorporated				
N/A								
				No. Sl	hares			
Name of Directors, Officers	Busin	ess Address	Title	Held by				
N/A								
Names of Stockholders Owning at Least 10%								
of Shares								
or shares								
N/A								
	1							

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General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	d 2439	9/30/2023	3B	37
If this facility is owned or operated as an individual	proprietorship, pro	vide the following information	i:	
Ow	ner(s) of Facility			
N/A				

General Information and Questionnaire Related Parties*

Name of Facility		License	e No.		Report for Year Ended		Page	of
Hebrew Home for Healt	h and Rehabilitation, LLC d/b/a		2439		9/30/2023		4	37
1	iving compensation from the fac	•		ough		If "Yes," provide th	e Name/Ado	lress and
marriage, ability to conti	rol, ownership, family or busines	ss assoc	iation?	•	Yes O No	complete the inform	nation on Pag	ge 11 of the report.
Are any individuals or co	ompanies which provide goods of	or servic	es,					
including the rental of pr	coperty or the loaning of funds to	this fac	cility.					
	ssociation, common ownership,		•	iess	⊙ Yes ○ No			
1	owners, operators, or officials of				3 165 3 116	If "Yes," provide th	e following	information:
							_	
		Al	so Provi	des		Indicate Where		
		Good	ds/Servi	ces to		Costs are Included		
Name of Related	Business	Non-I	Related 1	Parties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•		Consulting Fees	Pg. 16/ Line m12	8,850	8,850
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•		Shared Expenses	Pg. 16/ Line m12	1,393,276	1,393,276
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•		Rent/ Other	Pg. 16/ Line m12	2,399	2,399
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	0	•		Rent/ Other	Pg. 16/ Line m12	31,940	31,940
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	0	•		PT, OT, ST Services	Various	1,038,897	1,002,990
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	0	•		Radiology	Pg 20/ Line 5f	17,855	17,855
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	0	•		Drugs/OTC/RX Consulting	Various	598,662	556,067
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	0	•		Health Insurance	Various	2,196,547	2,196,547
See Attached for Continued List	Various	0	•		Various	Various	2,479,787	2,479,787
* Use additional sheets	s if necessary.		1 . 1					

^{**} Provide the percentage amount of revenue received from non-related parties.

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General Information and Questionnaire Related Parties*

Name of Facility		License N	lo.		Report for Year Ended		Page	of
Hebrew Home for Health and Rehabi	litation, LLC d/b/a Hebrew Center for Health and	l R	2439		9/30/2023		4a	37
Name of Related	Business		vides Good n-Related	s/Services Parties	Description of Goods/Services	Indicate Where Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	0/0**	Provided	Page # / Line #	Reported	Related Party
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•	0%	Banking Transactions	Page 16 / Line m13	23,555	23,555
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	0	•	0%	Nursing Agency	Page 13 / Various	735,311	735,311
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	0	•	0%	Shared Employee	Page 16 / Line m11	1,500	1,500
Various Intercompany due to/from	Various	0	•	0%	Due to/from Related / Realty	Page 34 / Line B3	1,221,421	1,221,421
Hebrew Center Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•	0%	Facility Lease	Page 22 / Line 9	405,720	***405,720
Hebrew Center Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•	0%	Real Estate Taxes	Page 22 / Line 10b	79,389	79,389
Hebrew Center Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	0	•	0%	Property Insurance	Page 27 / Line 14a	12,891	12,891

^{*} Use additional sheets if necessary.

^{**} Provide the percentage amount of revenue received from non-related parties.

***N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

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General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No).	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitation, LL	2439		9/30/2023	5 37
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaio	d rates, costs
must be allocated to CCNH and RHNS as follow	s:		_	
Item			Method of Allocation	on
Dietary		Number o	of meals served to residents	
Laundry		Number o	of pounds processed	
Housekeeping			of square feet serviced	
		Number o	of hours of routine care provide	ed by EACH
Nursing		employee	classification, i.e., Director (o	r Charge Nurse),
		Registere	d Nurses, Licensed Practical N	Jurses, Aides and
		Attendan	es .	
Direct Resident Care Consultants		Number o	of hours of resident care provide	led by EACH
		specialist	(See listing page 13)	
Maintenance and operation of plant		Square fe	et	
Property costs (depreciation)		Square fe	et	
Employee health and welfare		Gross sal	aries	
Management services		Appropria	ate cost center involved	
All other General Administrative expenses		Total of I	Direct and Allocated Costs	
The preparer of this report must answer the follow	wing questic	ons applica	ble to the cost information pro	vided.
1. In the preparation of this Report, were all	O V	O No	If "No," explain fully why s	uch allocation was not
costs allocated as required?	• Yes	O No	made.	
N/A				
2. Explain the allocation of related company exp	enses and a	ttach copy	of appropriate supporting data	l.
N/A				
3. Did the Facility appropriately allocate and self	f-disallow d	irect and ir	direct costs to non-nursing ho	me cost centers?
(e.g., Assisted Living, Home Health, Outpatie	nt Services,	Adult Day	Care Services, etc.)	
			If "No," explain fully why s	uch allocation was not
	Yes	O No	made.	den anocation was not
N/A			muu.	

General Information and Questionnaire Other Lines of Business

Name of Facil	ity License No.	Report for Year Ended Page of
Hebrew Home	for Health and Rehabil 2439	9/30/2023 6 37
Square footage	e of entire facility. 141,997	
Outpatient T	herapy	
Does the Facil	ity provide outpatient therapy services? No	
If ves. please o	complete the following:	_
- y y - z, p - z - z	Square footage of therapy space.	
Meals on Wh	eels	
	ity provide Meals on Wheels? No	
If yes, please o	complete the following:	
	Square footage of kitchen	
	Number of meals served per week	
No	Are meals included in meals served on page 1	8 of the Annual Report?
No	Are direct costs included in the Annual Repor	rt?
	If yes, please state where costs are reported.	
No	Are drivers for the program included in the fa	cility's payroll?
	If yes, please complete the following:	
	Amount Reported	11'
_	Annual Report page and Please state the salary amounts of specific coo	
	Please state where the cooks and/or dietary aid	
	i lease state where the cooks and/or dictary are	des are reported in the Almaar Report
Apartments,	Independent Living, Assisted Living	
	ity have apartments, independent living, and/or	No
assisted living		
If yes, please o	complete the following:	
	Square footage of apartments	
	Square footage of independent living	
	Square footage of assisted living	
	Please identify the services provided:	
	The services provided.	

General Information and Questionnaire Other Lines of Business (Continued)

Name of Fac	ility	License No.	Report for Year Ended	Page of
Hebrew Hon	ne for Hea	2439	9/30/2023	7 37
Child Day C	Care			
Does the Fac	ility provi	de Child Day Care? No		
If yes, please	e complete	the following:		
S	quare foot	age of child day care space.		
A	verage nu	mber of daily participants.		
N	Number of	meals per day provided to child day care.	-	
N	Vature of se	ervices provided:	-	
			-	
Adult Day C	Care			
Does the Fac	ility provi	de Adult Day Care? No		
If yes, please	e complete	the following:		
S	quare foot	age of adult day care space.		
P	lease state	where it is located in relation to the facility.		
A	verage nu	mber of daily participants.		
N	Number of	meals per day provided to adult day care.		
N	lature of se	ervices provided:	1 -	

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Schedule of Resident Statistics

Name of Facility							Report for Year Ended						
Hebrew Home for Health and Rehabilitation, LLC d/b	o/a Hebrev	Center fo	24	439			9/30/2023				8	37	
						Period 10)/1 Thru 6/3	0		Period 7/	'1 Thru 9/30	0	
		Total											
	T 4 1 4 11	CCNH /		T. 4.1		CCNIII /				COMIL /			
	Total All Levels	RHNS Level	Total	Total (Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	
Certified Bed Capacity				(1 3)			(1 3)	(1 3)			(1 3)	(1 3)	
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	223	223			223	223							
B. As of midnight of THIS report period	232	232							232	232			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,370	4,370			3,381	3,381			989	989			
B. Medicaid (Conn.)	65,541	65,541			49,019	49,019			16,522	16,522			
C. Medicaid (other states)													
D. Private Pay	3,564	3,564			2,859	2,859			705	705			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice / VA	7,655	7,655			5,236	5,236			2,419	2,419			
G. Total Care Days During Period (3A thru F)	81,130	81,130			60,495	60,495			20,635	20,635			
 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	60	60	-		32	32			28	28			
5. Total Resident Days (3G + 4A + 4B)	81,190	81,190			60,527	60,527			20,663	20,663			

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Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			License No. Report for Year Ended									Page	of
Hebrew Hom	e for Hea	lth and Reha	bilitation, LLC d	24	139					9/30/202	23		9	37
			certified bed cap	acity	during	the r	eport y	ear?		0	Yes	•	No	
		Place of C			(Chang	e in Bo	eds		Ca	apacity After	r Change		
	CCNH											<u> </u>	1	
Date of	/ RHNS	(Specify)	(Specify)		Lost			Gaine	d					
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH / RHNS	(Specify)	(Specify)	Reason fo	or Change
N/A														
	-	-	tified bed capacitys following the	-	_	repor	t year	(as rej	ported i	in item 4 a	above) provi	de the number of	of	
		C	Change in Reside	nt Da	ys					CCNF	I / RHNS	(Specify)	(Spe	cify)
1st chan														
2nd char 3rd char														
4th chan														
		ents and Rate	es on September	30 of	Cost Y	Year				l				
			Medicare		Med	licaid				S	elf-Pay		Other Stat	e Assisted
	Item		CCNH / RHNS		NH / INS	(Spe	ecify)		NH / INS	(Sp	pecify)	(Specify)	R.C.H.	ICF-MR
No. of R			12		177				43					
Per Dier a. One b									100.00					
b. Two			Various Various		######				490.00 470.00					
c. Three	or more		Various		***************************************				170.00					
bed 1	TIIIS.													
			erapy Treatments					ТО	TAL	CCNE	I / RHNS	(Specify)	Outpatient	(Specify)
A.	Medicar	e - Part B d (Exclusive	of Port P)						2,811		2,811			_
Б.		itenance Trea							1,563		1,563			
		orative Treat							,		,			
	Other								14,418		14,418			
			apy Treatments						18,792		18,792			
			apy Treatments						022		022			
		e - Part B d (Exclusive	of Part R)						832		832			
Б.		itenance Trea							295		295			
		orative Treat												
	Other								1,261		1,261			
			py Treatments						2,388		2,388			
		Occupationa e - Part B	l Therapy Treatn	nents					6.552		6 552			
		d (Exclusive	of Part B)						6,552		6,552			
<i>D</i> .		tenance Trea							2,095		2,095			
	2. Resto	orative Treat												
	Other		Tri Tr						16,749		16,749			
D.	i otal O	ccupational	Therapy Treatm	ients				Ì	25,396	I	25,396			

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Report of Expenditures - Salaries & Wages

ī	Report of E	xpenanui			_				
Name of Facility	License No.			Report for Yea	r Ended	· · · ·		Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a He	bre 2439			9/30/2023				10	37
Are time records maintained by all individuals receiving con	npensation?		•	Yes		0	No		
				Total (Cost and Hours				
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*	CCIVITY IGHTS	Tajustinent	Hours	(Specify)	Tajasanen	Tiours	(Speeny)	Trajustinent	Hours
1. Operators/Owners (Complete also Sec. I									
of Schedule A1)	38,250		92						
2. Administrator(s) (Complete also Sec. III	00,200								
of Schedule A1)	228,555		2,081						
3. Assistant Administrator (Complete also Sec. IV	220,555		2,001						
of Schedule A1)	124,984		2,080						
Other Administrative Salaries (telephone)	124,964		2,080						
operator, clerks, receptionists, etc.)	698,914		24,910						
5. Dietary Service	090,914		24,910						
a. Head Dietitian	74,517		2,080						
b. Food Service Supervisor	409,870		14,660		+		 		
c. Dietary Workers	1,100,447		55,103		1		1	1	
6. Housekeeping Service	1,100,147		23,103						
a. Head Housekeeper	66,072		2,080						
b. Other Housekeeping Workers	834,033		43,272						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	153,334		4,184						
b. Other Maintenance Workers	215,757		8,409						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	167,254		8,518						
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	230,478		3,384						
b. RN									
Direct Care	1,305,641		25,808						
2. Administrative**	558,336		12,159						
c. LPN	2 051 202		75.074						
1. Direct Care	2,871,293		75,274		1				
2. Administrative**	4,464,099		202 555						
d. Aides and Attendants	4,404,099		203,555						
e. Physical Therapists f. Speech Therapists									
g. Occupational Therapists					+		 	+	
h. Recreation Workers	209,752		9,233		+		 	+	
i. Physicians	209,132		7,433						
1. Medical Director									
2. Utilization Review					1		1	1	
3. Resident Care***					1		1	1	
4. Other (Specify)									
j. Dentists									
k. Pharmacists					<u> </u>				
1. Podiatrists					<u> </u>				
m. Social Workers/Case Management	250,610		7,477						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	421,712	(149,902)	11,252						
A-13. Total Salary Expenditures	14,423,908	(149,902)	515,611						

^{*} 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

		CCNH / RHNS		(Specify)			(Specify)		
Position	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Admissions	\$ 339,763	\$ (67,953)	8,220						
Respiratory Therapy	29,325	(29,325)	730						
Café Workers	52,624	(52,624)	2,302						
Total	\$ 421,712	\$ (149,902)	11,252	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

		CCNH / RHN	S		(Specify)		(Specify)			
Service	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours	
	-									
Phlebotomist	\$ 25,974	\$ (25,974	131							
	,									
Total	\$ 25,974	\$ (25,974	131	\$ -	\$ -	-	\$ -	\$ -	-	

CSP-11 Rev. 10/2005

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

		F	18818taii	Aummsua	itors and Other	Kelate	u raines	ı ⁻		
Name of Facility				License No.		Report for	Year Ended		Page	of
Hebrew Home for Health and Reh	abilitation,	LLC d/b/a H	ebrew Center	r 2439		9/30/2023			11	37
Name	CCNH / RHNS	Salary Paid (Specify)	(Specify)	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
Section I - Operators/Owners										
Marvin J. Ostreicher	38,250			Non Discriminatory	Supervises operations, Deals with DNS	92	A1	See Attached		
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).										

^{*} 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.

		Allocated				
	TOTAL	BEDS	Benefits	Total w/ Bnft		
Augusta	44.50	72	8.64	53.14		
Belair	45.25	102	12.24	57.49		
Bethel	40.75	161	19.31	60.06		
Bloomfield	43.50	120	14.39	57.89		
Brattleboro	45.50	80	9.60	55.10		
Brentwood	40.50	78	9.36	49.86		
Brewer	43.50	111	13.31	56.81		
Bristol	45.00	132	15.83	60.83		
Cambridge	41.75	160	19.19	60.94		
Catskill	40.50	136	16.31	56.81		
Colony	9.75	92	11.04	20.79		
Country	10.50	111	13.31	23.81		
Dover	47.75	112	13.43	61.18		
Eastside	45.75	69	8.28	54.03 24.67		
Eliot Glen Falls	11.00 45.75	114 120	13.67			
Hebrew Home	61.50	257	14.39 30.83	60.14 92.33		
Huntington	44.50	320	38.38	82.88		
Kennebunk	48.50	78	9.36	57.86		
Ludlowe	47.50	144	17.27	64.77		
Maple View	47.75	120	14.39	62.14		
Marlborough	48.50	120	14.39	62.89		
Maywood	0.00	120	14.39	14.39		
Milford	46.25	120	14.39	60.64		
Newton Wellseley	13.75	110	13.19	26.94		
Norway	48.25	70	8.40	56.65		
Poughkeepsie	51.50	200	23.99	75.49		
Regency	45.50	130	15.59	61.09		
Reservoir	49.75	144	17.27	67.02		
Riverside	47.25	345	41.38	88.63		
Rutland	51.25	125	14.99	66.24		
Sachem	10.75	111	13.31	24.06		
Sands Point	27.50	180	21.59	49.09		
Utica	48.50	117	14.03	62.53		
Village Crest	46.50	95	11.40	57.90		
Water's Edge	47.25	150	17.99	65.24		
Westgate	37.75	104	12.48	50.23		
Winship	47.00	72	8.64	55.64		
Vacation	408.00					
Sick	120.00					
Personal	32.00					
Holiday	40.00					
Total	2118.25	5,002	600	2,118.25		

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 Y	ear Ended		Page	of
Hebrew Home for Health and Reh	abilitation, I	LC d/b/a H	ebrew Center	2439		9/30/2023			12	37
Name	CCNH / RHNS	Salary Paid (Specify)	(Specify)	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
Section III - Administrators***		(-F <i>y</i>)	(-F <i>y</i>)	(======;)						
Penni Martin	228,555			Non Discriminatory	Administrator	2,081	A2			
Section IV - Assistant Administrators										
Carlene Green	124,984			Non Discriminatory	Assistant Administrator	2,080	A3			

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

^{**} Include <u>all</u> other employment worked during the cost year.

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

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B. Report of Expenditures - Professional Fees

	License No.	or Expend		Report for Y			Page	of	
		2439		9/30/2023	cai Ended			13	37
Hebrew Home for Health and Rehabilitation, LLC d/		2439			104- 111			13	3/
		1		Lota	Cost and Hou	ırs	1	1	
	CCNH /								
T 4		A 11	T.T.	(C :C)	A 11	T.T.	(G :C)	A 1'	TT
Item	RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee									
for service basis in lieu of salary									
(For all such services complete Schedule B1)									
1. Dietitian	0.000		2.00						
2. Dentist	8,028		360						
3. Pharmacist	29,212		389						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	393,626		6,925						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	60,000		135						
b. Utilization Review									
(Title 18 and 19 only) monthly meeting									
c. Resident Care**	8,536	(8,536)	Contracted						
d. Administrative Services facility									
Infection Control Committee (Quarterly meetings)									
2 Pharmaceutical Committee									
(Quarterly meetings)									
Staff Development Committee									
(Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	94,986		1,583						
b. Other									
10. Occupational Therapist									
a. Resident Care	551,244	(551,244)	9,114						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	86,342		1,161						
2. Administrative***									
b. LPN									
1. Direct Care	513,231		8,487						
2. Administrative***									
c. Aides	523,855		12,296						
d. Other									
12. Other (Specify)									
See Attached Schedule	25,974	(25,974)	131						
B-13 Total Fees Paid in Lieu of Salaries	2,295,034	(585,754)	40,581					1	
* Do not include in this section management consultants or services whi				11	.: D 17		L		

^{*} 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 in the Adjustment column.

^{***} 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 Y	Year Ended	Page	of
Hebrew Home for Health and Rehabilitation	n, LLC d/b/a	2439		9/30/2023		14	37
				to Owners,			
Name & Address of Individual	Full Expla	nation of Service		s, Officers	Explai	nation of Rela	tionship
G II , G I ii D O D 200520		B. die	Yes	No	27/4		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129		Dentist	0	•	N/A		
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735		st / Phlebotomist	•	0	Common Own	_	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, S	T / Consult Rehab	•	0	Common Own	ership	
Shahzad Zaki MD 1257 South Broad St Wallingford CT 06492	Medi	ical Director	0	•	N/A		
HARTFORD HEALTHCARE MEDICAL GROUP SPECIALISTS, LLC	Physician F	ees (Resident Care)	0	•	N/A		
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract R	Ns / LPNs / CNAs	•	0	Common Owne	ership	
INTELYCARE INC., 1250 Hancock St #501N, Quincy, MA 02169	RN /	LPN Agency	0	•	N/A		
FIVE STAR CARE LLC DBA STARCARE, 250 Cedarbridge Ave, Lakewood, NJ 08701	CN	As Agency	0	•	N/A		
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			
			0	•			

^{*} 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 Y	ear Ended				Page	of
Hebrew Home for Health and Rehabilitation, LLQ 2439		9/30/2023					15	37
			CCNH /					
Item		Total	RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Administrative and General								
a. Employee Health & Welfare Benefits								
Workmen's Compensation	\$	651,652	651,652					
Disability Insurance	\$							
Unemployment Insurance	\$	117,549	119,021	(1,472)				
4. Social Security (F.I.C.A.)	\$	1,056,421	1,069,649	(13,228)				
5. Health Insurance	\$	2,169,382	2,196,547	(27,165)				
6. Life Insurance (employees only)								
(not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory)	\$	704,860	704,860					
(not-owners and not-operators)								
8. Uniform Allowance	\$							
9. Other (<i>Specify</i>)	\$	74,525	74,525					
See Attached Schedule								
b. Personal Retirement Plans, Pensions, and	\$							
Profit Sharing Plans for Owners and								
Operators (Discriminatory)*								
c. Bad Debts*	\$		695,389	(695,389)				
d. Accounting and Auditing	\$	53,335	53,335					
e. Legal (Services should be fully described on Page 15b)	\$	40,506	110,162	(69,656)				
f. Insurance on Lives of Owners and	\$							
Operators (Specify)*								
g. Office Supplies	\$	76,107	76,107					
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$	28,799	28,799					
2. Cellular Phones	\$	3,800	48,493	(44,693)				
i. Appraisal (Specify purpose and	\$							
attach copy)*								
j. Corporation Business Taxes (franchise tax)	\$	250	93,522	(93,272)				
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify)	\$							
See Attached Schedule								
3. Resident Day User Fee	\$	1,162,795	1,162,795					
Subtotal	\$	6,139,981	7,084,856	(944,875)				
* E11411416-111141	-		(Corry Subto	(, ,				

^{*} Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNI	H / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		-					
Union Training and Upgrading	\$	62,242					
Background Checks		12,283					
Total	\$	74,525	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNE	I / RHNS	Adjustment	(Spe	ecify)	Adjustment	(S	pecify)	Adjusti	ment
		-								
Total	\$	-	\$ -	\$	-	\$ -	\$	-	\$	-

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General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Reha	2439	9/30/2023		15b	37
The records of this facility for the p	period covered by this report	were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this					
1	Yes	If "No," explain.			
previous period?	No				
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New H	Iaven, CT (06511	
2					
3					
4					
Services Provided by This Firm (de	escribe fully)				
1 Compilation, preparation of Medicare	and Medicaid cost reports, YE tax	services	\$	53,335	
2			\$		
3			\$		
4			\$		
			Charge for	Services Pı	rovided
			\$	53,335	
Are These Charges Reflected in the Expend	liture Portion of This Report? If Ve	s, Specify Expense Classification and Line No.	Ψ	33,333	
• Yes O No	Page 15/ Line 1d	s, specify Expense classification and Elife 146.			
Legal Services Information	0 -				
Name of Legal Firm or Independen	t Attorney		Telephone	Number	
1 MURTHA CULLINA LLP			203-772-7		
2 ROGIN NASSAU, LLC			860-256-6		
3 JACKSON LEWIS P.C.			631-247-0		
4 UEL BENJAMIN			N/A		
5 See Attached			Various		
Address (No. & Street, City, State,	Zip Code)		, m10 m2		
1 280 Trumbull St, 12th FL, Har	* ·				
2 185 Asylum St., Hartford, CT					
3 58 South Service Road, Suite 2					
4 32 Norman Drive, Bloomfield,					
5 Various	,				
Services Provided by This Firm (de	escribe fully)				
1 IDR, NHSN deficiency, APPS HUD	2530, 2022 Audit Request Letter		\$	5,296	
2 Financing with M&T Bank (Disallow	ed)		\$	1,328	
3 Retirement benefits issues, Health ins	urance change, Arbitration settlemen	nts	\$	28,378	
4 Settlement (1/2 Disallowed)			\$	7,500	
5 Various (\$59,848 Disallowed)			\$	67,660	
			Charge for	Services Pi	rovided
			\$	110,162	
Are These Charges Reflected in the Expend	liture Portion of This Report? If Ye	s, Specify Expense Classification and Line No.			
• Yes O No	Page 15/ Line 1e				

General Information and Questionnaire Accounting Basis

Name of	Facility	License No.	Report for Year Ende	ed	Page	of
Hebrew 1	Health Care	2439	9/30/2023		15c	37
Legal Se	ervices Information					
Name of	Legal Firm or Independent Attorney			Telephone N	Number	
1	CASSANDRA HENCE			N/A		
2	ANDREW S. GOLDEN			N/A		
3	GOLDMAN GRUDER & WOOD			203-899-89	00	
4	Various			N/A		
5						
6						
Address	(No. & Street, City, State, Zip Code)					
1	500 Darling St., 23C, Southington, CT 06489	9				
2	321 Main Street, Farmington, CT 06032					
3	200 Connecticut Ave., Norwalk CT 06854					
4	Various					
5						
6						
Services	Provided by This Firm (describe fully)					
1	Settlement (1/2 Disallowed)			\$	8,375	
2	Hence, Cassandra's Settlement (1/2 Disallowe	ed)		\$	7,250	
3	Collections (Disallowed)			\$	50,235	
4	Various Conservatorship Fees (Disallowed)			\$	1,800	
5				\$		
6				\$		
				Charge for S	Services P	rovided
				\$	67,660	
			·			

Hebrew Health Care September 30, 2023 Benefits Disallowance

Respiratory Therapist / Café Employee Benefits Disallowance

Respiratory Therapist / Café Employee Salary	81,949
Total Salaries	14,423,908
Percent to Total Salaries	0.57%
Total Benefits (Pg 15, Line 1a3 - 1a6)	3,385,217
Respiratory Therapist / Café Employee Benefits Disallowed	19,233
Plus Admissions Benefits Associated with Marketing	22,632
Total Benefits Disallowed	41,865

National Health Care Associates, Inc. (CT) Disallowance Schedule for Cell Phones September 30, 2023

	<u> 1</u>	<u>Amount</u>	
Total Cell Phone Expense		48,493	TB Linked
Total Allowable Cost	\$	3,800	
Days in Cost Report (365out of 365 Days)		365	
Days in Cost Report Year		365	
Partial Year Allowable %		100%)
Revised Allowable Cost	\$	3,800	
Disallowed Cell Phone (Page 15, Line 1h2)	\$	44,693	- =

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/ 2439		Report for Ye 9/30/2023	ar Ended		Page 16	of 37		
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forv	vard:	6,139,981	7,084,856	(944,875)				
Travel and Entertainment								
Resident Travel and Entertainment	\$							
Holiday Parties for Staff	\$							
Gifts to Staff and Residents	\$		69,326	(69,326)				
4. Employee Travel	\$	7,961	8,826	(865)				
Education Expenses Related to Seminars and Conventions	\$	3,038	3,038					
6. Automobile Expense (not purchase or depreciation)	\$		70	(70)				
7. Other (Specify)	\$			ì				
See Attached Schedule								
m. Other Administrative and General Expenses								
Advertising Help Wanted (all such expenses)	\$	752	752					
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$		61,640	(61,640)				
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
Barber and Beauty Supplies (if this service is supplied	\$							
directly and not by contract or fee for service)***								
7. Postage	\$	5,451	5,451					
* 8. Dues and Membership Fees to Professional	\$	17,779	17,779					
Associations (Specify)								
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$	3,278	3,278					
10. Contributions***	\$	·	300	(300)				
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete	\$	741,180	741,180					
Schedule C-2, Page 21 for each firm or individual)								
12. Administrative Management Services**	\$	651,484	1,436,465	(784,981)				
13. Other (Specify)	\$	(737,554)	350,915	(1,088,469)				
See Attached Schedule	·							
C-14 Total Administrative & General Expenditures	\$	6,833,350	9,783,876	(2,950,526)				

^{*} 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
		•				
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS		Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-						
Marketing Supplies	\$ 19,08	4 \$	(19,084)				
Promotional Advertising	42,55	5	(42,556)				
Total Other Advertising	\$ 61,64) \$	(61,640)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
AAPACN Dues	\$ 175					
CAHCF Dues	17,604					
Total Dues	\$ 17,779	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH/	RHNS	Adjusti	nent	(Specify)	Adjustm	ent	(Specify	y)	Adjust	tment
		-									
Donations	\$	300	\$	(300)							
Total Contributions	\$	300	\$	(300)	\$ -	\$	-	\$	-	\$	-

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Fees-Bloomfield-Hebrew Home-Caf+-1/4	\$ 2,515	\$ (2,515)				
Licenses and Permits-Hebrew Home-Administration	6,947					
Penalties-Hebrew Home-Administration	285,413	(285,413)				
Bank Charges-Hebrew Home-Administration	43,930					
Misc. Expense-Hebrew Home-Administration	10,025	(10,025)				
Prior Period Expense-Hebrew Home-Administration	2,085	(2,085)				
Misc Revenue Adjustment		(38,345)				
Medical Records Revenue Adjustment		(267)				
House Rental Income Adjustment		(749,819)				
Total Other Administrative and General	\$ 350,915	\$ (1,088,469)	\$ -	\$ -	\$ -	\$ -

Hebrew Health Care Calculation of Allowable Management Fee September 30, 2023

Descrption	Amount			
Management fees Charged	1,436,465	Page 16, Lin	ne m12	
Accounting Charges	53,335	Page 15, Lir	ne 1d	
Total Management Fees Per Agreement	1,489,800			
Patient Days	81,190	Page 8 of C/I	R	
Imputed Days - 90% Occupancy (365/365 Days)	84,425	Calculation		
Amount Per Patient Day (Greater of 90% or Actau	ıl Days)	\$	17.65	
PPD Allowance Per Client 2022			7.92	
2023 CPI Increase %			1.0541	J.01b
PPD Allowance 9/30/2023			8.35	
				_
Amount over (Under)		\$	9.2980	
Total Days			84,425	Page 8 of C/R
Disallowed Management Fee		\$	784,981	_

Schedule C-1 - Management Services*

Iame of Facility License No. License No. 2439		Report for Year Ended 9/30/2023	Page of 17 37	
	Cost of		Indicate Where C	osts
Name & Address of Individual or Company Supplying Service	Management Service	Full Description of Mgmt. Service Provided	are Included in An Report Page #/Lir	
National Health Care Associates, 20 Sunrise Highway, Valley Stream, NY 11581	1,436,465	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)

Mar	Name of Facility License No. Report for Year Ended Report for Year Ended Report for Year Ended Report for Year Ended Report for Year Ended										
	prew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2023				rage 18	37			
пе	of the Hollie for Health and Renadmitation, LLC d/0/a	2439	CCNH /			1	10	37			
	Item	Total	RHNS	Adjustment	(Specify)	Adjustment	(C:C-)	Adjustment			
2.	Dietary	Total	KHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment			
۷.	a. In-House Preparation & Service										
	Raw Food	\$ 1,439,66	3 1,474,617	(34,954)							
	Non-Food Supplies	\$ 1,439,66		(34,934)							
	3. Other (Specify)	\$ 170,33	170,333								
	5. Other (specify)	Ψ									
	b. Purchased Services (by contract other	\$ 40,32	1 40,321								
	than through Management Services)	Ψ 40,32	40,321								
	(Complete Schedule C-2 att. Page 21)										
	c. Other (Specify)	\$									
	o. ome (openly)	4									
2D	Total Dietary Expenditures $(2a + b + c + d)$	\$ 1,650,33	9 1,685,293	(34,954)							
20		Ψ 1,050,55	1,003,273	(51,551)		l		1			
2E	P: (0):	T 4 1	COM	/ DIDIC	(0	.0.)	(2(2.)				
	Dietary Questionnaire	Total	CCNH	/ RHNS	(Specify)		(Specify)				
F.	Resident Meals: Total no. of meals served per day:*										
G.	Is cost of employee meals included in 2D? O Yes	•) No								
T T	D:1 :	6) No		If yes, specify						
Н.	Did you receive revenue from employees? O Yes	•	No		amt.						
I.	Where is the revenue received reported in the Cost Repo	rt? (Page/Line I	em)								
	Is cost of meals provided to persons other than				If yes, specify						
J.	employees or residents (i.e., Board Members, O Yes	•) No		cost.						
	Guests) included in 2D?				cost.						
V	Is any revenue collected from these people? O Yes) No		If yes, specify						
K.	Is any revenue collected from these people? O Yes	•) No		amt.						
L.	Where is the revenue received reported in the Cost Repo	rt? (Page/Line I	em)								
	Is cost of food (other than meals, e.g., snacks					•					
M.	``	G) No		If yes, specify						
IVI.	provided to employees included in 2D?	•	/ 110		cost.						
	provided to employees included in 2D:										
NI	Is any revenue collected from employees? O Yes) No		If yes, specify						
N.	Is any revenue collected from employees? O Yes	•) INO		amt.						
O.	Where is the revenue received reported in the Cost Repo	rt? (Page/Line I	em)								
	1	` U									

^{*} 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 Hebrew Home for Health and Rehabilitation, LLC d/b/a	License	No. 2439	Report for Yea	Page 19	of 37			
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs.			Tajasanen	(specify)	1 Tag would be	(Special)	110,000,000
gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	391	391					
Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.							
processed.***	Amt. \$							
3. Personal clothing of residents	Lbs.							
washed, ironed, and/or processed.***	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)	\$	375,153	375,153					
c. Other (<i>Specify</i>) Other Laundry Supplies / Diapers	\$	115,171	115,171					
3D. <i>Total Laundry Expenditures</i> (3a + b + c)	\$	490,715	490,715					
Laundry Questionnaire Is cost of employee laundry included in 3D?	Yes	•	No		If yes, specify cost.			
,	Yes	•			If yes, specify amt.			
H. Where is the revenue received reported in the Cost F	Report?		(Page/Line Ite	em)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	•	No		If yes, specify cost.			
J. Did you receive revenue from these people?	Yes	•	No		If yes, specify amt.			
K. Where is the revenue received reported in the Cost F	Report?		(Page/Line Ite	em)				

^{*} 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 E	nded				Page	of
Hebrew Home for Health and Rehabilitation, LI	•	9/30/2023						37	
				CCNH /					
Item			Total	RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced								
a. In-House Care	by Personnel								
 Supplies - Cleaning (Mops, 	Amt.	\$	87,739	87,739					
pails, brooms, etc.)									
b. Purchased Services (by contract other	Sq. Ft. Serviced								
than through Management Services)	by Personnel								
(Complete Schedule C-2 att.	Amt.	\$							
Page 21)									
C. Other (Specify)		\$							
		-							
4D. Total Housekeeping Expenditures (4a + 1	o + c)	\$	87,739	87,739					
5. Resident Care (Supplies)**									
 a. Prescription Drugs*** 									
 Own Pharmacy 		\$		536,013	(536,013)				
Purchased from		\$							
		-							
b. Medicine Cabinet Drugs		\$	31,506	31,506					
c. Medical and Therapeutic Supplies		\$	236,508	291,868	(55,360)				
d. Ambulance/Limousine***		\$		27	(27)				
e. Oxygen									
 For Emergency Use 		\$							
2. Other***		\$		18,442	(18,442)				
f. X-rays and Related Radiological		\$		17,855	(17,855)				
Procedures***									
g. Dental (Not dentists who should be incli	uded under	\$							
salaries or fees)									
h. Laboratory***		\$		34,631	(34,631)				
i. Recreation		\$	26,507	26,507					
j. Direct Management Services*		\$							
k. Indirect Management Services*		\$							
l. Cable TV		\$	7,200	66,358	(59,158)				
m. Other (Specify)****		\$	135,346	218,166	(82,820)				
See Attached Schedule									
n. Physical Therapy Expense		\$							
o. Speech Therapy Expense		\$							

^{*} 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 in the Adjustment column.

^{****} ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies COVID-Hebrew Home-Nursing	\$ 47,705					
Flu Vaccine-Hebrew Home-Medical Services	23,011					
IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry	7,217	\$ (7,217)				
Minor Equip-Hebrew Home-Nursing	5,495					
Purch Services-Hebrew Home-Nursing	3,027					
Equip Rental-Hebrew Home-Nursing	77,377	(21,269)				
Equip Rental-Hebrew Home-Rehab Tpy and Ancllry	10,555	(10,555)				
Equip Rental-Hebrew Home-Respiratory	43,779	(43,779)				
Total Other Resident Care	\$ 218,166	\$ (82,820)	\$ -	\$ -	\$ -	\$ -

National Health Care Associates, Inc. (CT) Cable TV Disallowance September 30, 2023

Pg. 20a

Total Cable TV Expense	66,358	TB Linked
Total Monthy Fee Allowed	\$ 600	
Total Months	 12	_
Total Allowable Expense	\$ 7,200	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	 100.00%	-
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	\$ 59,158	{a}

Tickmark

{a}

Ties to page 20

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

Name of Facility				License No.	Report for Year Ende	ed			Page	of
Hebrew Home for Health and	Rehabilitation, LLC d	/b/a Hebrew	Center for	2439	9/30/2023				21	37
		Related ** Operators	,				Total Cost/Page Ref.***			
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Med Apparel	Parkway, Mt. Vernon, NY 10550	0	•	N/A	Laundry	43,642				3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	0	•	N/A	Laundry	313,715			19	3b
ADM ENVIRONMENTAL GROUP LLC	1370 Coney Island Ave, Brooklyn, NY 11230	0	•	N/A	Trash Removal/Recycling	91,773			22	6f
ADP	P.O. Box 842875, Boston MA 02284 19 Candlewood Road	0	•	N/A	Payroll	29,596			16	m11
JUNGA ELECTRIC LLC	Milford, CT 06461 333 Thornall St. 4th	0	•	N/A	Electric	11,611			22	6f
Smartlinx	Floor Edison, NJ 08837 55 W 39TH ST NEW	0	•	N/A	Time & Attendance Computer Maintenance	18,848			16	m11
MANHATTAN TECH SUPPORT	YORK, NY 10018 47 Railroad Ave., West	0	•	N/A	System BUILDING EQUIP	109,910			16	m11
Hafsco	Haven, CT 06516 Cincinnati, OH 45263-	0	•	N/A	MAINT	12,141			22	6f
CINTAS FIRE PROTECTION	6525 16 Old Forge Rd Rocky	0	•	N/A	Fire Alarm	47,965				6f
KONE INC	Hill CT 06067 P.O. Box 74008980	0	•	N/A	Elevator	18,078				6f
SMART Care equipment	Chicago, IL 60674-8980 30 Lindeman Drive	0	• •	N/A	Dietary Equip Repair	38,321				2b
EMCORE SEVICES KMR LANDSCAPING INC.	Trumbull, CT 06611 36 Holland Dr, Newington, CT 06111	0	•	N/A N/A	HVAC Landscaping	49,561 113,636				6f 6f
		0	•							

^{*} 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 N	Э.	Report for Year	Ended				Page	of
Hebrew Home for Health and Rehabilitation, LL 2439)	9/30/2023					22	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant				j	(1)/	j	1 3/	,
a. Repairs & Maintenance	\$							
b. Heat	\$	165,309	165,309					
c. Light & Power	\$	223,745	223,745					
d. Water	\$	104,031	104,031					
e. Equipment Lease (Provide detail on page 22b)	\$	107,516	107,516					
f. Other (itemize)	\$	547,939	547,939					
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$	1,148,540	1,148,540					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$	247,422	251,271	(3,849)				
*7e. <i>Total Depreciation Costs</i> $(7a + b + c + d)$	\$	247,422	251,271	(3,849)				
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$	147,756	150,648	(2,892)				
d. Other (Specify)	\$							
*8e. Total Amortization Costs $(8a + b + c + d)$	\$	147,756	150,648	(2,892)				
Rental payments on leased real property less								
real estate taxes included in item 10b	\$	405,720	405,720					
10. Property Taxes								
Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$	288,833	288,833					
c. Personal property taxes	\$	36,873	36,873					
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$	1,126,604	1,133,345	(6,741)				

^{*} 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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Hebrew Home-Maintenance	\$ 62,095					
Minor Equip-Hebrew Home-Maintenance	1,364					
Purch Services-Hebrew Home-Maintenance	270,089					
Ground Services-Hebrew Home-Maintenance	113,636					
Pest Control-Hebrew Home-Maintenance	8,310					
Carting-Hebrew Home-Maintenance	92,445					
Total Other Repairs and Maintenance	\$ 547,939	\$ -	\$ -	\$ -	\$ -	\$ -

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 Y	ear Ended		Page	of
Hebrew Home for Health and Rehabilitation	, LLC d/	b/a Heb	2439	9/30/2023)		22b	37
	Relate	ed * to						
		ners,						
	_	ators,				Annual		
		icers		Date of	Term of	Amount	Amo	
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clair	med
PCC, PO Box 674802, Detroit, MI 48267	0	•	Software	03/07/12	Ongoing	78,105	78,105	
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	0	•	Postage Machine	03/06/15	Ongoing	2,233	2,233	
Leaf, P.O. Box 5066, Hartford, CT 06102-5066	0	•	Copier	05/01/19	39 Months	26,280	26,280	
The Office Works Inc, P.O. Box 5066, Hartford, CT 06102-5066	0	•	Copier	10/25/22	24 Months	898	898	
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
Is a Mileage Log Book Maintained for All L	eased Ve	hicles?	O Yes	0	No	Total ***	107,516	

^{*} 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.

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Depreciation Schedule

· ·						iation Sc	neuule	I			T _	
Name of Facility					License No.			Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation	, LLC c	1/b/a H	lebrew (Center 1	243	9		9/30/2023			23	37
Property Item					Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements					Land	value	Depreciated	Operations	Depreciation	Life	101 THIS T Cal	Totals
Land Improvements 1. Acquired prior to this report period												
Disposals (attach schedule)												
3. Acquired during this report period (attact	h schedi	ule)										
A-4. Subtotal	II SCIICUI	uic)										
B. Building and Building Improvements												
Acquired prior to this report period												
Disposals (attach schedule)												
Acquired during this report period (attact)	h schedi	ule)										
B-4. Subtotal												
C. Non-Movable Equipment												
Acquired prior to this report period												
Disposals (attach schedule)												
Acquired during this report period (attac	h schedi	ule)										
C-4. Subtotal												
	logb				Historical Cost Exclusive of	Less Salvage	Cost to Be	Accumulated Depreciation to Beginning of	Method of Computing	Useful	Depreciation	T 1
D. Movable Equipment	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment									- T			
a. Acquired prior to this report period			Var	Var	2,068,014		2,068,014	1,064,712	S/L	Various	237,827	
b. Disposals (attach schedule)					1			1				
Acquired during this report period (attach schedule):												
c. Administrative			Var	Var	116,185		116,185		S/L	Various	10,310	
d. Standard Resident			Var	Var	25,560		25,560		S/L	Various	2,979	
e. Specialized Resident			Var	Var	1,333		1,333		S/L	Various	156	
Total Acquired during this report period					143,078		143,078				13,444	
					113,070		1 .5,070				,	
D-3. Subtotal					113,070		113,070					251,271

Schedule of Land Improvements Acquired during this report period

	D. J. C. O.	C .	Useful	ъ
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
				+
Total additions for Land Impro	ovements	\$ -		\$ - *
Deletions:				
Total deletions for Land Impro	vements	\$ -		\$ - *
4TI (D 22 I) 12				

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
Total additions for B	Building Improvements	\$ -		\$ -
Deletions:				
Total deletions for B	uilding Improvements	\$ -		\$ -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	Description of rem	0000	1	Бергеению
ruditions:				
Total additions for N	on-Movable Equipment	\$ -		\$ - *
Deletions:				
Total deletions for No	on-Movable Equipment	\$ -		\$ - *

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{*}Ties to Page 23, Line C3
**Ties to Page 23, Line C2

quisition Date	Description of Item	Pick One Movable Category	Cost	Useful Life	Depreciation
ditions:	•				
10/14/2022	ELO i Series Tablet	Administrative	\$ 1,223	3	\$ 40
10/14/2022	Dell OptiplexDesktop/LG QHD	Administrative	1,359	3	45
10/14/2022	Dell Optiplex Desktop/LG QHD	Administrative	1,359	3	45
10/20/2022	Blood Pressure/TempDevice	Standard Resident	2,101	6	35
10/26/2022	Lenovo Chromebook	Administrative	1,256	3	41
11/2/2022	Drawer Bedisde Cabinet	Administrative	1,985	15	12
11/13/2022	LG QHD Monitor	Administrative	1,166	3	35
12/27/2022	Slate Monitoring device & Temp	Standard Resident	12,576	5	2,09
1/7/2023	Dell OptiplexDesktop/LG 24"	Administrative	4,036	3	1,00
	Security Camera Install	Administrative	3,948	5	59
	Storage/Drying Cart	Administrative	6,442	10	42
	Dell Desktop & LGQHD Monitor	Administrative	1,696	3	37
	Dell Opti Desktop & LG Monitor	Administrative	1,663	3	36
	Install new Security Cameras	Administrative	3,948	5	46
	Dell Lattiude Laptop	Administrative	1,197	3	23
	18x16 Dual Axle Wheel chair	Specialized Resident	1,333	5	15
	Maxwell ThomasBedside Cabinet	Administrative	1,435	15	4
	Convection Oven	Administrative	22,242	10	1.11
	Dell Laptop	Administrative	1,203	3	20
	Temp scanning Kiosk and printe	Standard Resident	2,904	5	29
	7" Audio/Video Touchscreen LCD	Administrative	2,492	3	34
	Apple 10.2Inch IPAD	Administrative	1,138	3	15
	HP Chromebook 14"	Administrative	2,056	3	28
	Lenovo Chrombook 14"	Administrative	2,873	3	39
	Mixing valve	Administrative	3,635	3	40
			1,498	3	12
	Dell Latitude Laptop	Administrative	1		
	Ice & Water Dispenser	Administrative	8,883	10	22
	Replace Air Dryer	Administrative	7,502	10	18
	Vital Monitor-BP/ Temp Check	Standard Resident	4,174	3	11
	Dell Optiplex Desktop Dell Optiplex	Administrative	1,381		7
	Desktop/LG Monit	Administrative	1,382	3	7
	Convection Oven	Administrative	11,882	10	19
	Caresono HD@ Bladder Scanner	Standard Resident	3,805	5	12
	BP Monitor/Suretemp Dell Latitude Laptop	Administrative	4,206	6	
	Dell Latitude Laptop	Administrative	1,242	3	3
	Dell OptiPlex Desktop	Administrative	1,064	3	3
1/25/2023		Administrative	8,793	10	65
	Movable Equipment		\$ 143,078		\$ 13,44
letions:					

Schedule of Leasehold Improvements Acquired during this report period

		Useful				
Acquisition Date	Description of Item	Cost		Life	Deprecia	ation
Additions:						
11/1/2022	Replace doors	\$	3,785	15	\$	231
11/18/2022	Condensate Return Stations x 2		29,038	10	2	2,662
3/6/2023	Install Circ Pump on Heat X		5,950	5		694
3/25/2023	Side walk Replacement/Repairs		6,381	20		186
4/5/2023	Catch basin replacement		5,158	10		258
6/10/2023	Installed two handicap ramps		2,340	5		156
9/22/2023	Cabling Services		20,020	10		167
Total additions for	Leasehold Improvement	\$	72,672		\$ 4	4,354
Deletions:						
_						

^{*}Ties to Page 23, Line D2b

				ges 23 24
Total deletions for	Leasehold Improvement	\$ -	\$ -	**

^{*}Ties to Page 24, Line C3 **Ties to Page 24, Line C2

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Amortization Schedule*

Nam	e of Facility		License No.		Report for Yea	r Ended		Page	of	
Hebr	ew Home for Health and Rehabilitation, I	LLC d/b/	a Hebro	243	39	9/30/2023			24	37
						Accumulated				
		Date	e of			Amort. to				
		Acquisition Beginn					Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month Year Amortization Amortized Operations Amortization** %						for This Year	Totals	
A.	Organization Expense									
	1.									
	2.									
	3.									
A-4.	Subtotal									
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4.	Subtotal									
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period	Var	Var	Various	1,878,565	635,304	S/L	Variou	146,294	
	2. Disposals (attach schedule)									
	3. Acquired during this report period									
	(attach schedule) Var Var			Various	72,672		S/L	Variou	4,354	
C-4. Subtotal									150,648	
D. Total Amortization										150,648

^{*} Straight-line method must be 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.

^{**} Specify which of the following bases were used:

September 30, 2023							9/30/2021		9/30/2022		9/30/2023	Net
Property	Acquisition <u>Year</u>	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method <u>Life</u>	Accum Deprec.	9/30/2022 <u>Deprec</u>	Accum Deprec.	9/30/2023 <u>Deprec</u>	Accum Deprec.	Book <u>Value</u>
<u>Building</u> - Assumed fair rent from prior owner. Building is only included on page 31 for B/S purposes and NOT on page 23.		-		14,336,457			-				-	14,336,457
Leasehold Improvement												
Acquisitions 2017												
Global Tech-PC Cables AAhern Sign-New Sign	1/17/2017 2/14/2017	17,360 25,372	100% 100%	17,360 25,372	5 10	S/L S/L	16,590 12,122	770 2,537	17,360 14.659	2,537	17,360 17,196	- 8,176
Magnum-Floor Replacement/Install	1/26/2017	1,700	100%	1,700	5	S/L	1,625	75	1,700	-	1,700	-
Brand Services-Chow Exp Brand Services-Chow Exp	3/7/2017 2/17/2017	24,259 12,117	100% 100%	24,259 12,117	15 15	S/L S/L	7,726 3.861	1,617 808	9,343 4.669	1,617 808	10,960 5.477	13,299 6.640
Levesue-Installation	3/20/2017	20,737	100%	20,737	10	S/L	9,910	2,074	11,984	2,074	14,058	6,679
MJ Daly-Bldg Mgmt System MJ Daly-Water Heater	4/28/2017	25,718	80% 80%	20,574	15 10	S/L	6,555	1,372 800	7,927 4.622	1,372 800	9,299 5.422	11,275
MJ Daly-water Heater MJ Daly- Test & Balance	3/31/2017 3/31/2017	9,997 15,931	80%	7,998 12,745	10	S/L S/L	3,822 6,092	1,275	7,367	1,275	8,642	2,576 4,103
MJ Daly- MAU2 Starter	2/28/2017	7,438	80%	5,950	10	S/L	2,843	595	3,438	595	4,033	1,917
MJ Daly- Cooling Tower Replacement MJ Daly- Mnot System	4/30/2017 3/31/2017	69,128 25.718	80% 80%	55,302 20,574	10 10	S/L S/L	26,423 9.829	5,530 2.057	31,953 11.886	5,530 2.057	37,483 13.943	17,819 6,631
MJ Daly- Water Pump	3/31/2017	29,544	80%	23,635	10	S/L	11,295	2,364	13,659	2,364	16,023	7,612
MJ Daly-Cooling Tower Replacement Tecogen-HVAC	2/22/2017 5/4/2017	62,741 4,409	80% 80%	50,193 3,527	10 15	S/L S/L	23,981 1,123	5,019 235	29,000 1.358	5,019 235	34,019 1,593	16,174 1,934
Aahern Wall Sign	7/31/2017	10,256	100%	10,256	10	S/L	4,902	1,026	5,928	1,026	6,954	3,302
MJ Daly- Cooling Tower Replacement Department of Rev- Sales Tax Tecogen	7/31/2017 7/31/2017	12,767 1,184	80% 80%	10,214 947	10 15	S/L S/L	4,879 301	1,021 63	5,900 364	1,021 63	6,921 427	3,293 520
MJ Daly- Cafeteria Mini Split	3/31/2017	12,422	100%	12,422	15	S/L	3,956	828	4,784	828	5,612	6,810
Raintech Intercom System Techogen-Sales Tax	3/31/2017 6/30/2017	6,865 280	100% 80%	6,865 224	10 15	S/L S/L	3,282 72	687 15	3,969 87	687 15	4,656 102	2,209 122
Tecogen- HVAC Work	6/30/2017	18,637	80%	14,910	15	S/L	4,749	994	5,743	994	6,737	8,173
Raintech - Equipment Installation	8/31/2017	9,465	100%	9,465	10	S/L	4,524	947	5,471	947	6,418	3,047
Raintech- Electric Door Locks Magnum- Carpet Installation	8/31/2017 8/31/2017	49,586 12,758	100% 100%	49,586 12,758	10 5	S/L S/L	23,694 12,193	4,959 565	28,653 12,758	4,959	33,612 12,758	15,974
Raintech- Security System	3/31/2017	14,238	100%	14,238	10	S/L	6,804	1,424	8,228	1,424	9,652	4,586
Magnum- Pantry Renovation Junga Elec-Outlet Install	3/31/2017 8/31/2017	49,375 2,998	100% 100%	49,375 2,998	15 20	S/L S/L	15,729 717	3,292 150	19,021 867	3,292 150	22,313 1.017	27,062 1,981
Junga Elec-Outlet Install	8/31/2017	2,998	100%	2,998	20	S/L	717	150	867	150	1,017	1,981
Junga Elec-Outlet Install Junga Elec-Outlet Install	8/31/2017 8/31/2017	2,998 2,307	100% 100%	2,998 2,307	20 20	S/L S/L	717 550	150 115	867 665	150 115	1,017 780	1,981 1,527
Painter	9/30/2017	27,898	100%	27,898	5	S/L	26,661	1,237	27,898	-	27,898	
Total 2017 Acq		589,201		532,502			258,244	44,751	302,995	42,104	345,099	187,403
Acquisitions 2018												
95 Magnum-Entry Carpet Titl 96 Magnum-Pantry Renovation-2nd	10/31/2017 10/31/2017	1,777 57,140	100% 100%	1,777 57.140	5 15	S/L S/L	1,420 15,236	355 3.809	1,775 19.045	2 3,809	1,777 22.854	34,286
98 Action Chutes - 3 x Doors	11/3/2017	1,677	100%	1,677	10	S/L	672	168	840	168	1,008	669
99 CCI Carangelo - Digital Boards 115 CHOW-58 Units Room Hoses	11/20/2017 12/29/2017	1,276 20,536	100% 100%	1,276 20,536	10 15	S/L S/L	512 5.476	128 1.369	640 6,845	128 1,369	768 8,214	508 12,322
117 MJDALY - Steam Traps	11/30/2017	1,689	80%	1,351	10	S/L	540	135	675	135	810	541
118 MJDALY - Steam boiler 120 MJDALY (CHOW)-install AHU Valv	12/18/2017 10/31/2017	14,887 5,074	80% 80%	11,910 4,059	10 10	S/L S/L	4,764 1,624	1,191 406	5,955 2.030	1,191 406	7,146 2.436	4,764 1.623
121 4 new hall stations with keye	1/31/2018	12,235	80%	9,788	10	S/L	3,916	979	4,895	979	5,874	3,914
122 Floor Carpet - Nursing & Gym a	1/3/2018	3,037	100%	3,037	5 5	S/L	2,428	607	3,035	2	3,037	-
123 Floor Carpet - Admin Area 127 Installed 3 Thermo Tubs (CHOW)	1/12/2018 2/19/2018	2,535 3,749	100% 100%	2,535 3,749	10	S/L S/L	2,028 1,500	507 375	2,535 1,875	375	2,535 2,250	1,499
128 New water Feed Lines (CHOW)	2/19/2018	931	80%	745	5	S/L	596	149	745	-	745	-
129 Replaced new water feed lines 130 Replaced new Bacflow Preventer	2/19/2018 10/2/2017	1,781 1,356	80% 80%	1,425 1,085	5 10	S/L S/L	1,140 436	285 109	1,425 545	109	1,425 654	431
131 Firestopping Project for Basem	2/11/2018	49,250	80%	39,400	20	S/L	7,880	1,970	9,850	1,970	11,820	27,580
132 Relaced Pump 134 Installed Security Door	12/6/2017 2/28/2018	885 31,799	80% 80%	708 25,439	5 15	S/L S/L	568 6,784	140 1,696	708 8,480	1,696	708 10,176	15,263
135 Replace 16 Egress Locks	2/28/2018	16,046	80%	12,837	10	S/L	5,136	1,284	6,420	1,284	7,704	5,133
140 3 x Pneumatic Damper Actuator 141 Evaporator & Condensor Equip	3/25/2018 3/12/2018	1,914 8,153	80% 80%	1,531 6,522	5 10	S/L S/L	1,224 2,608	306 652	1,530 3,260	1 652	1,531 3,912	2,610
146 Replacement of a coil	3/1/2018	5,926	80%	4,741	10	S/L	1,896	474	2,370	474	2,844	1,897
147 New Installation Water Treatme 148 60 x Sprinkler Heads	2/28/2018 10/31/2017	2,134 8,260	80% 80%	1,707 6,608	7 5	S/L S/L	976 5,288	244 1,320	1,220 6,608	244	1,464 6.608	243
149 CHOW-60 Room Hoses	10/31/2017	28,620	100%	28,620	15	S/L	7,632	1,908	9,540	1,908	11,448	17,172
150 Washing Maching Motor Rebuilt 151 Boiler Repair	3/30/2018 3/30/2018	5,192 7.554	80% 80%	4,154 6.043	10 10	S/L S/L	1,660 2.416	415 604	2,075 3.020	415 604	2,490 3.624	1,664 2,419
156 Replace Triple Duty Valve	4/30/2018	13,073	80%	10,458	10	S/L	4,184	1,046	5,230	1,046	6,276	4,182
157 Facet & Coffee Machine 162 Door Installation	4/22/2018 6/26/2018	3,616 10,103	80% 80%	2,893 8,082	10 15	S/L S/L	1,156 2.156	289 539	1,445 2,695	289 539	1,734 3,234	1,159 4,848
166 4th floor Wanderguard System	7/11/2018	3,374	100%	3,374	10	S/L S/L	1,348	337	1,685	337	2,022	1,352
167 Tank Removal & Installation	7/23/2018	52,146	80%	41,717	20	S/L	8,344	2,086	10,430	2,086	12,516	29,201
168 #2 Pasegr Elevator Piston Repl 169 Plumbing -dishmachine Phase 2	7/25/2018 7/23/2018	36,138 4,049	80% 80%	28,910 3,239	20 20	S/L S/L	5,784 648	1,446 162	7,230 810	1,446 162	8,676 972	20,234 2,267
172 Temperature Control Wires	7/31/2018	6,994	80%	5,595	10	S/L	2,240	560	2,800	560	3,360	2,235
173 Rebuild B&G Pumps 175 New Dishroom Plumbling Phase 1	7/31/2018 7/31/2018	5,091 10,935	80% 80%	4,073 8,748	10 20	S/L S/L	1,628 1,748	407 437	2,035 2,185	407 437	2,442 2.622	1,631 6,126
177 Fan coil unite water line repa	8/20/2018	7,889	100%	7,889	10	S/L	3,156	789	3,945	789	4,734	3,155
179 MAU2 Replacement (CHOW) 180 Alarm Monitoring & Install	8/31/2018 8/31/2018	84,017 978	80% 80%	67,214 782	15 5	S/L S/L	17,924 624	4,481 156	22,405 780	4,481 2	26,886 782	40,328
194 2017 CIP to LHI	9/30/2018	28,924	100%	28,924	10	S/L	11,568	2,892	14,460	2,892	17,352	11,572
192 Telephone System (CHOW) 113 CHOW-Replace Patient RM Hoses	9/30/2018 12/29/2017	1,143 22,994	80% 100%	914 22,994	10 20	S/L S/L	364 4,600	91 1,150	455 5,750	91 1,150	546 6,900	368 16,094
114 CHOW-Chemical Shot Feeders	12/29/2017	6,234	80%	4,987	10	S/L	1,996	499	2,495	499	2,994	1,993
116 CHOW-Replace In-Rm Hoses Total 2018 Acq	12/29/2017	7,068 600,179	100%	7,068 518,261	20	S/L	1,412 157,236	353 39,305	1,765 196,541	353 35,487	2,118 232,028	4,950 286,233
		000,175		310,201			.01,200	33,003	.50,041	30,407		200,200
Acquisitions 2019 Boiler Room Piping	10/31/2018	20,125	80%	16,100	10	S/L	4,830	1,610	6,440	1,610	8,050	8,050
Roof (CHOW))	11/27/2018	2,659	80%	2,127	10	S/L	639	213	852	213	1,065	1,062
Ansul System Laminate Sheet for Elevator	11/30/2018 12/31/2018	2,863 1,048	100% 100%	2,863 1,048	10 5	S/L S/L	858 630	286 210	1,144 840	286 208	1,430 1,048	1,433
HVAC- Heater Parts Installed	12/31/2018	2,008	80%	1,606	10	S/L	483	161	644	161	805	801
Mechanical Room Door Hardware Warehouse double door security	3/31/2019 4/12/2019	2,970 4,100	80% 80%	2,376 3,280	10 10	S/L S/L	714 984	238 328	952 1,312	238 328	1,190 1,640	1,186 1,640
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Property 3P/30Amp/24v coil contactor Fan Cycling Pressure Instal Water Pipipe Hot Water Piping Condenser Expansion Tank Insulation of Chiller Pipe Replace Belts and Hoses of Gen Installed outlets for new kios Furnish & Install DDC Install Heat Trace Cable on CH Comer gards, and bed bumpers Elevator 1 & 2 roam alert syst Wood Doors Installantions New Disthwashing Room Lines installation for Klosk Adj Bal for KONE Project Sales Tax for FA# 177 Total 2019 Acq Acquisitions 2020 Roam Alert Mechanic works Replace new assembly-Boiler Install fees for emergency pan	Acquisition Year 3/31/2019 5/31/2019 5/31/2019 5/31/2019 5/31/2019 5/31/2019 6/30/2019 6/30/2019 6/30/2019 6/30/2019 7/31/2019 8/91/2019 8/91/2019 8/31/2019 9/30/2019 12/31/2018 12/31/2018 12/31/2018 12/31/2018 12/31/2018	Historical Costs 1.399 1.180 5.492 7.444 1.732 6.679 14.259 4.797 10.297 2.584 1.075 9.726 2.191 37.106 2.580 30 501 165,367	% Related to SNF 80% 100% 80% 80% 80% 80% 80% 80% 80% 80% 80%	Cost to Be Depreciated 1,119 1,119 944 4,394 5,959 1,386 5,343 5,343 11,407 4,797 2,067 7,781 7,781 22,985 30 501 137,036	Life 10 3 10 10 15 10 15 10 15 10 10 20 10 10 10 10 10 10 10 10 10 10	Method Life SAL SAL	Accum Depree. 336 518 282 1.317 1.191 417 1.602 2.280 1.440 3.080 645 2.334 3.552 2.580 774 6 150 33,719	9/30/2022 Deprec 112 -94 439 397 139 534 760 480 1,030 - 215 778 860 258 2 50 10,378	Accum Deprec. 448 4376 1,756 1,758 1,558 558 2,138 3,040 1,920 4,120 2,067 860 3,112 4,736 3,440 1,032 8 200 44,097	9/30/2023 Deprec 112 - 94 439 397 139 534 760 480 480 1,030 - 215 778 860 258 2 50 10,376	Accum Deprec. 560 558 470 2,195 1,985 1,985 2,670 3,800 2,400 5,150 2,067 1,075 3,880 1,290 4,300 10 250 54,473	Book Value 559 - 474 2,199 3,974 691 2,673 7,607 2,397 5,147 - 3,891 11,833 25,385 1,290 20 2,51 82,663
Freezer Walk In - Parts Parking lot Catch Basin Replac Maglocks Installations Rebuild Heating Pump 4th FL CI Roof Leaks Repairs Replace 3 storage tanks & wate Valves Heating & Cooling Piping Total 2020 Acq	3/31/2020 5/1/2020 7/24/2020 9/30/2020 9/30/2020 9/30/2020 9/30/2020 9/30/2020	5,447 4,387 4,451 3,942 2,754 243,448 31,362 305,662	80% 80% 80% 80% 80% 80%	4,358 3,510 3,561 3,154 2,204 194,758 25,090 246,052	15 5 10 5 10 20 10	S/L S/L S/L S/L S/L S/L S/L	582 1,404 712 1,262 440 19,476 5,018	291 702 356 631 220 9,738 2,509	873 2,106 1,068 1,893 660 29,214 7,527 46,167	291 702 356 631 220 9,738 2,509	1,164 2,808 1,424 2,524 880 38,952 10,036 61,556	3,194 702 2,137 630 1,324 155,806 15,054 184,496
Acquisitions 2021 Landscaping project Fire Sprinkler Improvement Landscaping Replace blower motor Motor & Pulley Parts Roof Leaks Repairs Replace door look Emergency Stop Electrical Part Motor Blower Wheels x 3 Water Suppressors x 12 HVAC parts replacement Rebuild Wastewater Pumps x 2 New pavement at front drive & Tax of Replacing 3 storage tan Tax of Valves Heating& Cooling	7/31/2021 7/30/2021 7/31/2021 3/22/2021 6/30/2021 8/23/2021 8/31/2021 8/31/2021 8/31/2021 9/31/2021 1/31/2021 1/31/2021	25,000 4,198 8,083 1,390 2,176 1,113 1,119 1,223 3,835 1,996 2,690 16,749 51,048 7,492 965 129,076	100% 80% 100% 80% 80% 80% 80% 80% 80% 80% 80% 80%	25,000 3,358 8,083 1,104 1,741 890 895 986 3,088 1,597 2,152 13,399 40,838 5,993 772	10 10 10 5 5 10 3 3 5 3 3 20 15 20	SAL	625 105 202 161 145 28 62 68 128 111 224 70 284 281 72 2,566	2,500 336 808 221 348 89 298 329 614 532 717 670 2,723 300 77	3,125 441 1,010 382 493 117 360 397 742 643 941 740 3,007 581 149	2,500 336 808 221 348 89 298 329 614 532 717 670 2,723 300 77	5,625 7777 1,818 603 841 206 658 726 1,356 1,175 1,658 1,410 5,730 81 226 23,690	19,375 2,581 6,265 501 900 684 237 260 1,712 494 11,989 35,108 5,112 546 86,186
Acquisitions 2022 Replace Compressor and Misc Capotions Replacements for fan Replace All Doors Door Hardware Install Roof Replacement	5/31/2022 6/30/2022 9/1/2022 9/1/2022 4/29/2022	6,591 5,408 35,000 8,689 362,860 418,548	80% 80% 80% 80% 80%	5,273 4,326 28,000 6,951 290,288 334,838	15 10 15 10	S/L S/L S/L S/L S/L		352 433 1,867 695 29,029 32,376	352 433 1,867 695 29,029 32,376	352 433 1,867 695 29,029 32,376	704 866 3,734 1,390 58,058 64,752	4,569 3,460 24,266 5,561 232,230 270,086
Acquisitions 2023 Replace doors Condensate Return Stations x 2 Install Circ Pump on Heat X Side walk Replacement/Repairs Catch basin replacement Installed two handicap ramps Cabling Services Total Leasehold Improvements	11/1/2022 11/18/2022 3/6/2023 3/25/2023 4/5/2023 6/10/2023 9/22/2023	3,785 29,038 5,950 6,381 5,158 2,340 20,020 72,672 2,280,704	100% 100% 100% 100% 100% 100% 100%	3,785 29,038 5,950 6,381 5,158 2,340 20,020 72,672	15 10 5 20 10 5	SAL SAL SAL SAL SAL SAL	- - - - - - 482,543	- - - - - - 152,761	- - - - - - 635,304	231 2,662 694 186 258 156 167 4,354	231 2,662 694 186 258 156 167 4,354 785,952	3,554 26,376 5,256 6,195 4,900 2,184 19,853 68,318
Moveable Equipment			-	,,,,,		-						,
Acquisitions 2017 Inception of Movable Account Amazon-Scanner Digicard- Badge Camera Equip Smartlins-Series Clocks PC Connection-Lardware PC Connection-CPU PC Connection-Server PC Connection-Server Supplyworks- Traps & Risers Ins Supplyworks- Traps & Risers Ins Supplyworks- Till Truck Utility Ecolab- Refrigerator WB Mason- Cabinet Ecolab- Steamer Harbor Linen- Linen Cart US Chutes- Hydraulic Closer InvaCare- Electric Beds Culinary Depot- Tables Culinary Depot- Tables Culinary Depot- Tables Culinary Depot- Tables Culinary Depot- Water/Ice System Direct Supply-Floor Buffer Amazon- Intel CPU McKesson- Electric Lift Culinary-Refridgerator McKesson- 78 Mattresses PC Connect- PC & Monitor PC Connect- PC & Monitor	12/21/2016 12/19/2016 12/15/2016 12/20/2016 11/2/2017 11/12/2017 11/12/2017 11/12/2017 11/12/2017 11/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 12/25/2017 13/12/2017 13/12/2017 13/12/2017 13/12/2017 13/12/2017	780,000 535 4,125 14,899 17,993 756 2,428 4,540 2,373 603 3,726 20,384 1,039 8,803 3,726 220,384 1,672 24,455 3,585 3,585 1,677 7,7,105 7,807 15,013 1,288 8,33	100% 100% 100% 100% 100% 100% 100% 100%	780,000 535 4,125 14,899 17,993 756 2,428 4,540 2,373 603 3,726 688 1,039 8,803 3,726 220,384 21,672 24,455 3,585 8,355 1,677 7,105 7,807 7,105 7,807 7,105 7,807 7,105 7,807 7,105 7,807 7,105 7,807 7,105 8,803 8,903 8,803 8,903	10 5 5 10 5 5 5 3 3 10 10 10 10 10 10 10 10 5 5 10 10 10 10 10 10 10 10 10 10 10 10 10	SAL	372,690 511 3,942 7,119 17,196 17,196 4,540 1,133 287 2,595 215 497 4,205 1,782 87,750 3,426 798 802 3,987 3,731 1,242 798 798	78,000 24 183 1,490 797 34 237 60 543 45 104 880 373 18,365 159 171 2,446 159 37 168 711 781 1,5501 56 37	450,690 535 4,125 8,609 17,993 2,428 4,540 1,370 3,138 260 601 5,085 2,155 106,115 642 14,133 3,585 970 4,108 4,572 1,298 8,673 1,298 835	78,000	528,690 535 4,125 10,099 17,993 756 2,428 4,540 1,607 407 705 5,965 2,528 124,480 16,579 3,585 13,585 13,585 13,585 14,188 4,819 5,293 10,174 1,298 835 835	251,310 - - - - - - - - - - - - -

Property Amazon- LEO TV Supplyworks- Top Freezer Supplyworks- Hose Reel	Acquisition <u>Year</u> 7/31/2017 7/31/2017 7/31/2017	Historical <u>Costs</u> 545 825 891	% Related to <u>SNF</u> 100% 100% 100%	Cost to Be Depreciated 545 825 891	<u>Life</u> 5 10 10	Method <u>Life</u> S/L S/L S/L	Accum Deprec. 521 396 425	9/30/2022 <u>Deprec</u> 24 83 89	Accum <u>Deprec.</u> 545 479 514	9/30/2023 <u>Deprec</u> - 83 89	Accum <u>Deprec.</u> 545 562 603	Book <u>Value</u> - 263 288
Invacare- Electric Griddle	7/31/2017	560	100%	560	10	S/L	268	56	324	56	380	180
MJ Daly - Exhaust Fan McKesson- Pump	3/31/2017 7/31/2017	1,895 508	100% 100%	1,895 508	10 15	S/L S/L	907 162	190 34	1,097 196	190 34	1,287 230	608 278
InvaCare	8/31/2017	15,930	100%	15,930	10	S/L	7,611	1,593	9,204	1,593	10,797	5,133
Grainger-HVAC	9/30/2017	1,449 967	100% 100%	1,449	15	S/L	463 306	97 64	560	97 64	657 434	792
Grainger-HVAC WB Mason- Cabinet	9/30/2017 9/30/2017	668	100%	967 668	15 15	S/L S/L	215	45	370 260	45	305	533 363
McKesson- BP/Therm/Ox Kit	3/31/2017	2,150	100%	2,150	8	S/L	1,285	269	1,554	269	1,823	327
Culinary Depot- Food Processor McKesson- Patient Lift	4/30/2017 6/30/2017	1,580 2,211	100% 100%	1,580 2,211	10 10	S/L S/L	755 1,056	158 221	913 1,277	158 221	1,071 1.498	509 713
McKesson- Trapeze Bed	8/30/2017	1,110	100%	1,110	12	S/L	444	93	537	93	630	480
MLK- Storeroom Lock Lever Raintech- Nurse Alert System	8/31/2017 8/31/2017	622 1,255	100% 100%	622 1,255	20 10	S/L S/L	148 602	31 126	179 728	31 126	210 854	412 401
Tower Fum- Dining Chairs	8/31/2017	5,722	100%	5,722	10	S/L	2,733	572	3,305	572	3,877	1,845
Ecolab- Skillet Repair McKesson- Pumps	8/30/2017 9/30/2017	266 990	100% 100%	266 990	10 15	S/L S/L	129 315	27 66	156 381	27 66	183 447	83 543
Morrison- Used Equipment	3/31/2017	14,761	100%	14,761	15	S/L	4,702	984	5,686	984	6,670	8,091
McKesson Direct Supply	7/31/2017 9/30/2017	3,343 5,850	100% 100%	3,343 5.850	12 12	S/L S/I	1,333 2.331	279 488	1,612 2,819	279 488	1,891 3.307	1,452 2,543
Direct Supply-Electric Bed	9/30/2017	3,642	100%	3,642	12	S/L	1,452	304	1,756	304	2,060	1,582
McKesson-Battery MJ Daly- HVAC Repair	9/30/2017 9/30/2017	654 2,902	100% 100%	654 2,902	5 15	S/L S/L	626 923	28 193	654 1,116	- 193	654 1,309	- 1,593
InvaCare- Tubs Sales Tax	5/31/2017	48,433	100%	48,433	10	S/L S/L	23,140	4,843	27,983	4,843	32,826	15,607
Total 2017 Additions	•	1,253,152		1,253,152			595,242	118,136	713,378	116,720	830,098	423,054
Acquisition 2018												
92 Direct Supply-Sales Tax & Frt	10/31/2017	843	100%	843	5	S/L	676	167	843	-	843	-
94 Amazon-7 x LED TV & Brackets 97 McKesson-Invacare Patient Lift	10/31/2017 10/5/2017	1,334 5,107	100% 100%	1,334 5,107	5 10	S/L S/I	1,068 2.044	266 511	1,334 2,555	- 511	1,334 3,066	2,041
100 Ashley Furnit-Sofa & Chair	11/1/2017	2,507	100%	2,507	12	S/L	836	209	1,045	209	1,254	1,253
101 Culinary Depot - Heated Cabine 102 Culinary Depot - Food Blender	11/13/2017 11/14/2017	3,345 2,619	100% 100%	3,345 2,619	15 10	S/L S/L	892 1,048	223 262	1,115 1,310	223 262	1,338 1,572	2,007 1,047
103 A-Tech Commer - Repair & Svc	11/29/2017	4,052	100%	4,052	5	S/L	3,240	810	4,050	2	4,052	-
104 Direct Supply - 4 Drawer Chest 109 Cooling Fan & Board Installati	10/13/2017 12/6/2017	2,644 1,102	100% 100%	2,644 1.102	15 5	S/L S/L	704 880	176 220	880 1.100	176 2	1,056 1,102	1,588
110 Amazon - Indoor Security Camer	11/13/2017	1,057	100%	1,057	5	S/L	844	211	1,055	2	1,057	
111 Junga Electric -Outlets & circ	12/29/2017	3,063	100%	3,063	10 5	S/L	1,224	306 682	1,530	306	1,836	1,227
119 A-Tech - Replace Knobs, Valves 124 Patient Lift Scales x 2	11/29/2017 1/12/2018	3,412 1,501	100% 100%	3,412 1,501	10	S/L S/L	2,728 600	150	3,410 750	2 150	3,412 900	601
125 Lift PT Reliant Elect PWR x 2	1/30/2018	3,343	100%	3,343	10	S/L	1,336	334	1,670	334	2,004	1,339
126 Scale Dig/Reliant Life x 3 136 Install actuators & flow switc	12/29/2017 1/19/2018	2,281 2,577	100% 100%	2,281 2,577	10 5	S/L S/L	912 2,060	228 515	1,140 2,575	228 2	1,368 2,577	913
137 Desk & Chair	1/29/2018	5,148	100%	5,148	10	S/L	2,060	515	2,575	515	3,090	2,058
138 Table, Recliner & Wall Art 139 LED TV & Brackets	2/28/2018 2/27/2018	2,094 3,234	100% 100%	2,094 3,234	5 5	S/L S/L	1,676 2.588	418 646	2,094 3,234	- :	2,094 3,234	
142 2 x Lift Reliant Power Base	3/5/2018	5,199	100%	5,199	10	S/L	2,080	520	2,600	520	3,120	2,079
143 Waterhog Mat - 6'10 x 8'10 144 3 x Recliners	1/31/2018 2/22/2018	1,340 1,698	100% 100%	1,340 1,698	5 10	S/L S/L	1,072 680	268 170	1,340 850	- 170	1,340 1,020	- 678
145 Electrocardiograph Machine	3/30/2018	3,687	100%	3,687	7	S/L	2,108	527	2,635	527	3,162	525
152 Half-Height Heated Cabinet	3/30/2018	9,905	100%	9,905	15	S/L	2,640	660	3,300	660	3,960	5,945
153 6 x 3 Drawer Bedside Cabinet 154 12 x 3 Drawer Bedside Cabinet	2/26/2018 2/26/2018	1,382 2,604	100% 100%	1,382 2,604	15 15	S/L S/L	368 696	92 174	460 870	92 174	552 1,044	830 1,560
155 1 x Heavy Duty Upright Vacuum	2/26/2018	635	100%	635	8	S/L	316	79	395	79	474	161
158 Refrig Repair-Evaporator & Con 159 Overhead Door Repair	5/22/2018 5/23/2018	8,523 2.548	100% 100%	8,523 2,548	10 10	S/L S/L	3,408 1,020	852 255	4,260 1,275	852 255	5,112 1,530	3,411 1.018
160 Lift reliant Power Base x 3	5/28/2018	7,776	100%	7,776	10	S/L	3,112	778	3,890	778	4,668	3,108
161 Dining Chairs x 25 163 Dishwasher Replace-Electric	4/30/2018 6/29/2018	7,152 691	100% 100%	7,152 691	15 10	S/L S/L	1,908 276	477 69	2,385 345	477 69	2,862 414	4,290 277
164 4th floor roman alarm alert	6/29/2018	4,444	100%	4,444	5	S/L	3,556	888	4,444	-	4,444	-
165 Stainless Steel Countertop 170 Pneumatic Valve	6/29/2018 7/25/2018	2,340 747	100% 100%	2,340 747	10 3	S/L S/L	936 747	234	1,170 747	234	1,404 747	936
171 Commercial Mixer	7/10/2018	1,408	100%	1,408	10	S/L	564	141	705	141	846	562
174 Pump Kangaroo Pump	7/16/2018 8/1/2018	997 42,699	100% 100%	997 42,699	5 10	S/L S/I	796 17,080	199 4,270	995 21,350	2	997 25,620	- 47.070
176 Dishwasher 178 Identicard Premisys System	8/30/2018	2,869	100%	2,869	5	S/L S/L	2,296	4,270 573	2,869	4,270	2,869	17,079 -
181 New Phone Lines Installation	8/31/2018	2,546	100%	2,546	10	S/L	1,020	255	1,275	255	1,530	1,016
182 Food Holding Cabinet 183 Water Cooler Wall 8GPH Gray	9/14/2018 9/30/2018	3,844 513	100% 100%	3,844 513	10 10	S/L S/L	1,536 204	384 51	1,920 255	384 51	2,304 306	1,540 207
184 Wheelchair Scale	9/21/2018	2,110	100%	2,110	10	S/L	844	211	1,055	211	1,266	844
185 Lift Invacare Reliant 600 186 HP Chromebook	8/15/2018 10/19/2017	2,524 513	100% 100%	2,524 513	10 3	S/L S/L	1,008 513	252	1,260 513	252	1,512 513	1,012
187 HP CHROMEBOOK	1/8/2018	1,266	100%	1,266	3	S/L	1,266		1,266	-	1,266	-
188 CHROMEBOOK 189 OFFICE HOME & LAPTOP	6/18/2018 9/11/2018	872 1,484	100% 100%	872 1 484	3	S/L S/I	873 1,485	(1) (1)	872 1.484	-	872 1,484	
190 LAPTOP & SOFTWARE	3/26/2018	1,470	100%	1,470	3	S/L	1,470	- (.,	1,470	-	1,470	-
191 LAPTOP 112 Crown Fire Door - Extension	7/9/2018 12/29/2017	540 1,466	100% 100%	540 1,466	3 5	S/L S/L	540 1,172	293	540 1,465	- 1	540 1,466	-
Total 2018 Additions	12/23/2017	179,055	100%	179,055	3	O/L	85,006	19,519	104,525	13,378	117,903	61,152
Acquisition 2019												
RadioBoss x 10	11/2/2018	3,180	100%	3,180	5	S/L	1,908	636	2,544	636	3,180	
TVs Battery	12/31/2018 1/31/2019	3,306 572	100% 100%	3,306 572	5 3	S/L S/L	1,983 572	661	2,644 572	661	3,305 572	1
Cart Side Mount for Laptop	1/31/2019	7,305	100%	7,305	5	S/L	4,383	1,461	5,844	1,461	7,305	
M18 HAMR Drill/HEX Impact Kit	1/31/2019	706	100%	706	3	S/L	705	1	706	-	706	-
Examination Table Lift, Reliant 450 Power Low Ba	1/31/2019 1/31/2019	1,892 1,666	100% 100%	1,892 1,666	15 10	S/L S/L	378 501	126 167	504 668	126 167	630 835	1,262 831
DirectTV Commercial HD Satelli	2/26/2019	9,379	100%	9,379	10	S/L	2,814	938	3,752	938	4,690	4,689
Comm Belgian Waffle Maker 1 Watt 1CH CLS Series Radio	2/22/2019 2/28/2019	685 1,099	100% 100%	685 1,099	5 5	S/L S/L	411 660	137 220	548 880	137 219	685 1,099	-
Toastmaster Convection Oven	2/28/2019	779	100%	779	5	S/L	468	156	624	155	779	-
Partition, 20' 5 W x 6' 8" H" Digital Readout Chair Scale	2/28/2019 2/28/2019	2,259 1,361	100% 100%	2,259 1,361	10 10	S/L S/L	678 408	226 136	904 544	226 136	1,130 680	1,129 681
1 WATT 1CH CLS Series Radio	2/28/2019	635	100%	635	5	S/L	381	127	508	127	635	-
Smart Buy Prodesk 400 x 10	2/28/2019	8,744	100% 100%	8,744	5 5	S/L	5,247	1,749 605	6,996	1,748 605	8,744 3,025	-
Scale, Dig & Wheel Chair Trace Hardwares for Kettle	1/8/2019 3/7/2019	3,025 2,537	100%	3,025 2,537	5 15	S/L S/L	1,815 507	605 169	2,420 676	605 169	3,025 845	1,692
32 LED TV x 9"	3/25/2019	1,340	100%	1,340	5	S/L	804	268	1,072	268	1,340	-
1CH CLS Series Radio x 10	3/29/2019	1,574	100%	1,574	5	S/L	945	315	1,260	314	1,574	-

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	l ife	Method Life	Accum Deprec.	9/30/2022 Deprec	Accum Deprec.	9/30/2023 Deprec	Accum Deprec.	Book <u>Value</u>
1CH CLS Series Radio x 4	3/29/2019	678	100%	678	<u>Life</u> 5	<u>Life</u> S/L	408	136	544	134	678	-
Dishhwasher Replacement (2nd)	3/29/2019	691	100%	691	10	S/L	207	69	276	69	345	346
Nursing Panic Alarm Setup	3/31/2019	3.111	100%	3.111	10	S/L	933	311	1.244	311	1.555	1.556
Monitor, Vital Spot OXI Temp W	4/11/2019	2.034	100%	2.034	5	S/L	1.221	407	1.628	406	2.034	-
Security Camera Upgrade	4/12/2019	3.583	100%	3.583	5	S/L	2.151	717	2.868	715	3.583	
Digital Readout Chair Scale	4/29/2019	2,584	100%	2.584	10	S/L	774	258	1.032	258	1.290	1,294
Samssung TV x 10	4/30/2019	1.978	100%	1.978	5	S/L	1.188	396	1,584	394	1.978	1,201
Panini Grill	3/31/2019	538	100%	538	5	S/L	324	108	432	106	538	
CHROMEBOOK	4/30/2019	846	100%	846	3	S/L	846	-	846	-	846	
Chromebooks x 6	5/31/2019	1,679	100%	1.679	3	S/L	1.679		1.679	-	1.679	
Desktop PC & Software	5/31/2019	772	100%	772	3	S/L	771	1	772	-	772	
Furniture: Table. Chairs.	6/28/2019	3.454	100%	3.454	10	S/L	1.035	345	1.380	345	1.725	1.729
	6/30/2019	9,515	100%	9,515	10	S/L S/L	2.856	952	3.808	952	4.760	4.755
Roll-In Refrigerator, 2 Door												
Medication Carts x 10	6/30/2019	24,907	100%	24,907	10	S/L	7,473	2,491	9,964	2,491	12,455	12,452
True T-23-HC one-section refri	6/30/2019	3,131	100%	3,131	10	S/L	939	313	1,252	313	1,565	1,566
Dell Laptop - LATI 7490	7/12/2019	1,501	100%	1,501	3	S/L	1,500	1	1,501		1,501	-
UHF/VHF HD antenna w/Winegard	7/31/2019	723	100%	723	10	S/L	216	72	288	72	360	363
Scanner, Ultrasound Bladder	7/31/2019	8,147	100%	8,147	7	S/L	3,492	1,164	4,656	1,164	5,820	2,327
Camera Setup for floor 1 & 2	8/7/2019	3,169	100%	3,169	5	S/L	1,902	634	2,536	633	3,169	
HP 260 Desktop Mini PC	8/13/2019	537	100%	537	5	S/L	321	107	428	107	535	2
Sophos XG 210 Security Applian	8/31/2019	1,157	100%	1,157	3	S/L	1,157	-	1,157	-	1,157	-
APC Smart-UPS Battery Backup	9/30/2019	3,952	100%	3,952	5	S/L	2,370	790	3,160	790	3,950	2
Samsung LED TV	9/10/2019	1,989	100%	1,989	5	S/L	1,194	398	1,592	397	1,989	-
HP Desktop Mini PC & Software	9/12/2019	971	100%	971	5	S/L	582	194	776	194	970	1
Tablet	9/21/2019	4,360	100%	4,360	5	S/L	2,616	872	3,488	872	4,360	-
Battery Charger	9/24/2019	3,303	100%	3,303	5	S/L	1,322	-	1,322	-	1,322	1,981
Desktop Mini PC & Software	9/25/2019	771	100%	771	5	S/L	462	154	616	154	770	1
Popcorn Machine	9/30/2019	910	100%	910	8	S/L	342	114	456	114	570	340
Beside Cabinet	9/30/2019	2.257	100%	2.257	15	S/L	450	150	600	150	750	1,507
Furniture for 4 & 2 Dining RM	9/23/2019	3,009	100%	3,009	5	S/L	1,806	602	2,408	601	3,009	-
Tympanic Thermometer Genius Ha	9/19/2019	1,774	100%	1,774	5	S/L	1,065	355	1,420	354	1,774	-
Lift. Reliant 450 Power	9/30/2019	1.666	100%	1,666	10	S/L	501	167	668	167	835	831
14 x 22 iSerie Kiosk Touch Sc"	6/14/2019	18.090	100%	18.090	5	S/L	10.854	3.618	14.472	3.618	18.090	-
Pump, Kangaroo Enteral PO LN1	10/31/2018	1,018	100%	1,018	5	S/L	612	204	816	202	1,018	
Sales tax for FA# 184	11/23/2018	134	100%	134	10	S/L	39	13	52	13	65	69
Freight & Tax for FA# 185	2/28/2019	171	100%	171	10	S/L	51	17	68	17	85	86
Total 2019 Additions		171.153	10070	171,154		5/2	81,227	24,228	105.455	24.206	129,661	41,493
		,100		,			U.,=E/	,0	.00,.00	,_50	.20,001	,
Acquisition 2020												
Latitude 5400 Laptop	10/17/2019	1,663	100%	1,663	3	S/L	1,108	554	1,662	1	1,663	_
HP 260 G3 Desktop Mini PC	10/17/2019	976	100%	976	3	S/L	650	325	975	i i	976	-
HP 260 G3 Desktop Mini PC	11/4/2019	972	100%	972	3	S/L	648	324	972		972	
Sceptre 32 LED 720p HDTV"	11/10/2019	532	100%	532	5	S/L	212	106	318	106	424	108
ChromeBook 14 G5 14 4GB Celer"	11/29/2019	846	100%	846	3	S/L	564	282	846	-	846	-
Latitude 5400 I5 8 8265U 8GB	11/29/2019	1.663	100%	1.663	3	S/L S/L	1.108	554	1.662	- 1	1.663	-
Food Slicer - G12 Manual Gravi	11/29/2019	1,003	100%	1,003	10	S/L S/L	282	141	423	141	564	849
				1,413	10	S/L	280	141				839
Rice Lake Scale Fold Up Portab	11/29/2019	1,399	100%			S/L S/L			420	140	560	
RADIOBOSS Digital/DMR Repeater	12/12/2019	4,041	100%	4,041	5		1,616	808	2,424	808	3,232	809
Rice Lake Scale Fold Up Portab	12/18/2019	1,399	100%	1,399	10	S/L	280	140	420	140	560	839
Dining Rm Furnitur-Chair Table	1/14/2020	3,295	100%	3,295	10	S/L	660	330	990	330	1,320	1,975
Rice Lake Scale Fold Up Portab	1/29/2020	1,520	100%	1,520	10	S/L	304	152	456	152	608	912
Dining Area-Chairs & Tables	1/31/2020	10,490	100%	10,490	10	S/L	2,098	1,049	3,147	1,049	4,196	6,294
Scale, DIG 600 LB CAP	1/31/2020	1,501	100%	1,501	10	S/L	300	150	450	150	600	901
Wheelchairs & Legrest x 6	1/31/2020	1,525	100%	1,525	5	S/L	610	305	915	305	1,220	305
Lift, Reliant 450 Power Low	1/31/2020	3,332	100%	3,332	10	S/L	666	333	999	333	1,332	2,000

Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	<u>Life</u>	Method <u>Life</u>	Accum Deprec.	9/30/2022 <u>Deprec</u>	Accum Deprec.	9/30/2023 Deprec	Accum Deprec.	Book <u>Value</u>
Refrigerator in White Tympanic Thermometer Genius	1/31/2020 1/31/2020	646 887	100% 100%	646 887	10 5	S/L S/L	130 354	65 177	195 531	65 177	260 708	386 179
Tympanic Thermometer Genius Scale Fold Up Portable WC Dual	2/5/2020	3,039	100%	3.039	10	S/L S/L	354 608	304	912	304	1.216	1,823
Nobles Speed Scrub 300 Walk-Be	2/10/2020	4.764	100%	3,039 4.764	5	S/L	1.906	953	2.859	953	3.812	952
Cameras x 3	2/11/2020	2 271	100%	2.271	5	S/I	908	454	1.362	454	1.816	455
Commerical Blenders x 2	2/28/2020	1,488	100%	1,488	5	S/L	596	298	894	298	1,192	296
Hot Food Serving Counter Table	2/28/2020	29,196	100%	29,196	15	S/L	3,892	1,946	5,838	1,946	7,784	21,412
SMART BUY 800G3 Desktop	2/29/2020	4,112	100%	4,112	5	S/L	1,644	822	2,466	822	3,288	824
UPS (APC) Operating Servers	2/29/2020	2,760	100%	2,760	5	S/L	1,104	552	1,656	552	2,208	552
Dining Chairs & Tables	3/3/2020	36,046	100%	36,046	10	S/L	7,210	3,605	10,815	3,605	14,420	21,626
Rice Lake Scale Fold Up Portab	3/4/2020	1,399	100%	1,399	10	S/L	280	140	420	140	560	839
urniture for new male unit	3/6/2020 3/31/2020	3,977 4,112	100% 100%	3,977 4.112	15 3	S/L S/L	530 2.742	265 1.370	795 4.112	265	1,060 4,112	2,917
x Smart Buy 800G3 Computers ideo Mesenger HD media player	4/21/2020	4,112 1,649	100%	4,112 1,649	5	S/L S/L	2,742	1,370	4,112 990	330	4,112 1,320	329
ortable Air Conditioner	5/20/2020	1,649	100%	1,049	5	S/L	338	169	507	169	676	167
IT BP/THERM/OXM SPTVTL	5/27/2020	2.586	100%	2.586	5	S/L	1.034	517	1.551	517	2.068	518
esktop OPTIPLEX 3070 MLK I3	6/20/2020	667	100%	667	50	S/L	26	13	39	13	52	615
0 x chairs model # 676	6/30/2020	8.838	100%	8.838	10	S/L	1.768	884	2.652	884	3.536	5.302
aptops x 5-140 N4120 4G 32MMC	7/26/2020	1,712	100%	1,712	3	S/L	1,142	570	1,712	-	1,712	-
2 HD LED TV x 10"	7/31/2020	1,111	100%	1,111	5	S/L	444	222	666	222	888	223
cale Wheelchair Roll A Weight	8/21/2020	1,221	100%	1,221	5	S/L	488	244	732	244	976	245
ump Kangaroo E Pump	8/18/2020	2,036	100%	2,036	5	S/L	814	407	1,221	407	1,628	408
ictoria Garden Teak Bench 5",	9/11/2020	897	100%	897	3	S/L	598	299	897	-	897	-
Cell Phone Extenders	9/1/2020	2,127	100%	2,127	3	S/L	1,418	709	2,127		2,127	-
Computer Software	9/30/2020	868	100% 100%	868	3	S/L	578 394	289 197	867 591	1	868	-
ympanic Thermometer Geninus	9/30/2020	591 6.305		591	3	S/L	394 1.262	197 631		631	591	3.781
IPWT Pump-G otal 2020 Additions	4/30/2020	162.718	100%	6,305 162,715	10	S/L	44.254	22.125	1,893 66.379	16.656	2,524 83.035	79,680
otal 2020 Additions		102,710		102,713			44,204	22,120	00,575	10,000	00,000	75,000
Acquisition 2021												
ligh-Speed Burnisher	10/1/2020	1,120	100%	1,120	3	S/L	373	373	746	373	1,119	1
Panel Priivacy Screen w/Cast	10/15/2020	1,183	100%	1,183	3	S/L	394	394	788	394	1,182	1
ift, Reliant Stand Up w/Power	10/28/2020	3,126	100%	3,126	10	S/L	313	313 478	626 916	313	939	2,187
cer TravelMate Laptop	11/30/2020	1,435 1.557	100% 100%	1,435 1.557	3	S/L S/L	438 476	478 519	916 995	478 519	1,394	41 43
aptop: Latitude 3510 imart Buy Chrombook 14A G5	11/30/2020 12/29/2020	1,557	100%	1,557	3	S/L S/L	476 349	519 419	995 768	519 419	1,514 1.187	43 71
Roll-in Refrigerator	2/25/2021	9,330	100%	9,330	10	S/L	622	933	1,555	933	2.488	6,842
lot Food Serving Counter/Table	2/25/2021	7.005	100%	7.005	10	S/L	467	701	1,168	701	1.869	5.136
asic Telephones	3/26/2021	2.116	100%	2.116	5	S/I	247	423	670	423	1,003	1.023
ressure Washer	3/16/2021	1,241	100%	1,241	3	S/L	241	414	655	414	1,069	172
Ionitor, BP Spot 4400												
	4/12/2021	4,219	100%	4,219	3	S/L	703	1,406	2,109	1,406	3,515	704
ell 3000 Series Laptop	4/30/2021		100%		3	S/L	703 200	400	2,109 600	400	3,515 1,000	199
ell 3000 Series Laptops	4/30/2021 4/30/2021	4,219 1,199 1,199	100% 100%	4,219 1,199 1,199	3	S/L S/L	703 200 200	400 400	600 600	400 400	3,515 1,000 1,000	199 199
lell 3000 Series Laptop lell 3000 Series Laptops lell 3000 Series Laptops	4/30/2021 4/30/2021 4/30/2021	4,219 1,199 1,199 1,214	100% 100% 100%	4,219 1,199 1,199 1,214	3 3 3	S/L S/L S/L	703 200 200 202	400 400 405	600 600 607	400 400 405	3,515 1,000 1,000 1,012	199 199 202
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License	4/30/2021 4/30/2021 4/30/2021 4/30/2021	4,219 1,199 1,199 1,214 1,221	100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221	3 3 3 3	S/L S/L S/L S/L	703 200 200 202 202	400 400 405 407	600 600 607 611	400 400 405 407	3,515 1,000 1,000 1,012 1,018	199 199 202 203
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021	4,219 1,199 1,199 1,214 1,221 4,394	100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394	3 3 3 3 7	S/L S/L S/L S/L S/L	703 200 200 202 204 262	400 400 405 407 628	600 600 607 611 890	400 400 405 407 628	3,515 1,000 1,000 1,012 1,018 1,518	199 199 202 203 2,876
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCoud License iewBladder Scanner teamer, Convction, Boilerless	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394	100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394	3 3 3 3 7 10	S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433	400 400 405 407 628 1,039	600 600 607 611 890 1,472	400 400 405 407 628 1,039	3,515 1,000 1,000 1,012 1,018 1,518 2,511	199 199 202 203 2,876 7,883
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner teamer, Convction, Boilerless ell Desktops x 4	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/14/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335	100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335	3 3 3 3 7 10 3	S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602	400 400 405 407 628 1,039 1,445	600 600 607 611 890 1,472 2,047	400 400 405 407 628 1,039 1,445	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492	199 199 202 203 2,876 7,883 843
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner teamer, Convction, Bollerless ell Desktops x 4 P Chromebook x 5	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 5/3/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906	100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906	3 3 3 3 7 10 3	S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265	400 400 405 407 628 1,039 1,445 635	600 600 607 611 890 1,472 2,047	400 400 405 407 628 1,039 1,445 635	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535	199 199 202 203 2,876 7,883 843 371
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner teamer, Convidion, Boilerless ell Desktops x 4 P Chromebook x 5 tichen Wall Cabinets	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 5/3/2021 8/24/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402	3 3 3 3 7 10 3 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23	400 400 405 407 628 1,039 1,445 635 140	600 600 607 611 890 1,472 2,047 900 163	400 400 405 407 628 1,039 1,445 635	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303	199 199 202 203 2,876 7,883 843 371 1,099
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner leamer, Corvction, Boilerless ell Desktops x 4 P Chromebook x 5 tichen Wall Cabinets totorola Business Radio	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/4/2021 5/14/2021 5/14/2021 8/24/2021 8/24/2021	4,219 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,400 2,649	3 3 3 7 10 3 3 10 5	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23 88	400 400 405 407 628 1,039 1,445 635 140 530	600 600 607 611 890 1,472 2,047 900 163 618	400 400 405 407 628 1,039 1,445 635 140 530	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148	199 199 202 203 2,876 7,883 843 371 1,099
ell 3000 Series Laptops ell 3000 Series Laptops radiepoint NetCloud License ewBladder Scanner teamer, Convotton, Bollerless ell Desktops x 4 P Chromebook x 5 tichen Wall Cabinets otorola Business Radio ell Business Radio	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 8/24/2021 8/31/2021 9/29/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649 1,570	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649 1,570	3 3 3 3 7 10 3 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23 88	400 400 405 407 628 1,039 1,445 635 140 530 523	600 600 607 611 890 1,472 2,047 900 163 618	400 400 405 407 628 1,039 1,445 635	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090	199 199 202 203 2,876 7,883 843 371 1,099 1,501
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NelCloud License iewBladder Scanner ieæmer, Convetion, Boilerless ell Destrops x 4 P Chromebook x 5 tchen Wall Cabinets Addo otorola Business Radio ell Business Series Laptop ell Optiplex Destkop	4/30/2021 4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 8/24/2021 8/31/2021 9/30/2021 9/30/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649 1,570 1,250	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,400 2,649	3 3 3 7 10 3 10 5	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23 88 44	400 400 405 407 628 1,039 1,445 635 140 530	600 600 607 611 890 1,472 2,047 900 163 618	400 400 405 407 628 1,039 1,445 635 140 530 523	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148	199 199 202 203 2,876 7,883 843 371 1,099 1,501 480 381
all 3000 Series Laptops ell 3000 Series Laptops adlepoint NetCloud License ewBladder Scanner eamer, Convotion, Bollerless ell Desktops x 4 P Chromebook x 5 tohen Wall Cabinets otorola Business Radio ell Business Series Laptop ell Optiplex Desktop ell Optiplex Desktop	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 8/24/2021 8/31/2021 9/29/2021	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649 1,570	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 4,335 1,906 1,402 2,649 1,570 1,250	3 3 3 7 10 3 10 5 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23 88	400 400 405 407 628 1,039 1,445 635 140 530 523	600 600 607 611 890 1,472 2,047 900 163 618 567 452	400 400 405 407 628 1,039 1,445 635 140 530 523	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090 869	199 199 202 203 2,876 7,883 843 371 1,099 1,501
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NelCloud License iewBladder Scanner teamer, Convotion, Boilerless ell Deskipps x 4 ell Pchromebook x 5 tichen Wall Cabinets Radio ell Business Radio ell Business Series Laptop ell Optiplex Desktop ell Optiplex Desktop ell Optiplex Desktop ell Optiplex Desktop	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/41/2021 5/41/2021 5/41/2021 8/41/2021 8/41/2021 8/31/2021 9/30/2021 9/30/2021 9/30/2021	4,219 1,199 1,199 1,214 1,394 10,394 4,335 1,906 1,402 2,649 1,570 1,250 2,472 1,242 2,531	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649 1,570 1,250 2,472 1,242 2,531	3 3 3 7 10 3 3 10 5 3 3 3 3 5	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23 88 44 35 69 35	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506	600 600 607 611 880 1,472 2,047 900 163 618 567 452 893 449 548	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090 1,717 863 1,054	199 199 202 203 2,876 7,883 843 371 1,099 1,501 480 381 755 379 1,477
all 3000 Series Laptops all 3000 Series Laptops radlepoint NetCloud License ewBladder Scanner eamer, Convotton, Bollerless all Desktops x 4 P Chromebook x 5 tohen Wall Cabinets otorola Business Radio all Business Series Laptop all Optiplex Desktop yf x x 11 & Wall Mounts	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 5/3/2021 8/24/2021 8/31/2021 9/30/2021 9/30/2021 9/30/2021	4,219 1,199 1,199 1,214 4,394 10,394 4,335 1,906 1,402 2,649 1,570 1,250 2,472 1,242	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,996 1,402 2,649 1,570 1,250 2,472 1,242 2,531 1,521	3 3 3 7 10 3 3 10 5 3 3 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 244 282 433 602 265 23 88 44 35 69 35 42	400 400 405 407 628 1,039 1,445 530 523 417 824 414 506 507	600 600 607 611 890 1,472 2,047 900 163 618 567 452 893 449 548 549	400 400 405 407 628 1,039 1,445 530 523 417 824 414 506 507	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090 869 1,717 863	199 199 202 203 2,876 7,883 843 371 1,099 1,501 480 381 755 379 1,477 465
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ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner teamer, Corwction, Boilerless ell Desktops x 4 P Chromebook x 5 tichen Wall Cabinets oltorial Business Radio ell Business Series Laptop ell Optiplex Desktop ell Optiplex Desktop vs x 11 & Wall Mounts enovo Chromebook x 8 LOView Control Advanced Mange	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/4/2021 5/4/2021 8/24/2021 8/31/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/4/2021 9/4/2021	4,219 1,199 1,199 1,214 1,221 4,394 1,335 1,906 1,402 2,649 1,570 1,250 2,472 1,242 2,531 1,521	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,906 1,402 2,649 1,570 1,250 2,472 1,242 2,551 1,551 1,551	3 3 3 3 7 10 3 3 10 5 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 23 88 444 35 69 35 42 42 288	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506 507 884	600 600 607 611 890 1,472 2,047 900 163 618 567 452 883 3449 548 549	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506 507 864	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090 869 1,717 863 1,054 1,054	199 199 202 203 2,876 7,883 843 371 1,099 1,501 480 381 755 379 1,477 465 575
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner teamer, Corwction, Boilerless ell Desktops x 4 P Chromebook x 5 Ichhen Wall Cabinets tolorola Business Radio ell Business Series Laptop ell Optiplex Desktop P Sy x 11 & Wall Mounts enovo Chromebook x 8 LOView Contol Advanced Mange IX 250 Security License	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 5/31/2021 8/31/2021 8/31/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021	4.219 1.199 1.199 1.214 1.221 4.394 1.336 1.402 2.649 1.570 2.472 1.242 2.5531 1.521 2.593 3.848	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,996 1,402 2,649 1,570 1,250 2,472 1,242 2,531 1,521 2,591 3,484	3 3 3 7 10 3 3 10 5 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 28 88 444 35 69 35 42 42 288 387	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506 507 884	600 600 607 611 890 1,472 2,047 900 163 618 567 452 893 449 548 549 1,152	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506 507 884	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090 869 1,717 863 1,054 1,056 2,016	199 199 202 203 2,876 7,883 843 371 1,099 1,501 480 381 755 379 1,477 465 575 775
ell 3000 Series Laptops ell 3000 Series Laptops radlepoint NetCloud License iewBladder Scanner teamer, Convction, Bollerless ell Desktops x 4 P Chromebook x 5	4/30/2021 4/30/2021 4/30/2021 4/30/2021 5/4/2021 5/31/2021 5/31/2021 5/31/2021 8/31/2021 8/31/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021 9/30/2021	4.219 1.199 1.199 1.214 1.221 4.394 1.336 1.402 2.649 1.570 2.472 1.242 2.5531 1.521 2.593 3.848	100% 100% 100% 100% 100% 100% 100% 100%	4,219 1,199 1,199 1,214 1,221 4,394 10,394 4,335 1,996 1,402 2,649 1,570 1,250 2,472 1,242 2,531 1,521 2,591 3,484	3 3 3 7 10 3 3 10 5 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	703 200 200 202 204 262 433 602 265 28 88 444 35 69 35 42 42 288 387	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506 507 884	600 600 607 611 890 1,472 2,047 900 163 618 567 452 893 449 548 549 1,152	400 400 405 407 628 1,039 1,445 635 140 530 523 417 824 414 506 507 884	3,515 1,000 1,000 1,012 1,018 1,518 2,511 3,492 1,535 303 1,148 1,090 869 1,717 863 1,054 1,056 2,016	199 199 202 203 2,876 7,883 843 371 1,099 1,501 480 381 755 379 1,477 465 575 775

Property Applitude 2022	Acquisition <u>Year</u>	Historical <u>Costs</u>	% Related to SNF	Cost to Be Depreciated	<u>Life</u>	Method <u>Life</u>	Accum Deprec.	9/30/2022 <u>Deprec</u>	Accum Deprec.	9/30/2023 <u>Deprec</u>	Accum Deprec.	Book <u>Value</u>
Acquisition 2022 Dell Laptop	10/31/2021	1,405	100%	1,405	3	S/L	-	468	468	468	936	469
Dell Optiplex 7000 Desktop	11/24/2021	3,225	100%	3,225	3	S/L	-	1,075	1,075	1,075	2,150	1,075
Dell Business Series Desktop Dell Business Series Desktop	11/24/2021 11/11/2021	2,168 1,027	100% 100%	2,168 1,027	3	S/L S/L	-	723 342	723 342	723 342	1,446 684	722 343
Dell Optiplex Destop x 3	12/8/2021	6,499	100%	6,499	3	S/L S/L		2,166	2,166	2,166	4,332	2,167
Security Adtran Headend Equip	1/31/2022	5,175	100%	5,175	5	S/L	-	1,035	1,035	1,035	2,070	3,105
Dell All in One Computer	1/31/2022	1,655	100%	1,655	3	S/L	-	552	552	552	1,104	551
Kettle Cabinet-Steam Dell Desktop/HP Chrombook	2/28/2022 2/24/2022	26,243 2,532	100% 100%	26,243 2,532	15 3	S/L S/L	-	1,750 844	1,750 844	1,750 844	3,500 1,688	22,743 844
Icemaker-Water dispenser	2/1/2022	6,230	100%	6,230	10	S/L		623	623	623	1,246	4,984
Dell Desktops	2/28/2022	1,885	100%	1,885	3	S/L	-	628	628	628	1,256	629
Dell Laptop/Chrombook	3/29/2022	1,600	100%	1,600	3	S/L	-	533	533	533	1,066	534
Comm Immersion blender x2 Dell Latitude Laptop	4/1/2022 4/26/2022	1,467 2,378	100% 100%	1,467 2,378	5 3	S/L S/L		293 793	293 793	293 793	586 1,586	881 792
Dell Optiplex Desktop	5/10/2022	1,326	100%	1,326	3	S/L	-	442	442	442	884	442
Dell Latitude Laptop/Monitor	5/12/2022	1,498	100%	1,498	3	S/L	-	499	499	499	998	500
Surge/Battery backup	5/31/2022	2,180	100%	2,180	3	S/L	-	727	727	727	1,454	726
Network Cloud Managemnt device UPS Backup System (battery)	5/28/2022 6/7/2022	12,889 1,744	100% 100%	12,889 1,744	5 3	S/L S/L		2,578 581	2,578 581	2,578 581	5,156 1,162	7,733 582
DELL Optiplex DESKTOP	6/8/2022	1,346	100%	1,346	3	S/L	-	449	449	449	898	448
Dell Laptops x 2	6/20/2022	2,378	100%	2,378	3	S/L	-	793	793	793	1,586	792
Dell Desktop & 24" Monitor	6/30/2022	1,326	100%	1,326	3	S/L	-	442	442 439	442	884	442
Dell Optiplex Desktop/Monitor Dell Latitude Laptop	7/25/2022 7/18/2022	1,317 1,190	100% 100%	1,317 1,190	3	S/L S/L		439 397	397	439 397	878 794	439 396
Dell Desktop \$ 24" Monitor	7/18/2022	1,327	100%	1,327	3	S/L	-	442	442	442	884	443
12 Channel ECG/EKG Machine	7/29/2022	2,644	100%	2,644	5	S/L	-	529	529	529	1,058	1,586
Cisco Meraki MR46- Routers	7/22/2022	40,360	100%	40,360	5	S/L	-	8,072	8,072	8,072	16,144	24,216
HANDWHEEL - KEttles Cyber Power Support- UPS	8/12/2022 8/31/2022	2,314 1,117	100% 100%	2,314 1,117	3 5	S/L S/L		771 223	771 223	771 223	1,542 446	772 671
Dell Desktop	8/8/2022	2,624	100%	2,624	3	S/L	-	875	875	875	1,750	874
20 x 36 Dunnage Rack	8/15/2022	1,076	100%	1,076	2	S/L	-	538	538	538	1,076	-
Refrigerator	9/2/2022	4,727	100%	4,727	10	S/L	-	473	473	473	946	3,781
Floor Burnisher Replace Pump Motor	9/2/2022 9/30/2022	1,364 4,215	100% 100%	1,364 4,215	5 10	S/L S/L		273 422	273 422	273 422	546 844	818 3,371
Dell Desktop Optiplex	9/26/2022	1,364	100%	1,364	3	S/L	-	455	455	455	910	454
Cloud Managed Network Device	9/2/2022	50,623	100%	50,623	5	S/L	-	10,125	10,125	10,125	20,250	30,373
Dell Desktop	9/21/2022	2,691	100%	2,691	3	S/L	-	897	897	897	1,794	897
Dell Desktop/Monitor	9/30/2022	1,312 208,440	100%	1,312 208,441	3	S/L	- :	437 43,704	437 43,704	437 43,704	874 87,408	438 121,033
Acquisition 2023 ELO i Series Tablet	10/14/2022	1,223	100%	1,223	3	S/L	_	_	_	408	408	815
Dell OptiplexDesktop/LG QHD	10/14/2022	1,359	100%	1,359	3	S/L	-	-	-	453	453	906
Dell Optiplex Desktop/LG QHD	10/14/2022	1,359	100%	1,359	3	S/L	-	-	-	453	453	906
Blood Pressure/TempDevice Lenovo Chromebook	10/20/2022 10/26/2022	2,101 1,256	100% 100%	2,101 1,256	6 3	S/L S/L		-	-	350 419	350 419	1,751 837
Drawer Bedisde Cabinet	11/2/2022	1,985	100%	1,985	15	S/L	-			121	121	1,864
LG QHD Monitor	11/13/2022	1,166	100%	1,166	3	S/L	-	-	-	357	357	809
Slate Monitoring device & Temp	12/27/2022	12,576	100%	12,576	5	S/L	-	-	-	2,096	2,096	10,480
Dell OptiplexDesktop/LG 24" Security Camera Install	1/7/2023 1/15/2023	4,036 3,948	100% 100%	4,036 3,948	3 5	S/L S/L		-	-	1,009 593	1,009 593	3,027 3,356
Storage/Drying Cart	2/16/2023	6,442	100%	6,442	10	S/L	-			429	429	6,013
Dell Desktop & LGQHD Monitor	2/15/2023	1,696	100%	1,696	3	S/L	-	-	-	377	377	1,319
Dell Opti Desktop & LG Monitor	2/16/2023	1,663	100%	1,663	3	S/L	-	-	-	369	369	1,294
Install new Security Cameras Dell Lattiude Laptop	3/7/2023 3/16/2023	3,948 1,197	100% 100%	3,948 1,197	5 3	S/L S/L		-	-	461 233	461 233	3,487 964
18x16 Dual Axle Wheel chair	3/6/2023	1,333	100%	1,333	5	S/L	-	-		156	156	1,177
Maxwell ThomasBedside Cabinet	3/23/2023	1,435	100%	1,435	15	S/L	-	-	-	56	56	1,379
Convection Oven	4/18/2023	22,242	100%	22,242	10	S/L	-	-	-	1,112	1,112	21,130
Dell Laptop Temp scanning Kiosk and printe	4/10/2023 4/1/2023	1,203 2,904	100% 100%	1,203 2,904	3 5	S/L S/L	-	-	-	201 291	201 291	1,003 2,614
7" Audio/Video Touchscreen LCD	4/26/2023	2,492	100%	2,492	3	S/L			-	346	346	2,146
Apple 10.2Inch IPAD	5/9/2023	1,138	100%	1,138	3	S/L	-	-	-	158	158	980
HP Chromebook 14"	5/9/2023	2,056	100%	2,056	3	S/L	-	-	-	285	285	1,771
Lenovo Chrombook 14" Mixing valve	5/10/2023 6/26/2023	2,873 3,635	100% 100%	2,873 3,635	3	S/L S/L	-	-	-	399 404	399 404	2,474 3,231
Dell Latitude Laptop	7/6/2023	1,498	100%	1,498	3	S/L	-		-	125	125	1,373
Ice & Water Dispenser	7/20/2023	8,883	100%	8,883	10	S/L	-	-	-	222	222	8,661
Replace Air Dryer	7/24/2023	7,502	100%	7,502	10	S/L	-	-	-	188	188	7,315
Vital Monitor-BP/ Temp Check Dell Optiplex Desktop Dell Optiplex	8/16/2023 8/7/2023	4,174 1,381	100% 100%	4,174 1,381	6	S/L S/L	-	-	-	116 77	116 77	4,058 1,304
Desktop/LG Monit	8/3/2023	1,382	100%	1,382	3	S/L			-	77	77	1,305
Convection Oven	8/11/2023	11,882	100%	11,882	10	S/L	-	-	-	198	198	11,684
Caresono HD@ Bladder Scanner	8/3/2023	3,805	100%	3,805	5	S/L	-	-	-	127	127	3,678
BP Monitor/Suretemp Dell Latitude Laptop	9/29/2023 9/11/2023	4,206	100% 100%	4,206 1,242	6 3	S/L S/L	-	-	-	58 35	58 35	4,148
Dell Latitude Laptop Dell OptiPlex Desktop	9/6/2023	1,242 1,064	100%	1,064	3	S/L	-		-	30	30	1,208 1,034
Blixer	1/25/2023	8,793	100%	8,793	10	S/L	-	-	-	659	659	8,134
		143,079		143,078			-	-	-	13,444	13,444	129,634
Total Moveable Equipment	;	2,211,093		2,211,092			813,837	250,875	1,064,712	251,271	1,315,983	895,109
Total		4,491,797		4,162,329			1,296,380	403,636	1,700,016	401,920	2,101,936	2,060,393
Less Realty Assets	•	2,260,682	•	1,931,217							785,785	1,145,432
Movable FMV Adjustment		55,250		55,250			-		-		100,100	1,170,402
LESS: T/B		2,286,366		2,286,366			1,576,696	591,966	1,576,696	591,966	1,576,696	709,670
Non SNF Related Assets				329,467								-
Rounding Variance		(1)		329,463			(280,316)	(188,330)	123,320	(190,047)	(260,546)	205,292
	•											
CR vs. FS NBV Rounding Variance		(205,292)				CR vs. FS depreciation Rounding Variance		190,047				
CR vs. FS NBV - Page 31, Line B9	,	(205,292)				CR vs. FS depreciation - Pag	ge 36, Line F1	190,047				

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

Name of Facility License No. Hebrew Home for Health and Rehabilit 2439	9	Report for Year En 9/30/2023	ded		Page of 25 37
•	,	7/30/2023			23 37
11. Property Questionnaire Part A					
Is the property either owned by the Facility or leased from a Related Party?*	0	Yes	•	No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by business association to any person or organization fro related party transaction.					
Description		Total			
Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase			-		
4. Date of Initial Licensure		2.55			
5. Total Licensed Bed Capacity		257			
6. Square Footage7. Acquisition Cost					
7. Acquisition Cost a. Land					
b. Building			-		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing		1st Wortgage	Zild Wortgage	31d Wortgage	+til Wortgage
a. Type of Financing (e.g., fixed, variable)		HUD	Fixed		
b. Date Mortgage Obtained		12/21/16	06/30/23		
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	0/2023		17,994,647		
Complete if Mortgage was Refinanced					
During Current Cost Year					
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					
Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Pr		•			
Name and Address of Lessor	Prop	perty 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 Yea	r Ended				Page	of
Hebrew Home for Health and Rehabili 2439		9/30/2023			1	1	26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest				2				
A. Building, Land Improvement & Non-Movable								
Equipment								
1. First Mortgage	\$	236217	236,217					
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								
Original Loan Amount	\$							
Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	236,217	236,217	(0, 0	11.6			

(Carry Subtotals forward to next page)

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

Name of Facility License N Hebrew Home for Health and Reha 24.		Report for Yea 9/30/2023	ar Ended				Page 27	of 37
Item Subt	otals Brought Forward	Total 236,217	CCNH / RHNS 236,217	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. C. Movable Equipment	otals Blought Folward	230,217	230,217					
Novable Equipment Automotive Equipment	\$							
A. Item	Rate Amount							
Tr. Item	Timount							
Lender								
Address of Lender								
2. Other (Specify)	9							
A. Item	Rate Amount							
Lender								
Address of Lender								
B. Item	Rate Amount							
Lender	l							
Address of Lender								
12. C. 3. Total Movable Equipment Intere	st							
Expense (C1 + 2) 12. D. Other Interest Expense (Specify)	3		214 271	(214,271)				
Admin Interest	1		214,271	(214,271)				
13. Total All Interest Expense (12B7 + 120	C3 + 12D) 5	236,217	450,488	(214,271)				
14. Insurance		250,217	.50,.00	(21.,2/1)				
a. Insurance on Property (buildings on	ly) \$	46,361	82,979	(36,618)				
b. Insurance on Automobiles	\$							
c. Insurance other than Property (as sp								
1. Umbrella (Blanket Coverage)	\$							
Fire and Extended Coverage	\$							
3. Other (Specify)	\$	213,215	213,215					
Liability / Crime Insurance								
14d. Total Insurance Expenditures (14a + b	(b+c) §	259,576	296,194	(36,618)				
15. Total All Expenditures (A-13 thru C-1-			33,036,505	(4,783,072)				

Annual Report of Long-Term Care Facility

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F. Statement of Revenue

r. Statement of Re					1_	
Name of Facility License No. Hebrew Home for Health and Rehabilitati 2439		Report for Y 9/30/2023	ear Ended		Page 30	of 37
Treorem frome for freatm and Kenaumati 2439		713014043			30	31
T.		Tr. 4.1	CCNH /	(C:E-)	(5	:e.)
Item		Total	RHNS	(Specify)	(Spec	шу)
I. Resident Room, Board & Routine Care Revenue	Φ.	20.026.007	20.026.005			
1. a. Medicaid Residents (CT only)	\$	29,026,005	29,026,005			
b. Medicaid Room and Board Contractual Allowance **	\$	(7,519,576)	(7,519,576)			
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	2,079,740	2,079,740			
b. Medicare Room and Board Contractual Allowance **	\$	(1,693,786)	(1,693,786)			
4. a. Private-Pay Residents and Other	\$	7,300,670	7,300,670			
b. Private-Pay Room and Board Contractual Allowance **	\$	(1,392,188)	(1,392,188)			
II. Other Resident Revenue						
1. <u>a. Prescription Drugs - Medicare</u>	\$	308,471	308,471			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(325,684)	(325,684)			
c. Prescription Drugs - Non-Medicare	\$	663,311	663,311			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(714,958)	(714,958)			
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	\$	547,988	547,988			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(61,638)	(61,638)			
c. Physical Therapy - Non-Medicare	\$	868,236	868,236			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(750,667)	(750,667)			
4. a. Speech Therapy - Medicare	\$	130,584	130,584			
b. Speech Therapy - Medicare Contractual Allowance **	\$	110,639	110,639			
c. Speech Therapy - Non-Medicare	\$	214,521	214,521			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(148,812)	(148,812)			
5. a. Occupational Therapy - Medicare	\$	715,210	715,210			
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(216,011)	(216,011)			
c. Occupational Therapy - Non-Medicare	\$	1,252,180	1,252,180			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(1,090,045)	(1,090,045)			
6. a. Other (Specify) - Medicare	\$	1,880,352	1,880,352			
b. Other (Specify) - Non-Medicare	\$	929,362	929,362			
III. Total Resident Revenue (Section I. thru Section II.)	\$	32,113,904	32,113,904			
IV. Other Revenue*						
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 (Specify)	\$	10,347	10,347			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$	3,244,492	3,244,492			
V. Total Other Revenue (1 thru 8)	\$	3,254,839	3,254,839			
VI. Total All Revenue (III +V)	\$					
71. IOIIII AII REVERUE (III + V)	ψ	35,368,743	35,368,743			

^{*} 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)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Hebrew Home	\$ 713,501		
30 II 6a	Medicare A Nsng Comp Contra-Hebrew Home	1,117,812		
30 II 6a	Medicare Pt A IV Therapy-Hebrew Home	17,213		
30 II 6a	Medicare Pt A Lab-Hebrew Home	20,382		
30 II 6a	Medicare Pt A X-Hebrew Home	13,819		
30 II 6a	Medicare Pt B Lab-Hebrew Home	47		
30 II 6a	Medicare Pt B Prior Period-Hebrew Home	(2,422)		
Total Otho	er Resident Revenue - Medicare	\$ 1,880,352	\$ -	\$ -

.....

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Hospice Contra Other-Hebrew Home	\$ (71)		
30 II 6b	Hospice Lab-Hebrew Home	71		
30 II 6b	Medicaid IV Therapy-Hebrew Home	281		
30 II 6b	Medicaid Lab-Hebrew Home	78		
30 II 6b	Medicaid X-Hebrew Home	(112)		
30 II 6b	MCR Pt A Chargeable Med Supp-Hebrew Home	877		
30 II 6b	MCR Pt A Charge Med Supp Contra-Hebrew Home	(877)		
30 II 6b	Medicare Pt A Settlement-Hebrew Home	2,781		
30 II 6b	Medicare Pt B Flu/Pneumonia-Hebrew Home	1,249		
30 II 6b	Comm Ins Lab-Hebrew Home	555		
30 II 6b	Comm Ins X-Hebrew Home	53		
30 II 6b	VA IV Therapy-Hebrew Home	3,798		
30 II 6b	VA Lab-Hebrew Home	2,017		
30 II 6b	Mgd Medicare NTA Contra-Hebrew Home	150,944		
30 II 6b	Mgd Medicare Nsng Comp Contra-Hebrew Home	223,801		
30 II 6b	Mgd Medicare IV Therapy-Hebrew Home	76,627		
30 II 6b	Mgd Medicare Lab-Hebrew Home	17,979		
30 II 6b	Mgd Medicare X-Hebrew Home	14,385		
30 II 6b	Mgd Medicare Flu/Pneumonia-Hebrew Home	9,597		
30 II 6b	Mgd Medicare Prior Period-Hebrew Home	(15,926)		
30 II 6b	Patient Revenue Capitation -Hebrew Home	441,255		
Total Othe	er Resident Revenue	\$ 929,362	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	15,118	\$ 5,585		
30 IV 5	Interest on Various Payors / Vendors	N/A	4,762		
Total Inter	rest Income		\$ 10,347	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	\$ 38,345		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	267		
30 IV 8	ERTC Revenue	1,715,989		
30 IV 8	Café Income (Disallowed on Pg 18)	34,954		
30 IV 8	House Rental Income (Disallowed on Pg 16)	749,819		
30 IV 8	CT PET Tax Revenue (No CY Expense)	705,118		
Total Oth	er Revenue	\$ 3,244,492	\$ -	\$ -

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G. Balance Sheet

Name of Facility		License No.	Report for Year	Ended	Page	of
Hebrew Home for	Health and Rehabili	ta 2439	9/30/2023		31	37
		An	nount			
Assets						
A. Current Asse						
	hand and in banks				\$	756,064
		e (Less Allowance fo			\$	4,132,978
		Excluding Owners or	Related Parties)		\$	4,016,673
4 Inventorio					\$	78,159
5. Prepaid F	Expenses				\$	334,635
a						
b						
c						
d. See So			334,635			
6. Interest R					\$	
	Final Settlement Re				\$	
	rrent Assets (<i>itemize</i>		10,000		\$	10,000
<u>Mortga</u>	ge Costs-Hebrew Home		10,000			
See Sch		1 0			*	0.000.500
	at Assets (Lines A1	thru 8)			\$	9,328,509
B. Fixed Assets					ħ	
1. Land		dott' 1 G			\$	
2. Land Imp	rovements	*Historical Cost		- 1	\$	
2 B '11'		Accum. Depreciation	on	Net	.	
3. Buildings		*Historical Cost		_	\$	
4 T 1 1	1 т	Accum. Depreciation		Net	ħ	10.052
4. Leasehold	d Improvements	*Historical Cost	20,020	_	\$	19,853
5 N M	11 5 ' 4	Accum. Depreciation *Historical Cost	on 16/	Net	ħ	
5. Non-Mov	able Equipment			_	\$	
(M 11	Г ' '	Accum. Depreciation		Net	ħ	005 100
6. Movable	Equipment	*Historical Cost	2,211,092	- NI-4	>	895,109
7 M 4 M	1 ' 1	Accum. Depreciation	on 1,315,983		ħ	
7. Motor Ve	enicies	*Historical Cost		_	\$	
0 M; E	' ANAD	Accum. Depreciation	on	Net	ħ	
8. Minor Eq	uipment-Not Depre	ciable			\$	
9. Other Fix	ed Assets (itemize)			9	\$	(205,292)
F/S vs	C/R NBV		(205,292))		
See So	hedule		/			
B-10. Total Fix	ed Assets (Lines B	1 thru 9)		9	\$	709,670

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref			
31		Prepaid Workers Comp-Hebrew Home	\$	49,136
	A5	Prepaid Gen. Ins-Hebrew Home	-	71,32
	A5	Prepaid Expense Other-Hebrew Home		31,61
	A5	Prepaid Personal Property Taxes-Hebrew Home		9,00
31		Prepaid Corp Taxes-Hebrew Home		140,53
31	A5	Prepaid Mgmt Assets-Hebrew Home		33,02
			4	
otal Prepa	aid Expense	s	\$	334,63
chedule o	f Other Cur	rent Assets (itemized) Page 31 Line A8		
Page Ref		Description		
otal Other	r Current A	ssets (Itemize)	\$	-
chedule o	f Other Fixe	ed Assets (Itemize) Page 31 Line B9		
age Ref		Description		
gc IXEI	Zanc Rei			
Total Othe	r Other Fixe	ed Assets (Itemize)	\$	-
Schedule o	f Other Ass	ets Page 32 Line D7		
Page Ref	Line Ref	Description		
			-	
Fotal Other	r Assets		\$	-
Γotal Othe	r Assets		S	-
Total Othe	r Assets		S	-
Γotal Othe	r Assets		S	-
		hle (famin) Para 21 in A2	S	-
		able (Itemize) Page 33 Line A2	S	-
Schedule o	f Notes Pay:		\$	-
	f Notes Pay:	able (Itemize) Page 33 Line A2 Description	S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:			-
Schedule o	f Notes Pay:		S	-
Schedule o	f Notes Pay:			-
Schedule o	f Notes Pay:			-
Schedule o Page Ref	Line Ref			-
Schedule o	Line Ref	Description Tent Liabilities (Itemize) Page 33 Line A12		-
Schedule o	Line Ref	Description rent Liabilities (Itemize) Page 33 Line A12 Description	S	-
Page Ref Fotal Note: Schedule of Page Ref 33	f Notes Pays Line Ref	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home		
Cotal Notes Schedule of Page Ref Schedule of Page Ref 33 33	f Notes Pay: Line Ref s Payable f Other Cur Line Ref A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home	S	7,17
Fotal Notes Schedule of Page Ref 33 33	Line Ref Line Ref Fother Cur Line Ref A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP cheeks-Hebrew Home Patients Fund-Hebrew Home	S	7,17 156,30
Fotal Notes Schedule of Page Ref 33 33 33	F Notes Pays Line Ref S Payable F Other Cur Line Ref A12 A12 A12 A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home Patients Fund-Hebrew Home See Deposit Private Patient-Hebrew Home See Deposit Private Patient-Hebrew Home	S	7,17 156,30 13,04
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Fotal Note: Schedule of Page Ref 33 33 33 33	F Notes Pays Line Ref S Payable F Other Cur Line Ref A12 A12 A12 A12 A12 A12 A12 A12	Description rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home Patients Fund-Hebrew Home See Deposit Private Patient-Hebrew Home Operating Lease Liability, Current Maturities Accrued Expenses-Hebrew Home	S	7,17 156,30 13,04 376,93 694,77
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Cotal Notes Cotal	F Other Cur Line Ref A12 A12 A12 A12 A12 A12 A12 A12 A12 A12	Pescription rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home Unclaimed ADP checks-Hebrew Home See Deposit Private Patient-Hebrew Home Operating Lease Liability, Current Maturities Accrued Expenses-Hebrew Home Accrued Expenses-Hebrew Home Accrued Worker's Comp-Hebrew Home Accrued Worker's Comp-Hebrew Home CT PET Tax Accrued Expense-Hebrew Home Due to Aging in Amer-Hebrew Home Due to Aging in Amer-Hebrew Home abilities (Itemize) g-Term Liabilities (Itemize) Page 34 Line B4	S	7,17 156,30 13,04 376,93 694,77 569,34 202,36 21,18 26,54
Cotal Notes Cotal	F Other Cur Line Ref A12 A12 A12 A12 A12 A12 A12 A12 A12 A12	Pescription rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home Unclaimed ADP checks-Hebrew Home See Deposit Private Patient-Hebrew Home Operating Lease Liability, Current Maturities Accrued Expenses-Hebrew Home Accrued Expenses-Hebrew Home Accrued Worker's Comp-Hebrew Home Accrued Worker's Comp-Hebrew Home CT PET Tax Accrued Expense-Hebrew Home Due to Aging in Amer-Hebrew Home Due to Aging in Amer-Hebrew Home abilities (Itemize) g-Term Liabilities (Itemize) Page 34 Line B4	S	7,17 156,30 13,04 376,93 694,77 569,34 202,36 21,18 26,54
Fotal Notes Schedule of Page Ref 33 33 33 33 37 31 30 33 30 30 30 30 30 30 30	F Other Cur Line Ref A12 A12 A12 A12 A12 A12 A12 A12 A12 A12	Pescription rent Liabilities (Itemize) Page 33 Line A12 Description Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home Unclaimed ADP checks-Hebrew Home See Deposit Private Patient-Hebrew Home Operating Lease Liability, Current Maturities Accrued Expenses-Hebrew Home Accrued Expenses-Hebrew Home Accrued Worker's Comp-Hebrew Home Accrued Worker's Comp-Hebrew Home CT PET Tax Accrued Expense-Hebrew Home Due to Aging in Amer-Hebrew Home Due to Aging in Amer-Hebrew Home abilities (Itemize) g-Term Liabilities (Itemize) Page 34 Line B4	S	7,17 156,30 13,04 376,93 694,77 569,34 202,36 21,18 26,54
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Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility			License No.	Report for Year Ended		Page of
Hebrew Home for Health and Rehabilita			2439	9/30/2023		32 37
			Account			Amount
				Total Brought Forward:	\$	10,038,179
C.	Lea	asehold or like property recorde	d for Equity Purposes.			
	1.	Land			\$	2,800,000
	2.	Land Improvements	*Historical Cost	1,931,217		
			Accum. Depreciation	785,785 Net	\$	1,145,432
	3.	Buildings	*Historical Cost	14,336,457		
			Accum. Depreciation	2,612,422 Net	\$	11,724,035
	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	\$	
		Minor Equipment-Not Depreci			\$	
		tal Leasehold or Like Propertion	es (C1 thru 7)		\$	15,669,467
D.	Inv	vestment and Other Assets				
	1.	Deferred Deposits			\$	
		Escrow Deposits			\$	
	3.	Organization Expense	*Historical Cost			
			Accum. Depreciation	Net	\$	
	4.	\			\$	
	5.	Investments Related to Residen	nt Care (itemize)		\$	
				T		
	6.	Loans to Owners or Related Pa			\$	10,352,592
		Name and Address	Amount	Loan Date	4	
		Due from Realty	10,352,592			
	7	Other Assets (itemize)	10,332,372		\$	21,851,587
	Security Deposits-Hebrew		Home	11,120	Ψ	21,031,307
		Operating Lease Right of U		21,840,467		
	See Schedule					
D-8.	To	tal Investments and Other Ass	ets (Lines D1 thru 7)		\$	32,204,179
		tal All Assets (Lines A9 + B10	,		\$	57,911,825
	-7. 10th 11 135cts (Emes 15 + B10 + C0 + B0)					

^{*} 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	9/30/2023			33	37
			Account				Amo	ount
Liabilities								
A.	Cu	rrent Liabilities						
	1.	Trade Accounts Payable				\$		1,437,239
	2.	Notes Payable (itemize)				\$		
		0 01 11						
		See Schedule	· (C	. (:, :)		¢.		
	3.	Loans Payable for Equipme			D-4- D	\$		
		Name of Lender	Purpose	Amount	Date Due			
	4.	Accrued Payroll (Exclusive	of Owners and/or St	tockholders only)	•	\$		254,429
	5.	Accrued Payroll (Owners a				\$		
	6.	Accrued Payroll Taxes Pay	able			\$		500,885
	7.	Medicare Final Settlement	Payable			\$		
	8.	Medicare Current Financin	g Payable			\$		
	9.	Mortgage Payable (Curren	t Portion)			\$		
	10.	Interest Payable (Exclusive	of Owner and/or Re	lated Parties)		\$		
	11.	Accrued Income Taxes*				\$		
	12.	Other Current Liabilities (in	temize)			\$		2,071,952
		. 1.0		See Schedule	2,071,952			
A-13	. <i>To</i>	tal Current Liabilities (Line	es A1 thru 12)			\$		4,264,505

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

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility				Page	of
brew Home for Health and Rehabilitation, 2439 9/30/2023				34	37
Account					Amount
		Total Brougl	ht Forward:		4,264,505
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (itemize)	1		\$	131,500
Name of Lender	Purpose	Amount	Date Due		
	Notes Payable LT	131,500			
2. Mortgages Payable				\$	
3. Loans from Owners or Rela	ted Parties (itemize)		9	\$	4,349,380
Name and Address of Lender	Amount	Loan Da	ate		
Due to Related / Loans Payable	4,349,380				
4. Other Long-Term Liabilities	s (itemize)	•	9	\$	21,507,956
Due to HMS-Hebrew Home		44,420			
Operating Lease Liability, N	let of Current Maturiti				
See Schedule					
B-5. Total Long-Term Liabilities (I	,			\$	25,988,836
C. Total All Liabilities (Lines A-1	3 + B-5)		9	\$	30,253,341

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

	•	cense No.	Rep	ort for Y	ear Ended	Pag	ge of
Heb	ew Home for Health and Rehabilit	2439	9/3	0/2023		35	l
		Account					Amount
A.	Reserves						
	1. Reserve for value of leased land					\$	2,800,000
	2. Reserve for depreciation value of	of leased building	ngs and	appurtena	ances		
	to be amortized					\$	12,869,467
	3. Reserve for depreciation value of	of leased person	al prop	erty (Equ	ity)	\$	
	4. Reserve for leasehold real prope	erties on which t	fair ren	tal value i	s based	\$	
	5. Reserve for funds set aside as de	onor restricted				\$	_
	6. Total Reserves					\$	15,669,467
B.	Net Worth						
	1. Owner's Capital					\$	
	2. Capital Stock					\$	
	3. Paid-in Surplus					\$	
	4. Treasury Stock					\$	
	5. Cumulated Earnings					\$	9,846,826
	6. Gain or Loss for Period	10/1/20	22	thru	9/30/2023	\$	2,142,191
	7. Total Net Worth					\$	11,989,017
C.	Total Reserves and Net Worth					\$	27,658,484
D.	Total Liabilities, Reserves, and Ne	t Worth				\$	57,911,825

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of	
Hebrew Home for Health and Rehabilita	t 2439	9/30/2023		36	37	
	Account					
A. Balance at End of Prior Period as s	shown on Report of 09	9/30/2022	\$		10,321,169	
B. Total Revenue (From Statement of			\$		35,368,743	
C. Total Expenditures (From Stateme	nt of Expenditures Pa	ige 27)	\$		33,226,552	
D. Net Income or Deficit			\$		2,142,191	
E. Balance			\$		12,463,360	
F. Additions						
1. Additional Capital Contributed	` '					
Total Expenses Per Page 2	\$33,036,505					
F/S vs C/R Depreciation	190,047					
Total Expenses Per FS	\$33,226,552					
2. Other (<i>itemize</i>)						
Prior Period Adjustments		(474,343)				
F-3. Total Additions			\$		(474,343)	
G. Deductions						
1. Drawings of Owners/Operator	s/Partners (Specify)		\$			
Name and Address (No., City	, State, Zip)	Title	Amount			
2. Other Withdrawings (Specify)		•	\$			
Purpose		Amo	unt			
•						
			- 1			
3. Total Deductions		I	\$			
H. Balance at End of Period	09/30/2	3	\$		11,989,017	
	371301 <u>2</u> .	<u>-</u>	[4		11,707,011	

I. Preparer's/Reviewer's Certification

lame of Facility License No. Report for Year Ended Pag									
Hebrew Home for Health and	2439	9/30/2023	37 37	!					
	Check appropriate category								
☐ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	(Specify)	□ (Specify)	□ (Specify)						
Pre	parer/Reviewer Certificat	tion							
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.									
Signature of Preparer	Title	Date Signed		-					
Matthew S Bavolack	Principal	02/14/2024							
Printed Name of Preparer									
Matthew S. Bavolack Addres Address		Phone Number							
Address		r none Number							
555 Long Wharf Drive, New Haven, CT 06511	555 Long Wharf Drive, New Haven, CT 06511 203-781-9600								
Contacted Person Regarding Additional Information Needed Regarding This Report Phone Number									
Benjamin Goodman 516-705-4842									
Contact Email Address									
bgoodman@nathealthcare.com									



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT February 14, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

This checklist is <u>not</u> required to be submitted with the Annual Report
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center

Facility Namefor Health and Rehabilitation

Complete the following check list. <u>Provide an explanation for any "No" answers.</u> Attach additional sheets to explain further, if necessary.

Yes No X Explanation:	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No / Explanation:	Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Yes No ✓ Explanation:	3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Yes No / Explanation:	4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Yes No Explanation:	5. Do accounting and legal fees reported on Page 15b agree with Page 15, Lines 1d at 1e, respectively?
Yes No / Explanation:	6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Yes No V Explanation:	7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?
Yes No / Explanation:	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No V Explanation:	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No / Explanation:	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No Explanation:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No / Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No / Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?
Yes No / Explanation:	14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?
Yes No / Explanation:	15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?
Yes No / Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Yes No / Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No Explanation:	18. Were all discrepancies on the Error Page addressed?
Yes No / Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No / Explanation:	21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?
Yes No	22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?
Explanation:	,

National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care 9/30/2023 A.01 - TB-CCNH

Client: Engagement: Period Ending: Trial Balance:

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
100000-0114-00-000-0	Cash-Hebrew Home	73,097.00			73,097.00	10,938.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	5,893.00			5,893.00	2,913.00
101005-0114-00-000-0 102000-0114-00-000-0	Cash Operating-Hebrew Home Cash - Payroll-Hebrew Home	282,852.00 4,527.00			282,852.00 4,527.00	0.00 9,123.00
103100-0114-00-000-0	Cash-Hebrew Home	40,060.00			40,060.00	40,060.00
104000-0114-00-000-0	Cash - Savings-Hebrew Home	15,118.00			15,118.00	798,596.00
104010-0114-00-000-0	Cash - Savings 1-Hebrew Home	184,734.00			184,734.00	0.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00			1,550.00	1,550.00
106100-0114-00-000-0 107000-0114-00-000-0	Petty Cash - Resident Funds-Hebrew Home Resident Refunds-Hebrew Home	1,300.00 (9,372.00)			1,300.00 (9,372.00)	1,300.00 20,691.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	156,305.00			156,305.00	168,653.00
109000-0114-00-000-0	Restricted Cash	0.00			0.00	0.00
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	256,021.00			256,021.00	501,327.00
111000-0114-00-000-0	A/R Private-Hebrew Home	292,344.00			292,344.00	173,672.00
111200-0114-00-000-0 111300-0114-00-000-0	A/R Comm Ins-Hebrew Home AR Hospice-Hebrew Home	86,924.00 351,283.00			86,924.00 351,283.00	162.00 504,071.00
111400-0114-00-000-0	A/R Mgd Medicare-Hebrew Home	528,617.00			528,617.00	238,802.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	204,272.00			204,272.00	268,336.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	13,328.00			13,328.00	13,414.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	2,697,409.00			2,697,409.00	2,273,549.00
113100-0114-00-000-0 114000-0114-00-000-0	A/R Mgd Medicaid-Hebrew Home A/R Patient Pticipation-Hebrew Home	100.00 229,229.00			100.00 229,229.00	0.00 (91,605.00)
115000-0114-00-000-0	A/R VA-Hebrew Home	248,326.00			248,326.00	247,832.00
116100-0114-00-000-0	Medicare Colns Bad Debt-Hebrew Home	2,781.00			2,781.00	0.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(777,656.00)			(777,656.00)	(461,268.00)
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home	0.00			0.00	0.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home Prepaid Gen. Ins-Hebrew Home	49,136.00 71,321.00			49,136.00	50,792.00
122200-0114-00-000-0 129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	31,615.00			71,321.00 31,615.00	117,630.00 72,104.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	0.00			0.00	70,336.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home	9,005.00			9,005.00	8,957.00
129200-0114-00-000-0	Prepaid Corp Taxes-Hebrew Home	140,534.00			140,534.00	140,534.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	33,024.00			33,024.00	16,952.00
130000-0114-00-000-0 141000-0114-00-000-0	Inventory-Hebrew Home Loans and Exchange-Hebrew Home	78,159.00 0.00			78,159.00 0.00	169,041.00 0.00
141300-0114-00-000-0	Due from Prior Owner-Hebrew Home	0.00			0.00	0.00
141400-0114-00-000-0	Due from Realty-Hebrew Home	10,352,592.00			10,352,592.00	0.00
141600-0114-00-000-0	Due from Related-Hebrew Home	3,784,300.00			3,784,300.00	2,865,380.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	232,373.00 0.00			232,373.00 0.00	158,571.00
142000-0114-00-000-0 143000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home Reserve for Replacement-Hebrew Home	0.00			0.00	467,801.00 252,917.00
145000-0114-00-000-0	Security Deposits-Hebrew Home	11,120.00			11,120.00	11,120.00
151000-0114-00-000-0	Land-Hebrew Home	0.00			0.00	2,800,000.00
153000-0114-00-000-0	Building-Hebrew Home	0.00			0.00	14,336,457.00
153600-0114-00-000-0 154000-0114-00-000-0	Construction in Prog-Hebrew Home Lease hold Improvements-Hebrew Home	0.00 20,020.00			0.00 20,020.00	109,651.00 2,208,030.00
156000-0114-00-000-0	Major Movable Equip-Hebrew Home	2,266,346.00			2,266,346.00	2,123,267.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home	0.00			0.00	268,467.00
158200-0114-00-000-0	Mortgage Costs-Hebrew Home	10,000.00			10,000.00	104,241.00
159000-0114-00-000-0	Operating Lease Right of Use Asset	21,840,467.00			21,840,467.00	0.00
163000-0114-00-000-0	Accum Depr Building-Hebrew Home	0.00			0.00	(2,230,116.00)
164000-0114-00-000-0 166000-0114-00-000-0	Accum Depr LHI-Hebrew Home Accum Depr MME-Hebrew Home	0.00 (1,576,696.00)			0.00 (1,576,696.00)	(647,381.00) (1,404,676.00)
168000-0114-00-000-0	Accum Amort Organaz Costs-Hebrew Home	0.00			0.00	(61,517.00)
180000-0114-00-000-0MARCUM		0.00			0.00	799,027.00
210000-0114-00-000-0	Accounts Payable-Hebrew Home	(1,437,239.00)			(1,437,239.00)	(1,901,034.00)
211101-0114-00-000-0	Notes Payable LT1-Hebrew Home Mortgage Payable ST-Hebrew Home	(131,500.00)			(131,500.00)	0.00
211200-0114-00-000-0 211300-0114-00-000-0	Mortgage Payable ST-Hebrew Home	0.00 0.00			0.00 0.00	(339,436.00) (8,575,212.00)
211400-0114-00-000-0	Equipment Obligation ST-Hebrew Home	0.00			0.00	0.00
211410-0114-00-000-0	Equipment Obligation LT-Hebrew Home	0.00			0.00	0.00
211410-0114-99-999-9	Equipment Obligation - ST - Hebrew	0.00			0.00	0.00
220000-0114-00-000-0	Loans and Exchange-Hebrew Home	(4,272.00)			(4,272.00)	(1,125.00)
220200-0114-00-000-0 221300-0114-00-000-0	Unclaimed ADP checks-Hebrew Home Due to Prior Owner-Hebrew Home	(7,178.00) 0.00			(7,178.00) 0.00	(5,939.00) 0.00
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	0.00			0.00	(2,412.00)
221760-0114-00-000-0	Deferred Revenue Rcf-Hebrew Home	0.00			0.00	0.00
221800-0114-00-000-0	Due to HMS-Hebrew Home	(44,420.00)			(44,420.00)	0.00
226200-0114-00-000-0	Patients Fund-Hebrew Home	(156,305.00)			(156,305.00)	(168,653.00)
226300-0114-00-000-0 227000-0114-00-000-0	Patient Recreation Fund-Hebrew Home Sec Deposit Private Patient-Hebrew Home	0.00 (13,043.00)			0.00 (13,043.00)	0.00 (13,043.00)
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(3,127,959.00)			(3,127,959.00)	(2,880,836.00)
231100-0114-00-000-0	Operating Lease Liability, Current Maturities	(376,931.00)			(376,931.00)	0.00
231200-0114-00-000-0	Operating Lease Liability, Net of Current Maturities	(21,463,536.00)			(21,463,536.00)	0.00
237000-0114-00-000-0	Disability Ins-Hebrew Home	0.00			0.00	0.00
240000-0114-00-000-0 242200-0114-00-000-0	401K-Hebrew Home Savings Deduction-Hebrew Home	0.00 0.00			0.00 0.00	0.00 0.00
Z4ZZUU-U I 14-UU-UUU-U	Javings Deduction-Hebiew Hollie	0.00			0.00	0.00

Account	Description	ADJ J	IE Ref # RJE FINAL	1st PP-FINAL
Account	Description	9/30/2023	9/30/2023	9/30/2022
249999-0114-00-000-0	Miscellaneous-Hebrew Home	0.00	0.0	
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(694,775.00)	(694,775.0	
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(569,345.00)	(569,345.0	
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(202,366.00)	(202,366.0	
250100-0114-00-000-0 250200-0114-00-000-0	Accrued Payroll-Hebrew Home	(254,429.00)	(254,429.0	/ / /
251000-0114-00-000-0	Accrued Payroll Tax-Hebrew Home Accrued Purchases-Hebrew Home	(500,885.00) 0.00	(500,885.0 0.0	
254900-0114-00-000-0	CT PET Tax Accrued Expense-Hebrew Home	(21,189.00)	(21,189.0	
260900-0114-00-000-0	CT PET Deferred Tax liability-Hebrew Home	0.00	0.0	
271000-0114-00-000-0	Due to Aging in Amer-Hebrew Home Due to Related-Hebrew Home	(26,548.00)	(26,548.0	
271500-0114-00-000-0 280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(1,221,421.00) (2,328,680.00)	(1,221,421.0 (2,328,680.0	
286000-0114-00-000-0	Ptner Drawings-Hebrew Home	3,611,000.00	3,611,000.0	
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(11,129,146.00)	(11,129,146.0	
303005-0114-00-000-0	Hospice Contra Other-Hebrew Home	71.00	71.0	
303100-0114-00-000-0 303700-0114-00-000-0	Hospice Revenue-Hebrew Home Hospice C/A-Hebrew Home	(1,961,449.00) 515,827.00	(1,961,449.0 515,827.0	
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home	0.00	0.0	,
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(3,503.00)	(3,503.0	
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	3,503.00	3,503.0	
304300-0114-00-000-0	Hospice PT-Hebrew Home Hospice PT Contra-Hebrew Home	(<mark>343.00</mark>) 343.00	(<mark>343.0</mark> 343.0	
304305-0114-00-000-0 304400-0114-00-000-0	Hospice ST-Hebrew Home	(373.00)	(373.0	
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	187.00	187.0	
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(71.00)	(71.0	
304800-0114-00-000-0	Hospice OT-Hebrew Home	(820.00)	(820.0	
304805-0114-00-000-0 304900-0114-00-000-0	Hospice OT Contra-Hebrew Home Hospice Specialty Beds-Hebrew Home	855.00 0.00	855.0 0.0	
305000-0114-00-000-0	Hospice X-Hebrew Home	0.00	0.0	
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	(29,026,005.00)	(29,026,005.0	
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	7,519,610.00	7,519,610.0	
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	(34.00)	(34.0	
313100-0114-00-000-0 313101-0114-00-000-0	Medicaid Case Mix Adj-Hebrew Home Medicaid Rate Adjustment-Hebrew Home	0.00 0.00	0.0 0.0	
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(168,360.00)	(168,360.0	
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	168,640.00	168,640.0	
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(117,602.00)	(117,602.0	
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home Medicaid ST-Hebrew Home	117,602.00	117,602.0	
314400-0114-00-000-0 314405-0114-00-000-0	Medicaid ST-nebrew nome Medicaid ST Contra-Hebrew Home	(32,863.00) 32,863.00	(<mark>32,863.0</mark> 32,863.0	
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(281.00)	(281.0	
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(78.00)	(78.0	
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(161,414.00)	(161,414.0	
314805-0114-00-000-0 314900-0114-00-000-0	Medicaid OT Contra-Hebrew Home Medicaid Specialty Beds-Hebrew Home	161,414.00 0.00	161,414.0 0.0	
315000-0114-00-000-0	Medicaid X-Hebrew Home	112.00	112.0	
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	(2,079,740.00)	(2,079,740.0	
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,599,715.00	1,599,715.0	, ,
321006-0114-00-000-0 321007-0114-00-000-0	Medicare A PT Contra-Hebrew Home Medicare A OT Contra-Hebrew Home	(446,617.00)	(446,617.0	
321007-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(416,602.00) (213,393.00)	(416,602.0 (213,393.0	
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(713,501.00)	(713,501.0	
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(1,117,812.00)	(1,117,812.0	
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home	34,202.00	34,202.0	
324100-0114-00-000-0 324105-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home Medicare Pt A Pharmacy Contra-Hebrew Home	(308,471.00) 325,684.00	(308,471.0 325,684.0	
324200-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home	(877.00)	(877.0	
324205-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home	877.00	877.0	
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(446,422.00)	(446,422.0	
324305-0114-00-000-0 324400-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home Medicare Pt A ST-Hebrew Home	446,422.00	446,422.0	
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	(74,606.00) 74,606.00	(74,606.0 74,606.0	
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(17,213.00)	(17,213.0	
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(20,382.00)	(20,382.0	
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(505,279.00)	(505,279.0	
324805-0114-00-000-0 324900-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home Medicare Pt A Specialty Beds-Hebrew Home	505,279.00 0.00	505,279.0 0.0	
325000-0114-00-000-0	Medicare Pt A X-Hebrew Home	(13,819.00)	(13,819.0	
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home	59,869.00	59,869.0	22,021.00
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(2,781.00)	(2,781.0	
334300-0114-00-000-0 334305-0114-00-000-0	Medicare Pt B PT-Hebrew Home Medicare Pt B PT Contra-Hebrew Home	(101,566.00) 61,833.00	(101,566.0 61,833.0	
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(55,978.00)	(55,978.0	
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	28,148.00	28,148.0	
334600-0114-00-000-0	Medicare Pt B Lab-Hebrew Home	(47.00)	(47.0	
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(209,931.00)	(209,931.0	
334805-0114-00-000-0 335700-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home Medicare Pt B Flu/Pneumonia-Hebrew Home	127,334.00 (1,249.00)	127,334.0 (1,249.0	
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home	0.00	0.0	
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	(10.00)	(10.0	7,366.00
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home	0.00	0.0	0.00

Account	Description	ADJ	JE Ref # RJE FINAL	1st PP-FINAL
Account	Description			
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home	9/30/2023 0.00	9/30/202	9/30/2022 0.00 110.00
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	384.00		4.00 (1,526.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	137.00		7.00 880.00
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	2,422.00	2,42	
341000-0114-00-000-0	Private Room & Board-Hebrew Home Private Room & Board Contra-Hebrew Home	(1,699,644.00)	(1,699,64	
341005-0114-00-000-0 344100-0114-00-000-0	Private Pharmacy-Hebrew Home	61,445.00 (1,907.00)	61,44 (1,90	
344105-0114-00-000-0	Private Pharmacy Contra-Hebrew Home	1,932.00	1,93	
344300-0114-00-000-0	Private PT-Hebrew Home	(3,240.00)	(3,24	
344305-0114-00-000-0	Private PT Contra-Hebrew Home	1,152.00	1,15	
344400-0114-00-000-0 344500-0114-00-000-0	Private ST-Hebrew Home Private IV Therapy-Hebrew Home	(730.00) 0.00	· ·	(0.00) (928.00) 0.00 (1,036.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	0.00		0.00 (1,000.00)
344800-0114-00-000-0	Private OT-Hebrew Home	(3,101.00)	(3,10	
345000-0114-00-000-0	Private X-Ray-Hebrew Home	0.00		0.00 0.00
345700-0114-00-000-0 351000-0114-00-000-0	Private Flu/Pneumonia-Hebrew Home Comm Ins Room & Board-Hebrew Home	0.00 (79,578.00)	(79,57	0.00 (315.00) (8.00) (218,736.00)
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	15,479.00	15,47	
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	608.00		8.00 4,638.00
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(18,389.00)	(18,38	
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	17,535.00	17,53	
354300-0114-00-000-0 354305-0114-00-000-0	Comm Ins PT-Hebrew Home Comm Ins PT Contra-Hebrew Home	(24,243.00) 24,243.00	(24,24 24,24	The state of the s
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(1,029.00)	(1,02	,
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	1,029.00	1,02	
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home	0.00		0.00 0.00
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(555.00)		(5.00) (3,426.00)
354800-0114-00-000-0 354805-0114-00-000-0	Comm Ins OT-Hebrew Home Comm Ins OT Contra-Hebrew Home	(28,865.00) 28,865.00	(28,86 28,86	
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	0.00		0.00 0.00
355000-0114-00-000-0	Comm Ins X-Hebrew Home	(53.00)	(5	(3.00) (1,212.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,321,900.00)	(1,321,90	
361005-0114-00-000-0 363005-0114-00-000-0	VA Room & Board Contra-Hebrew Home VA Contra Other-Hebrew Home	236,894.00 2,017.00	236,89 2,01	
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(157,978.00)	(157,97	
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	137,016.00	137,01	
364200-0114-00-000-0	VA Chargeable Medical Supplies-Hebrew Home	0.00		0.00
364205-0114-00-000-0	VA Chargeable Med Supp Contra-Hebrew Home	0.00		0.00 0.00
364300-0114-00-000-0 364305-0114-00-000-0	VA PT-Hebrew Home VA PT Contra-Hebrew Home	(72,770.00) 72,770.00	(<mark>72,77</mark> 72,77	
364400-0114-00-000-0	VA ST-Hebrew Home	(14,527.00)	(14,52	
364405-0114-00-000-0	VA ST Contra-Hebrew Home	14,527.00	14,52	
364500-0114-00-000-0	VA IV Therapy-Hebrew Home	(3,798.00)	(3,79	
364600-0114-00-000-0	VA Lab-Hebrew Home	(2,017.00)	(2,01	*
364800-0114-00-000-0 364805-0114-00-000-0	VA OT-Hebrew Home VA OT Contra-Hebrew Home	(86,427.00) 86,427.00	(<mark>86,42</mark> 86,42	
365000-0114-00-000-0	VA X-Ray-Hebrew Home	0.00		0.00 0.00
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(2,238,099.00)	(2,238,09	9.00) (2,212,696.00)
371005-0114-00-000-0	Mgd Medicare Room & Board Contra-Hebrew Home	527,555.00	527,55	
371006-0114-00-000-0 371007-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home Mgd Medicare OT Contra-Hebrew Home	(91,306.00) (85,271.00)	(91,30 (85,27	
371008-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(45,255.00)	(45,25	
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(150,944.00)	(150,94	, , , , , , , , , , , , , , , , , , , ,
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(223,801.00)	(223,80	
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	32,363.00	32,36	
374100-0114-00-000-0 374105-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home Mgd Medicare Pharmacy Contra-Hebrew Home	(316,677.00) 389,835.00	(316,67 389,83	
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(519,499.00)	(519,49	
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	522,500.00	522,50	
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(83,660.00)	(83,66	
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	83,660.00	83,66	
374500-0114-00-000-0 374600-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home Mgd Medicare Lab-Hebrew Home	(76,627.00) (17,979.00)	(76,62 (17,97	
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(613,348.00)	(613,34	The state of the s
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	613,348.00	613,34	
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	0.00		0.00 0.00
375000-0114-00-000-0 375700-0114-00-000-0	Mgd Medicare X-Hebrew Home Mgd Medicare Flu/Pneumonia-Hebrew Home	(14,385.00) (9,597.00)	(14,38 (9,59	
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	15,926.00	15,92	
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(127,026.00)	(127,02	
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	99,860.00	99,86	0.00 53,503.00
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(81,339.00)	(81,33	
378125-0114-00-000-0 378130-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home Medicare Mgd Care Pt B OT-Hebrew Home	61,801.00 (358,726.00)	61,80 (358,72	
378135-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	284,407.00	284,40	
381000-0114-00-000-0	Mgd Medicaid Room & Board-Hebrew Home	0.00		0.00 0.00
381005-0114-00-000-0	Mgd Medicaid Room & Board Contra-Hebrew Home	0.00		0.00 (262.00)
389010-0114-00-000-0	Patient Revenue Capitation -Hebrew Home	(441,255.00)	(441,25	
390400-0114-00-000-0 390900-0114-00-000-0	Telephone Income-Hebrew Home Cafe Income-Hebrew Home	0.00 (34,954.00)	(34,95	0.00 0.00 (4.00) (27,523.00)
391100-0114-00-000-0	Interest Income-Hebrew Home	(10,347.00)	(10,34	
		()	(1-)-1	, , , , , , , , , , , , , , , , , , , ,

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Bessirphen	9/30/2023	02 1to: "	1102	9/30/2023	9/30/2022
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(38,345.00)			(38,345.00)	(569,963.00)
	Other revenue - COVID stimulus	0.00			0.00	(11,346.00)
391510-0114-00-000-0	Misc. Meals-Hebrew Home	0.00			0.00	0.00
391600-0114-00-000-0	Transcription Income-Hebrew Home	(267.00)			(267.00)	(385.00)
391700-0114-00-000-0	Employee Retention Tax Credit Revenue-Hebrew Home	(1,715,989.00)			(1,715,989.00)	0.00
392000-0114-00-000-0	House Rental Income-Hebrew Home	(749,819.00)			(749,819.00)	(786,173.00)
395000-0114-00-000-0	Gain on Bargain Purchase	0.00			0.00	0.00
400000-0114-01-072-0	Salary-Hebrew Home-Operator-Operator-	0.00			0.00	9,945.00
400000-0114-01-073-0	Salary-Hebrew Home-Operator-Owner- Salary-Hebrew Home-Administration-Administrative-	38,250.00			38,250.00	0.00 180,006.00
400000-0114-03-007-0 400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	143,547.00 228,555.00			143,547.00 228,555.00	223,707.00
400000-0114-03-003-0	Salary-Hebrew Home-Administration-Asst Administr-	119,432.00			119,432.00	103,883.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	0.00			0.00	0.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	182,821.00			182,821.00	147,178.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	32,583.00			32,583.00	28,176.00
400000-0114-04-002-0	Salary-Hebrew Home-Fiscal Operations-A/R bookkee-	0.00			0.00	0.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	166,164.00			166,164.00	158,275.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	0.00			0.00	0.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	48,938.00			48,938.00	47,907.00
400000-0114-06-038-0 400000-0114-06-096-0	Salary-Hebrew Home-Social service-Dir- Salary-Hebrew Home-Social service-Social Worker-	101,524.00 147,592.00			101,524.00 147,592.00	166,238.00 32,366.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	68,034.00			68,034.00	47,000.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	0.00			0.00	0.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	144,028.00			144,028.00	188,018.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	0.00			0.00	0.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	0.00			0.00	0.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	213,572.00			213,572.00	161,049.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	0.00			0.00	0.00
400000-0114-08-062-0	Salary-Hebrew Home-Maintenance-Mechanic 2-	0.00			0.00	0.00
400000-0114-08-074-0 400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Painter- Salary-Hebrew Home-Maintenance-Supervisor-	0.00 151,594.00			0.00 151,594.00	0.00 136,579.00
400000-0114-08-101-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	834,236.00			834,236.00	792,283.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Supervisor-	66,078.00			66,078.00	62,838.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	167,101.00			167,101.00	154,949.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	0.00			0.00	0.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	54,939.00			54,939.00	37,446.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	285,536.00			285,536.00	269,572.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	0.00			0.00	0.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	0.00			0.00	0.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	917,653.00			917,653.00	758,109.00
400000-0114-13-031-0 400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Cook- Salary-Hebrew Home-Dietary-Dietary Technician-	179,579.00 0.00			179,579.00 0.00	144,333.00 0.00
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary rechilician-	74,757.00			74,757.00	68,188.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	0.00			0.00	0.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	412,827.00			412,827.00	383,968.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	71,058.00			71,058.00	173,211.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	59,622.00			59,622.00	125,811.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	159,470.00			159,470.00	128,964.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		149,938.00	149,938.00	68,825.00
			RJE - 1	149,938.00		
400000-0114-14-052-0	Salary-Hebrew Home-Nursing Admin-LPN-	388,512.00		040 775 00	388,512.00	298,058.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00	RJE - 1	219,775.00 219,775.00	219,775.00	219,477.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00	RJE - I	128,684.00	128,684.00	78,766.00
400000-0114-14-030-0	Salary-Hebrew Home-Nursing Authin-Stan Dev-	0.00	RJE - 1	128,684.00	120,004.00	70,700.00
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	0.00	TOL 1	120,004.00	0.00	0.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00			0.00	0.00
400000-0114-14-111-0	Salary-Hebrew Home-Nursing Admin-Wound Care-	0.00			0.00	0.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	4,466,559.00			4,466,559.00	4,102,393.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	2,441,172.00			2,441,172.00	2,161,243.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	0.00			0.00	0.00
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	0.00		(400.007.00)	0.00	0.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,822,119.00	DIE 1	(498,397.00)	1,323,722.00	1,244,460.00
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	0.00	RJE - 1	(498,397.00)	0.00	0.00
400000-0114-13-101-0	Salary-Hebrew Home-Marketing-Community Relations-	0.00			0.00	0.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	0.00			0.00	0.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	86,418.00			86,418.00	103,284.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	34,062.00			34,062.00	577.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory	0.00			0.00	306.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory	28,895.00			28,895.00	5,872.00
400000-0114-35-021-0	Salary-Hebrew Home-Nursing-CNA-	0.00			0.00	163.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	0.00			0.00	9,619.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	50,950.00			50,950.00	48,692.00
400050-0114-03-007-0 400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Administr-	(1,811.00) 5 552 00			(1,811.00)	(14,806.00) 18,078,00
400050-0114-03-017-0 400050-0114-03-133-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi- Salary - PTO-Hebrew Home-Administratio-Coordinat-	5,552.00 (682.00)			5,552.00 (682.00)	18,078.00 1,155.00
400050-0114-03-133-0	Salary - PTO-nebrew Home-Administratio-Coordinat-	2,237.00			2,237.00	5,958.00
400050-0114-04-047-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	1,345.00			1,345.00	1,353.00
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	259.00			259.00	468.00
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	1,105.00			1,105.00	(6,300.00)
		•				,

	Account	Description	ADJ	JE Ref # F	RJE FINAL	1st PP-FINAL
4000001114-00-300 Salary		= 222.0				
400020-011-40-038-0 Salary - FTO-Hebree brone-Res Therapy Dir (100-05)	400050-0114-06-096-0	Salary - PTO-Hebrew Home-Social servic-Social Wo-				
A00050-011-40-05-00 Salary - PTO-Nethers Venne-Maintenance National Processing		•				
A00020-0114-09-10-00-02-03-03-03-03-03-03-03-03-03-03-03-03-03-						
A000501114-09-01-0 Salary - PTO-Hebrow Horne-Flouskeeperphysioners (0.00) (0			,		,	,
A00050-011-16-10-10-10-10-10-10-10-10-10-10-10-10-10-		•				
A00050-0114-11-013-0 A00050-0114-11-03-0 A00050-0114-11-03-0 A00050-0114-11-03-0 A00050-0114-13-03-0 A00050-0114-14-02-0 A00050-0114-15-02-0 A00050-0114-15-02-0						
400050-0114-11-038-01 Salary - PTO-Hebrew Home-Admission-Disc PTO-Hebrew Home Distary-Addo						,
400050-0114-101-101 Salary - PTO-Hebrew Home-Nursing Admin-ADNS- (1930-00) (1930-0					2,441.00	
A00050-0114-14-01290 Salary - PTO-Hebrew Home-Nursing Admin-ADNS- 3317.00 1337					The second secon	
40008-0114-14-0250 Salary - PTO-Hebrew Home-Nursing Admin-Cherical 317.00 8.00 2.73.00 4.000.00 114-14-0520 Salary - PTO-Hebrew Home-Nursing Admin-Cherical 400.00 4.23.00 4.2						
40005-0114-14-044-0 40005-0114-14-042-0 5014-7-9-7-01-belrow Horne-Nursing Admin-DNS-					the state of the s	
40005-0114-15-021-0 Salary - PTO-Hebrew Home-Nursing-CNA-						
40050-0114-15-052-0 Salary - PTO-Hebrew Home-Nursing-LPN						
400060-0114-12-040-0						
40050-0114-21-049-0 Allary - PTO-Hebrew Home-Human Resource-Hir Abs-1						
400050-0114-24-197-0 Saliary - FTO-Hebrew Home - Cafe Supervisor						
40000-0114-29-000-0 Call-Albertw Home - Cafe Supervisor 1,674.00 1,674.00 1,682.00 24,916.00 1,096.046.00 26,916.00 24,916.00 1,096.046.00 26,916.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 1,096.046.00 24,916.00 24,9					· ·	
40100-0114-29-000-0						
A01100-0114-29-000-0						
40130-0114-29-00-00 Morkers Compensation-Hebrew Home-Emp Benefits -		•				
40140-0114-29-00.0						
40148-0-0114-29-00-0					, ,	
401700-0114-29-000-0 Pension-Hebrew Home-Emp Benefits -					•	,
A0180-0114-29-000-0						
40183-0111-42-90-00						0.00
40000-0114-03-000-0 Holiday Expense-Hebrew Home-Administration						
41000-0114-02-000-0 Supplies-Hebrew Home-Administration 9,955.00 9,905.00 7,952.00 41000-0114-03-000-0 Supplies-Hebrew Home-Administration 9,955.00 56,339.00 43,356.00 41,000-0114-07-000-0 Supplies-Hebrew Home-Rent Floragy 7,263.00 7,263.00 11,279.00 41,000-0114-07-000-0 Supplies-Hebrew Home-Rent Floragy 7,263.00 62,095.00 44,18.00 41,000-0114-09-000-0 Supplies-Hebrew Home-Rent Floragy 68,000 63,900 0.00 41,000-0114-109-000-0 Supplies-Hebrew Home-Buskeeping 83,842.00 83,942.00 74,111.00 41,000-0114-10-000-0 Supplies-Hebrew Home-Dietary 68,755.00 168,755.00 101,926.00 41,000-0114-10-000-0 Supplies-Hebrew Home-Dietary 68,755.00 168,755.00 101,926.00 41,000-0114-10-000-0 Supplies-Hebrew Home-Dietary 68,755.00 168,755.00 101,926.00 41,000-0114-15-000-0 Supplies-Hebrew Home-Merkeing 19,084.00 291,868.00 137,626.00 41,000-0114-15-000-0 Supplies-Hebrew Home-Rental Try and Ancilry 0.00 0.00 0.00 0.00 41,000-0114-22-000-0 Supplies-Hebrew Home-Rental Try and Ancilry 0.00 0.00 0.00 0.00 41,000-0114-23-000-0 Supplies-GOVID-Hebrew Home-Rental Try and Ancilry 0.00 0.00 0.00 0.00 41,001-90114-03-000-0 Supplies-COVID-Hebrew Home-Rental Try and Ancilry 0.00 0.00 0.00 0.00 41,001-90114-03-000-0 Supplies-COVID-Hebrew Home-Rental Try and Ancilry 0.00						
41000-0114-03-000-0 Supplies-Hebrew Home-Fiscal Operations 56,339.00 56,339.00 43,556.00 41000-0114-03-000-0 Supplies-Hebrew Home-Fiscal Operations 56,339.00 7,263.00 7,263.00 11,279.00 11,279.00 11,279.00 14,000-0114-03-000-0 Supplies-Hebrew Home-Maintenance 62,095.00 62,095.00 44,180.00 41000-0114-03-000-0 Supplies-Hebrew Home-Maintenance 62,095.00 63,980.00 63,980.00 0.00 41000-0114-03-000-0 Supplies-Hebrew Home-Neutralory 639.00 639.0						
41000-0114-07-000-0 Supplies-Hebrew Home-Rec Therapy 7,263.00 7,263.00 11,279.00 11,000-0114-08-000-0 Supplies-Hebrew Home-Maintenance 62,095.00 63,960.0 63,960.0 0,000 0,000 14,000-0114-10-000-0 Supplies-Hebrew Home-Maintenance 162,095.00 63,960.0 0,000 0,0						
410000-0114-09-000-0 Supplies-Hebrew Home-Maintenance 62,095.00 83,842.00 74,111.00 410000-0114-09-000-0 Supplies-Hebrew Home-Laundry 639.00 639.00 0.00 0.00 0.00 410000-0114-13-000-0 Supplies-Hebrew Home-Dietary 188,735.00 110,926.00 110,926.00 410000-0114-13-000-0 Supplies-Hebrew Home-Dietary 188,735.00 10,926.00 137,626.00 410000-0114-18-000-0 Supplies-Hebrew Home-Nursing 291,886.00 291,886.00 137,626.00 410000-0114-18-000-0 Supplies-Hebrew Home-Marketing 19,084.00 19,084.00 17,538.00 410000-0114-23-000-0 Supplies-Hebrew Home-Rehab Tpy and Ancilry - 0.00 0.00			,			
410000-0114-09-000-0 Supplies-Hebrew Home-Lousekeeping 83,842.00 639.00 0.00						
410000-0114-13-000-0 Supplies-Hebrew Home-Laundry						
410000-0114-18-00-0 Supplies-Hebrew Home-Mursing 291,888.00 291,888.00 137,828.00 410000-0114-18-00-00 Supplies-Hebrew Home-Marketing 19,084.00 19,084.00 17,538.00 410000-0114-23-00-00 Supplies-Hebrew Home-Rehab Tpy and Ancliry -						
410000-0114-218-00-0 Supplies-Hebrew Home-Marketing 19,084.00 17,538.00 10,000 10						
410000-0114-24-000-0 Supplies-Hebrew Home-Rehab Tpy and Ancllry -						
410000-0114-24-000-0 Supplies COVID-Hebrew Home-Administration 0.00 0.0			,			
410019-0114-00-00-0 Supplies COVID-Hebrew Home						
410019-0114-06-000-0						
410019-0114-07-000-0 Supplies COVID-Hebrew Home-Rec Therapy 0.00 0.00 229.00 410019-0114-09-000-0 Supplies COVID-Hebrew Home-Maintenance 0.00 0.00 258.00 410019-0114-10-000-0 Supplies COVID-Hebrew Home 0.00 0.00 0.00 0.00 0.00 410019-0114-10-000-0 Supplies COVID-Hebrew Home 0.00 0.						
410019-0114-08-000-0 Supplies COVID-Hebrew Home-Maintenance 0.00 3,897.00 3,897.00 6,361.00 410019-0114-10-000-0 Supplies COVID-Hebrew Home 0.00 0.00 0.00 0.00 410019-0114-13-000-0 Supplies COVID-Hebrew Home 0.00 0.00 0.00 410019-0114-13-000-0 Supplies COVID-Hebrew Home-Dietary 676.00 676.00 1,706.00 410019-0114-15-000-0 Supplies COVID-Hebrew Home-Dietary 47,705.00 47,705.00 47,705.00 410019-0114-22-000-0 Flu Vaccine-Hebrew Home-Medical Services 23,011.00 23,011.00 34,050.00 411700-0114-22-000-0 Flu Vaccine-Hebrew Home-Rehab Tpy and Anc 411700-0114-22-000-0 House Drugs (OTO)-Hebrew Home-Medical Services 31,506.00 31,506.00 29,140.00 412000-0114-13-000-0 Food-Hebrew Home-Dietary 1,366,266.00 1,366,266.00 1,024,993.00 412009-0114-13-000-0 Food-Hebrew Home-Dietary 0.00 0.00 1,930.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 0.00 0.00 0.00 0.00 1,930.00 412009-0114-23-000-0 Coygen-Hebrew Home-Rehab Tpy and Ancl 18,442.00 18,442.00 17,580.00 413000-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancl 7,217.00 7,217.00 7,217.00 3,930.00 414000-0114-13-000-0 Diapers-Hebrew Home-Rehab Tpy and Ancl 18,442.00 114,532.00 114,532.00 414000-0114-10-000-0 Diapers-Hebrew Home-Rehab Tpy and Ancl 18,442.00 114,532.00 114,532.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Rehab Tpy and Ancl 17,44.00 1,744.00 0.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Administration 0.00 0.00 0.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Renab Tpy and Ancl 1,348.00 1,348.00 1,348.00 511.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Renab Tpy and Ancl 1,348.00 1,348.00 1,348.00 511.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Renab Tpy and Ancl 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348.00 1,348						
410019-0114-10-000-0 Supplies COVID19 - Hebrew Home						
410019-0114-13-000-0 Supplies COVID-Hebrew Home-Dietary 47,705.00 47,705.00 41,706.00 41,7	410019-0114-09-000-0	Supplies COVID-Hebrew Home-Housekeeping	3,897.00		3,897.00	6,361.00
410019-0114-15-000-0 Supplies COVID-Hebrew Home-Nursing 47,705.00 47,705.00 412,603.00 411010-0114-22-000-0 Flu Vaccine-Hebrew Home-Medical Services 23,011.00 23,011.00 8,405.00 411700-0114-22-000-0 Flu Vaccine-Hebrew Home-Rehab Tpy and Anc 536,013.00 536,013.00 578,064.00 411700-0114-22-000-0 House Drugs (OTC)-Hebrew Home-Medical Services 31,506.00 31,506.00 22,914.00 412000-0114-13-000-0 Food-Hebrew Home-Dietary 1,366,266.00 1,366,266.00 1,024,993.00 412019-0114-13-000-0 Food-Hebrew Home-Dietary 0,00 0,00 1,193.00 412100-0114-13-000-0 Food COVID-Hebrew Home-Dietary 0,00 0,00 1,193.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 72,057.00 66,437.00 413001-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancllry- 0,00 0						
411010-0114-22-000-0 Flu Vaccine-Hebrew Home-Medical Services - 23,011.00 32,011.00 8,405.00 411200-0114-22-000-0 Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc 536,013.00 536,013.00 578,064.00 412000-0114-32-000-0 House Drugs (OTC)-Hebrew Home-Medical Services - 31,506.00 1,366,266.00 1,366,266.00 1,024,993.00 412000-0114-38-000-0 Food-Hebrew Home-Dietary 1,366,266.00 1,366,266.00 1,024,993.00 412019-0114-13-000-0 Food COVID-Hebrew Home-Dietary 0.00 0.00 0.00 1,93.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 72,057.00 66,437.00 413000-0114-23-000-0 Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancllry 72,057.00 0.00 0.00 413001-0114-23-000-0 Vi Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry 7,217.00 7,217.00 8,060.00 414000-0114-10-000-0 Diapers-Hebrew Home-Laundry 391.00 391.00 2,633.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Administration 0.00 0.00 0.00 2,035.00 420000-0114-04-000-		• • • • • • • • • • • • • • • • • • • •				
411700-0114-22-000-0 House Drugs (OTC)-Hebrew Home-Medical Services 31,506.00 31,506.00 22,914.00 412000-0114-38-000-0 Food-Hebrew Home-Dietary 1,366,266.00 1,366,266.00 1,024,993.00 412000-0114-38-000-0 Food-Hebrew Home-Cafe 36,294.00 36,294.00 20,686.00 412019-0114-13-000-0 Food COVID-Hebrew Home-Dietary 0.00 0.00 1,193.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 72,057.00 66,437.00 413001-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancl 18,442.00 18,442.00 10,00 413500-0114-23-000-0 Vy Thy Supplies-Hebrew Home-Rehab Tpy and Ancl 18,442.00 18,442.00 17,217.00 41400-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 102,945.00 414100-0114-10-000-0 Diapers-Hebrew Home-Administration 0.00 391.00 391.00 2,333.00 420000-0114-04-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 1,348.00 1,348.00 1,348.00 1,348.00 0.00 2,036.00 42000-0114-07-000-0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
412000-0114-13-000-0 Food-Hebrew Home-Dietary 1,366,266.00 1,366,266.00 1,024,993.00 412000-0114-38-000-0 Food-Hebrew Home-Cafe 36,294.00 36,294.00 20,686.00 412019-0114-13-000-0 Food COVID-Hebrew Home-Dietary 0.00 0.00 1,193.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 66,437.00 6,437.00 413000-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancllry- 0.00 0.00 0.00 413500-0114-23-000-0 Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancllry 7,217.00 7,217.00 8,060.00 414000-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 102,945.00 414000-0114-10-000-0 Linen-Hebrew Home-Laundry 391.00 391.00 2,633.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Fiscal Operations 1,348.00 1,348.00 4,023.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Fiscal Operations 1,344.00 1,744.00 0.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Paramence 1,364.00 1,364.00 5,110.00		Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc			536,013.00	578,064.00
412000-0114-38-000-0 Food-Hebrew Home-Cafe 36,294.00 36,294.00 20,686.00 412019-0114-13-000-0 Food COVID-Hebrew Home-Dietary 0.00 0.00 1,193.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 72,057.00 66,437.00 413000-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancllry- 0.00 0.00 0.00 413000-0114-23-000-0 Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancllry 18,442.00 18,442.00 10,758.00 413500-0114-23-000-0 IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry 7,217.00 7,217.00 8,060.00 414000-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 102,945.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Administration 0.00 0.00 2,036.00 420000-0114-07-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 1,348.00 1,348.00 420000-0114-08-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 1,00 400 420000-0114-09-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,364.00 1,364.00 51.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
412019-0114-13-000-0 Food COVID-Hebrew Home-Dietary 0.00 1,193.00 412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 72,057.00 66,437.00 413000-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancllry - 0.00 0.00 0.00 413001-0114-23-000-0 Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancllry 18,442.00 18,442.00 18,442.00 10,758.00 413500-0114-23-000-0 IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry 7,217.00 7,217.00 8,060.00 414000-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 102,945.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Administration 0.00 0.00 2,036.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Fiscal Operations 1,348.00 1,348.00 4,023.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 0.00 4,000 420000-0114-03-000-0 Minor Equip-Hebrew Home-Maintenance 1,364.00 1,364.00 511.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Naintenance 1,364.00 944.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
412100-0114-13-000-0 Food Supplements-Hebrew Home-Dietary 72,057.00 66,437.00 413000-0114-23-000-0 Oxygen-Hebrew Home-Rehab Tpy and Ancllry- 0.00 0.00 413001-0114-23-000-0 Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancl 18,442.00 18,442.00 413500-0114-23-000-0 IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry 7,217.00 7,217.00 41400-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 420000-0114-00-00-0 Minor Equip-Hebrew Home-Administration 0.00 2,633.00 420000-0114-04-000-0 Minor Equip-Hebrew Home-Fiscal Operations 1,348.00 1,348.00 4,033.00 420000-0114-07-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 1,744.00 0.00 420000-0114-08-000-0 Minor Equip-Hebrew Home-Maintenance 1,364.00 1,364.00 511.00 420000-0114-13-000-0 Minor Equip-Hebrew Home-Dietary 944.00 944.00 0.00 430000-0114-24-000-0 Minor Equip-Hebrew Home-Naintenance 1,364.00 5,495.00 6,380.00 430000-0114-20-000-0 Minor Equip-Hebrew Home-Naintenance 1,364.0			,		· ·	
413001-0114-23-000-0 Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancl 18,442.00 18,442.00 10,758.00 413500-0114-23-000-0 IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry 7,217.00 7,217.00 8,060.00 414000-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 102,945.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Administration 0.00 391.00 2,633.00 420000-0114-04-000-0 Minor Equip-Hebrew Home-Fiscal Operations 1,348.00 1,348.00 4,023.00 420000-0114-07-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 0.00 0.00 420000-0114-08-000-0 Minor Equip-Hebrew Home-Maintenance 1,364.00 1,364.00 511.00 420000-0114-13-000-0 Minor Equip-Hebrew Home-Dietary 944.00 944.00 0.00 420000-0114-24-000-0 Minor Equip-Hebrew Home-Respiratory- 0.00 5,495.00 6,380.00 430000-0114-24-000-0 Fees-Hebrew Home-Respiratory- 0.00 0.00 0.00 431000-0114-02-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 1		Food Supplements-Hebrew Home-Dietary				
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414000-0114-10-000-0 Diapers-Hebrew Home-Laundry 114,532.00 114,532.00 102,945.00 414100-0114-10-000-0 Linen-Hebrew Home-Laundry 391.00 391.00 2,633.00 420000-0114-03-000-0 Minor Equip-Hebrew Home-Administration 0.00 2,036.00 420000-0114-04-000-0 Minor Equip-Hebrew Home-Fiscal Operations 1,348.00 1,348.00 4,023.00 420000-0114-07-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 1,744.00 0.00 420000-0114-08-000-0 Minor Equip-Hebrew Home-Maintenance 1,364.00 1,364.00 511.00 420000-0114-13-000-0 Minor Equip-Hebrew Home-Dietary 944.00 944.00 0.00 420000-0114-24-000-0 Minor Equip-Hebrew Home-Naministration 5,495.00 5,495.00 6,380.00 430000-0114-24-000-0 Fees-Hebrew Home-Respiratory- 0.00 0.00 0.00 431000-0114-02-000-0 Consulting Fees-Hebrew Home-Caf+-¼ 2,515.00 37,047.00 1,873.00 431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 13,553.00 431000-0114-04-						
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420000-0114-07-000-0 Minor Equip-Hebrew Home-Rec Therapy 1,744.00 1,744.00 0.00 420000-0114-08-000-0 Minor Equip-Hebrew Home-Maintenance 1,364.00 1,364.00 511.00 420000-0114-13-000-0 Minor Equip-Hebrew Home-Dietary 944.00 944.00 0.00 420000-0114-15-000-0 Minor Equip-Hebrew Home-Nursing 5,495.00 5,495.00 6,380.00 430000-0114-24-000-0 Fees-Hebrew Home-Respiratory- 0.00 0.00 0.00 431000-0114-38-000-0 Fees-Bloomfield-Hebrew Home-Caf+-½ 2,515.00 2,515.00 1,873.00 431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 37,047.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00						
420000-0114-08-000-0 Minor Equip-Hebrew Home-Maintenance 1,364.00 1,364.00 511.00 420000-0114-13-000-0 Minor Equip-Hebrew Home-Dietary 944.00 944.00 0.00 420000-0114-15-000-0 Minor Equip-Hebrew Home-Nursing 5,495.00 5,495.00 6,380.00 430000-0114-24-000-0 Fees-Hebrew Home-Respiratory- 0.00 0.00 0.00 431000-0114-38-000-0 Fees-Bloomfield-Hebrew Home-Caf+-¼ 2,515.00 2,515.00 1,873.00 431000-0114-02-000-0 Consulting Fees-Hebrew Home-Admin Staff 496,883.00 496,883.00 0.00 431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 13,553.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00						
420000-0114-13-000-0 Minor Equip-Hebrew Home-Dietary 944.00 944.00 0.00 420000-0114-15-000-0 Minor Equip-Hebrew Home-Nursing 5,495.00 5,495.00 6,380.00 430000-0114-24-000-0 Fees-Hebrew Home-Respiratory- 0.00 0.00 0.00 430000-0114-38-000-0 Fees-Bloomfield-Hebrew Home-Caf+-½ 2,515.00 2,515.00 1,873.00 431000-0114-02-000-0 Consulting Fees-Hebrew Home-Admin Staff 496,883.00 496,883.00 0.00 431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 13,553.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00						
420000-0114-15-000-0 Minor Equip-Hebrew Home-Nursing 5,495.00 5,495.00 6,380.00 430000-0114-24-000-0 Fees-Hebrew Home-Respiratory- 0.00 0.00 0.00 430000-0114-38-000-0 Fees-Bloomfield-Hebrew Home-Caf+-½ 2,515.00 2,515.00 1,873.00 431000-0114-02-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 37,047.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00			,			
430000-0114-38-000-0 Fees-Bloomfield-Hebrew Home-Caf+-¼ 2,515.00 2,515.00 1,873.00 431000-0114-02-000-0 Consulting Fees-Hebrew Home-Admin Staff 496,883.00 496,883.00 0.00 431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 13,553.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00	420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing	5,495.00		5,495.00	6,380.00
431000-0114-02-000-0 Consulting Fees-Hebrew Home-Admin Staff 496,883.00 496,883.00 0.00 431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 13,553.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00						
431000-0114-03-000-0 Consulting Fees-Hebrew Home-Administration 37,047.00 37,047.00 37,047.00 13,553.00 431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00						
431000-0114-04-000-0 Consulting Fees-Hebrew Home-Fiscal Operations 8,850.00 (8,850.00) 0.00 0.00						
RJE - 2 (8,850.00)	431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations	8,850.00		No. 1	0.00
				KJE - 2	(8,850.00)	

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Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
431000-0114-06-000-0	Consulting Fees-Hebrew Home-Social service	0.00			0.00	0.00
431000-0114-08-000-0	Consulting Fees-Hebrew Home-Maintenance	0.00			0.00	0.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary	0.00			0.00	1,672.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing	25,974.00			25,974.00	54,894.00
431000-0114-21-000-0	Consulting Fees-Hebrew Home-Human Resources	0.00			0.00	0.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Medical Services Consulting Fees-Hebrew Home-Rehab Tpy and Ancllry	0.00 0.00			0.00 0.00	17,410.00 0.00
431000-0114-23-000-0 431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory	0.00			0.00	17,410.00
431001-0114-29-000-0	Workes comp consultant-Hebrew Home-Emp Benefit-	0.00			0.00	0.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Anclir-	29,212.00			29,212.00	29.182.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration	53,335.00			53,335.00	83,380.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration	6,624.00			6,624.00	9,872.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration	51,503.00			51,503.00	105,469.00
433200-0114-03-000-0	Legal Fees - Collections-Hebrew Home-Admin	50,235.00			50.235.00	51,559.00
433300-0114-03-000-0	Legal Fees - Non-reimbursable-Hebrew Home-Admin	1,800.00			1,800.00	4,020.00
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration	1,427,615.00		8,850.00	1,436,465.00	1,285,666.00
			RJE - 2	8,850.00		
435100-0114-03-000-0	Computer Expense-Hebrew Home-Administration	0.00			0.00	0.00
435200-0114-03-000-0	IT ServicesAdministration-Hebrew Home-Administrati	164,861.00			164,861.00	149,788.00
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration	84,286.00		(6,181.00)	78,105.00	76,364.00
			RJE - 3	(6,181.00)		
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Services	60,000.00			60,000.00	60,000.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser	0.00			0.00	0.00
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services	0.00			0.00	0.00
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services	8,028.00			8,028.00	11,579.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services-	8,536.00			8,536.00	0.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancllry-	393,626.00			393,626.00	460,035.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancllry-	551,244.00			551,244.00	503,329.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancliry-	94,986.00			94,986.00	99,970.00
438010-0114-27-000-0	Radiology Fees-Hebrew Home-Laboratory-	0.00			0.00	0.00
438020-0114-27-000-0	X-Hebrew Home-Laboratory Lab Fees-Hebrew Home-Laboratory	17,855.00 34,631.00			17,855.00 34,631.00	19,866.00 39,858.00
438030-0114-27-000-0 440000-0114-03-000-0	Purch Services-Hebrew Home-Administration	301.00			301.00	235.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Fiscal Operations	41,609.00			41,609.00	33,187.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Rec Therapy	17,500.00			17,500.00	17,194.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance	270,089.00			270,089.00	214,458.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping	0.00			0.00	0.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry	0.00			0.00	0.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security	479.00			479.00	1,003.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary	40,321.00			40,321.00	61,838.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing	3,027.00			3,027.00	296.00
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory	0.00			0.00	0.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance	113,636.00			113,636.00	101,464.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing	27.00			27.00	2,129.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy	66,358.00			66,358.00	64,527.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance	8,310.00			8,310.00	6,603.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance	92,445.00			92,445.00	81,844.00
450000-0114-08-000-0	Rental Expenses-Hebrew Home-Maintenance	0.00			0.00	1,144.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations	29,411.00			29,411.00	27,721.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy	0.00			0.00	1,072.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance	0.00			0.00	150.00
452000-0114-09-000-0	Equip Rental-Hebrew Home-Housekeeping	0.00 0.00			0.00 0.00	0.00 625.00
452000-0114-13-000-0 452000-0114-15-000-0	Equip Rental-Hebrew Home-Dietary Equip Rental-Hebrew Home-Nursing	77.377.00			77.377.00	26,561.00
452000-0114-13-000-0	_'.'.'					
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry Equip Rental-Hebrew Home-Respiratory	10,555.00 43,779.00			10,555.00 43,779.00	10,166.00 47,837.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration	28,799.00			28,799.00	88,730.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration	48,493.00			48,493.00	4,853.00
462000-0114-25-000-0	Electric-Hebrew Home-Property	223,745.00			223,745.00	207,231.00
463000-0114-25-000-0	Gas-Hebrew Home-Property	165,309.00			165,309.00	192,936.00
465000-0114-25-000-0	Oil-Hebrew Home-Property	0.00			0.00	0.00
466000-0114-25-000-0	Water-Hebrew Home-Property	104,031.00			104,031.00	128,865.00
471000-0114-25-000-0	Rent-Hebrew Home-Property	498,000.00		(92,280.00)	405,720.00	0.00
	. ,		RJE - 5	(92,280.00)		
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property	36,873.00			36,873.00	41,816.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property	33,470.00		12,891.00	46,361.00	32,580.00
			RJE - 5	12,891.00		
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property	209,444.00		79,389.00	288,833.00	363,155.00
			RJE - 5	79,389.00		
474100-0114-25-000-0	Sales Tax-Hebrew Home-Property-	0.00			0.00	0.00
475100-0114-25-000-0	Mortgage Expense-Hebrew Home-Property	236,217.00			236,217.00	302,572.00
475200-0114-25-000-0	Second Interest Mortgage-Hebrew Home-Property-	0.00			0.00	0.00
483000-0114-25-000-0	Depr Exp Building-Hebrew Home	286,729.00			286,729.00	382,305.00
484000-0114-25-000-0	Depe Exp LHI-Hebrew Home	133,217.00			133,217.00	164,456.00
486000-0114-25-000-0	Depr Exp MME-Hebrew Home	172,020.00			172,020.00	174,877.00
487000-0114-25-000-0	Amort Eva Hebrew Home Property	0.00 0.00			0.00 0.00	0.00
488000-0114-25-000-0 491000-0114-03-000-0	Amort Exp-Hebrew Home-Property Dues-Hebrew Home-Administration	20,928.00		(3,149.00)	17,779.00	10,892.00 17,799.00
-5 1000-0 1 1 4 -03-000-0	Dago-Hobrew Home-Authinistration	20,320.00	RJE - 4	(3,149.00)	11,118.00	11,138.00
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration	3,278.00	. WL - T	(0, 170.00)	3,278.00	11,188.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration	3,798.00		3,149.00	6,947.00	6,456.00
	, .	2,. 00.00		2,	-,	2, .30.00

Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
			RJE - 4	3,149.00		
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administration	752.00			752.00	0.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administration	24,137.00			24,137.00	16,397.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing	18,419.00			18,419.00	21,316.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration	285,413.00			285,413.00	0.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration	214,271.00			214,271.00	1,009.00
503100-0114-25-000-0	Interest-Hebrew Home-Property	0.00			0.00	0.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration	43.930.00			43.930.00	45.430.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration	5,451.00			5,451.00	8,847.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration	12,283.00			12.283.00	12.684.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration	1,162,795.00			1,162,795.00	1,103,567.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration	657,225.00			657,225.00	913,635.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration	4,279.00			4,279.00	0.00
508100-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration	33,885.00			33,885.00	0.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration	3,038.00			3,038.00	2,499.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration	198,040.00			198,040.00	197,309.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration	0.00			0.00	0.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration	0.00			0.00	0.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration	15,175.00			15,175.00	14,805.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property	36,618.00			36,618.00	45,326.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration	70.00			70.00	3,635.00
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration	0.00			0.00	0.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration	7,961.00			7,961.00	1,407.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration	865.00			865.00	1,358.00
523000-0114-03-000-0	Emp Benefits-Hebrew Home-Administration	69,326.00			69,326.00	76,463.00
523019-0114-03-000-0	Employee Benefits Other COVID-Hebrew Home-Administ	0.00			0.00	60.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing	86,342.00			86,342.00	92,823.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing	513,231.00			513,231.00	651,552.00
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing	523,855.00			523,855.00	195,165.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry	375,153.00			375,153.00	302,864.00
535000-0114-03-000-0	Strike Expense-Hebrew Home-Administration	0.00			0.00	543,704.00
540000-0114-03-000-0	Donations-Hebrew Home-Administration	300.00			300.00	0.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration	10,025.00			10,025.00	17,243.00
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration	0.00			0.00	1,250.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home-Administration	2,085.00			2,085.00	(32,417.00)
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati	95,704.00			95,704.00	123,748.00
542800-0114-00-000-0	CT PET Tax Expense - Current	0.00			0.00	0.00
542900-0114-00-000-0	CT PET Tax Expense - Deferred	0.00			0.00	0.00
542900-0114-03-000-0	CT PET Tax Expense-Hebrew Home-Administration	(705,118.00)			(705,118.00)	(25,959.00)
543000-0114-03-000-0	Corporate Tax - Federal-Hebrew Home-Administra	(2,182.00)	1		(2,182.00)	0.00
Marcum 101	Cable TV	0.00			0.00	0.00
Marcum 102	Consolidated Billing	0.00			0.00	0.00
Marcum 103	Chamber Dues	0.00			0.00	0.00
Marcum 104	Leased Equipment	0.00			0.00	0.00
Marcum 105	Dietary Equipment Repairs	0.00			0.00	0.00
Marcum 106	Management Fee Reclass	0.00			0.00	0.00
Marcum 201	Due to Cambridge (Related Party)	0.00			0.00	0.00
Marcum 202	MDS Coordinator	0.00			0.00	0.00
Marcum 203	QA Salaries	0.00			0.00	0.00
Marcum 204	Staff Development	0.00			0.00	0.00
Marcum 205	Infection Control	0.00		0.404.00	0.00	0.00
Marcum 206	Admin Equipment Rentals	0.00	DIE 0	6,181.00	6,181.00	5,962.00
Total		0-00	RJE - 3	6,181.00	0.00	0.00
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	284.524.00		0.00	284.524.00	314,835.00

Client: Engagement: Period Ending: Trial Balance: Workpaper:

National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care 9/30/2023 A.01 - TB-CCNH A.03 - Grouping Report

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
	·	9/30/2023			9/30/2023	9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1] 400000-0114-01-072-0	Operators/Owners Salary-Hebrew Home-Operator-Operator-	0.00		0.00	0.00	9,945.00
400000-0114-01-072-0	Salary-Hebrew Home-Operator-Owner-	38,250.00		0.00	38,250.00	0.00
Subtotal [1] Operators/Owners		38,250.00		0.00	38,250.00	9,945.00
0	Administration					
Subgroup : [2] 400000-0114-03-009-0	Administrators Salary-Hebrew Home-Administration-Administrator-	228,555.00		0.00	228,555.00	223,707.00
Subtotal [2] Administrators	calary resident none ranning allow ranning allow	228,555.00		0.00	228,555.00	223,707.00
Subgroup : [3]	Assistant Administrator	440 400 00		0.00	440 400 00	400 000 00
400000-0114-03-017-0 400050-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr- Salary - PTO-Hebrew Home-Administratio-Asst Admi-	119,432.00 5,552.00		0.00 0.00	119,432.00 5,552.00	103,883.00 18,078.00
Subtotal [3] Assistant Administrator	calary 1 To Housew Home Hammondado Host Ham	124,984.00		0.00	124,984.00	121,961.00
Subgroup : [4] 400000-0114-03-007-0	Other Administrative Salaries	143,547.00		0.00	143,547.00	180,006.00
40000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative- Salary-Hebrew Home-Administration-Program Coordina	182,821.00		0.00	182,821.00	147,178.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	32,583.00		0.00	32,583.00	28,176.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	166,164.00		0.00	166,164.00	158,275.00
40000-0114-05-065-0 40000-0114-21-040-0	Salary-Hebrew Home-Medical Records-Medical Recor- Salary-Hebrew Home-Human Resources-Dir of Human -	48,938.00 86,418.00		0.00 0.00	48,938.00 86,418.00	47,907.00 103,284.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	34,062.00		0.00	34,062.00	577.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administr-	(1,811.00)		0.00	(1,811.00)	(14,806.00)
400050-0114-03-133-0	Salary - PTO-Hebrew Home-Administratio-Coordinat-	(682.00)		0.00	(682.00)	1,155.00
400050-0114-04-007-0 400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administr- Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	2,237.00 1,345.00		0.00 0.00	2,237.00 1,345.00	5,958.00 1,353.00
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	259.00		0.00	259.00	468.00
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resourc-Dir of Hu-	1,133.00		0.00	1,133.00	1,595.00
400050-0114-21-049-0 Subtotal [4] Other Administrative Salaries	Salary - PTO-Hebrew Home-Human Resources-HR Asst-	1,900.00		0.00	1,900.00 698,914.00	0.00 661,126.00
Subtotal [4] Other Administrative Salaries		698,914.00		0.00	050,514.00	001,120.00
Subgroup : [5A]	Head Dietitian					
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	74,757.00		0.00	74,757.00	68,188.00
400050-0114-13-035-0 Subtotal [5A] Head Dietitian	Salary - PTO-Hebrew Home-Dietary-Dietician-	(240.00)		0.00	(240.00)	4,426.00
Subtotal [SA] Head Dietitiali		74,517.00		0.00	74,517.00	72,614.00
Subgroup : [5B]	Food Service Supervisor					
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	412,827.00		0.00	412,827.00	383,968.00
400050-0114-13-101-0 Subtotal [5B] Food Service Supervisor	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(2,957.00) 409,870.00		0.00	(2,957.00) 409,870.00	(3,385.00) 380,583.00
Subtotal [36] Food Service Supervisor		409,070.00		0.00	403,070.00	300,003.00
Subgroup : [5C]	Dietary Workers					
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	917,653.00		0.00	917,653.00	758,109.00
400000-0114-13-031-0 400050-0114-13-013-0	Salary-Hebrew Home-Dietary-Cook- Salary - PTO-Hebrew Home-Dietary-Aide-	179,579.00 774.00		0.00 0.00	179,579.00 774.00	144,333.00 (22,165.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	2,441.00		0.00	2,441.00	1,529.00
Subtotal [5C] Dietary Workers	•	1,100,447.00		0.00	1,100,447.00	881,806.00
0	Hand Harrachanna					
Subgroup : [6A] 400000-0114-09-101-0	Head Housekeeper Salary-Hebrew Home-Housekeeping-Supervisor-	66,078.00		0.00	66,078.00	62,838.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	(6.00)		0.00	(6.00)	111.00
Subtotal [6A] Head Housekeeper		66,072.00		0.00	66,072.00	62,949.00
Subaraun - ISBI	Other Housekeeping Workers					
Subgroup : [6B] 400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	834,236.00		0.00	834,236.00	792,283.00
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe-	(203.00)		0.00	(203.00)	(8,693.00)
Subtotal [6B] Other Housekeeping Workers		834,033.00		0.00	834,033.00	783,590.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	151,594.00		0.00	151,594.00	136,579.00
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	1,740.00		0.00	1,740.00	2,061.00
Subtotal [7A] Engineer or Chief of Maintenan	ce	153,334.00		0.00	153,334.00	138,640.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	213,572.00		0.00	213,572.00	161,049.00
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenance-	2,185.00		0.00	2,185.00	2,411.00
Subtotal [7B] Other Maintenance Workers		215,757.00		0.00	215,757.00	163,460.00
Subgroup : [8B]	Other Laundry Workers					
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	167,101.00		0.00	167,101.00	154,949.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	153.00		0.00	153.00	1,582.00
Subtotal [8B] Other Laundry Workers		167,254.00		0.00	167,254.00	156,531.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	71,058.00		0.00	71,058.00	173,211.00
400000-0114-14-044-0 400050-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-DNS- Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	159,470.00 (139.00)		0.00 0.00	159,470.00 (139.00)	128,964.00 (272.00)
400050-0114-14-044-0	Salary - PTO-Hebrew Home-Nursing Admin-DNS-	89.00		0.00	89.00	2,273.00
Subtotal [12A] Director of Nurses/Assistant D		230,478.00		0.00	230,478.00	304,176.00
Subgroup : [12B1]	RNs - Direct Care					
Subgroup : [12B1] 400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,822,119.00		(498,397.00)	1,323,722.00	1,244,460.00
	,		RJE - 1	(498,397.00)		
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	(18,081.00)		0.00	(18,081.00)	20,691.00
Subtotal [12B1] RNs - Direct Care		1,804,038.00		(498,397.00)	1,305,641.00	1,265,151.00
Subgroup : [12B2]	RNs - Administrative					
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	59,622.00		0.00	59,622.00	125,811.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00	חוד ז	149,938.00	149,938.00	68,825.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00	RJE - 1	149,938.00 219,775.00	219,775.00	219,477.00
		0.00	RJE - 1	219,775.00	213,773.00	210,711.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00		128,684.00	128,684.00	78,766.00
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	247.00	RJE - 1	128,684.00	247.00	(40.402.00)
400050-0114-14-028-0 Subtotal [12B2] RNs - Administrative	Salary - #10-neprew notife-indrsing Admin-Clerical-	317.00 59,939.00		0.00 498,397.00	317.00 558,336.00	(10,183.00) 482,696.00
		30,000.00		,007100	,000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Subgroup : [12C1]	LPNs - Direct Care					
40000-0114-14-052-0 40000-0114-15-052-0	Salary-Hebrew Home-Nursing Admin-LPN- Salary-Hebrew Home-Nursing-LPN-	388,512.00 2,441,172.00		0.00 0.00	388,512.00 2,441,172.00	298,058.00 2,161,243.00
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing Admin-LPN-	2,441,172.00 405.00		0.00	405.00	4,228.00
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	41,204.00		0.00	41,204.00	(19,132.00)
Subtotal [12C1] LPNs - Direct Care		2,871,293.00		0.00	2,871,293.00	2,444,397.00
Subgroup : [12D]	Aides and Attendants					
9.00b · [.=0]						

Client: Engagement: Period Ending: Trial Balance: Workpaper:

National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care 9/30/2023 A.01 - TB-CCNH A.03 - Grouping Report

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Description		OL Itel#	NOL		
		9/30/2023			9/30/2023	9/30/2022
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	4,466,559.00		0.00	4,466,559.00	4,102,393.00
400000-0114-35-021-0	Salary-Hebrew Home-Nursing-CNA-	0.00		0.00	0.00	163.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(2,460.00)		0.00	(2,460.00)	17,374.00
Subtotal [12D] Aides and Attendants		4,464,099.00		0.00	4,464,099.00	4,119,930.00
		<u> </u>		·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Subgroup : [12H]	Recreation Workers					
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	68,034.00		0.00	68,034.00	47,000.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	144,028.00		0.00	144,028.00	188,018.00
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(1,905.00)		0.00	(1,905.00)	2,828.00
400050-0114-07-036-0	Salary - PTO-Hebrew Home-Rec Therapy-Bir Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-	(405.00)		0.00	(405.00)	7,006.00
	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-					
Subtotal [12H] Recreation Workers		209,752.00		0.00	209,752.00	244,852.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	101,524.00		0.00	101,524.00	166,238.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	147,592.00		0.00	147,592.00	32,366.00
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	1,105.00		0.00	1,105.00	(6,300.00)
400050-0114-06-096-0	Salary - PTO-Hebrew Home-Social servic-Social Wo-	389.00		0.00	389.00	1,185.00
Subtotal [12M] Social Workers/Case Manage		250,610.00		0.00	250,610.00	193,489.00
oubtotal [12m] ocolal fromotor ouco manage					200,010.00	100,100.00
Subgroup : [120]	Other					
400000-0114-11-011-0		E4 030 00		0.00	54,939.00	37,446.00
	Salary-Hebrew Home-Admissions-Admissions Coordin- Salary-Hebrew Home-Admissions-Dir-	54,939.00		0.00	285,536.00	
400000-0114-11-038-0		285,536.00				269,572.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory	0.00		0.00	0.00	306.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory	28,895.00		0.00	28,895.00	5,872.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	0.00		0.00	0.00	9,619.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	50,950.00		0.00	50,950.00	48,692.00
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(712.00)		0.00	(712.00)	14,535.00
400050-0114-24-157-0	Salary - PTO-Hebrew Home-Respiratory	430.00		0.00	430.00	0.00
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,674.00		0.00	1,674.00	(1,842.00)
Subtotal [120] Other		421,712.00		0.00	421,712.00	384,200.00
Total [10-A] Salaries and Wages		14,423,908.00		0.00	14,423,908.00	13,095,803.00
						,,
Craum - Id2 Pl	Professional Fees					
Group : [13-B]						
Subgroup : [1]	Dietitian					
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary	0.00		0.00	0.00	1,672.00
Subtotal [1] Dietitian		0.00		0.00	0.00	1,672.00
Subgroup : [2]	Dentist					
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services	8,028.00		0.00	8,028.00	11,579.00
Subtotal [2] Dentist		8,028.00		0.00	8,028.00	11,579.00
Subgroup : [3]	Pharmacist					
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancilr-	29,212.00		0.00	29,212.00	29,182.00
	Filalillacy lees-lieblew Hollie-Kellab Tpy and Allolii					
Subtotal [3] Pharmacist		29,212.00		0.00	29,212.00	29,182.00
Subgroup : [5A]	PT - Resident Care					
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancllry	393,626.00		0.00	393,626.00	460,035.00
Subtotal [5A] PT - Resident Care		393,626.00		0.00	393,626.00	460,035.00
Subgroup : [8A]	Medical Director					
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Services	60,000.00		0.00	60,000.00	60,000.00
Subtotal [8A] Medical Director		60,000.00		0.00	60,000.00	60,000.00
						
Subgroup : [8C]	Resident Care					
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services	8,536.00		0.00	8,536.00	0.00
	r nysician r ees-nebrew nome-wedical Services-					
Subtotal [8C] Resident Care		8,536.00		0.00	8,536.00	0.00
Subgroup : [9A]	ST - Resident Care					
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancliry	94,986.00		0.00	94,986.00	99,970.00
Subtotal [9A] ST - Resident Care		94,986.00		0.00	94,986.00	99,970.00
Subgroup : [10A]	OT - Resident Care					
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancliry	551,244.00		0.00	551,244.00	503,329.00
Subtotal [10A] OT - Resident Care		551,244.00		0.00	551,244.00	503,329.00
Subgroup : [11A1]	RN's - Direct Care					
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing	96 242 00		0.00	96 242 00	92,823.00
	Pool Rivs-neblew notife-indisting	86,342.00			86,342.00	
Subtotal [11A1] RN's - Direct Care		86,342.00		0.00	86,342.00	92,823.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing	513,231.00		0.00	513,231.00	651,552.00
Subtotal [11B1] LPN's - Direct Care		513,231.00		0.00	513,231.00	651,552.00
Subgroup : [11C]	Aides					
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing	523,855.00		0.00	523,855.00	195,165.00
Subtotal [11C] Aides		523,855.00		0.00	523,855.00	195,165.00
		·				
Subgroup : [12]	Other					
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing	25,974.00		0.00	25,974.00	54,894.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Medical Services	0.00		0.00	0.00	17,410.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Respiratory	0.00		0.00	0.00	17,410.00
Subtotal [12] Other	Consulting 1 ccs-ricbrew Florite-respiratory	25,974.00		0.00	25,974.00	89,714.00
Total [13-B] Professional Fees		2,295,034.00		0.00	2,295,034.00	2,195,021.00
Total [13-b] Professional Fees		2,295,034.00		0.00	2,295,034.00	2,195,021.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits	651,652.00		0.00	651,652.00	674,454.00
401450-0114-29-000-0	Workers Comp Retro Exp-Hebrew Home-Emp Benefit	0.00		0.00	0.00	12,991.00
Subtotal [1A1] Workmen's Compensation		651,652.00		0.00	651,652.00	687,445.00
•						
Subgroup : [1A3]	Unemployment Insurance					
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits	24,518.00		0.00	24,518.00	15,405.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits	94,503.00		0.00	94,503.00	140,124.00
	22. Hours Home Emp Denone-	119,021.00		0.00	119,021.00	155,529.00
Subtotal [1A3] Unemployment Insurance		113,021.00		0.00	110,021.00	130,023.00
Subgroup : [144]	Social Security (FICA)					
Subgroup : [1A4]		4 000 040 00		0.00	1 000 040 00	060 004 00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits	1,069,649.00		0.00	1,069,649.00	960,984.00
Subtotal [1A4] Social Security (FICA)		1,069,649.00		0.00	1,069,649.00	960,984.00
Subgroup : [1A5]	Health Insurance					
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits	2,196,547.00		0.00	2,196,547.00	1,303,881.00
Subtotal [1A5] Health Insurance		2,196,547.00		0.00	2,196,547.00	1,303,881.00
= = =					· · · · · · · · · · · · · · · · · · ·	
Subgroup : [1A7]	Pensions					
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits	704,860.00		0.00	704,860.00	315,714.00
Subtotal [1A7] Pensions	,	704,860.00		0.00	704,860.00	315,714.00
		,,000.00			,000.00	

Client: Engagement: Period Ending: Trial Balance: Workpaper:

National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care 9/30/2023 A.01 - TB-CCNH A.03 - Grouping Report

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [1A9] 401830-0114-29-000-0	Other	62,242.00		0.00	62.242.00	52.013.00
505000-0114-03-000-0	Union Training and Upgradi-Hebrew Ho-Emp Benef Background Check-Hebrew Home-Administration	12,283.00		0.00	12,283.00	12,684.00
Subtotal [1A9] Other	Ç .	74,525.00		0.00	74,525.00	64,697.00
0	Bad Debts					
Subgroup : [1C] 508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration	657,225.00		0.00	657,225.00	913,635.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration	4,279.00		0.00	4,279.00	0.00
508100-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration	33,885.00		0.00	33,885.00	0.00
Subtotal [1C] Bad Debts		695,389.00		0.00	695,389.00	913,635.00
Subgroup : [1D]	Accounting and Auditing					
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration	53,335.00		0.00	53,335.00	83,380.00
Subtotal [1D] Accounting and Auditing	-	53,335.00		0.00	53,335.00	83,380.00
Subgroup : [1E]	Legal					
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration	6,624.00		0.00	6,624.00	9,872.00
433100-0114-03-000-0	Legal Fees - Labor-Hebrew Home-Administration	51,503.00		0.00	51,503.00	105,469.00
433200-0114-03-000-0	Legal Fees - Collections-Hebrew Home-Admin	50,235.00		0.00	50,235.00	51,559.00
433300-0114-03-000-0 Subtotal [1E] Legal	Legal Fees - Non-reimbursable-Hebrew Home-Admin	1,800.00 110,162.00		0.00	1,800.00 110,162.00	4,020.00 170,920.00
		,		0.00	110,102.00	,020.00
Subgroup : [1G]	Office Supplies					
410000-0114-03-000-0	Supplies-Hebrew Home-Administration	9,905.00		0.00 0.00	9,905.00	7,952.00
410000-0114-04-000-0 410019-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations Supplies COVID-Hebrew Home-Fiscal Operations	56,339.00 2,334.00		0.00	56,339.00 2,334.00	44,356.00 2,196.00
420000-0114-03-000-0	Minor Equip-Hebrew Home-Administration	0.00		0.00	0.00	2,036.00
420000-0114-04-000-0	Minor Equip-Hebrew Home-Fiscal Operations	1,348.00		0.00	1,348.00	4,023.00
Marcum 206	Admin Equipment Rentals	0.00	RJE - 3	6,181.00 6,181.00	6,181.00	5,962.00
Subtotal [1G] Office Supplies		69,926.00	RJE - 3	6,181.00	76,107.00	66,525.00
Subgroup : [1H1]	Telephone and Telegraph				00 700 00	
461000-0114-03-000-0 Subtotal [1H1] Telephone and Telegraph	Telephone-Hebrew Home-Administration	28,799.00 28,799.00		0.00	28,799.00 28,799.00	88,730.00 88,730.00
oubtotal [111] relephone and relegiaph		20,733.00		0.00	20,733.00	00,700.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration	48,493.00		0.00	48,493.00	4,853.00
Subtotal [1H2] Cellular Phones and Beepers		48,493.00		0.00	48,493.00	4,853.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati	95,704.00		0.00	95,704.00	123,748.00
543000-0114-03-000-0 Subtotal [1J] Corporation Business Taxes	Corporate Tax - Federal-Hebrew Home-Administra	(2,182.00)		0.00	(2,182.00)	0.00
Subtotal [13] Corporation Business Taxes		93,522.00		0.00	93,522.00	123,748.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration	1,162,795.00		0.00	1,162,795.00	1,103,567.00
Subtotal [1K3] Resident Day User Fee Total [15] Expenditures Other than Salaries		1,162,795.00 7,078,675.00		0.00 6,181.00	1,162,795.00 7,084,856.00	1,103,567.00 6,043,608.00
Total [10] Exponentarios outlos tilais outlands		7,070,070.00		0,101.00	1,004,000.00	0,010,000.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and Gene	ral				
Subgroup : [3] 523000-0114-03-000-0	Gifts to Staff and Residents Emp Benefits-Hebrew Home-Administration	69,326.00		0.00	69,326.00	76,463.00
Subtotal [3] Gifts to Staff and Residents	Emp Benefits-Hebrew Home-Administration	69,326.00		0.00	69,326.00	76,463.00
Subgroup : [4]	Employee Travel	= 004.00			= 004.00	4 407 00
521000-0114-03-000-0 522000-0114-03-000-0	Travel Expense-Hebrew Home-Administration Hotel Expense-Hebrew Home-Administration	7,961.00 865.00		0.00 0.00	7,961.00 865.00	1,407.00 1,358.00
Subtotal [4] Employee Travel	notel Expense-neblew nonle-Administration	8,826.00		0.00	8,826.00	2,765.00
Subgroup : [5]	Education Expense	0.000.00		0.00	0.000.00	0.400.00
509000-0114-03-000-0 Subtotal [5] Education Expense	Seminars-Hebrew Home-Administration	3,038.00 3,038.00		0.00	3,038.00 3,038.00	2,499.00 2,499.00
Captotal [6] Zadoddoll Zxpolloc				0.00	0,000.00	2,100.00
Subgroup : [6]	Automobile Expense					
520000-0114-03-000-0 Subtotal [6] Automobile Expense	Auto Expense-Hebrew Home-Administration	70.00 70.00		0.00	70.00	3,635.00 3,635.00
oubtotal [o] Automobile Expense					70.00	0,000.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administration	752.00		0.00	752.00	0.00
Subtotal [M1] Advertising Help Wanted		752.00		0.00	752.00	0.00
Subgroup : [M3]	Advertising Other					
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing	19,084.00		0.00	19,084.00	17,538.00
501100-0114-03-000-0 501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Administration Advertising Promotional-Hebrew Home-Marketing	24,137.00 18,419.00		0.00	24,137.00 18,419.00	16,397.00 21,316.00
Subtotal [M3] Advertising Other	, are using tremeterial representation marketing	61,640.00		0.00	61,640.00	55,251.00
	Bestern					
Subgroup : [M7] 504000-0114-03-000-0	Postage	E 4E4 00		0.00	E 4E1 00	9 947 00
Subtotal [M7] Postage	Postage-Hebrew Home-Administration	5,451.00 5,451.00		0.00	5,451.00 5,451.00	8,847.00 8,847.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			(0.440.00)	47.770.00	47 700 00
491000-0114-03-000-0	Dues-Hebrew Home-Administration	20,928.00	RJE - 4	(3,149.00) (3,149.00)	17,779.00	17,799.00
Subtotal [M8] Dues and Membership Fees to	Professional Associations	20,928.00		(3,149.00)	17,779.00	17,799.00
Subgroup : [M9] 491001-0114-03-000-0	Subscriptions Subscriptions-Hebrew Home-Administration	3,278.00		0.00	3,278.00	11,188.00
Subtotal [M9] Subscriptions	Subscriptions-Hebrew Home-Administration	3,278.00		0.00	3,278.00	11,188.00
Subgroup : [M10]	Contributions	200.00		0.00	202.00	0.00
540000-0114-03-000-0 541001-0114-03-000-0	Donations-Hebrew Home-Administration Political Contrib -Hebrew Home-Administration	300.00 0.00		0.00 0.00	300.00 0.00	0.00 1,250.00
Subtotal [M10] Contributions		300.00		0.00	300.00	1,250.00
Out and a second	Orandora Provided by Contract					
Subgroup : [M11] 431000-0114-02-000-0	Services Provided by Contract Consulting Fees-Hebrew Home-Admin Staff	496,883.00		0.00	496,883.00	0.00
431000-0114-02-000-0	Consulting Fees-Hebrew Home-Administration	37,047.00		0.00	37,047.00	13,553.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations	8,850.00	D.E	(8,850.00)	0.00	0.00
435200-0114-03-000-0	IT ServicesAdministration-Hebrew Home-Administrati	164,861.00	RJE - 2	(8,850.00) 0.00	164,861.00	149,788.00
44000-0114-03-000-0	Purch Services-Hebrew Home-Administration	301.00		0.00	301.00	235.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations	41,609.00		0.00	41,609.00	33,187.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security	479.00		0.00	479.00	1,003.00
Subtotal [M11] Services Provided by Contra	Ci.	750,030.00		(8,850.00)	741,180.00	197,766.00

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Description	9/30/2023	OL IXEI #	NOL	9/30/2023	9/30/2022
Subgroup : [M12]	Administrative Management Services					
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration	1,427,615.00	DIE 0	8,850.00 8.850.00	1,436,465.00	1,285,666.00
Subtotal [M12] Administrative Management	Services	1,427,615.00	RJE - 2	8,850.00	1,436,465.00	1,285,666.00
Subgroup : [M13] 430000-0114-38-000-0	Other Fees-Bloomfield-Hebrew Home-Caf+-1/4	2,515.00		0.00	2.515.00	1,873.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration	3,798.00		3,149.00	6,947.00	6,456.00
			RJE - 4	3,149.00		
503000-0114-03-000-0 503200-0114-03-000-0	Penalties-Hebrew Home-Administration Bank Charges-Hebrew Home-Administration	285,413.00 43,930.00		0.00 0.00	285,413.00 43,930.00	0.00 45,430.00
535000-0114-03-000-0	Strike Expense-Hebrew Home-Administration	0.00		0.00	0.00	543,704.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration	10,025.00		0.00	10,025.00	17,243.00
541050-0114-03-000-0 Subtotal [M13] Other	Prior Period Expense-Hebrew Home-Administration	2,085.00 347,766.00		3,149.00	2,085.00 350,915.00	(32,417.00) 582,289.00
Total [16] Expenditures Other than Salaries	(cont'd) - Admin. and General	2,699,020.00		0.00	2,699,020.00	2,245,418.00
		 -				
Group : [18] Subgroup : [2A1]	Dietary Basis for Allocation of Costs Raw Food					
412000-0114-13-000-0	Food-Hebrew Home-Dietary	1,366,266.00		0.00	1,366,266.00	1,024,993.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	36,294.00		0.00	36,294.00	20,686.00
412019-0114-13-000-0 412100-0114-13-000-0	Food COVID-Hebrew Home-Dietary Food Supplements-Hebrew Home-Dietary	0.00 72,057.00		0.00 0.00	0.00 72,057.00	1,193.00 66,437.00
523019-0114-03-000-0	Employee Benefits Other COVID-Hebrew Home-Administ	0.00		0.00	0.00	60.00
Subtotal [2A1] Raw Food		1,474,617.00		0.00	1,474,617.00	1,113,369.00
Subgroup : [2A2]	Non-Food Supplies					
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary	168,735.00		0.00	168,735.00	101,926.00
410019-0114-13-000-0 420000-0114-13-000-0	Supplies COVID-Hebrew Home-Dietary	676.00 944.00		0.00 0.00	676.00 944.00	1,706.00 0.00
Subtotal [2A2] Non-Food Supplies	Minor Equip-Hebrew Home-Dietary	170,355.00		0.00	170,355.00	103,632.00
Subgroup : [2B] 440000-0114-13-000-0	Purchased Services Purch Services-Hebrew Home-Dietary	40.321.00		0.00	40,321.00	61.838.00
452000-0114-13-000-0	Equip Rental-Hebrew Home-Dietary	0.00		0.00	0.00	625.00
Subtotal [2B] Purchased Services		40,321.00		0.00	40,321.00	62,463.00
Total [18] Dietary Basis for Allocation of Cos	its	1,685,293.00		0.00	1,685,293.00	1,279,464.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etcwashed, ironed					
414100-0114-10-000-0	Linen-Hebrew Home-Laundry	391.00 391.00		0.00	391.00 391.00	2,633.00
Subtotal [3A1] Bed Linens, etcwashed, iron	lea	391.00		0.00	391.00	2,633.00
Subgroup : [3B]	Purchased Services					
533000-0114-10-000-0 Subtotal [3B] Purchased Services	Outside Services-Hebrew Home-Laundry	375,153.00 375,153.00		0.00	375,153.00 375,153.00	302,864.00 302,864.00
Subtotal [36] Furchased Services		373,133.00		0.00	373,133.00	302,004.00
Subgroup : [3C]	Other					
41000-0114-10-000-0 414000-0114-10-000-0	Supplies-Hebrew Home-Laundry Diapers-Hebrew Home-Laundry	639.00 114,532.00		0.00 0.00	639.00 114,532.00	0.00 102,945.00
Subtotal [3C] Other	Diapers-riebiew Home-Edunary	115,171.00		0.00	115,171.00	102,945.00
Total [19] Laundry-Basis for Allocation of Co	ests	490,715.00		0.00	490,715.00	408,442.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Co.	nto.				
Subgroup : [4A1]	In-House Care Supplies	513				
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping	83,842.00		0.00	83,842.00	74,111.00
410019-0114-09-000-0 Subtotal [4A1] In-House Care Supplies	Supplies COVID-Hebrew Home-Housekeeping	3,897.00 87,739.00		0.00	3,897.00 87,739.00	6,361.00 80,472.00
Subtotal [4A1] III-riouse Care Supplies		67,739.00		0.00	67,733.00	80,472.00
Subgroup : [5A1]	Own Pharmacy					
411200-0114-23-000-0 Subtotal [5A1] Own Pharmacy	Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc	536,013.00 536,013.00		0.00	536,013.00 536,013.00	578,064.00 578,064.00
oubtotal [OA1] Own I harmacy		330,013.00		0.00	330,013.00	070,004.00
Subgroup : [5B]	Medicine Cabinet Drugs	0.4 500.00			0.4.500.00	
411700-0114-22-000-0 Subtotal [5B] Medicine Cabinet Drugs	House Drugs (OTC)-Hebrew Home-Medical Services	31,506.00 31,506.00		0.00	31,506.00 31,506.00	22,914.00 22,914.00
Subtotal [55] Medicine Cabinet Drugs		31,300.00		0.00	31,000.00	22,914.00
Subgroup : [5C]	Medical and Therapeutic Supplies					407.000.00
410000-0114-15-000-0 Subtotal [5C] Medical and Therapeutic Supp	Supplies-Hebrew Home-Nursing	291,868.00 291,868.00		0.00	291,868.00 291,868.00	137,626.00 137.626.00
Custotal [60] moulous and morapoullo cupp		201,000.00		0.00	201,000.00	101,020.00
Subgroup : [5D]	Ambulance/Limousine	07.00		0.00	07.00	0.400.00
440010-0114-15-000-0 Subtotal [5D] Ambulance/Limousine	Purch Services Ambulance-Hebrew Home-Nursing	27.00 27.00		0.00	27.00 27.00	2,129.00 2,129.00
Subgroup : [5E2] 413001-0114-23-000-0	Oxygen - Other Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancl	18,442.00		0.00	18,442.00	10,758.00
Subtotal [5E2] Oxygen - Other	Oxygen Non Billable-Hebrew Home-Nehab Tpy and And	18,442.00		0.00	18,442.00	10,758.00
Subgroup : [5F] 438020-0114-27-000-0	X-Rays and related radiological X-Hebrew Home-Laboratory	17,855.00		0.00	17,855.00	19,866.00
Subtotal [5F] X-Rays and related radiologica		17,855.00		0.00	17,855.00	19,866.00
		·				
Subgroup : [5H] 438030-0114-27-000-0	Laboratory Lab Fees-Hebrew Home-Laboratory	34,631.00		0.00	34,631.00	39,858.00
Subtotal [5H] Laboratory	,	34,631.00		0.00	34,631.00	39,858.00
Cubaraun , IEII	Recreation					
Subgroup : [5I] 410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy	7,263.00		0.00	7,263.00	11,279.00
410019-0114-07-000-0	Supplies COVID-Hebrew Home-Rec Therapy	0.00		0.00	0.00	229.00
420000-0114-07-000-0 440000-0114-07-000-0	Minor Equip-Hebrew Home-Rec Therapy	1,744.00		0.00 0.00	1,744.00	0.00
440000-0114-07-000-0 452000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy Equip Rental-Hebrew Home-Rec Therapy	17,500.00 0.00		0.00	17,500.00 0.00	17,194.00 1,072.00
Subtotal [5i] Recreation		26,507.00		0.00	26,507.00	29,774.00
Subgroup : [5L]	Cable Television					
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy	66,358.00		0.00	66,358.00	64,527.00
Subtotal [5L] Cable Television		66,358.00		0.00	66,358.00	64,527.00
Subgroup : [5M]	Other					
410019-0114-15-000-0	Supplies COVID-Hebrew Home-Nursing	47,705.00		0.00	47,705.00	142,603.00
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services	23,011.00		0.00	23,011.00	8,405.00
413500-0114-23-000-0 420000-0114-15-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry Minor Equip-Hebrew Home-Nursing	7,217.00 5,495.00		0.00 0.00	7,217.00 5,495.00	8,060.00 6,380.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing	3,027.00		0.00	3,027.00	296.00
452000-0114-15-000-0 452000-0114-23-000-0	Equip Rental-Hebrew Home-Nursing Equip Rental-Hebrew Home-Rehab Tpy and Ancllry	77,377.00		0.00 0.00	77,377.00	26,561.00
TOZUUUTU I 147Z3-UUU-U	Equip Indical-Teorem Hottle-Reliab Tpy and Ancilry	10,555.00		0.00	10,555.00	10,166.00

Workpaper:	A.01 - TB-CCNH A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory	43,779.00		0.00	43,779.00	47,837.00
Subtotal [5M] Other		218,166.00		0.00	218,166.00	250,308.00
Total [20] Housekeeping and Resident Care	Basis for Allocation of Costs	1,329,112.00		0.00	1,329,112.00	1,236,296.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0114-25-000-0	Gas-Hebrew Home-Property	165,309.00		0.00	165,309.00	192,936.00
Subtotal [6B] Heat		165,309.00		0.00	165,309.00	192,936.00
Subgroup : [6C]	Light & Power					
462000-0114-25-000-0	Electric-Hebrew Home-Property	223,745.00		0.00	223,745.00	207,231.00
Subtotal [6C] Light & Power		223,745.00		0.00	223,745.00	207,231.00
Subgroup : [6D]	Water					
466000-0114-25-000-0	Water-Hebrew Home-Property	104.031.00		0.00	104.031.00	128,865.00
Subtotal [6D] Water	, ,	104,031.00		0.00	104,031.00	128,865.00
Subgroup : [6E] 435210-0114-03-000-0	Equipment Lease IT Rental-Hebrew Home-Administration	84,286.00		(6,181.00)	78,105.00	76,364.00
455210-0114-05-000-0	Tr Rental-representation	04,200.00	RJE - 3	(6,181.00)	70,100.00	70,004.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations	29,411.00		0.00	29,411.00	27,721.00
Subtotal [6E] Equipment Lease		113,697.00		(6,181.00)	107,516.00	104,085.00
Subgroup : [6F]	Other					
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance	62,095.00		0.00	62,095.00	44,418.00
410019-0114-08-000-0	Supplies COVID-Hebrew Home-Maintenance	0.00		0.00	0.00	258.00
420000-0114-08-000-0 440000-0114-08-000-0	Minor Equip-Hebrew Home-Maintenance Purch Services-Hebrew Home-Maintenance	1,364.00 270,089.00		0.00 0.00	1,364.00 270,089.00	511.00 214,458.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance	113,636.00		0.00	113,636.00	101,464.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance	8,310.00		0.00	8,310.00	6,603.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance	92,445.00		0.00	92,445.00	81,844.00
450000-0114-08-000-0 452000-0114-08-000-0	Rental Expenses-Hebrew Home-Maintenance Equip Rental-Hebrew Home-Maintenance	0.00 0.00		0.00 0.00	0.00 0.00	1,144.00 150.00
Subtotal [6F] Other	Equip Nortal-Horiew Horne-Maintenance	547,939.00		0.00	547,939.00	450,850.00
Subgroup : [7B]	Building & Building Improvements	200 700 00		0.00	000 700 00	202 205 20
483000-0114-25-000-0 Subtotal [7B] Building & Building Improvem	Depr Exp Building-Hebrew Home	286,729.00 286,729.00		0.00	286,729.00 286,729.00	382,305.00 382,305.00
Captotal [12] Zallallig a Zallallig improvoli	5.11.0	200,720.00		0.00	200,120.00	002,000.00
Subgroup : [7D]	Movable Equipment					
486000-0114-25-000-0	Depr Exp MME-Hebrew Home	172,020.00 172,020.00		0.00	172,020.00 172,020.00	174,877.00 174,877.00
Subtotal [7D] Movable Equipment		172,020.00		0.00	172,020.00	174,077.00
Subgroup : [8A]	Organization Expense					
488000-0114-25-000-0	Amort Exp-Hebrew Home-Property	0.00		0.00	0.00	10,892.00
Subtotal [8A] Organization Expense		0.00		0.00	0.00	10,892.00
Subgroup : [8C]	Leasehold Improvements					
484000-0114-25-000-0	Depe Exp LHI-Hebrew Home	133,217.00		0.00	133,217.00	164,456.00
Subtotal [8C] Leasehold Improvements		133,217.00		0.00	133,217.00	164,456.00
Subgroup : [9]	Rental Payments					
471000-0114-25-000-0	Rent-Hebrew Home-Property	498,000.00		(92,280.00)	405,720.00	0.00
			RJE - 5	(92,280.00)		
Subtotal [9] Rental Payments		498,000.00		(92,280.00)	405,720.00	0.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property	209,444.00		79,389.00	288,833.00	363,155.00
Outstand MARI Real autstantian and devices		200 444 00	RJE - 5	79,389.00		200 455 00
Subtotal [10B] Real estate taxes paid by less	sor	209,444.00		79,389.00	288,833.00	363,155.00
Subgroup : [10C]	Personal property taxes					
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property	36,873.00		0.00	36,873.00	41,816.00
Subtotal [10C] Personal property taxes Total [22] Maintenance and Property		36,873.00 2,491,004.00		(19,072.00)	36,873.00 2,471,932.00	41,816.00 2,221,468.00
Total [22] Maintenance and Property		2,431,004.00		(19,072.00)	2,471,932.00	2,221,400.00
Group : [26]	Interest					
Subgroup : [12A1] 475100-0114-25-000-0	First Mortgage	200 047 00		0.00	000 047 00	200 570 00
Subtotal [12A1] First Mortgage	Mortgage Expense-Hebrew Home-Property	236,217.00 236,217.00		0.00	236,217.00 236,217.00	302,572.00 302,572.00
Total [26] Interest		236,217.00		0.00	236,217.00	302,572.00
						
Group : [27] Subgroup : [12D]	Interest and Insurance Other Interest Expense					
503100-0114-03-000-0	Interest-Hebrew Home-Administration	214,271.00		0.00	214,271.00	1,009.00
Subtotal [12D] Other Interest Expense		214,271.00		0.00	214,271.00	1,009.00
Subaraun - [44A]	Incurance on Property	_		•	_	
Subgroup : [14A] 472500-0114-25-000-0	Insurance on Property Property Insurance-Hebrew Home-Property	33,470.00		12,891.00	46,361.00	32,580.00
		,	RJE - 5	12,891.00	,	,
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property	36,618.00		0.00	36,618.00	45,326.00
Subtotal [14A] Insurance on Property		70,088.00		12,891.00	82,979.00	77,906.00
Subgroup : [14C3]	Other					
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration	198,040.00		0.00	198,040.00	197,309.00
513000-0114-03-000-0 Subtotal [14C3] Other	Crime Ins-Hebrew Home-Administration	15,175.00 213,215.00		0.00	15,175.00 213,215.00	14,805.00 212,114.00
Total [27] Interest and Insurance		497,574.00		12,891.00	510,465.00	291,029.00
					-	
Group : [30]	Statement of Revenue Medicaid Residents (CT only)					
Subgroup : [1A] 311000-0114-00-000-0	Medicaid Residents (CT only) Medicaid Room & Board-Hebrew Home	(29.026.005.00)		0.00	(29,026,005.00)	(25,902,394.00)
Subtotal [1A] Medicaid Residents (CT only)	most said 1100m & Dodro-Hebrew Home	(29,026,005.00)		0.00	(29,026,005.00)	(25,902,394.00)
Subgroup : [1B]	Medicaid room and board contractual allowance	=======================================			7 540 010 00	7 440 077 00
311005-0114-00-000-0 313005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home Medicaid Contra Other-Hebrew Home	7,519,610.00 (34.00)		0.00 0.00	7,519,610.00 (34.00)	7,419,877.00 783.00
Subtotal [1B] Medicaid room and board con		7,519,576.00		0.00	7,519,576.00	7,420,660.00
					·	
Subgroup : [3A] 321000-0114-00-000-0	Medicare Residents (All inclusive) Medicare Pt A Room & Board-Hebrew Home	(2,079,740.00)		0.00	(2,079,740.00)	(2,191,138.00)
321000-0114-00-000-0 Subtotal [3A] Medicare Residents (All inclus		(2,079,740.00)		0.00	(2,079,740.00)	(2,191,138.00) (2,191,138.00)
		,-,,				
Subgroup : [3B] 321005-0114-00-000-0	Medicare room and board contractual allowance	4 500 745 00		0.00	1 500 745 00	1 700 004 00
321005-0114-00-000-0 323005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home Medicare Pt A Contra Other-Hebrew Home	1,599,715.00 34,202.00		0.00 0.00	1,599,715.00 34,202.00	1,700,234.00 37,743.00

Workpaper:	A.03 - Grouping Report					
Account	Description	ADJ	JE Ref#	RJE	FINAL	1st PP-FINAL
Account	Description		OL Itel #	INOL		
200000 0444 00 000 0	Madiana Dt A Commenter Habrana Habrana	9/30/2023		0.00	9/30/2023	9/30/2022
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home	59,869.00	-	0.00	59,869.00	22,021.00
Subtotal [3B] Medicare room and board con	tractual allowance	1,693,786.00	-	0.00	1,693,786.00	1,759,998.00
Out	Bulanta was and dente and other					
Subgroup : [4A] 303100-0114-00-000-0	Private-pay residents and other Hospice Revenue-Hebrew Home	(1,961,449.00)		0.00	(1,961,449.00)	(2,494,061.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home	(1,699,644.00)		0.00	(1,699,644.00)	(2,394,255.00)
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	(79,578.00)		0.00	(79,578.00)	(218,736.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,321,900.00)		0.00	(1,321,900.00)	(759,246.00)
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(2,238,099.00)		0.00	(2,238,099.00)	(2,212,696.00)
Subtotal [4A] Private-pay residents and other		(7,300,670.00)	-	0.00	(7,300,670.00)	(8,078,994.00)
Subtotal [4A] Filvate-pay residents and other	"	(7,300,070.00)	-	0.00	(7,300,670.00)	(0,070,334.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0114-00-000-0	Hospice C/A-Hebrew Home	515,827.00		0.00	515,827.00	668,487.00
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	61,445.00		0.00	61,445.00	61,187.00
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	15,479.00		0.00	15.479.00	11,239.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	608.00		0.00	608.00	4,638.00
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	236,894.00		0.00	236,894.00	205,121.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home	2,017.00		0.00	2,017.00	0.00
371005-0114-00-000-0	Mgd Medicare Room & Board Contra-Hebrew Home	527,555.00		0.00	527.555.00	395,484.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	32,363.00		0.00	32,363.00	33,762.00
381005-0114-00-000-0	Mgd Medicaid Room & Board Contra-Hebrew Home	0.00		0.00	0.00	(262.00)
Subtotal [4B] Private-pay room and board co		1,392,188.00	-	0.00	1,392,188.00	1,379,656.00
			-			
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	(308,471.00)		0.00	(308,471.00)	(376,827.00)
Subtotal [5A] Prescription Drugs - Medicare	•	(308,471.00)	_	0.00	(308,471.00)	(376,827.00)
			_			
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	325,684.00	_	0.00	325,684.00	402,611.00
Subtotal [5B] Prescription Drugs - Medicare	Contractual Allowance	325,684.00		0.00	325,684.00	402,611.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(168,360.00)		0.00	(168,360.00)	(118,118.00)
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	(1,907.00)		0.00	(1,907.00)	(1,694.00)
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(18,389.00)		0.00	(18,389.00)	(42,831.00)
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(157,978.00)		0.00	(157,978.00)	(86,097.00)
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	(316,677.00)	_	0.00	(316,677.00)	(366,268.00)
Subtotal [5C] Prescription Drugs - Non-med	icare	(663,311.00)	_	0.00	(663,311.00)	(615,008.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	168,640.00		0.00	168,640.00	118,184.00
344105-0114-00-000-0	Private Pharmacy Contra-Hebrew Home	1,932.00		0.00	1,932.00	0.00
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	17,535.00		0.00	17,535.00	42,831.00
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	137,016.00		0.00	137,016.00	81,663.00
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	389,835.00	_	0.00	389,835.00	453,677.00
Subtotal [5D] Prescription Drugs - Non-med	icare Contractual Allowance	714,958.00	_	0.00	714,958.00	696,355.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(446,422.00)		0.00	(446,422.00)	(299,722.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	(101,566.00)		0.00	(101,566.00)	(101,436.00)
Subtotal [7A] Physical Therapy - Medicare	Wednesd T B T T-TIEDIEW HOTTIE	(547,988.00)	-	0.00	(547,988.00)	(401,158.00)
oubtotal [7A] i hysical metapy - medicale		(041,300.00)	-	0.00	(047,300.00)	(401,100.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	(446,617.00)		0.00	(446,617.00)	(466,224.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	446,422.00		0.00	446,422.00	299,722.00
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	61,833.00		0.00	61,833.00	37,403.00
Subtotal [7B] Physical Therapy - Medicare C		61,638.00	-	0.00	61,638.00	(129,099.00)
(<u>1</u> ,			-			(120,000.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(3,503.00)		0.00	(3,503.00)	(3,022.00)
304300-0114-00-000-0	Hospice PT-Hebrew Home	(343.00)		0.00	(343.00)	(451.00)
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(117,602.00)		0.00	(117,602.00)	(90,016.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home	0.00		0.00	0.00	(116.00)
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	(10.00)		0.00	(10.00)	7,366.00
344300-0114-00-000-0	Private PT-Hebrew Home	(3,240.00)		0.00	(3,240.00)	(1,904.00)
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	(24,243.00)		0.00	(24,243.00)	(35,066.00)
364300-0114-00-000-0	VA PT-Hebrew Home	(72,770.00)		0.00	(72,770.00)	(25,376.00)
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(519,499.00)		0.00	(519,499.00)	(358,799.00)
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(127,026.00)	_	0.00	(127,026.00)	(80,456.00)
Subtotal [7C] Physical Therapy - Non-medic	are	(868,236.00)	_	0.00	(868,236.00)	(587,840.00)
0	Blooded Theorem No. 20 Co. 1997					
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance	0.500.00			0.500.00	
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	3,503.00		0.00	3,503.00	3,022.00
304305-0114-00-000-0 314305-0114-00-000-0	Hospice PT Contra-Hebrew Home Medicaid PT Contra-Hebrew Home	343.00 117 602 00		0.00	343.00 117,602.00	271.00 90,016.00
344305-0114-00-000-0	Private PT Contra-Hebrew Home	117,602.00 1,152.00		0.00	1,152.00	0.00
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	24,243.00		0.00	24.243.00	35,066.00
364305-0114-00-000-0	VA PT Contra-Hebrew Home	72,770.00		0.00	72,770.00	25,376.00
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(91,306.00)		0.00	(91,306.00)	(41,244.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	522,500.00		0.00	522,500.00	358,465.00
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	99,860.00		0.00	99,860.00	53,503.00
Subtotal [7D] Physical Therapy - Non-medic		750,667.00	=	0.00	750,667.00	524,475.00
			-			
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(74,606.00)		0.00	(74,606.00)	(58,957.00)
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(55,978.00)		0.00	(55,978.00)	(22,945.00)
Subtotal [8A] Speech Therapy - Medicare		(130,584.00)	_	0.00	(130,584.00)	(81,902.00)
			-			
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(213,393.00)		0.00	(213,393.00)	(237,153.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	74,606.00		0.00	74,606.00	58,957.00
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	28,148.00	_	0.00	28,148.00	4,317.00
Subtotal [8B] Speech Therapy - Medicare Co	entractual Allowance	(110,639.00)	_	0.00	(110,639.00)	(173,879.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				,	
304400-0114-00-000-0	Hospice ST-Hebrew Home	(373.00)		0.00	(373.00)	(93.00)
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(32,863.00)		0.00	(32,863.00)	(32,554.00)
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home	0.00		0.00	0.00	110.00
344400-0114-00-000-0	Private ST-Hebrew Home	(730.00)		0.00	(730.00)	(928.00)
354400-0114-00-000-0	Comm Ins ST-Hebrew Home VA ST-Hebrew Home	(1,029.00)		0.00	(1,029.00)	(3,629.00)
364400-0114-00-000-0 374400-0114-00-000-0		(14,527.00)		0.00	(14,527.00)	(2,137.00)
374400-0114-00-000-0 378130-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(83,660.00)		0.00	(83,660.00)	(63,815.00)
378120-0114-00-000-0 Subtotal (9C) Speech Thorapy Non modical	Medicare Mgd Care Pt B ST-Hebrew Home	(81,339.00)	=	0.00	(81,339.00)	(58,478.00)
Subtotal [8C] Speech Therapy - Non-medica	re	(214,521.00)	=	0.00	(214,521.00)	(161,524.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	187.00		0.00	187.00	93.00
55.150-0114-00-000-0	1.00p.00 OT Contra-Housew Houlde	107.00		0.00	107.00	55.00

Workpaper:	A.01 - TB-CCNH A.03 - Grouping Report					
Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
- Toobuilt	2000.194.011	9/30/2023		1102	9/30/2023	9/30/2022
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	32,863.00		0.00	32,863.00	32,554.00
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	1,029.00		0.00	1,029.00	3,629.00
364405-0114-00-000-0	VA ST Contra-Hebrew Home	14,527.00		0.00	14,527.00	2,137.00
371008-0114-00-000-0 374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home Mgd Medicare ST Contra-Hebrew Home	(45,255.00) 83,660.00		0.00 0.00	(45,255.00) 83,660.00	(15,715.00) 63,815.00
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home	61,801.00		0.00	61,801.00	41,822.00
Subtotal [8D] Speech Therapy - Non-medical		148,812.00		0.00	148,812.00	128,335.00
Subgroup : [9A] 324800-0114-00-000-0	Occupational Therapy - Medicare Medicare Pt A OT-Hebrew Home	(EOE 270 00)		0.00	(EOE 270 00)	(224 205 00)
334800-0114-00-000-0	Medicare Pt A OT-Rebrew Home	(505,279.00) (209,931.00)		0.00	(505,279.00) (209,931.00)	(321,295.00) (109,545.00)
Subtotal [9A] Occupational Therapy - Medica		(715,210.00)		0.00	(715,210.00)	(430,840.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance	(440,000,00)			/// 000 000	(105 710 00)
321007-0114-00-000-0 324805-0114-00-000-0	Medicare A OT Contra-Hebrew Home Medicare Pt A OT Contra-Hebrew Home	(416,602.00) 505,279.00		0.00 0.00	(416,602.00) 505.279.00	(435,746.00) 321,295.00
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	127,334.00		0.00	127,334.00	42,731.00
Subtotal [9B] Occupational Therapy - Medica		216,011.00		0.00	216,011.00	(71,720.00)
Subgroup : [9C] 304800-0114-00-000-0	Occupational Therapy - Non-medicare	(000.00)		0.00	(000 00)	(0.040.00)
314800-0114-00-000-0	Hospice OT-Hebrew Home Medicaid OT-Hebrew Home	(820.00) (161,414.00)		0.00	(820.00) (161,414.00)	(2,349.00) (96,705.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	384.00		0.00	384.00	(1,526.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	137.00		0.00	137.00	880.00
344800-0114-00-000-0	Private OT-Hebrew Home	(3,101.00)		0.00	(3,101.00)	(2,112.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(28,865.00)		0.00	(28,865.00)	(41,900.00)
364800-0114-00-000-0 374800-0114-00-000-0	VA OT-Hebrew Home Mgd Medicare OT-Hebrew Home	(86,427.00) (613,348.00)		0.00 0.00	(86,427.00) (613,348.00)	(30,299.00) (428,788.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(358,726.00)		0.00	(358,726.00)	(130,502.00)
Subtotal [9C] Occupational Therapy - Non-m		(1,252,180.00)		0.00	(1,252,180.00)	(733,301.00)
		·				·
Subgroup : [9D] 304805-0114-00-000-0	Occupational Therapy - Non-medicare Contractual Allowance	055.00		0.00	055.00	4 774 00
314805-0114-00-000-0	Hospice OT Contra-Hebrew Home Medicaid OT Contra-Hebrew Home	855.00 161,414.00		0.00 0.00	855.00 161,414.00	1,774.00 96,705.00
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	28,865.00		0.00	28,865.00	41.900.00
364805-0114-00-000-0	VA OT Contra-Hebrew Home	86,427.00		0.00	86,427.00	30,299.00
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(85,271.00)		0.00	(85,271.00)	(38,190.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	613,348.00		0.00	613,348.00	428,894.00
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	284,407.00		0.00	284,407.00	90,440.00
Subtotal [9D] Occupational Therapy - Non-m	edicare Contractual Allowance	1,090,045.00		0.00	1,090,045.00	651,822.00
Subgroup : [10A]	Other - Medicare					
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(713,501.00)		0.00	(713,501.00)	(697,529.00)
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(1,117,812.00)		0.00	(1,117,812.00)	(1,174,503.00)
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(17,213.00)		0.00	(17,213.00)	(25,784.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(20,382.00)		0.00	(20,382.00)	(21,567.00)
325000-0114-00-000-0 334600-0114-00-000-0	Medicare Pt A X-Hebrew Home Medicare Pt B Lab-Hebrew Home	(13,819.00) (47.00)		0.00 0.00	(13,819.00) (47.00)	(16,175.00) 0.00
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	2,422.00		0.00	2,422.00	858.00
Subtotal [10A] Other - Medicare		(1,880,352.00)		0.00	(1,880,352.00)	(1,934,700.00)
Subgroup : [10B] 303005-0114-00-000-0	Other - Non-medicare Hospice Contra Other-Hebrew Home	71.00		0.00	71.00	2,921.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(71.00)		0.00	(71.00)	0.00
305000-0114-00-000-0	Hospice X-Hebrew Home	0.00		0.00	0.00	(137.00)
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(281.00)		0.00	(281.00)	(66.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(78.00)		0.00	(78.00)	(327.00)
315000-0114-00-000-0	Medicaid X-Hebrew Home	112.00		0.00	112.00	(456.00)
324200-0114-00-000-0 324205-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home	(877.00)		0.00 0.00	(877.00)	0.00
329000-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home Medicare Pt A Settlement-Hebrew Home	877.00 (2,781.00)		0.00	877.00 (2,781.00)	0.00 0.00
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(1,249.00)		0.00	(1,249.00)	(4,399.00)
344500-0114-00-000-0	Private IV Therapy-Hebrew Home	0.00		0.00	0.00	(1,036.00)
345700-0114-00-000-0	Private Flu/Pneumonia-Hebrew Home	0.00		0.00	0.00	(315.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(555.00)		0.00	(555.00)	(3,426.00)
355000-0114-00-000-0 364500-0114-00-000-0	Comm Ins X-Hebrew Home	(53.00)		0.00 0.00	(53.00)	(1,212.00)
364600-0114-00-000-0	VA IV Therapy-Hebrew Home VA Lab-Hebrew Home	(3,798.00) (2,017.00)		0.00	(3,798.00) (2,017.00)	(365.00) 0.00
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(150,944.00)		0.00	(150,944.00)	(66,262.00)
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(223,801.00)		0.00	(223,801.00)	(85,879.00)
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(76,627.00)		0.00	(76,627.00)	(87,409.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(17,979.00)		0.00	(17,979.00)	(17,936.00)
375000-0114-00-000-0 375700-0114-00-000-0	Mgd Medicare X-Hebrew Home Mgd Medicare Flu/Pneumonia-Hebrew Home	(14,385.00) (9,597.00)		0.00 0.00	(14,385.00) (9,597.00)	(15,826.00) (2,566.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	15,926.00		0.00	15,926.00	3,378.00
389010-0114-00-000-0	Patient Revenue Capitation -Hebrew Home	(441,255.00)		0.00	(441,255.00)	(289,600.00)
Subtotal [10B] Other - Non-medicare		(929,362.00)		0.00	(929,362.00)	(570,918.00)
Subgroup : [15]	Interest Income					
391100-0114-00-000-0	Interest Income Interest Income-Hebrew Home	(10,347.00)		0.00	(10,347.00)	(2,718.00)
Subtotal [15] Interest Income		(10,347.00)		0.00	(10,347.00)	(2,718.00)
Cubaraua - MO	Other Persons	-			_	
Subgroup : [18] 390900-0114-00-000-0	Other Revenue Cafe Income-Hebrew Home	(34,954.00)		0.00	(34,954.00)	(27,523.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(38,345.00)		0.00	(38,345.00)	(569,963.00)
391500-0114-00-000-0MARCUM	Other revenue - COVID stimulus	0.00		0.00	0.00	(11,346.00)
391600-0114-00-000-0	Transcription Income-Hebrew Home	(267.00)		0.00	(267.00)	(385.00)
391700-0114-00-000-0	Employee Retention Tax Credit Revenue-Hebrew Home	(1,715,989.00)		0.00	(1,715,989.00)	0.00
392000-0114-00-000-0 542000 0114 03 000 0	House Rental Income-Hebrew Home	(749,819.00)		0.00	(749,819.00)	(786,173.00)
542900-0114-03-000-0 Subtotal [18] Other Revenue	CT PET Tax Expense-Hebrew Home-Administration	(705,118.00) (3,244,492.00)		0.00	(705,118.00) (3,244,492.00)	(25,959.00) (1,421,349.00)
Total [30] Statement of Revenue		(35,368,743.00)		0.00	(35,368,743.00)	(30,901,397.00)
Group : [31-32]	Assets					
Subgroup : [A1] 100000-0114-00-000-0	Cash Cash-Hebrew Home	73,097.00		0.00	73,097.00	10,938.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	5,893.00		0.00	5,893.00	2,913.00
101005-0114-00-000-0	Cash Operating-Hebrew Home	282,852.00		0.00	282,852.00	0.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	4,527.00		0.00	4,527.00	9,123.00
103100-0114-00-000-0	Cash-Hebrew Home	40,060.00		0.00	40,060.00	40,060.00
104000-0114-00-000-0	Cash - Savings-Hebrew Home	15,118.00		0.00	15,118.00	798,596.00
104010-0114-00-000-0 106000-0114-00-000-0	Cash - Savings 1-Hebrew Home Petty Cash-Hebrew Home	184,734.00 1,550.00		0.00 0.00	184,734.00 1,550.00	0.00 1,550.00
106100-0114-00-000-0	Petty Cash - Resident Funds-Hebrew Home	1,300.00		0.00	1,300.00	1,300.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home	(9,372.00)		0.00	(9,372.00)	20,691.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	156,305.00		0.00	156,305.00	168,653.00
Subtotal [A1] Cash		756,064.00		0.00	756,064.00	1,053,824.00

Client: Engagement: Period Ending: Trial Balance: National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care

9/30/2023 A.01 - TB-CCNH A.03 - Grouping Report

Description ΔD.I JE Ref# RJE FIΝΔΙ 1st PP-FINAL 9/30/2023 9/30/2023 9/30/2022 Subgroup: [A2] 110000-0114-00-000-0 111000-0114-00-000-0 111200-0114-00-000-0 111300-0114-00-000-0 Resident Accounts Receivable
Accounts Receivable-Hebrew Home
A/R Private-Hebrew Home
A/R Comm Ins-Hebrew Home
A/R Hospice-Hebrew Home
A/R Mgd Medicare-Hebrew Home 256 021 00 0.00 256 021 00 501 327 00 292,344.00 86,924.00 351,283.00 292,344.00 86,924.00 351,283.00 173,672.00 162.00 504,071.00 0.00 111400-0114-00-000-0 0.00 528,617.00 238,802.00 112000-0114-00-000-0 A/R Medicare Pt A-Hebrew Home 204,272.00 0.00 204,272.00 268,336.00 112500-0114-00-000-0 A/R Medicare Pt B-Hebrew Home 13.328.00 0.00 13.328.00 13,414.00 0.00 0.00 0.00 113000-0114-00-000-0 A/R Medicaid-Hebrew Home 2,697,409.00 2,697,409.00 2,273,549.00 113100-0114-00-000-0 113100-0114-00-000-0 114000-0114-00-000-0 115000-0114-00-000-0 A/R Mgd Medicaid-Hebrew Home
A/R Mgt Nedicaid-Hebrew Home
A/R Patient Pticipation-Hebrew Home
A/R VA-Hebrew Home
Medicare Colns Bad Debt-Hebrew Home 0.00 (91,605.00) 247,832.00 100.00 100.00 248,326.00 0.00 248,326.00 116100-0114-00-000-0 2.781.00 0.00 2.781.00 0.00 (461,268.00) Allowance for Doubtful Accounts-Hebrew Home (777.656.00) (777,656,00) 116200-0114-00-000-0 0.00 Subtotal [A2] Resident Accounts Receivable 4.132,978.00 0.00 4.132,978.00 3,668,292.00 Other Accounts Receivable
Due from Related-Hebrew Home
Due From Related 2-Hebrew Home Subgroup : [A3] 141600-0114-00-000-0 141610-0114-00-000-0 Subtotal [A3] Other Accounts Receivable 3,784,300.00 3,784,300.00 2,865,380.00 0.00 158,571.00 **3,023,951.00** 232,373.00 4,016,673.00 232,373.00 4,016,673.00 Subgroup : [A4] 130000-0114-00-000-0 Inventories 169,041.00 169,041.00 Inventory-Hebrew Home 78,159.00 **78,159.00** 78,159.00 **78,159.00** Subtotal [A4] Inventories Subgroup : [A5] 121400-0114-00-000-0 122200-0114-00-000-0 Prepaid Expenses Prepaid Workers Comp-Hebrew Home Prepaid Gen. Ins-Hebrew Home Prepaid Expense Other-Hebrew Home 49,136.00 0.00 49,136.00 71,321.00 0.00 71,321.00 31,615.00 117,630.00 31.615.00 129000-0114-00-000-0 0.00 72.104.00 Prepaid Real Estate Taxes-Hebrew Home
Prepaid Personal Property Taxes-Hebrew Home
Prepaid Corp Taxes-Hebrew Home
Prepaid Mgmt Assets-Hebrew Home 0.00 129100-0114-00-000-0 0.00 9.005.00 0.00 70.336.00 9 005 00 129110-0114-00-000-0 8 957 00 140,534.00 33,024.00 334,635.00 140,534.00 16,952.00 **477,305.00** 129200-0114-00-000-0 129200-0114-00-000-0 129300-0114-00-000-0 0.00 Subtotal [A5] Prepaid Expenses Subgroup : [A8] 158200-0114-00-000-0 Other Current Assets Mortgage Costs-Hebrew Home 10.000.00 0.00 10.000.00 104 241 00 Subtotal [A8] Other Current Assets 0.00 Land Land-Hebrew Home 151000-0114-00-000-0 Subtotal [B1] Land 0.00 0.00 0.00 2,800,000.00 2,800,000.00 Subgroup : [B3] 153000-0114-00-000-0 163000-0114-00-000-0 Buildings Building-Hebrew Home Accum Depr Building-Hebrew Home 0.00 0.00 0.00 14.336.457.00 0.00 (2,230,116.00) **12,106,341.00** Leasehold Improvements
Lease hold Improvements-Hebrew Home
Accum Depr LHI-Hebrew Home Subgroup : [B4] 154000-0114-00-000-0 20.020.00 0.00 20.020.00 2.208.030.00 164000-0114-00-000-0 (647,381.00) **1,560,649.00** 0.00 **20,020.00** 0.00 0.00 Subtotal [B4] Leasehold Improvements Subgroup : [B6] 156000-0114-00-000-0 166000-0114-00-000-0 Subtotal [B6] Movable Equipment Movable Equipment Major Movable Equip-Hebrew Home Accum Depr MME-Hebrew Home 0.00 (1,576,696.00) 689,650.00 (1,404,676.00) 718,591.00 Subgroup : [B9] 153600-0114-00-000-0 Other Fixed Assets Construction in Prog-Hebrew Home 109 651 00 Subtotal [B9] Other Fixed Assets 0.00 0.00 Deferred Deposits
Reserve for Replacement-Hebrew Home
Deferrred Rent Receivable Subgroup : [D1] 143000-0114-00-000-0 180000-0114-00-000-0MARCUM 252,917.00 0.00 0.00 0.00 0.00 Subtotal [D1] Deferred Deposits 0.00 0.00 1,051,944.00 Subgroup : [D2] 142000-0114-00-000-0 Subtotal [D2] Escrow Deposits Escrow Deposits
Real Estate Tax Ins MIP Escrow-Hebrew Home 467,801.00 467,801.00 0.00 0.00 Subgroup : [D3] Organization Expense
Organizational Costs-Hebrew Home 158000-0114-00-000-0 0.00 0.00 0.00 268,467,00 168000-0114-00-000-0 Accum Amort Organaz Costs-Hebrew Home 0.00 0.00 0.00 (61,517.00) **206,950.00** Subtotal [D3] Organization Expense Subgroup : [D6] 141400-0114-00-000-0 Loans to Owners or Related Parties
Due from Realty-Hebrew Home 0.00 10,352,592.00 10,352,592.00 0.00 10,352,592.00 10,352,592.00 Subtotal [D6] Loans to Owners or Related Pa Subgroup : [D7] Other Assets 145000-0114-00-000-0 159000-0114-00-000-0 Security Deposits-Hebrew Home Operating Lease Right of Use Asset 11.120.00 0.00 11.120.00 11,120.00 21,840,467.00 21,851,587.00 42,242,358.00 21,840,467.00 21,851,587.00 42,242,358.00 0.00 11,120.00 27,529,701.00 Subtotal [D7] Other Assets Total [31-32] Assets Group: [33-34] Liabilities Subgroup : [A1] 210000-0114-00-000-0 Trade Accounts Payable
Accounts Payable-Hebrew Home (1,437,239.00) (1,437,239.00) (1,437,239.00) (1,437,239.00) Subtotal [A1] Trade Accounts Payable Accrued Payroll
Accrued Payroll-Hebrew Home Subgroup : [A4] 250100-0114-00-000-0 0.00 Subtotal [A4] Accrued Payroll (254,429.00) (254,429.00) (200,847.00) Subgroup : [A6] 250200-0114-00-000-0 Accrued Payroll Taxes Payable Accrued Payroll Tax-Hebrew Home (500,885.00) (500,885.00) (500,885.00) (500,885.00) (470,860.00) (470,860.00) Subtotal [A6] Accrued Payroll Taxes Payable Subgroup: [A9] 211200-0114-00-000-0 Mortgage Payable Mortgage Payable ST-Hebrew Home Subtotal [A9] Mortgage Payable 0.00 0.00 0.00 (339,436.00) Subgroup : [A12] 220000-0114-00-000-0 220200-0114-00-000-0 Other Current Liabilities Loans and Exchange-Hebrew Home Unclaimed ADP checks-Hebrew Home (4,272.00) (7,178.00) 0.00 (1,125.00) (5,939.00) (4,272.00) (7,178.00)

National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care 9/30/2023 A.01 - TB-CCNH A.03 - Grouping Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	0.00		0.00	0.00	(2,412.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home	(156,305.00)		0.00	(156,305.00)	(168,653.00)
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home	(13,043.00)		0.00	(13,043.00)	(13,043.00)
231100-0114-00-000-0	Operating Lease Liability, Current Maturities	(376,931.00)		0.00	(376,931.00)	0.00
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(694,775.00)		0.00	(694,775.00)	(639,090.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(569,345.00)		0.00	(569,345.00)	(315,714.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(202,366.00)		0.00	(202,366.00)	(142,007.00)
254900-0114-00-000-0	CT PET Tax Accrued Expense-Hebrew Home	(21,189.00)		0.00	(21,189.00)	(76,805.00)
260900-0114-00-000-0	CT PET Deferred Tax liability-Hebrew Home	0.00		0.00	0.00	(197,417.00)
271000-0114-00-000-0	Due to Aging in Amer-Hebrew Home	(26,548.00)		0.00	(26,548.00)	(5,200.00)
Subtotal [A12] Other Current Liabilities		(2,071,952.00)	_	0.00	(2,071,952.00)	(1,567,405.00)
Subgroup : [B1]	Loans Payable - Equipment					
211101-0114-00-000-0	Notes Payable LT1-Hebrew Home	(131,500.00)		0.00	(131,500.00)	0.00
Subtotal [B1] Loans Payable - Equipment	,	(131,500.00)	_	0.00	(131,500.00)	0.00
			_			
Subgroup : [B2] 211300-0114-00-000-0	Mortgages Payable Mortgage Payable LT-Hebrew Home	0.00		0.00	0.00	(8,575,212.00)
Subtotal [B2] Mortgages Payable	Morgage Fayable E1-Hebrew Home	0.00	_	0.00	0.00	(8,575,212.00)
Custotai [22] mortgagoo i ayasio			_	0.00	0.00	(0,0.0,2.12.00)
Subgroup : [B3]	Loans from Owners or Related Parties Loans Payable Officer-Hebrew Home	(0.407.050.00)		0.00	(0.407.050.00)	(0.000.000.00)
229400-0114-00-000-0	Due to Related-Hebrew Home	(3,127,959.00)			(3,127,959.00)	(2,880,836.00)
271500-0114-00-000-0		(1,221,421.00)		0.00	(1,221,421.00)	(1,272,902.00)
Subtotal [B3] Loans from Owners or Relate	d Parties	(4,349,380.00)	_	0.00	(4,349,380.00)	(4,153,738.00)
Subgroup : [B4]	Other Long-Term Liabilities					
221800-0114-00-000-0	Due to HMS-Hebrew Home	(44,420.00)		0.00	(44,420.00)	0.00
231200-0114-00-000-0	Operating Lease Liability, Net of Current Maturities	(21,463,536.00)	_	0.00	(21,463,536.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(21,507,956.00)	_	0.00	(21,507,956.00)	0.00
Total [33-34] Liabilities		(30,253,341.00)	_	0.00	(30,253,341.00)	(17,208,532.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(2,328,680.00)		0.00	(2,328,680.00)	(2,328,680.00)
286000-0114-00-000-0	Ptner Drawings-Hebrew Home	3,611,000.00		0.00	3,611,000.00	0.00
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(11,129,146.00)		0.00	(11,129,146.00)	(6,410,213.00)
Subtotal [B5] Cumulated Earnings	=	(9,846,826.00)	_	0.00	(9,846,826.00)	(8,738,893.00)
Total [35] Equity		(9,846,826.00)	_	0.00	(9,846,826.00)	(8,738,893.00)
	Sum of Account Groups	284,524.00		0.00	284,524.00	314,835.00
	Net (Income) Loss	284,524.00		0.00	284,524.00	314,835.00

National Health Care Associates, Inc. (CT) Medicaid - Hebrew Health Care 9/30/2023

Client: Engagement: Period Ending: Trial Balance:

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report Workpaper:

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1 To reclass nursing Admin frm Nursing RN		D.01 - Tab H		
100000-0114-14-059-(Salary-	Hebrew Home-Nursing Admin-Infection Contr- Hebrew Home-Nursing Admin-MDS Coordinator- Hebrew Home-Nursing Admin-Staff Dev- Hebrew Home-Nursing-RN-		149,938.00 219,775.00 128,684.00 498,397.00	498,397.00 498,397.00
Reclassifying Journal Entrice To reclass management fees	es JE # 2 into correct line of the cost report	J.01a		
	Services-Hebrew Home-Administration ing Fees-Hebrew Home-Fiscal Operations		8,850.00 8,850.00	8,850.00 8,850.00
Reclassifying Journal Entric To reclass IT services out of I		D.01 - Tab T		
	Equipment Rentals al-Hebrew Home-Administration		6,181.00 6,181.00	6,181.00 6,181.00
Reclassifying Journal Entrice To reclass Licenses into corre		D.01 - Tab O		
500000-0114-03-000-(License I91000-0114-03-000-(Dues-H Total	s and Permits-Hebrew Home-Administration ebrew Home-Administration		3,149.00 3,149.00	3,149.00 3,149.00
Reclassifying Journal Entrion	es JE # 5 ins into correct lines of cost report.	G.01		
	r Insurance-Hebrew Home-Property tate Taxes-Hebrew Home-Property brew Home-Property		12,891.00 79,389.00 92,280.00	92,280.00 92,280.00



Workpaper Index: Prepared By: Reviewed By:

Name of Workpaper:

Workpaper Date: 2/6/2024

Run Date: 2/6/2024

VHCL CKLST

Provider Name: Provider Number: Hebrew Health Care

Period Ended: 9/30/23

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: