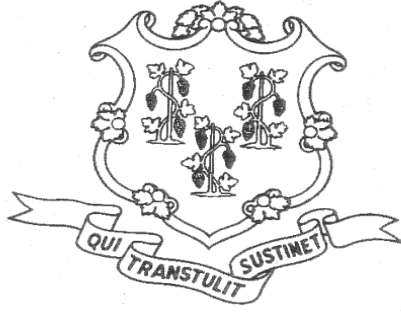


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 1 Abrams Blvd, West Hartford 06117	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (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
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Medicaid Provider Numbers:	CCNH / RHNS 927	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC	License No. 2439	Report for Year Ended 9/30/2023	Page 1	of 37
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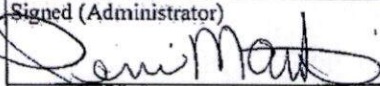
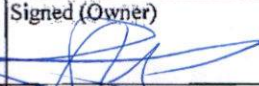
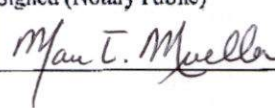
Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hebrew Home for Health and Rehabilitation, LLC [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) 		Date 2/12/24	Signed (Owner) 		Date 2/12/24
Printed Name (Administrator) Penni Martin			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) 	Comm. Expires 5/10/26	
Address of Notary Public 2845 DAVIS ST Oceanside NY 11572					

(Notary Seal)

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 Adjustment			Page 1A	of 37
Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabil		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 1 Abrams Blvd, West Hartford 06117				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2024	
Item	Total	CCNH / 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

Phone No. of Facility 516-705-4842		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew		Address (No. & Street, City, State, Zip) 1 Abrams Blvd, West Hartford 06117		
License Numbers:	CCNH / RHNS 2439	(Specify)	(Specify)	Medicare Provider No. 07-5109
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent				
<input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined		<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
Administrator				
Name of Administrator Penni Martin		Nursing Home Administrator's License No.:	001965	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Partners/Members

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC	Business Address		State(s) and/or Town(s) in Which Registered	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation	1 Abrams Blvd, West Hartford 06117		CT	
Name of Partners/Members	Business Address	Title	% Owned	
Susan Ostreicher 2012 Family			0.351	
Marvin J. Ostreicher 2012 Fam			0.35	
Thomas Gilmartin			0.099	
Cedar Hill Capital, LLC			0.05	
Oak Management Holdings, LL			0.05	
Junior Capital Holdings, LLC			0.05	
YSRO			0.05	

General Information and Questionnaire Corporate Owners

Name of Facility Hebrew Home for Health and Rehabilitation, I	License No. 2439	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d	2439	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439		Report for Year Ended 9/30/2023		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Pg. 16/ Line m12	8,850	8,850
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg. 16/ Line m12	1,393,276	1,393,276
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	2,399	2,399
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	31,940	31,940
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	1,038,897	1,002,990
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20/ Line 5f	17,855	17,855
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	598,662	556,067
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Various	2,196,547	2,196,547
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	2,479,787	2,479,787

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire
 Related Parties***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and R		License No. 2439			Report for Year Ended 9/30/2023		Page 4a	of 37
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	Page 16 / Line m13	23,555	23,555
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Page 13 / Various	735,311	735,311
Cambridge Manor	2428 Easton Tpke, Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	Page 16 / Line m11	1,500	1,500
Various Intercompany due to/from	Various	<input type="radio"/>	<input checked="" type="radio"/>	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	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	Page 22 / Line 9	405,720	***405,720
Hebrew Center Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Real Estate Taxes	Page 22 / Line 10b	79,389	79,389
Hebrew Center Realty	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	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.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Hebrew Home for Health and Rehabilitation, LLC	License No. 2439	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Hebrew Home for Health and Rehabi	License No. 2439	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		141,997		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Hebrew Home for Hea	License No. 2439	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of		
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for			2439		9/30/2023				8	37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	257	257			257	257						
B. On last day of THIS report period	257	257							257	257		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	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		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	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		

Schedule of Resident Statistics (Cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d			License No. 2439			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS		CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	12		177		43								
Per Diem Rate													
a. One bed rm.	Various		#####		490.00								
b. Two bed rms.	Various		#####		470.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					2,811	2,811							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,563	1,563							
2. Restorative Treatments													
C. Other					14,418	14,418							
D. Total Physical Therapy Treatments					18,792	18,792							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					832	832							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					295	295							
2. Restorative Treatments													
C. Other					1,261	1,261							
D. Total Speech Therapy Treatments					2,388	2,388							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					6,552	6,552							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					2,095	2,095							
2. Restorative Treatments													
C. Other					16,749	16,749							
D. Total Occupational Therapy Treatments					25,396	25,396							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home	2439	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	38,250		92						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	228,555		2,081						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	124,984		2,080						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	698,914		24,910						
5. Dietary Service									
a. Head Dietitian	74,517		2,080						
b. Food Service Supervisor	409,870		14,660						
c. Dietary Workers	1,100,447		55,103						
6. Housekeeping Service									
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						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	230,478		3,384						
b. RN									
1. Direct Care	1,305,641		25,808						
2. Administrative**	558,336		12,159						
c. LPN									
1. Direct Care	2,871,293		75,274						
2. Administrative**									
d. Aides and Attendants	4,464,099		203,555						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	209,752		9,233						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	250,610		7,477						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	421,712	(149,902)	11,252						
<i>A-13. Total Salary Expenditures</i>	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)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	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)

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center				2439	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
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.

	TOTAL	BEDS	Allocated 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
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	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

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

Name of Facility (as licensed)			License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center			2439	9/30/2023			12	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
Section III - Administrators***									
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 **all** other employment worked during the cost year.

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Hebrew Home for Health and Rehabilitation, LLC d	2439	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / 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									
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									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	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						

* 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 Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / Phlebotomist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Shahzad Zaki MD 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HARTFORD HEALTHCARE MEDICAL GROUP SPECIALISTS, LLC	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
INTELYCARE INC., 1250 Hancock St #501N, Quincy, MA 02169	RN / LPN Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
FIVE STAR CARE LLC DBA STARCARE, 250 Cedarbridge Ave, Lakewood, NJ 08701	CNAs Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 651,652	651,652						
2. Disability Insurance	\$							
3. 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) (not-owners and not-operators)	\$ 704,860	704,860						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 74,525	74,525						
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)					

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (<i>describe fully</i>)	
1 Compilation, preparation of Medicare and Medicaid cost reports, YE tax services	\$ 53,335
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 53,335

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15/ Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA LLP 2 ROGIN NASSAU, LLC 3 JACKSON LEWIS P.C. 4 UEL BENJAMIN 5 See Attached	Telephone Number 203-772-7700 860-256-6300 631-247-0404 N/A Various
---	--

Address (<i>No. & Street, City, State, Zip Code</i>)	
1 280 Trumbull St, 12th FL, Hartford, CT 06103	
2 185 Asylum St., Hartford, CT 06103-3460	
3 58 South Service Road, Suite 250, Melville, NY 11747	
4 32 Norman Drive, Bloomfield, CT 06002	
5 Various	

Services Provided by This Firm (<i>describe fully</i>)	
1 IDR, NHSN deficiency, APPS HUD 2530, 2022 Audit Request Letter	\$ 5,296
2 Financing with M&T Bank (Disallowed)	\$ 1,328
3 Retirement benefits issues, Health insurance change, Arbitration settlements	\$ 28,378
4 Settlement (1/2 Disallowed)	\$ 7,500
5 Various (\$59,848 Disallowed)	\$ 67,660
	Charge for Services Provided
	\$ 110,162

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15/ Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Hebrew Health Care	License No. 2439	Report for Year Ended 9/30/2023	Page 15c	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	CASSANDRA HENCE	N/A		
2	ANDREW S. GOLDEN	N/A		
3	GOLDMAN GRUDER & WOOD	203-899-8900		
4	Various	N/A		
5				
6				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	500 Darling St., 23C, Southington, CT 06489			
2	321 Main Street, Farmington, CT 06032			
3	200 Connecticut Ave., Norwalk CT 06854			
4	Various			
5				
6				
Services Provided by This Firm (<i>describe fully</i>)				
1	Settlement (1/2 Disallowed)		\$	8,375
2	Hence, Cassandra's Settlement (1/2 Disallowed)		\$	7,250
3	Collections (Disallowed)		\$	50,235
4	Various Conservatorship Fees (Disallowed)		\$	1,800
5			\$	
6			\$	
			Charge for Services Provided	
			\$	67,660

Respiratory Therapist / Caf  Employee Benefits Disallowance

Respiratory Therapist / Caf� Employee Salary	81,949
Total Salaries	14,423,908
Percent to Total Salaries	<u>0.57%</u>

Total Benefits (Pg 15, Line 1a3 - 1a6) 3,385,217

Respiratory Therapist / Caf  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>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	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 3,800
Disallowed Cell Phone (Page 15, Line 1h2)	<u><u>\$ 44,693</u></u>

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

Name of Facility		License No.	Report for Year Ended				Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/		2439	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		6,139,981	7,084,856	(944,875)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$	69,326	(69,326)					
4. Employee Travel	\$ 7,961	8,826	(865)					
5. Education Expenses Related to Seminars and Conventions	\$ 3,038	3,038						
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	70	(70)					
7. Other (<i>Specify</i>) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 752	752						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	61,640	(61,640)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 5,451	5,451						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 17,779	17,779						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 3,278	3,278						
10. Contributions*** See Attached Schedule	\$	300	(300)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 741,180	741,180						
12. Administrative Management Services**	\$ 651,484	1,436,465	(784,981)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ (737,554)	350,915	(1,088,469)					
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	\$ 19,084	\$ (19,084)				
Promotional Advertising	42,556	(42,556)				
Total Other Advertising	\$ 61,640	\$ (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	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
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-Caft-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**

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

Schedule C-1 - Management Services*

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

Name of Facility	License No.	Report for Year Ended				Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 1,439,663	1,474,617	(34,954)				
2. Non-Food Supplies	\$ 170,355	170,355					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 40,321	40,321					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,650,339	1,685,293	(34,954)				
2E. 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?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a		2439	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	391	391				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	375,153	375,153				
c. Other (Specify) Other Laundry Supplies / Diapers		\$	115,171	115,171				
3D. Total Laundry Expenditures (3a + b + c)		\$	490,715	490,715				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Hebrew Home for Health and Rehabilitation, LLC		2439	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 87,739	87,739				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)							
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
	c. Other (<i>Specify</i>)		\$					
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 87,739	87,739				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy		\$	536,013	(536,013)			
	2. 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							
	1. For Emergency Use		\$					
	2. Other***		\$	18,442	(18,442)			
	f. X-rays and Related Radiological Procedures***		\$	17,855	(17,855)			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$					
	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)**** See Attached Schedule		\$ 135,346	218,166	(82,820)			
	n. Physical Therapy Expense		\$					
	o. Speech Therapy Expense		\$					
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 437,067	1,241,373	(804,306)			

* 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 Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 59,158</u></u>	{a}

Tickmark
{a}

Ties to page 20

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

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

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Hebrew Home for Health and Rehabilitation, LL	2439	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
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 <i>(Provide detail on page 22b)</i>	\$ 107,516	107,516						
f. Other <i>(itemize)</i> See Attached Schedule	\$ 547,939	547,939						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,148,540	1,148,540						
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 247,422	251,271	(3,849)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 247,422	251,271	(3,849)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 147,756	150,648	(2,892)					
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 147,756	150,648	(2,892)					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 405,720	405,720						
10. Property Taxes								
a. 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. Total Property Expenses (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 Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb			2439	9/30/2023			22b	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
PCC, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	78,105	78,105	
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	03/06/15	Ongoing	2,233	2,233	
Leaf, P.O. Box 5066, Hartford, CT 06102-5066	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/19	39 Months	26,280	26,280	
The Office Works Inc, P.O. Box 5066, Hartford, CT 06102-5066	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/25/22	24 Months	898	898	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> 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.

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/14/2022	ELO i Series Tablet	Administrative	\$ 1,223	3	\$ 408
10/14/2022	Dell OptiplexDesktop/LG QHD	Administrative	1,359	3	453
10/14/2022	Dell Optiplex Desktop/LG QHD	Administrative	1,359	3	453
10/20/2022	Blood Pressure/TempDevice	Standard Resident	2,101	6	350
10/26/2022	Lenovo Chromebook	Administrative	1,256	3	419
11/2/2022	Drawer Bedside Cabinet	Administrative	1,985	15	121
11/13/2022	LG QHD Monitor	Administrative	1,166	3	357
12/27/2022	Slate Monitoring device & Temp	Standard Resident	12,576	5	2,096
1/7/2023	Dell OptiplexDesktop/LG 24"	Administrative	4,036	3	1,009
1/15/2023	Security Camera Install	Administrative	3,948	5	593
2/16/2023	Storage/Drying Cart	Administrative	6,442	10	429
2/15/2023	Dell Desktop & LGQHD Monitor	Administrative	1,696	3	377
2/16/2023	Dell Opti Desktop & LG Monitor	Administrative	1,663	3	369
3/7/2023	Install new Security Cameras	Administrative	3,948	5	461
3/16/2023	Dell Latiude Laptop	Administrative	1,197	3	233
3/6/2023	18x16 Dual Axle Wheel chair	Specialized Resident	1,333	5	156
3/23/2023	Maxwell ThomasBedside Cabinet	Administrative	1,435	15	56
4/18/2023	Convection Oven	Administrative	22,242	10	1,112
4/10/2023	Dell Laptop	Administrative	1,203	3	201
4/1/2023	Temp scanning Kiosk and printe	Standard Resident	2,904	5	291
4/26/2023	7" Audio/Video Touchscreen LCD	Administrative	2,492	3	346
5/9/2023	Apple 10.2Inch IPAD	Administrative	1,138	3	158
5/9/2023	HP Chromebook 14"	Administrative	2,056	3	285
5/10/2023	Lenovo Chrombook 14"	Administrative	2,873	3	399
6/26/2023	Mixing valve	Administrative	3,635	3	404
7/6/2023	Dell Latitude Laptop	Administrative	1,498	3	125
7/20/2023	Ice & Water Dispenser	Administrative	8,883	10	222
7/24/2023	Replace Air Dryer	Administrative	7,502	10	188
8/16/2023	Vital Monitor-BP/ Temp Check	Standard Resident	4,174	6	116
8/7/2023	Dell Optiplex Desktop Dell Optiplex	Administrative	1,381	3	77
8/3/2023	Desktop/LG Monit	Administrative	1,382	3	77
8/11/2023	Convection Oven	Administrative	11,882	10	198
8/3/2023	Caresono HD@ Bladder Scanner	Standard Resident	3,805	5	127
9/29/2023	BP Monitor/Suretemp Dell Latitude Laptop	Administrative	4,206	6	58
9/11/2023	Dell Latitude Laptop	Administrative	1,242	3	35
9/6/2023	Dell OptiPlex Desktop	Administrative	1,064	3	30
1/25/2023	Blixer	Administrative	8,793	10	659
Total additions for Movable Equipment			\$ 143,078		\$ 13,444 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
11/1/2022	Replace doors	\$ 3,785	15	\$ 231
11/18/2022	Condensate Return Stations x 2	29,038	10	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		\$ 4,354 *
Deletions:				

Total deletions for Leasehold Improvement		\$	-	\$ -

ges 23 24
**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home			2439		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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	Various	146,294	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	72,672		S/L	Various	4,354	
C-4. Subtotal									150,648
D. Total Amortization									150,648

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

<u>Property</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>% Related to SNF</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method</u>	<u>Accum Deprec.</u>	<u>9/30/2022 Deprec</u>	<u>Accum Deprec.</u>	<u>9/30/2023 Deprec</u>	<u>Accum Deprec.</u>	<u>Book Value</u>
1CH CLS Series Radio x 4	3/29/2019	678	100%	678	5	S/L	408	136	544	134	678	-
Dishwasher 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	-
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
Roll-in Refrigerator, 2 Door	6/30/2019	9,515	100%	9,515	10	S/L	2,856	952	3,808	952	4,760	4,755
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 Applan	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' Serie 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		171,154			81,227	24,228	105,455	24,206	129,661	41,493
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	1	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	1,108	554	1,662	1	1,663	-
Food Slicer - G12 Manual Gravi	11/29/2019	1,413	100%	1,413	10	S/L	282	141	423	141	564	849
Rice Lake Scale Fold Up Portab	11/29/2019	1,399	100%	1,399	10	S/L	280	140	420	140	560	839
RADIOBOSS Digital/DMR Repeater	12/12/2019	4,041	100%	4,041	5	S/L	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

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

Name of Facility Hebrew Home for Health and Rehabil	License No. 2439	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	257				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
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 9/30/2023		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					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Hebrew Home for Health and Rehabil		2439	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 236,217	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								
1. Original Loan Amount		\$						
2. 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					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended					Page	of
Hebrew Home for Health and Reha		2439	9/30/2023					27	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			236,217	236,217					
12. C. Movable Equipment									
1. Automotive Equipment									
A. Item			Rate	Amount					
Lender									
Address of Lender									
2. Other (Specify)									
A. Item			Rate	Amount					
Lender									
Address of Lender									
B. Item			Rate	Amount					
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)									
12. D. Other Interest Expense (Specify)									
Admin Interest				214,271	(214,271)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)									
			\$ 236,217	450,488	(214,271)				
14. Insurance									
a. Insurance on Property (buildings only)									
			\$ 46,361	82,979	(36,618)				
b. Insurance on Automobiles									
			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)									
			\$						
2. Fire and Extended Coverage									
			\$						
3. Other (Specify)									
Liability / Crime Insurance			\$ 213,215	213,215					
14d. Total Insurance Expenditures (14a + b + c)									
			\$ 259,576	296,194	(36,618)				
15. Total All Expenditures (A-13 thru C-14)									
			\$ 28,253,433	33,036,505	(4,783,072)				

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitati	2439	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 29,026,005	29,026,005			
b. Medicaid Room and Board Contractual Allowance **	\$ (7,519,576)	(7,519,576)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,079,740	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. a. Prescription Drugs - Medicare	\$ 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 (<i>Specify</i>) - Medicare	\$ 1,880,352	1,880,352			
b. Other (<i>Specify</i>) - 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 (<i>Specify</i>)	\$ 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)	\$ 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 Other 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 Other 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 Interest 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 Other Revenue		\$ 3,244,492	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	756,064
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,132,978
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	4,016,673
4. Inventories			\$	78,159
5. Prepaid Expenses			\$	334,635
a. _____				
b. _____				
c. _____				
d. See Schedule		334,635		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	10,000
Mortgage Costs-Hebrew Home		10,000		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	9,328,509
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>20,020</u>		\$	19,853
	Accum. Depreciation <u>167</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>2,211,092</u>		\$	895,109
	Accum. Depreciation <u>1,315,983</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable				
9. Other Fixed Assets (<i>itemize</i>)				
F/S vs C/R NBV		(205,292)	\$	(205,292)
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	709,670

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Hebrew Home	\$ 49,136
31	A5	Prepaid Gen. Ins-Hebrew Home	71,321
31	A5	Prepaid Expense Other-Hebrew Home	31,615
31	A5	Prepaid Personal Property Taxes-Hebrew Home	9,005
31	A5	Prepaid Corp Taxes-Hebrew Home	140,534
31	A5	Prepaid Mgmt Assets-Hebrew Home	33,024
Total Prepaid Expenses			\$ 334,635

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Loans and Exchange-Hebrew Home	\$ 4,272
33	A12	Unclaimed ADP checks-Hebrew Home	7,178
33	A12	Patients Fund-Hebrew Home	156,305
33	A12	Sec Deposit Private Patient-Hebrew Home	13,043
33	A12	Operating Lease Liability, Current Maturities	376,931
33	A12	Accrued Expenses-Hebrew Home	694,775
33	A12	Accrued Pension-Hebrew Home	569,345
33	A12	Accrued Worker's Comp-Hebrew Home	202,366
33	A12	CT PET Tax Accrued Expense-Hebrew Home	21,189
33	A12	Due to Aging in Amer-Hebrew Home	26,548
Total Other Current Liabilities (Itemize)			\$ 2,071,952

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

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

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. Leasehold or like property recorded 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	\$ _____
7. Minor Equipment-Not Depreciable				\$ _____
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	15,669,467
D. Investment and Other Assets				
1. Deferred Deposits				\$ _____
2. Escrow Deposits				\$ _____
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$ _____
4. Goodwill (Purchased Only)				\$ _____
5. Investments Related to Resident Care (<i>itemize</i>)				\$ _____

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	10,352,592
Name and Address	Amount	Loan Date		
Due from Realty	10,352,592			
7. Other Assets (<i>itemize</i>)			\$	21,851,587
	Security Deposits-Hebrew Home	11,120		
	Operating Lease Right of Use Asset	21,840,467		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	32,204,179
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	57,911,825

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, L		2439	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,437,239
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	254,429
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	500,885
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	2,071,952

See Schedule					2,071,952
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,264,505

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Hebrew Home for Health and Rehabilitation,		License No. 2439	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,264,505	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 131,500	
Name of Lender	Purpose	Amount	Date Due		
	Notes Payable LT	131,500			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 4,349,380	
Name and Address of Lender	Amount	Loan Date			
Due to Related / Loans Payable	4,349,380				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 21,507,956	
Due to HMS-Hebrew Home		44,420			
Operating Lease Liability, Net of Current Maturitie		21,463,536			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 25,988,836	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 30,253,341	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabil	2439	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	2,800,000
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	12,869,467
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	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	10/1/2022	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 Net Worth			\$	57,911,825

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitat	2439	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	10,321,169
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	35,368,743
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	33,226,552
D. Net Income or Deficit			\$	2,142,191
E. Balance			\$	12,463,360
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27 \$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/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/23	\$	11,989,017

I. Preparer's/Reviewer's Certification

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 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 not required to be submitted with the Annual Report

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

Facility Name for Health and Rehabilitation

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

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

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: _____

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 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)			(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			0.00	0.00
Marcum 206	Admin Equipment Rentals	0.00		6,181.00	6,181.00	5,962.00
			RJE - 3	6,181.00		
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	284,524.00		0.00	284,524.00	314,835.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

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]	Mortgages Payable					
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home	0.00		0.00	0.00	(8,575,212.00)
Subtotal [B2] Mortgages Payable		0.00		0.00	0.00	(8,575,212.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(3,127,959.00)		0.00	(3,127,959.00)	(2,880,836.00)
271500-0114-00-000-0	Due to Related-Hebrew Home	(1,221,421.00)		0.00	(1,221,421.00)	(1,272,902.00)
Subtotal [B3] Loans from Owners or Related 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)	(17,206,532.00)
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

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Hebrew Health Care**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab H		
To reclass nursing Admin frm Nursing RN				
I00000-0114-14-050-I	Salary-Hebrew Home-Nursing Admin-Infection Contr-		149,938.00	
I00000-0114-14-059-I	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-		219,775.00	
I00000-0114-14-098-I	Salary-Hebrew Home-Nursing Admin-Staff Dev-		128,684.00	
I00000-0114-15-092-I	Salary-Hebrew Home-Nursing-RN-			498,397.00
Total			498,397.00	498,397.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass management fees into correct line of the cost report				
I34000-0114-03-000-I	Shared Services-Hebrew Home-Administration		8,850.00	
I31000-0114-04-000-I	Consulting Fees-Hebrew Home-Fiscal Operations			8,850.00
Total			8,850.00	8,850.00
Reclassifying Journal Entries JE # 3		D.01 - Tab T		
To reclass IT services out of leased equipment				
Marcum 206	Admin Equipment Rentals		6,181.00	
I35210-0114-03-000-I	IT Rental-Hebrew Home-Administration			6,181.00
Total			6,181.00	6,181.00
Reclassifying Journal Entries JE # 4		D.01 - Tab O		
To reclass Licenses into correct line of cost report				
I00000-0114-03-000-I	Licenses and Permits-Hebrew Home-Administration		3,149.00	
I91000-0114-03-000-I	Dues-Hebrew Home-Administration			3,149.00
Total			3,149.00	3,149.00
Reclassifying Journal Entries JE # 5		G.01		
To reclass RE taxes and prop ins into correct lines of cost report.				
I72500-0114-25-000-I	Property Insurance-Hebrew Home-Property		12,891.00	
I73000-0114-25-000-I	Real Estate Taxes-Hebrew Home-Property		79,389.00	
I71000-0114-25-000-I	Rent-Hebrew Home-Property			92,280.00
Total			92,280.00	92,280.00



Provider Name: Hebrew Health Care
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: