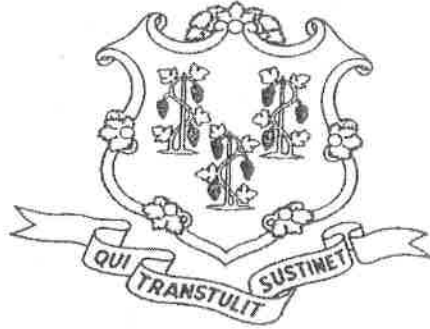


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation	
Address (No. & Street, City, State, Zip Code) 1 Abrams Blvd, West Hartford 06117	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

**General Information**

Name of Facility (as licensed) Hebrew Home for Health and Rehabilitation, LLC d/b/	License No. 2439	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabil		Period Covered: From	To 10/1/2020 9/30/2021
Address of Facility 1 Abrams Blvd, West Hartford 06117			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/11/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 516-705-4842		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Home		Address (No. & Street, City, State, Zip) 1 Abrams Blvd, West Hartford 06117		
License Numbers:	CCNH 2439	RHNS (Specify)	Medicare Provider No. 07-5109	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
<b>Administrator</b>				
Name of Administrator Penni Martin		Nursing Home Administrator's License No.:	001965	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/		License No. 2439	Report for Year Ended 9/30/2021	Page 3	of 37
Legal Name of Partnership/LLC Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation		Business Address 1 Abrams Blvd, West Hartford 06117		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Susan Ostreicher 2012 Family			0.351		
Marvin J. Ostreicher 2012 Fam			0.35		
Thomas Gilmartin			0.099		
Cedar Hill Capital, LLC			0.05		
Oak Management Holdings, LL			0.05		
Junior Capital Holdings, LLC			0.05		
YSRO			0.05		

**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Hebrew Home for Health and Rehabilitation,	License No. 2439	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a	License No. 2439	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     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?     Yes     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	30,808	30,808
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Pg. 16/ Line m12	1,080,007	1,080,007
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent/Other	Pg. 16/ Line m12	2,917	2,917
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/ Other	Pg. 16/ Line m12	28,454	28,454
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST Services	Various	1,028,408	990,666
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Pg 20/ Line 5f	17,137	15,703
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Various	560,908	501,289
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15/ Line 1a5	1,248,353	1,248,353
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	501,366	501,366

\* 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 9/30/2021		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	16,169	16,169
Preferred Professional Services	850 Silas Deane Hwy, Wethersfield CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Various	474,950	474,950
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared DNS	Various	10,247	10,247

\* Use additional sheets if necessary.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC	2439	9/30/2021	5	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.)				
<p align="right"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>				
N/A				

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb			2439	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
PCC, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	AR Billing/E.H.R. Software Lease	12/21/16	60 Months / Ongoing	69,591	69,591	
Pitney Bowes - PO Box 371896 Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	12/21/16	Ongoing	2,233	2,233	
Leaf -1720A Crete Street, Moberly, MO 65270	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/18/17	39 Months	25,920	25,920	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	97,744

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

**Total \*\*\*** 97,744

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

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

Name of Facility Hebrew Home for Health and Reha	License No. 2439	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 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 and YE tax services		\$ 50,380		
2		\$		
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$ 50,380	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15/ Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 MURTHA CULLINA LLP			203-772-7700	
2 ROGIN NASSAU, LLC			860-256-6300	
3 THE O'NEIL LAW FIRM PC			860-522-5188	
4 TREASURER, STATE OF CONNECTICUT			860-702-3000	
5 See Attached			Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 280 Trumbull St, 12th FL, Hartford, CT 06103				
2 185 Asylum St., Hartford, CT 06103-3460				
3 97 Oak Street, Hartford, CT 06117				
4 55 Elm St #2, Hartford, CT 06106				
5 Various				
Services Provided by This Firm ( <i>describe fully</i> )				
1 General Health Care Regulatory / IDR / Letters to auditors		\$ 1,608		
2 Refinancing mortgage with M&T Bank (Disallowed on Pg 28)		\$ 3,579		
3 The Orlando Martinez Case		\$ 2,000		
4 Conservatorship Court Filing Fee (Disallowed on Pg 28)		\$ 2,250		
5 Various ( \$35,838 Disallowed on Pg 28)		\$ 68,554		
			<b>Charge for Services Provided</b>	
			\$ 77,991	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15/ Line 1e				

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

Name of Facility Hebrew Health Care	License No. 2439	Report for Year Ended 9/30/2021	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Bercham Moses PC	203-783-1200		
2	JACKSON LEWIS P.C.	914-872-8060		
3	GOLDMAN GRUDER & WOOD	203-899-8900		
4	HABER, ROBERT	N/A		
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	75 Broad Street, Milford, CT 06460			
2	58 south Service Road suite 250, Melville, NY 11747			
3	200 Connecticut Ave., Norwalk CT 06854			
4	N/A			
Services Provided by This Firm ( <i>describe fully</i> )				
1	CHRO Cases	\$	3,490	
2	SEIU contract negotiations / HR Matters	\$	29,227	
3	Collections (Disallowed on Pg 28)	\$	35,297	
4	Conservator (Disallowed on Pg 28)	\$	540	
			Charge for Services Provided	
			\$	68,554

### Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center		2439			9/30/2021				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	257	257			257	257							
B. On last day of THIS report period	257	257							257	257			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	195	195			195	195							
B. As of midnight of THIS report period	207	207							207	207			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,493	4,493			3,435	3,435			1,058	1,058			
B. Medicaid (Conn.)	54,786	54,786			39,382	39,382			15,404	15,404			
C. Medicaid (other states)													
D. Private Pay	4,483	4,483			3,207	3,207			1,276	1,276			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Hospice / VA	6,088	6,088			4,524	4,524			1,564	1,564			
G. Total Care Days During Period (3A thru F)	69,850	69,850			50,548	50,548			19,302	19,302			
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	33	33			32	32			1	1			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	69,883	69,883			50,580	50,580			19,303	19,303			

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

Name of Facility Hebrew Home for Health and Rehabilitation,			License No. 2439			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(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)		
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		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	11		156		40								
Per Diem Rate													
a. One bed rm.	Various		325.72		469.00								
b. Two bed rms.	Various		325.72		449.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,080	4,080			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									2,501	2,501			
C. Other									14,137	14,137			
<b>D. Total Physical Therapy Treatments</b>									<b>20,718</b>	<b>20,718</b>			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									973	973			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									265	265			
C. Other									1,481	1,481			
<b>D. Total Speech Therapy Treatments</b>									<b>2,719</b>	<b>2,719</b>			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,740	4,740			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									2,622	2,622			
C. Other									15,877	15,877			
<b>D. Total Occupational Therapy Treatments</b>									<b>23,239</b>	<b>23,239</b>			



**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	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	218,825	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	138,089	2,340				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	387,905	15,682				
5. Dietary Service						
a. Head Dietitian	66,403	1,886				
b. Food Service Supervisor	361,373	14,877				
c. Dietary Workers	783,878	46,712				
6. Housekeeping Service						
a. Head Housekeeper	58,855	2,120				
b. Other Housekeeping Workers	734,401	43,426				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	145,324	4,504				
b. Other Maintenance Workers	143,487	6,428				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	126,236	7,238				
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	248,361	4,106				
b. RN						
1. Direct Care	1,236,865	28,679				
2. Administrative**	501,375	14,305				
c. LPN						
1. Direct Care	1,967,223	62,522				
2. Administrative**						
d. Aides and Attendants	3,259,580	177,040				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	262,517	12,183				
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	148,545	4,315				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	275,386	7,458				
<i>A-13. Total Salary Expenditures</i>	11,064,628	457,901				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 259,448	6,710				
Respiratory Therapy (Disallowed on Pg 28a)	1,201	33				
Café Salaries (Disallowed on Pg 28a)	14,737	715				
<b>Total</b>	<b>\$ 275,386</b>	<b>7,458</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant (Disallowed on Pg 28a)	\$ 54,921	549				
Consult Rehab (Disallowed on Pg 28a)	8,366	84				
Physician Fees (Disallowed on Pg 29a)	\$ 19,800	440				
<b>Total</b>	<b>\$ 83,087</b>	<b>1,073</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for				2439	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J Ostreicher				Non Discriminatory	Supervises Operations, Deals with DNS	67	16 / m11	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Cente				2439	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Penni Martin	218,825			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										
Rosemary Beaudoin (10/1/20-7/19/21)	126,035			Non Discriminatory	Assistant Administrator	1,868	A3			
Christal Altius (7/20/21-9/30/21)	12,054			Non Discriminatory	Assistant Administrator	472	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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	215	8				
2. Dentist	7,872	160				
3. Pharmacist	25,632	256				
4. Podiatrist	1,833	9				
5. Physical Therapy						
a. Resident Care	426,094	8,254				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	885				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	124,904	2,036				
b. Other						
10. Occupational Therapist						
a. Resident Care	472,689	8,452				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	135,874	1,750				
2. Administrative***						
b. LPN						
1. Direct Care	298,394	5,713				
2. Administrative***						
c. Aides	50,206	1,626				
d. Other						
12. Other (Specify)						
See Attached Schedule	83,087	1,073				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,686,800</b>	<b>30,222</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a		License No. 2439	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Avi Friedman, N/A	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-850 Silas Deane HWY Wethersfield CT	PT, OT, ST / Consult Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Shahzad Zaki MD 1257 South Broad St Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics - PO Box 484 Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Mass Tex Imaging LLC, - 3 Electronic Avenue, #201, Danvers, MA 01923-1099	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Professional Service - 850 Silas Deane Highway, Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
INTELYCARE INC., 1250 Hancock St #501N, Quincy, MA 02169	LPN Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
FIVE STAR CARE LLC DBA STARCARE, 250 Cedarbridge Ave, Lakewood, NJ 08701	CNAs Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAPLE VIEW MANOR, 856 Maple Street, Rocky Hill, CT 06067	Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
HealthDrive Podiatry Group 100 Crossing Blvd STE 300 Framingham, MA 01702	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hartford Health Care Group PO Box 412744 Boston MA 02241	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* 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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 702,511	702,511			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 126,787	126,787			
4. Social Security (F.I.C.A.)	\$ 839,806	839,806			
5. Health Insurance	\$ 1,248,353	1,248,353			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 43,902	43,902			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 16,274	16,274			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 855,018	855,018			
<b>d. Accounting and Auditing</b>	\$ 50,380	50,380			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 77,991	77,991			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 40,019	40,019			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 60,575	60,575			
2. Cellular Phones	\$ 4,876	4,876			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 151,153	151,153			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ 29,620	29,620			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 996,786	996,786			
<b>Subtotal</b>	\$ 5,244,051	5,244,051			

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

(Carry Subtotals forward to next page)



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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 16,274		
<b>Total</b>	<b>\$ 16,274</b>	<b>\$ -</b>	<b>\$ -</b>

---

**Schedule of Other Taxes**

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

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a	2439	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		5,244,051	5,244,051		
<b>I. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 59,595	59,595			
4. Employee Travel	\$ 790	790			
5. Education Expenses Related to Seminars and Conventions	\$ 2,468	2,468			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 51,414	51,414			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 8,576	8,576			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 17,604	17,604			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,487	5,487			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 221,087	221,087			
12. Administrative Management Services**	\$ 1,142,186	1,142,186			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 69,391	69,391			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 6,822,649	6,822,649			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 51,414		
<b>Total Other Advertising</b>	\$ 51,414	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Café Fees (Disallowed on Pg 28a)	\$ 678		
Licenses and Permits	2,150		
Penalties (Disallowed on Pg 28a)	355		
Bank Charges	34,342		
Misc. Expense (Disallowed on Pg 28a)	10,957		
Prior Period Expense (Disallowed on Pg 28a)	20,909		
<b>Total Other Administrative and General</b>	\$ 69,391	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Hebrew Home for Health and Rehabilitati	2439	9/30/2021	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	1,142,186	Management Fees	Pg. 16, Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/	2439	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 1,033,411	1,033,411		
2. Non-Food Supplies	\$ 83,424	83,424		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 50,009	50,009		
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 1,166,844</b>	<b>1,166,844</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, LLC d/b/a		2439	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. 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)		\$	248,258	248,258	
c. Other (Specify) Laundry Supplies		\$	87,855	87,855	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	336,113	336,113	
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, LI		2439	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	69,194	69,194		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	1,011	1,011		
	C. Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	<b>70,205</b>	<b>70,205</b>		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$	493,858	493,858		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	14,967	14,967		
	c. Medical and Therapeutic Supplies	\$	176,036	176,036		
	d. Ambulance/Limousine***	\$	3,598	3,598		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	7,709	7,709		
	f. X-rays and Related Radiological Procedures***	\$	17,137	17,137		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	39,424	39,424		
	i. Recreation	\$	80,664	80,664		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	295,219	295,219		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>1,128,612</b>	<b>1,128,612</b>		

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

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

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

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





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

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for				License No. 2439	Report for Year Ended 9/30/2021	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	28,432			19	3b
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	211,500			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	71,337			22	6f
ADP	P.O. Box 842875, Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll	28,490			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software	13,281			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	16,805			16	m11
AEGIS ENERGY SERVICES INC	PO Box 2511 Springfield MA 01101-2511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	31,437			22	6f
TECOGEN INC	45 FIRST AVENEUE WALTHAM MA 02451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Equipment Maintenance	38,306			22	6f
CINTAS FIRE PROTECTION	Cincinnati, OH 45263-6525	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	28,014			22	6f
KONE INC	16 Old Forge Rd Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	23,694			22	6f
US LAWNS OF BLOOMFIELD	PETERS ROD BLOOMFIELD CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Plowing	25,000			22	6f
SMART Care equipment	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	46,086			18	2b
CTC Building Solutions	500 Corporate Row, Cromwell, CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	10,801			22	6f
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various	139,522			Var	Var

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

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

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

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

Name of Facility		License No.		Report for Year Ended			Page of			
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and		2439		9/30/2021			21a 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Emcore Services	55 Gerber Road East.South Windsor,CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	35,756			22	6f
Durham Property Services	60 Royal Oak Dr. Durham, CT 06422	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	50,580			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	53,186			16	m11

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitation, I	2439	9/30/2021			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	154,791	154,791			
c. Light & Power	\$	189,145	189,145			
d. Water	\$	163,327	163,327			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	97,744	97,744			
f. Other ( <i>itemize</i> )	\$	386,298	386,298			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$	<b>991,305</b>	<b>991,305</b>			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	199,033	199,033			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$	<b>199,033</b>	<b>199,033</b>			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$	10,892	10,892			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	122,551	122,551			
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$	<b>133,443</b>	<b>133,443</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	359,915	359,915			
c. Personal property taxes	\$	41,289	41,289			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$	<b>733,680</b>	<b>733,680</b>			

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



### Depreciation Schedule

Name of Facility Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center f			License No. 2439			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
<b>E. Total Depreciation</b>												

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 96,800	Var	\$ 9,430
<b>Total additions for Movable Equipment</b>		\$ 96,800		\$ 9,430 *
<b>Deletions:</b>				
9/24/2019	Battery Charger	\$ (3,303)		
<b>Total deletions for Movable Equipment</b>		\$ (3,303)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 109,876	Var	\$ 2,566
<b>Total additions for Leasehold Improvement</b>		\$ 109,876		\$ 2,566 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**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		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Deferred Financing Costs	Var	Var	25 Years	268,467	39,733	S/L		10,892	
2.									
3.									
A-4. Subtotal									10,892
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,433,851	359,992	S/L	Various	119,985	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	109,876		S/L	Various	2,566	
C-4. Subtotal									122,551
<b>D. Total Amortization</b>									133,443

\* 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.











Property	Acquisition Year	Historical Costs	% Related to SNF	Cost to Be Depreciated	Life	Method	Accum Deprec.	9/30/2019 Deprec.	Accum Deprec.	9/30/2020 Deprec.	Accum Deprec.	9/30/2021 Deprec.	Accum Deprec.	Book Value
Refrigerator in White	1/31/2020	646	100%	646	10	S/L	-	-	-	65	65	65	130	516
Tympanic Thermometer Genius	1/31/2020	887	100%	887	5	S/L	-	-	-	177	177	177	354	533
Scale Fold Up Portable WC Dual	2/5/2020	3,039	100%	3,039	10	S/L	-	-	-	304	304	304	608	2,431
Nobles Speed Scrub 300 Walk-Be	2/10/2020	4,764	100%	4,764	5	S/L	-	-	-	953	953	953	1,906	2,858
Cameras x 3	2/11/2020	2,271	100%	2,271	5	S/L	-	-	-	454	454	454	908	1,363
Commercial Blenders x 2	2/28/2020	1,488	100%	1,488	5	S/L	-	-	-	298	298	298	596	892
Hot Food Serving Counter Table	2/28/2020	29,196	100%	29,196	15	S/L	-	-	-	1,946	1,946	1,946	3,892	25,304
SMART BUY 800G3 Desktop	2/28/2020	4,112	100%	4,112	5	S/L	-	-	-	822	822	822	1,644	2,468
4 UPS (APC) Operating Servers	2/28/2020	2,760	100%	2,760	5	S/L	-	-	-	552	552	552	1,104	1,656
Dining Chairs & Tables	3/3/2020	36,046	100%	36,046	10	S/L	-	-	-	3,605	3,605	3,605	7,210	28,836
Rice Lake Scale Fold Up Portab	3/4/2020	1,399	100%	1,399	10	S/L	-	-	-	140	140	140	280	1,119
Furniture for new male unit	3/6/2020	3,977	100%	3,977	15	S/L	-	-	-	265	265	265	530	3,447
3 x Smart Buy 800G3 Computers	3/31/2020	4,112	100%	4,112	3	S/L	-	-	-	1,371	1,371	1,371	2,742	1,370
Video Mesenger HD media player	4/21/2020	1,649	100%	1,649	5	S/L	-	-	-	330	330	330	660	989
Portable Air Conditioner	5/20/2020	843	100%	843	5	S/L	-	-	-	169	169	169	338	505
KIT BP/THERM/OXM SPTVTL	5/27/2020	2,586	100%	2,586	5	S/L	-	-	-	517	517	517	1,034	1,552
Desktop OPTIFLEX 3070 MLK I3	6/20/2020	667	100%	667	50	S/L	-	-	-	13	13	13	26	641
30 x chairs model # 676	6/30/2020	8,838	100%	8,838	10	S/L	-	-	-	884	884	884	1,768	7,070
Laptops x 5-140 N4120 4G 32MMC	7/28/2020	1,712	100%	1,712	3	S/L	-	-	-	571	571	571	1,142	570
32 HD LED TV x 10"	7/31/2020	1,111	100%	1,111	5	S/L	-	-	-	222	222	222	444	667
Scale Wheelchair Rolli A Weight	8/21/2020	1,221	100%	1,221	5	S/L	-	-	-	244	244	244	488	733
Pump Kangaroo E Pump	8/18/2020	2,036	100%	2,036	5	S/L	-	-	-	407	407	407	814	1,222
Victoria Garden Teak Bench 5'	9/11/2020	897	100%	897	3	S/L	-	-	-	299	299	299	598	299
8 Cell Phone Extenders	9/1/2020	2,127	100%	2,127	3	S/L	-	-	-	709	709	709	1,418	709
Computer Software	9/30/2020	868	100%	868	3	S/L	-	-	-	289	289	289	578	290
Tympanic Thermometer Genius	9/30/2020	591	100%	591	3	S/L	-	-	-	197	197	197	394	197
NPWT Pump-G	4/30/2020	6,305	100%	6,305	10	S/L	-	-	-	631	631	631	1,262	5,043
Total 2020 Additions		162,718		162,718						22,127	22,127	22,127	44,254	118,461
Acquisition 2021														
High-Speed Burnisher	10/1/2020	1,120	100%	1,120	3	S/L	-	-	-	-	-	373	373	747
3 Panel Privacy Screen w/Cast	10/15/2020	1,183	100%	1,183	3	S/L	-	-	-	-	-	394	394	789
Lift, Reliant Stand Up w/Power	10/28/2020	3,126	100%	3,126	10	S/L	-	-	-	-	-	313	313	2,813
Acer TravelMate Laptop	11/30/2020	1,435	100%	1,435	3	S/L	-	-	-	-	-	438	438	997
Laptop, Latitude 3510	11/30/2020	1,557	100%	1,557	3	S/L	-	-	-	-	-	476	476	1,081
Smart Buy Chrombook 14A G5	12/29/2020	1,258	100%	1,258	3	S/L	-	-	-	-	-	349	349	909
Roll-in Refrigerator	2/25/2021	9,330	100%	9,330	10	S/L	-	-	-	-	-	622	622	8,708
Hot Food Serving Counter/Table	2/25/2021	7,005	100%	7,005	10	S/L	-	-	-	-	-	467	467	6,538
Basic Telephones	3/26/2021	2,116	100%	2,116	5	S/L	-	-	-	-	-	247	247	1,869
Pressure Washer	3/16/2021	1,241	100%	1,241	3	S/L	-	-	-	-	-	241	241	1,000
Monitor, BP Spot 4400	4/12/2021	4,219	100%	4,219	3	S/L	-	-	-	-	-	703	703	3,516
Dell 3000 Series Laptop	4/30/2021	1,199	100%	1,199	3	S/L	-	-	-	-	-	200	200	999
Dell 3000 Series Laptops	4/30/2021	1,199	100%	1,199	3	S/L	-	-	-	-	-	200	200	999
Dell 3000 Series Laptops	4/30/2021	1,214	100%	1,214	3	S/L	-	-	-	-	-	202	202	1,012
Cradlepoint NetCloud License	4/30/2021	1,221	100%	1,221	3	S/L	-	-	-	-	-	204	204	1,017
ViewBladder Scanner	5/4/2021	4,394	100%	4,394	7	S/L	-	-	-	-	-	262	262	4,132
Steamer, Convection, Boilerless	5/31/2021	10,394	100%	10,394	10	S/L	-	-	-	-	-	433	433	9,961
Dell Desktops x 4	5/14/2021	4,335	100%	4,335	3	S/L	-	-	-	-	-	602	602	3,733
HP Chromebook x 5	5/3/2021	1,906	100%	1,906	3	S/L	-	-	-	-	-	265	265	1,641
Kitchen Wall Cabinets	8/24/2021	1,402	100%	1,402	10	S/L	-	-	-	-	-	23	23	1,379
Motorola Business Radio	8/31/2021	2,649	100%	2,649	5	S/L	-	-	-	-	-	88	88	2,561
Dell Business Series Laptop	9/29/2021	1,570	100%	1,570	3	S/L	-	-	-	-	-	44	44	1,526
Dell Optiplex Desktop	9/30/2021	1,250	100%	1,250	3	S/L	-	-	-	-	-	35	35	1,215
Dell Optiplex Desktop	9/30/2021	2,472	100%	2,472	3	S/L	-	-	-	-	-	69	69	2,403
Dell Optiplex Desktop	9/30/2021	1,242	100%	1,242	3	S/L	-	-	-	-	-	35	35	1,207
TVs x 11 & Wall Mounts	9/30/2021	2,531	100%	2,531	5	S/L	-	-	-	-	-	42	42	2,489
Lenovo Chromebook	9/14/2021	1,521	100%	1,521	3	S/L	-	-	-	-	-	42	42	1,479
HP Chromebook x 8	6/16/2021	2,591	100%	2,591	3	S/L	-	-	-	-	-	288	288	2,303
ELOView Control Advanced Mangle	6/28/2021	3,484	100%	3,484	3	S/L	-	-	-	-	-	387	387	3,097
MX 250 Security License	7/9/2021	16,636	100%	16,636	3	S/L	-	-	-	-	-	1,386	1,386	15,250
Disposals 2021														
Battery Charger	9/24/2019	(3,303)		(3,303)									(1,322)	(1,981)
		93,495		93,497								9,430	8,108	85,389
Total Moveable Equipment		1,859,573		1,859,573			244,869	174,565	419,434	196,692	616,126	199,033	813,837	1,045,736
Total		3,649,057		3,403,300			380,278	279,162	659,440	316,678	976,118	321,584	1,296,380	2,106,920
Building Prior to 12/21/2016 + FMV		14,336,457		14,336,457							1,847,811		1,847,811	12,488,646
Moveable FMV Adjustment		55,250		55,250							-		-	-
Land		2,800,000		2,800,000							-		-	2,800,000
CIP		91,516		91,516							-		-	91,516
LESS: T/B		20,932,282		20,932,282						818,086	3,560,535	818,086	3,560,535	17,371,747
Non SNF Related Assets		-		245,757							-		-	-
Rounding		-		-							-		-	-
Variance		(2)		(2)			380,278	279,162	659,440	(501,408)	(736,606)	(496,502)	(416,344)	115,335
CR vs. FS NBV		(115,335)									496,502			
Rounding Variance											-			
CR vs. FS NBV - Page 31, Line B9		(115,335)									496,502			
CR vs. FS depreciation											496,502			
Rounding Variance											-			
CR vs. FS depreciation - Page 36, Line F1											496,502			

**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 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*					
<input type="radio"/> Yes		<input checked="" type="radio"/> No		If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		257			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		HUD			
b. Date Mortgage Obtained		12/21/16			
c. Interest Rate for the Cost Year		3.00%			
d. Term of Mortgage (number of years)		25			
e. Amount of Principal Borrowed		11,041,655			
f. Principal balance outstanding as of 9/30/21		9,242,916			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Hebrew Home for Health and Rehabil		2439	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 315933	315,933		
Name of Lender		Rate				
Building, Land Improvement & Non Movable Equipment						
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$ 315,933	315,933		

*(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 Rehab		2439		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				315,933	315,933		
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)				\$	960	960	
Admin Interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	316,893	316,893	
14. Insurance							
a. Insurance on Property (buildings only)				\$	79,783	79,783	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	5,438	5,438	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	176,616	176,616	
Liability / Crime							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	261,837	261,837	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	24,579,566	24,579,566	



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew			2439	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 67,827	67,827		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 472,689	472,689		
7.			Other - See attached Schedule	\$ 83,087	83,087		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 855,018	855,018		
10.			Accounting	\$			
10a.			Legal	\$ 41,667	41,667		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,076	3,076		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 59,595	59,595		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 51,414	51,414		
19.	15	1J	Income Tax / Corporate Business Tax	\$ 150,903	150,903		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 530,663	530,663		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 79,598	79,598		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 2,395,537</b>	<b>2,395,537</b>		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Respiratory Therapy	1,201		
10	12o	Café Salaries	14,737		
10	12o	Admissions Salary related to Marketing	51,889		
<b>Total Other Salaries Adjustment</b>			\$ 67,827	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Nursing Consultant	\$ 54,921		
13	b12o	Consult Rehab	8,366		
13	b12o	Physician Fees	19,800		
<b>Total Other Fees Adjustments</b>			\$ 83,087	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1k1	CT PET Tax	\$ 29,620		
16	m13	Café Fees	678		
16	m13	Penalties	355		
16	m13	Misc. Expense	10,957		
16	m13	Prior Period Expense	20,909		
15	Var	Benefits Associated with Marketing Salary	13,888		
15	Var	Benefits Associated with Respiratory Therapy / Café Salaries	3,191		
<b>Total Other A&amp;G Adjustments</b>			\$ 79,598	\$ -	\$ -

**National Health Care Associates, Inc. (CT)  
Disallowance Schedule for Cell Phones  
September 30, 2021**

**Pg. 28b**

	<u>Amount</u>	
Total Cell Phone Expense	4,876	TB Linked
Cell Phone Allowed Based on Bed Capacity	5	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,800	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,800	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 3,076</u></u></b>	

Hebrew Health Care  
 Calculation of Allowable Management Fee  
 September 30, 2021

<u>Description</u>	<u>Amount</u>	
Management fees Charged	1,142,186	Page 16, Line m12
Accounting Charges	<u>50,380</u>	Page 15, Line 1d
Total Management Fees Per Agreement	1,192,566	
Patient Days	69,883	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>84,425</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 14.13</b>	
PPD Allowance Per Client 2020	7.83	
2021 CPI Increase %	<u>1.02%</u>	J.01b
PPD Allowance 9/30/2021	<u>7.84</u>	
<b>Amount over (Under)</b>	<b>\$ 6.2857</b>	
Total Days	84,425	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 530,663</u></u></b>	

Respiratory Therapist / Café Employee Benefits Disallowance

Respiratory Therapist / Café Employee Salary	15,938	Page 10
Total Salaries	<u>11,064,628</u>	TB Linked
Percent to Total Salaries	0.14%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,214,946	TB Linked
Respiratory Therapist / Café Employee Benefits Disallowed	<b>3,191</b>	Page 28 attachment

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Hebrew Home for Health and Rehabilitation, LLC d/b/a Heb			2439	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,395,537	2,395,537		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 493,858	493,858		
28.	20	5d	Ambulance/Limousine	\$ 3,598	3,598		
29.	20	5f	X-rays, etc	\$ 17,137	17,137		
30.	20	5h	Laboratory	\$ 39,424	39,424		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,709	7,709		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 237,104	237,104		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,117	8,117		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 10,892	10,892		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 935,152	935,152		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				<b>\$ 4,148,528</b>	<b>4,148,528</b>		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancllry	9,043		
20	5l	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry	10,147		
20	5l	Equip Rental-Hebrew Home-Respiratory	45,848		
20	5i	Cable Television Disallowance (See Attached)	58,072		
20	5c	Med B Nursing Supplies	79,880		
20	5l	Equip Rental-Hebrew Home-Nursing	32,658		
20	5l	Minor Equip-Hebrew Home-Nursing	1,456		
<b>Total Other Ancillary Costs</b>			\$ 237,104	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 8,117		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 8,117	\$ -	\$ -

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization of Organizational Costs	\$ 10,892		
<b>Total Other Property Adjustments</b>			\$ 10,892	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refunds / Rebates	80,219		
30	IV 8	Misc Rev	1,502		
30	IV 8	Cafe Income-Hebrew Home	4,533		
30	IV 8	House Rental Income-Hebrew Home	848,898		
<b>Total Other Adjustments</b>			\$ 935,152	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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



**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2021**

**Pg. 29b**

Total Cable TV Expense	61,672	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 58,072</u></u>	{a}

**Tickmark**  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Hebrew Home for Health and Rehabilitati	2439	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 22,618,709	22,618,709				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,324,815)	(7,324,815)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,038,235	2,038,235				
b. Medicare Room and Board Contractual Allowance **	\$ (1,608,732)	(1,608,732)				
4. a. Private-Pay Residents and Other	\$ 7,026,452	7,026,452				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,271,889)	(1,271,889)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 179,263	179,263				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (209,859)	(209,859)				
c. Prescription Drugs - Non-Medicare	\$ 252,483	252,483				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (272,278)	(272,278)				
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	\$ 329,942	329,942				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 156,006	156,006				
c. Physical Therapy - Non-Medicare	\$ 448,567	448,567				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (400,347)	(400,347)				
4. a. Speech Therapy - Medicare	\$ 96,700	96,700				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 144,120	144,120				
c. Speech Therapy - Non-Medicare	\$ 153,030	153,030				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (124,925)	(124,925)				
5. a. Occupational Therapy - Medicare	\$ 385,494	385,494				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 86,224	86,224				
c. Occupational Therapy - Non-Medicare	\$ 542,442	542,442				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (485,043)	(485,043)				
6. a. Other (Specify) - Medicare	\$ 1,674,125	1,674,125				
b. Other (Specify) - Non-Medicare	\$ 338,736	338,736				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 24,772,640</b>	<b>24,772,640</b>				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 1,385	1,385				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 2,083,895	2,083,895				
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 2,085,280</b>	<b>2,085,280</b>				
<b>VI. Total All Revenue (III +V)</b>	<b>\$ 26,857,920</b>	<b>26,857,920</b>				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Hebrew Home	\$ 654,226		
30 II 6a	Medicare A Nsng Comp Contra-Hebrew Home	963,935		
30 II 6a	Medicare Pt A IV Therapy-Hebrew Home	30,596		
30 II 6a	Medicare Pt A Lab-Hebrew Home	16,363		
30 II 6a	Medicare Pt A X-Hebrew Home	9,002		
30 II 6a	Medicare Pt B Prior Period-Hebrew Home	3		
	<b>Total Other Resident Revenue - Medicare</b>	<b>\$ 1,674,125</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Hebrew Home	\$ (12)		
30 II 6b	Hospice Lab-Hebrew Home	12		
30 II 6b	Medicaid IV Therapy-Hebrew Home	162		
30 II 6b	Medicaid Lab-Hebrew Home	704		
30 II 6b	Medicaid X-Hebrew Home	252		
30 II 6b	Medicare Pt A Settlement-Hebrew Home	9,006		
30 II 6b	Medicare Pt B Flu/Pneumonia-Hebrew Home	3,855		
30 II 6b	Private Lab-Hebrew Home	73		
30 II 6b	Comm Ins IV Therapy-Hebrew Home	10,280		
30 II 6b	Comm Ins Lab-Hebrew Home	1,070		
30 II 6b	Comm Ins Specialty Beds-Hebrew Home	21		
30 II 6b	Comm Ins X-Hebrew Home	944		
30 II 6b	Mgd Medicare NTA Contra-Hebrew Home	32,328		
30 II 6b	Mgd Medicare Nsng Comp Contra-Hebrew Home	42,079		
30 II 6b	Mgd Medicare IV Therapy-Hebrew Home	18,141		
30 II 6b	Mgd Medicare Lab-Hebrew Home	10,890		
30 II 6b	Mgd Medicare Specialty Beds-Hebrew Home	383		
30 II 6b	Mgd Medicare X-Hebrew Home	6,592		
30 II 6b	Mgd Medicare Flu/Pneumonia-Hebrew Home	2,521		
30 II 6b	Mgd Medicare Prior Period-Hebrew Home	(3,034)		
30 II 6b	Patient Revenue Capitation -Hebrew Home	202,469		
	<b>Total Other Resident Revenue</b>	<b>\$ 338,736</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	682,988	\$ 1,385		
	<b>Total Interest Income</b>		<b>\$ 1,385</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Dividend Rev	\$ 6,600		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	80,219		
30 IV 8	Misc Rev (Disallowed on Pg 29a)	1,502		
30 IV 8	Donation Rev	10		
30 IV 8	Stimulus Rev	1,138,960		
30 IV 8	Cafe Income-Hebrew Home (Disallowed on Pg 29a)	4,533		
30 IV 8	House Rental Income-Hebrew Home (Disallowed on Pg 29a)	848,898		
30 IV 8	Reversal of PY Auto Expense (No CY Expense)	592		
30 IV 8	Reversal of PY Laundry Expense (No CY Expense)	2,581		
	<b>Total Other Revenue</b>	<b>\$ 2,083,895</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,743,246
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,531,160
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,771,078
4. Inventories			\$	85,951
5. Prepaid Expenses			\$	394,133
a. _____				
b. _____				
c. _____				
d. See Schedule		394,133		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	7,525,568
B. Fixed Assets				
1. Land			\$	2,800,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>14,336,457</u>		\$	12,488,646
	Accum. Depreciation <u>1,847,811</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>1,543,727</u>		\$	1,061,184
	Accum. Depreciation <u>482,543</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,859,573</u>		\$	1,045,736
	Accum. Depreciation <u>813,837</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(23,819)
F/S vs C/R NBV		(115,335)		
See Schedule		91,516		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	17,371,747

\* 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	\$ 53,127
31	A5	Prepaid Gen. Ins-Hebrew Home	76,117
31	A5	Prepaid Expense Other-Hebrew Home	77,171
31	A5	Prepaid Real Estate Taxes-Hebrew Home	97,686
31	A5	Prepaid Personal Property Taxes-Hebrew Home	10,035
31	A5	Prepaid Corporate Taxes-Hebrew Home	60,976
31	A5	Prepaid Mgmt Assets-Hebrew Home	19,101
<b>Total Prepaid Expenses</b>			<b>\$ 394,133</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 91,516
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 91,516</b>

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Hebrew Home	\$ 4,303
33	A12	Due to Medicaid-Hebrew Home	286,000
33	A12	Patients Fund-Hebrew Home	196,454
33	A12	See Deposit Private Patient-Hebrew Home	13,013
33	A12	Miscellaneous-Hebrew Home	95,529
33	A12	Accrued Expenses-Hebrew Home	708,490
33	A12	Accrued Pension-Hebrew Home	43,901
33	A12	Accrued Worker's Comp-Hebrew Home	254,624
33	A12	CT PUT Deferred Tax-Hebrew Home	223,376
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,825,920</b>

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilita	2439	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	24,897,315
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	662,143
2. Escrow Deposits			\$	403,352
3. Organization Expense			*Historical Cost 268,467	
			Accum. Depreciation 50,625	Net
			\$	217,842
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
_____				
_____				
7. Other Assets ( <i>itemize</i> )			\$	11,120
Security Deposits-Hebrew Home				11,120
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,294,457
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	26,191,772

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitation, L		2439	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,606,567
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> )				\$	133,938
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	424,825
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	328,268
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,825,720
_____					
_____					
_____					
See Schedule				1,825,720	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>4,319,318</b>

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

(Carry Total forward to next page)

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

Name of Facility Hebrew Home for Health and Rehabilitation,		License No. 2439	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,319,318	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	8,914,648
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	4,218,913
Name and Address of Lender	Amount	Loan Date			
Loans Payable Officer / Due to Related	4,218,913				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	13,133,561
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	17,452,879



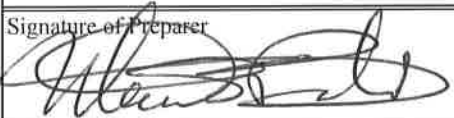
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabil	2439	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	6,957,041
6. Gain or Loss for Period			\$	1,781,852
		10/1/2020 thru 9/30/2021		
7. Total Net Worth			\$	8,738,893
<b>C. Total Reserves and Net Worth</b>			\$	8,738,893
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	26,191,772

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Hebrew Home for Health and Rehabilitat	2439	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	6,797,049
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	26,857,920
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	25,076,068
D. Net Income or Deficit			\$	1,781,852
E. Balance			\$	8,578,901
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenses Per Page 27			\$24,579,566	
F/S vs C/R Depreciation			496,502	
Total Expenses Per FS			\$25,073,487	
2. Other ( <i>itemize</i> )				
Prior Period Adjustments			159,992	
F-3. Total Additions			\$	159,992
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	8,738,893
				09/30/21

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

Name of Facility Hebrew Home for Health and	License No. 2439	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bivolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Hebrew Home for Health and Rehabilitation, LLC d/b/a Hebrew Center for Health and Rehabilitation for the year ended September 30, 2021, 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 11, 2022

# Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

This checklist is not required to be submitted with the Annual Report

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes  No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

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

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

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

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

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



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CGNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
100000-0114-00-000-0	Cash-Hebrew Home	813,896.00			813,896.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	2,857.00			2,857.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	1,228.00			1,228.00
103100-0114-00-000-0	Cash-Hebrew Home	40,060.00			40,060.00
104000-0114-00-000-0	Cash - Savings-Hebrew Home	682,988.00			682,988.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00			1,550.00
106100-0114-00-000-0	Petty Cash - Resident Funds-Hebrew Home	1,300.00			1,300.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home	2,913.00			2,913.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	196,454.00			196,454.00
109000-0114-00-000-0	Restricted Cash	0.00			0.00
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	378,641.00			378,641.00
111000-0114-00-000-0	A/R Private-Hebrew Home	185,265.00			185,265.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home	65,485.00			65,485.00
111300-0114-00-000-0	AR Hospice-Hebrew Home	352,666.00			352,666.00
111400-0114-00-000-0	A/R Mgd Medicare-Hebrew Home	330,193.00			330,193.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	248,010.00			248,010.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	14,931.00			14,931.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	2,293,798.00			2,293,798.00
113100-0114-00-000-0	A/R Mgd Medicaid-Hebrew Home	2,892.00			2,892.00
114000-0114-00-000-0	A/R Patient Pticipation-Hebrew Home	(88,418.00)			(88,418.00)
115000-0114-00-000-0	A/R VA-Hebrew Home	120,099.00			120,099.00
116100-0114-00-000-0	Medicare Colns Bad Debt-Hebrew Home	9,006.00			9,006.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(381,408.00)			(381,408.00)
120000-0114-00-000-0	Prepaid Expenses-Hebrew Home - -	0.00			0.00
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home	53,127.00			53,127.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home	76,117.00			76,117.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	77,171.00			77,171.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	97,606.00			97,606.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home	10,035.00			10,035.00
129200-0114-00-000-0	Prepaid Corporate Taxes-Hebrew Home	60,976.00			60,976.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	19,101.00			19,101.00
130000-0114-00-000-0	Inventory-Hebrew Home	85,951.00			85,951.00
141000-0114-00-000-0	Loans and Exchange-Hebrew Home	0.00			0.00
141300-0114-00-000-0	Due from Prior Owner-Hebrew Home	0.00			0.00
141600-0114-00-000-0	Due from Related-Hebrew Home	1,227,761.00			1,227,761.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	543,317.00			543,317.00
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home	403,352.00			403,352.00
143000-0114-00-000-0	Reserve for Replacement-Hebrew Home	172,417.00			172,417.00
145000-0114-00-000-0	Security Deposits-Hebrew Home	11,120.00			11,120.00
151000-0114-00-000-0	Land-Hebrew Home	2,800,000.00			2,800,000.00
153000-0114-00-000-0	Building-Hebrew Home	14,336,457.00			14,336,457.00
153600-0114-00-000-0	Construction in Prog-Hebrew Home	91,516.00			91,516.00
154000-0114-00-000-0	Lease hold Improvements-Hebrew Home	1,789,482.00			1,789,482.00
156000-0114-00-000-0	Major Movable Equip-Hebrew Home	1,914,827.00			1,914,827.00
158000-0114-00-000-0	Organizational Costs-Hebrew Home	268,467.00			268,467.00
163000-0114-00-000-0	Accum Depr Building-Hebrew Home	(1,847,811.00)			(1,847,811.00)
164000-0114-00-000-0	Accum Depr LHI-Hebrew Home	(482,925.00)			(482,925.00)
166000-0114-00-000-0	Accum Depr MME-Hebrew Home	(1,229,799.00)			(1,229,799.00)
168000-0114-00-000-0	Accum Amort Organaz Costs-Hebrew Home	(50,625.00)			(50,625.00)
180000-0114-00-000-0MARCU	Deferrred Rent Receivable	489,726.00			489,726.00
210000-0114-00-000-0	Accounts Payable-Hebrew Home	(1,606,567.00)			(1,606,567.00)
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home	(328,268.00)			(328,268.00)
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home	(8,914,648.00)			(8,914,648.00)
211400-0114-00-000-0	Equipment Obligation ST-Hebrew Home- - -	0.00			0.00
211410-0114-00-000-0	Equipment Obligation LT-Hebrew Home- - -	0.00			0.00
211410-0114-99-999-9	Equipment Obligation - ST - Hebrew	0.00			0.00
220000-0114-00-000-0	Loans and Exchange-Hebrew Home	0.00			0.00
220200-0114-00-000-0	Unclaimed ADP checks-Hebrew Home	(4,303.00)			(4,303.00)
221300-0114-00-000-0	Due to Prior Owner-Hebrew Home- - -	0.00			0.00
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	(286,000.00)			(286,000.00)
221760-0114-00-000-0	Deferred Revenue Rcf-Hebrew Home	0.00			0.00
226200-0114-00-000-0	Patients Fund-Hebrew Home	(196,454.00)			(196,454.00)
226300-0114-00-000-0	Patient Recreation Fund-Hebrew Home- - -	0.00			0.00
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home	(13,043.00)			(13,043.00)
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(2,880,836.00)			(2,880,836.00)
237000-0114-00-000-0	Disability Ins-Hebrew Home- - -	0.00			0.00
240000-0114-00-000-0	401K-Hebrew Home	0.00			0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
242200-0114-00-000-0	Savings Deduction-Hebrew Home- - -	0.00			0.00
249999-0114-00-000-0	Miscellaneous-Hebrew Home	(95,529.00)			(95,529.00)
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(708,490.00)			(708,490.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(43,901.00)			(43,901.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(254,624.00)			(254,624.00)
250100-0114-00-000-0	Accrued Payroll-Hebrew Home	(133,938.00)			(133,938.00)
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home	(424,825.00)			(424,825.00)
251000-0114-00-000-0	Accrued Purchases-Hebrew Home- - -	0.00			0.00
254900-0114-00-000-0	CT PET Tax Accrued Expense-Hebrew Home	0.00			0.00
260900-0114-00-000-0	CT PET Deferred Tax-Hebrew Home	(223,376.00)			(223,376.00)
271500-0114-00-000-0	Due to Related-Hebrew Home	(1,338,077.00)			(1,338,077.00)
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(2,328,680.00)			(2,328,680.00)
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(4,628,361.00)			(4,628,361.00)
303005-0114-00-000-0	Hospice Contra Other-Hebrew Home	12.00			12.00
303100-0114-00-000-0	Hospice Revenue-Hebrew Home	(2,170,859.00)			(2,170,859.00)
303700-0114-00-000-0	Hospice C/A-Hebrew Home	600,200.00			600,200.00
303750-0114-00-000-0	Hospice C/A Prior Year-Hebrew Home- - -	0.00			0.00
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(2,238.00)			(2,238.00)
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	2,238.00			2,238.00
304300-0114-00-000-0	Hospice PT-Hebrew Home	(468.00)			(468.00)
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home	24.00			24.00
304400-0114-00-000-0	Hospice ST-Hebrew Home	(284.00)			(284.00)
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	102.00			102.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(12.00)			(12.00)
304800-0114-00-000-0	Hospice OT-Hebrew Home	(2,962.00)			(2,962.00)
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home	628.00			628.00
304900-0114-00-000-0	Hospice Specialty Beds-Hebrew Home	0.00			0.00
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	(22,618,709.00)			(22,618,709.00)
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	7,323,859.00			7,323,859.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	956.00			956.00
313100-0114-00-000-0	Medicaid Case Mix Adj-Hebrew Home- - -	0.00			0.00
313101-0114-00-000-0	Medicaid Rate Adjustment-Hebrew Home- - -	0.00			0.00
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(49,617.00)			(49,617.00)
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	49,779.00			49,779.00
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(97,655.00)			(97,655.00)
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home	97,655.00			97,655.00
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(25,551.00)			(25,551.00)
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	25,551.00			25,551.00
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(162.00)			(162.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(704.00)			(704.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(109,897.00)			(109,897.00)
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home	109,897.00			109,897.00
314900-0114-00-000-0	Medicaid Specialty Beds-Hebrew Home- - -	0.00			0.00
315000-0114-00-000-0	Medicaid X-Hebrew Home	(252.00)			(252.00)
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	(2,038,235.00)			(2,038,235.00)
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,583,368.00			1,583,368.00
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	(432,330.00)			(432,330.00)
321007-0114-00-000-0	Medicare A OT Contra-Hebrew Home	(404,981.00)			(404,981.00)
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(211,087.00)			(211,087.00)
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(654,226.00)			(654,226.00)
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(963,935.00)			(963,935.00)
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home	25,364.00			25,364.00
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	(179,263.00)			(179,263.00)
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	209,859.00			209,859.00
324200-0114-00-000-0	MCR Pt A Chargeable Med Supp-Hebrew Home- - -	0.00			0.00
324205-0114-00-000-0	MCR Pt A Charge Med Supp Contra-Hebrew Home- - -	0.00			0.00
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(264,810.00)			(264,810.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	264,810.00			264,810.00
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(65,998.00)			(65,998.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	65,998.00			65,998.00
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(30,596.00)			(30,596.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(16,363.00)			(16,363.00)
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(302,211.00)			(302,211.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home	302,211.00			302,211.00
324900-0114-00-000-0	Medicare Pt A Specialty Beds-Hebrew Home	0.00			0.00
325000-0114-00-000-0	Medicare Pt A X-Hebrew Home	(9,002.00)			(9,002.00)
328000-0114-00-000-0	Medicare Pt A Sequestration-Hebrew Home	0.00			0.00
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(9,006.00)			(9,006.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	(65,132.00)			(65,132.00)
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	11,514.00			11,514.00
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(30,702.00)			(30,702.00)

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		9/30/2021			9/30/2021
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	969.00			969.00
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(83,283.00)			(83,283.00)
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	16,546.00			16,546.00
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(3,855.00)			(3,855.00)
337300-0114-00-000-0	Mgd Medicare Pt B PT-Hebrew Home	0.00			0.00
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	2,310.00			2,310.00
337400-0114-00-000-0	Mgd Medicare Pt B ST-Hebrew Home	0.00			0.00
337405-0114-00-000-0	Mgd Medicare Pt B ST Contra-Hebrew Home	0.00			0.00
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	(1,800.00)			(1,800.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	999.00			999.00
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	(3.00)			(3.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home	(1,995,284.00)			(1,995,284.00)
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	32,615.00			32,615.00
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	(1,175.00)			(1,175.00)
344105-0114-00-000-0	Private Pharmacy Contra-Hebrew Home	0.00			0.00
344300-0114-00-000-0	Private PT-Hebrew Home	1,457.00			1,457.00
344305-0114-00-000-0	Private PT Contra-Hebrew Home	0.00			0.00
344400-0114-00-000-0	Private ST-Hebrew Home	(96.00)			(96.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	(73.00)			(73.00)
344800-0114-00-000-0	Private OT-Hebrew Home	1,978.00			1,978.00
345000-0114-00-000-0	Private X-Ray-Hebrew Home - - -	0.00			0.00
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	(160,812.00)			(160,812.00)
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	2,295.00			2,295.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	2,036.00			2,036.00
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(13,358.00)			(13,358.00)
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	23,638.00			23,638.00
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	(27,625.00)			(27,625.00)
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	27,625.00			27,625.00
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(8,993.00)			(8,993.00)
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	8,993.00			8,993.00
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home	(10,280.00)			(10,280.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(1,070.00)			(1,070.00)
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(33,146.00)			(33,146.00)
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	33,146.00			33,146.00
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	(21.00)			(21.00)
355000-0114-00-000-0	Comm Ins X-Hebrew Home	(944.00)			(944.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,041,807.00)			(1,041,807.00)
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	289,409.00			289,409.00
363005-0114-00-000-0	VA Contra Other-Hebrew Home	0.00			0.00
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(46,611.00)			(46,611.00)
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	38,999.00			38,999.00
364200-0114-00-000-0	VA Chargeable Medical Supplies-Hebrew Home- - -	0.00			0.00
364205-0114-00-000-0	VA Chargeable Med Supp Contra-Hebrew Home- - -	0.00			0.00
364300-0114-00-000-0	VA PT-Hebrew Home	(848.00)			(848.00)
364305-0114-00-000-0	VA PT Contra-Hebrew Home	848.00			848.00
364400-0114-00-000-0	VA ST-Hebrew Home	(9,551.00)			(9,551.00)
364405-0114-00-000-0	VA ST Contra-Hebrew Home	9,551.00			9,551.00
364500-0114-00-000-0	VA IV Therapy-Hebrew Home- - -	0.00			0.00
364600-0114-00-000-0	VA Lab-Hebrew Home	0.00			0.00
364800-0114-00-000-0	VA OT-Hebrew Home	(6,799.00)			(6,799.00)
364805-0114-00-000-0	VA OT Contra-Hebrew Home	6,799.00			6,799.00
365000-0114-00-000-0	VA X-Ray-Hebrew Home- - -	0.00			0.00
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(1,652,142.00)			(1,652,142.00)
371005-0114-00-000-0	Mgd Medicare Room & Board Contra-Hebrew Home	324,813.00			324,813.00
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(22,579.00)			(22,579.00)
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(21,167.00)			(21,167.00)
371008-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(9,112.00)			(9,112.00)
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(32,328.00)			(32,328.00)
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(42,079.00)			(42,079.00)
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	17,865.00			17,865.00
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	(141,722.00)			(141,722.00)
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	159,862.00			159,862.00
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(248,726.00)			(248,726.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	248,726.00			248,726.00
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(55,505.00)			(55,505.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	55,505.00			55,505.00
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(18,141.00)			(18,141.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(10,890.00)			(10,890.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(299,840.00)			(299,840.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	299,840.00			299,840.00
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	(383.00)			(383.00)

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		9/30/2021			9/30/2021
375000-0114-00-000-0	Mgd Medicare X-Hebrew Home	(6,592.00)			(6,592.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home	(2,521.00)			(2,521.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	3,034.00			3,034.00
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(74,774.00)			(74,774.00)
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	45,810.00			45,810.00
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(53,050.00)			(53,050.00)
378125-0114-00-000-0	Medicare Mgd Pt B STContra-Hebrew Home	34,335.00			34,335.00
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(90,975.00)			(90,975.00)
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	55,900.00			55,900.00
381000-0114-00-000-0	Mgd Medicaid Room & Board-Hebrew Home	(5,548.00)			(5,548.00)
381005-0114-00-000-0	Mgd Medicaid Room & Board Contra-Hebrew Home	2,656.00			2,656.00
389010-0114-00-000-0	Patient Revenue Capitation -Hebrew Home	(202,469.00)			(202,469.00)
390400-0114-00-000-0	Telephone Income-Hebrew Home- - -	0.00			0.00
390900-0114-00-000-0	Cafe Income-Hebrew Home	(4,533.00)			(4,533.00)
391100-0114-00-000-0	Interest Income-Hebrew Home	(1,385.00)			(1,385.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(88,331.00)			(88,331.00)
391500-0114-00-000-0MARCUM	Other revenue - COVID stimulus	(1,138,960.00)			(1,138,960.00)
391510-0114-00-000-0	Misc. Meals-Hebrew Home	0.00			0.00
391600-0114-00-000-0	Transcription Income-Hebrew Home	0.00			0.00
392000-0114-00-000-0	House Rental Income-Hebrew Home	(848,898.00)			(848,898.00)
395000-0114-00-000-0	Gain on Bargain Purchase	0.00			0.00
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	135,712.00			135,712.00
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	218,825.00			218,825.00
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	148,579.00			148,579.00
400000-0114-03-087-0	Salary-Hebrew Home-Administration-Receptionist-	0.00			0.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordina	19,865.00			19,865.00
400000-0114-03-133-0	Salary-Hebrew Home-Administration-Central Sply-	0.00			0.00
400000-0114-04-002-0	Salary-Hebrew Home-Fiscal Operations-A/R bookkee-	0.00			0.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	138,060.00			138,060.00
400000-0114-04-046-0	Salary-Hebrew Home-Fiscal Operations-Facility Co-	0.00			0.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	59,932.00			59,932.00
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	139,283.00			139,283.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	4,245.00			4,245.00
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	62,489.00			62,489.00
400000-0114-07-085-0	Salary-Hebrew Home-Rec Therapy-Rec Asst-	0.00			0.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	210,695.00			210,695.00
400000-0114-08-018-0	Salary-Hebrew Home-Maintenance-Asst Dir-	0.00			0.00
400000-0114-08-038-0	Salary-Hebrew Home-Maintenance-Dir-	0.00			0.00
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	144,707.00			144,707.00
400000-0114-08-061-0	Salary-Hebrew Home-Maintenance-Mechanic 1-	0.00			0.00
400000-0114-08-062-0	Salary-Hebrew Home-Maintenance-Mechanic 2-	0.00			0.00
400000-0114-08-074-0	Salary-Hebrew Home-Maintenance-Painter-	0.00			0.00
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	152,778.00			152,778.00
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	728,778.00			728,778.00
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	56,057.00			56,057.00
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	126,259.00			126,259.00
400000-0114-10-101-0	Salary-Hebrew Home-Laundry-Supervisor-	0.00			0.00
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	500.00			500.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	265,443.00			265,443.00
400000-0114-11-045-0	Salary-Hebrew Home-Admissions-Evaluator-	0.00			0.00
400000-0114-12-095-0	Salary-Hebrew Home-Security-Security-	0.00			0.00
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	640,800.00			640,800.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	146,767.00			146,767.00
400000-0114-13-034-0	Salary-Hebrew Home-Dietary-Dietary Technician-	0.00			0.00
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	67,732.00			67,732.00
400000-0114-13-038-0	Salary-Hebrew Home-Dietary-Dir-	0.00			0.00
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	366,508.00			366,508.00
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	145,581.00			145,581.00
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	131,775.00			131,775.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	104,885.00			104,885.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		92,716.00	92,716.00
400000-0114-14-052-0	Salary-Hebrew Home-Nursing Admin-LPN-	94,168.00	RJE - 1	92,716.00	94,168.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00		218,519.00	218,519.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00	RJE - 1	55,768.00	55,768.00
			RJE - 1	55,768.00	
400000-0114-14-104-0	Salary-Hebrew Home-Nursing Admin-Unit Manager-	0.00			0.00
400000-0114-14-107-0	Salary-Hebrew Home-Nursing Admin-Ward Clerk-	0.00			0.00
400000-0114-14-111-0	Salary-Hebrew Home-Nursing Admin-Wound Care-	0.00			0.00
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,260,653.00			3,260,653.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	1,897,000.00			1,897,000.00
400000-0114-15-076-0	Salary-Hebrew Home-Nursing-PDLPN-	0.00			0.00
400000-0114-15-078-0	Salary-Hebrew Home-Nursing-PDRN-	0.00			0.00
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,664,476.00		(367,003.00)	1,297,473.00
			RJE - 1	(367,003.00)	
400000-0114-15-101-0	Salary-Hebrew Home-Nursing-Supervisor-	0.00			0.00
400000-0114-18-029-0	Salary-Hebrew Home-Marketing-Community Relations-	0.00			0.00
400000-0114-20-100-0	Salary-Hebrew Home-Purchasing-Store Room Worker-	0.00			0.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human -	35,837.00			35,837.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	1,346.00			1,346.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory- -	1,138.00			1,138.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory- -	63.00			63.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	1,778.00			1,778.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	11,941.00			11,941.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administr-	5,677.00			5,677.00
400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi-	(10,490.00)			(10,490.00)
400050-0114-04-007-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administr-	2,669.00			2,669.00
400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	(10,254.00)			(10,254.00)
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	(201.00)			(201.00)
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	5,017.00			5,017.00
400050-0114-06-096-0	Salary - PTO-Hebrew Home-Social servic-Social Wo-	0.00			0.00
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(1,129.00)			(1,129.00)
400050-0114-07-086-0	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-	(9,538.00)			(9,538.00)
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenance-	(1,220.00)			(1,220.00)
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	(7,454.00)			(7,454.00)
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe-	5,623.00			5,623.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	2,798.00			2,798.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	(23.00)			(23.00)
400050-0114-11-011-0	Salary - PTO-Hebrew Home-Admissions-Admissions C-	0.00			0.00
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(6,495.00)			(6,495.00)
400050-0114-13-013-0	Salary - PTO-Hebrew Home-Dietary-Aide-	(942.00)			(942.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	(2,747.00)			(2,747.00)
400050-0114-13-035-0	Salary - PTO-Hebrew Home-Dietary-Dietician-	(1,329.00)			(1,329.00)
400050-0114-13-101-0	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(5,135.00)			(5,135.00)
400050-0114-14-012-0	Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	(2,105.00)			(2,105.00)
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	2,597.00			2,597.00
400050-0114-14-052-0	Salary - PTO-Hebrew Home-Nursing Admin-LPN-	722.00			722.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(1,073.00)			(1,073.00)
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	(24,667.00)			(24,667.00)
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	(60,608.00)			(60,608.00)
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resourc-Dir of Hu-	(738.00)			(738.00)
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,018.00			1,018.00
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	839,806.00			839,806.00
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	13,938.00			13,938.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	112,849.00			112,849.00
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits- -	1,248,353.00			1,248,353.00
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	702,511.00			702,511.00
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits- -	43,902.00			43,902.00
401800-0114-29-000-0	Union Pension-Hebrew Home-Emp Benefits- -	0.00			0.00
401810-0114-29-000-0	Union Benefit-Hebrew Home-Emp Benefits- -	0.00			0.00
402000-0114-03-000-0	Holiday Expense-Hebrew Home-Administration- -	0.00			0.00
410000-0114-02-000-0	Supplies-Hebrew Home-Admin Staff- -	0.00			0.00
410000-0114-03-000-0	Supplies-Hebrew Home-Administration	1,040.00			1,040.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations	23,968.00			23,968.00
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy	6,801.00			6,801.00
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance	37,490.00			37,490.00
410000-0114-09-000-0	Supplies-Hebrew Home-Housekeeping	61,484.00			61,484.00
410000-0114-10-000-0	Supplies-Hebrew Home-Laundry	4,145.00			4,145.00
410000-0114-13-000-0	Supplies-Hebrew Home-Dietary	82,420.00			82,420.00
410000-0114-15-000-0	Supplies-Hebrew Home-Nursing	176,036.00			176,036.00
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing	15,823.00			15,823.00
410000-0114-23-000-0	Supplies-Hebrew Home-Rehab Tpy and Ancllry- -	0.00			0.00
410000-0114-24-000-0	Supplies-Hebrew Home-Respiratory- -	0.00			0.00
410019-0114-03-000-0	Supplies COVID-Hebrew Home-Administration	6,270.00			6,270.00
410019-0114-06-000-0	Supplies COVID19 - Hebrew Home	0.00			0.00
410019-0114-07-000-0	Supplies COVID-Hebrew Home-Rec Therapy	233.00			233.00
410019-0114-08-000-0	Supplies COVID19 - Hebrew Home	0.00			0.00
410019-0114-09-000-0	Supplies COVID-Hebrew Home-Housekeeping	7,710.00			7,710.00
410019-0114-10-000-0	Supplies COVID19 - Hebrew Home	0.00			0.00
410019-0114-13-000-0	Supplies COVID-Hebrew Home-Dietary	348.00			348.00
410019-0114-15-000-0	Supplies COVID-Hebrew Home-Nursing	192,951.00			192,951.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
411010-0114-22-000-0	Flu Vaccine-Hebrew Home-Medical Services- -	0.00			0.00
411200-0114-23-000-0	Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc	493,859.00			493,858.00
411700-0114-22-000-0	House Drugs (OTC)-Hebrew Home-Medical Services- -	14,967.00			14,967.00
412000-0114-13-000-0	Food-Hebrew Home-Dietary	948,770.00			948,770.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	6,417.00			6,417.00
412019-0114-13-000-0	Food COVID-Hebrew Home-Dietary	6,651.00			6,651.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary	64,041.00			64,041.00
413000-0114-23-000-0	Oxygen-Hebrew Home-Rehab Tpy and Ancnlry- -	0.00			0.00
413001-0114-23-000-0	Oxygen Non Billable-Hebrew Home-Rehab Tpy and Ancnl	7,709.00			7,709.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancnlry	9,043.00			9,043.00
414000-0114-23-000-0	Diapers-Hebrew Home-Laundry	83,710.00			83,710.00
414100-0114-10-000-0	Linen-Hebrew Home-Laundry	(2,581.00)			(2,581.00)
420000-0114-03-000-0	Minor Equip-Hebrew Home-Administration	1,371.00			1,371.00
420000-0114-04-000-0	Minor Equip-Hebrew Home-Fiscal Operations	605.00			605.00
420000-0114-08-000-0	Minor Equip-Hebrew Home-Maintenance	2,331.00			2,331.00
420000-0114-13-000-0	Minor Equip-Hebrew Home-Dietary	656.00			656.00
420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing	4,018.00			4,018.00
430000-0114-24-000-0	Fees-Hebrew Home-Respiratory- -	0.00			0.00
430000-0114-38-000-0	Fees-Bloomfield-Hebrew Home-Caft+-¼	678.00			678.00
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration	43,031.00			43,031.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations	30,808.00		(30,808.00)	0.00
			RJE - 2	(30,808.00)	
431000-0114-06-000-0	Consulting Fees-Hebrew Home-Social service- -	0.00			0.00
431000-0114-08-000-0	Consulting Fees-Hebrew Home-Maintenance- -	0.00			0.00
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary	215.00			215.00
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing	54,921.00			54,921.00
431000-0114-21-000-0	Consulting Fees-Hebrew Home-Human Resources	15,000.00			15,000.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Medical Services	19,800.00			19,800.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancnlry	8,366.00			8,366.00
431000-0114-24-000-0	Consulting Fees-Hebrew Home-Respiratory- -	0.00			0.00
431001-0114-29-000-0	Workes comp consultant-Hebrew Home-Emp Benefit- -	0.00			0.00
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancnlr- -	25,632.00			25,632.00
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration	50,380.00			50,380.00
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration	7,437.00			7,437.00
433100-0114-03-000-0	Legal Fees-Hebrew Home-Administration	32,716.00			32,716.00
433200-0114-03-000-0	Legal Fees-Hebrew Home-Administration	35,298.00			35,298.00
433300-0114-03-000-0	Legal Fees-Hebrew Home-Administration	2,540.00			2,540.00
434000-0114-03-000-0	Shared Services-Hebrew Home-Administration	1,111,378.00			1,142,186.00
			RJE - 2	30,808.00	
435100-0114-03-000-0	Computer Expense-Hebrew Home-Administration- -	0.00			0.00
435200-0114-03-000-0	IT ServicesAdministration-Hebrew Home-Administrati	122,217.00			122,217.00
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration	76,356.00		(6,765.00)	69,591.00
			RJE - 3	(6,765.00)	
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Services	60,000.00			60,000.00
436010-0114-22-000-0	Medical Staff Meetings-Hebrew Home-Medical Ser- -	0.00			0.00
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services- -	1,833.00			1,833.00
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services	7,872.00			7,872.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services- -	3,577.00			3,577.00
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	426,094.00			426,094.00
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	472,689.00			472,689.00
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancnlry- -	124,904.00			124,904.00
438010-0114-27-000-0	Radiology Fees-Hebrew Home-Laboratory- -	0.00			0.00
438020-0114-27-000-0	X-Hebrew Home-Laboratory	17,137.00			17,137.00
438030-0114-27-000-0	Lab Fees-Hebrew Home-Laboratory	39,424.00			39,424.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration	4,497.00			4,497.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations	32,211.00			32,211.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy	11,871.00			11,871.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance	195,609.00			195,609.00
440000-0114-09-000-0	Purch Services-Hebrew Home-Housekeeping	1,011.00			1,011.00
440000-0114-10-000-0	Purch Services-Hebrew Home-Laundry	999.00			999.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security	554.00			554.00
440000-0114-13-000-0	Purch Services-Hebrew Home-Dietary	50,009.00			50,009.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing	554.00			554.00
440000-0114-24-000-0	Purch Services-Hebrew Home-Respiratory- -	0.00			0.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance	70,219.00			70,219.00
440010-0114-15-000-0	Purch Services Ambulance-Hebrew Home-Nursing	3,598.00			3,598.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy	61,672.00			61,672.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance- -	7,593.00			7,593.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance	71,875.00			71,875.00
450000-0114-08-000-0	Rental Expenses-Hebrew Home-Maintenance	1,016.00			1,016.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations	28,153.00			28,153.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy	87.00			87.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance	165.00			165.00
452000-0114-09-000-0	Equip Rental-Hebrew Home-Housekeeping- -	0.00			0.00
452000-0114-13-000-0	Equip Rental-Hebrew Home-Dietary- -	0.00			0.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing	32,658.00			32,658.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancllry	10,147.00			10,147.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory	45,848.00			45,848.00
461000-0114-03-000-0	Telephone-Hebrew Home-Administration	60,575.00			60,575.00
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration	4,876.00			4,876.00
462000-0114-25-000-0	Electric-Hebrew Home-Property	189,145.00			189,145.00
463000-0114-25-000-0	Gas-Hebrew Home-Property	153,627.00			153,627.00
465000-0114-25-000-0	Oil-Hebrew Home-Property	1,164.00			1,164.00
466000-0114-25-000-0	Water-Hebrew Home-Property	163,327.00			163,327.00
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property	41,289.00			41,289.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property	32,840.00			32,840.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property	359,915.00			359,915.00
474100-0114-25-000-0	Sales Tax-Hebrew Home-Property- -	0.00			0.00
475100-0114-25-000-0	Mortgage Expense-Hebrew Home-Property	315,933.00			315,933.00
475200-0114-25-000-0	Second Interest Mortgage-Hebrew Home-Property- -	0.00			0.00
483000-0114-25-000-0	Depr Exp Building-Hebrew Home	382,306.00			382,306.00
484000-0114-25-000-0	Depe Exp LHI-Hebrew Home	139,656.00			139,656.00
486000-0114-25-000-0	Depr Exp MME-Hebrew Home	296,124.00			296,124.00
487000-0114-25-000-0	Amortization of Organizational Costs	0.00			0.00
488000-0114-25-000-0	Amort Exp-Hebrew Home-Property	10,892.00			10,892.00
491000-0114-03-000-0	Dues-Hebrew Home-Administration	17,604.00			17,604.00
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration	5,487.00			5,487.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration	2,150.00			2,150.00
501000-0114-03-000-0	Advertising Employment-Hebrew Home-Administrat- -	0.00			0.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administration	26,251.00			26,251.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing- -	9,340.00			9,340.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration	355.00			355.00
503100-0114-03-000-0	Interest-Hebrew Home-Administration	960.00			960.00
503100-0114-25-000-0	Interest-Hebrew Home-Property- -	0.00			0.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration	34,342.00			34,342.00
504000-0114-03-000-0	Postage-Hebrew Home-Administration	8,576.00			8,576.00
505000-0114-03-000-0	Background Check-Hebrew Home-Administration	16,274.00			16,274.00
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration	996,786.00			996,786.00
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration	841,162.00			841,162.00
508010-0114-03-000-0	Bad Debt Mdcr-Hebrew Home-Administration	13,856.00			13,856.00
509000-0114-03-000-0	Seminars-Hebrew Home-Administration	2,468.00			2,468.00
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration	162,468.00			162,468.00
511000-0114-03-000-0	Auto Ins-Hebrew Home-Administration- -	0.00			0.00
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration	5,438.00			5,438.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration	14,148.00			14,148.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property- -	46,943.00			46,943.00
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration	(592.00)			(592.00)
520100-0114-03-000-0	Auto Lease Expense-Hebrew Home-Administration- -	0.00			0.00
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration	450.00			450.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration	340.00			340.00
523000-0114-03-000-0	Emp Benefits-Hebrew Home-Administration	59,595.00			59,595.00
523019-0114-03-000-0	Employee Benefits Other COVID-Hebrew Home-Administ	7,532.00			7,532.00
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing	135,874.00			135,874.00
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing	298,394.00			298,394.00
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing	50,206.00			50,206.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry- -	247,259.00			247,259.00
540000-0114-03-000-0	Donations-Hebrew Home-Administration- -	0.00			0.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration- -	10,957.00			10,957.00
541001-0114-03-000-0	Political Contrib -Hebrew Home-Administration- -	0.00			0.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home-Administration	20,909.00			20,909.00
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administrati- -	151,153.00			151,153.00
542800-0114-00-000-0	CT PET Tax Expense - Current	0.00			0.00
542900-0114-00-000-0	CT PET Tax Expense - Deferred	29,620.00			29,620.00
Marcum 101	Cable TV	0.00			0.00
Marcum 102	Consolidated Billing	0.00			0.00
Marcum 103	Chamber Dues	0.00			0.00
Marcum 104	Leased Equipment	0.00			0.00
Marcum 105	Dietary Equipment Repairs	0.00			0.00
Marcum 106	Management Fee Reclass	0.00			0.00
Marcum 201	Due to Cambridge (Related Party)	0.00			0.00
Marcum 202	MDS Coordinator	0.00			0.00
Marcum 203	QA Salaries	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Marcum 204	Staff Development	0.00			0.00
Marcum 205	Infection Control	0.00			0.00
Marcum 206	Admin Equipment Rentals	0.00		6,765.00	6,765.00
			RJE - 3	6,765.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
400000-0114-03-009-0	Salary-Hebrew Home-Administration-Administrator-	218,825.00		0.00	218,825.00
<b>Subtotal [2] Administrators</b>		<b>218,825.00</b>		<b>0.00</b>	<b>218,825.00</b>
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>				
400000-0114-03-017-0	Salary-Hebrew Home-Administration-Asst Administr-	148,579.00		0.00	148,579.00
400050-0114-03-017-0	Salary - PTO-Hebrew Home-Administratio-Asst Admi-	(10,490.00)		0.00	(10,490.00)
<b>Subtotal [3] Assistant Administrator</b>		<b>138,089.00</b>		<b>0.00</b>	<b>138,089.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
400000-0114-03-007-0	Salary-Hebrew Home-Administration-Administrative-	135,712.00		0.00	135,712.00
400000-0114-03-114-0	Salary-Hebrew Home-Administration-Program Coordin	19,865.00		0.00	19,865.00
400000-0114-04-007-0	Salary-Hebrew Home-Fiscal Operations-Administrat-	138,060.00		0.00	138,060.00
400000-0114-05-065-0	Salary-Hebrew Home-Medical Records-Medical Recor-	59,932.00		0.00	59,932.00
400000-0114-21-040-0	Salary-Hebrew Home-Human Resources-Dir of Human R-	35,837.00		0.00	35,837.00
400000-0114-21-049-0	Salary-Hebrew Home-Human Resources-HR Asst-	1,346.00		0.00	1,346.00
400050-0114-03-007-0	Salary - PTO-Hebrew Home-Administratio-Administ-	5,677.00		0.00	5,677.00
400050-0114-04-007-0	Salary - PTO-Hebrew Home-Fiscal Operat-Administ-	2,669.00		0.00	2,669.00
400050-0114-04-046-0	Salary - PTO-Hebrew Home-Fiscal Operat-Facility -	(10,254.00)		0.00	(10,254.00)
400050-0114-05-065-0	Salary - PTO-Hebrew Home-Medical Recor-Medical R-	(201.00)		0.00	(201.00)
400050-0114-21-040-0	Salary - PTO-Hebrew Home-Human Resour-Dir of Hu-	(738.00)		0.00	(738.00)
<b>Subtotal [4] Other Administrative Salaries</b>		<b>387,905.00</b>		<b>0.00</b>	<b>387,905.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
400000-0114-13-035-0	Salary-Hebrew Home-Dietary-Dietician-	67,732.00		0.00	67,732.00
400050-0114-13-035-0	Salary - PTO-Hebrew Home-Dietary-Dietician-	(1,329.00)		0.00	(1,329.00)
<b>Subtotal [5A] Head Dietitian</b>		<b>66,403.00</b>		<b>0.00</b>	<b>66,403.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
400000-0114-13-101-0	Salary-Hebrew Home-Dietary-Supervisor-	366,508.00		0.00	366,508.00
400050-0114-13-101-0	Salary - PTO-Hebrew Home-Dietary-Supervisor-	(5,135.00)		0.00	(5,135.00)
<b>Subtotal [5B] Food Service Supervisor</b>		<b>361,373.00</b>		<b>0.00</b>	<b>361,373.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
400000-0114-13-013-0	Salary-Hebrew Home-Dietary-Aide-	640,800.00		0.00	640,800.00
400000-0114-13-031-0	Salary-Hebrew Home-Dietary-Cook-	146,767.00		0.00	146,767.00
400050-0114-13-013-0	Salary - PTO-Hebrew Home-Dietary-Aide-	(942.00)		0.00	(942.00)
400050-0114-13-031-0	Salary - PTO-Hebrew Home-Dietary-Cook-	(2,747.00)		0.00	(2,747.00)
<b>Subtotal [5C] Dietary Workers</b>		<b>783,878.00</b>		<b>0.00</b>	<b>783,878.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
400000-0114-09-101-0	Salary-Hebrew Home-Housekeeping-Supervisor-	56,057.00		0.00	56,057.00
400050-0114-09-101-0	Salary - PTO-Hebrew Home-Housekeeping-Supervisor-	2,798.00		0.00	2,798.00
<b>Subtotal [6A] Head Housekeeper</b>		<b>58,855.00</b>		<b>0.00</b>	<b>58,855.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
400000-0114-09-048-0	Salary-Hebrew Home-Housekeeping-Housekeeper-	728,778.00		0.00	728,778.00
400050-0114-09-048-0	Salary - PTO-Hebrew Home-Housekeeping-Housekeepe-	5,623.00		0.00	5,623.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>734,401.00</b>		<b>0.00</b>	<b>734,401.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
400000-0114-08-101-0	Salary-Hebrew Home-Maintenance-Supervisor-	152,778.00		0.00	152,778.00
400050-0114-08-101-0	Salary - PTO-Hebrew Home-Maintenance-Supervisor-	(7,454.00)		0.00	(7,454.00)
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>145,324.00</b>		<b>0.00</b>	<b>145,324.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
400000-0114-08-058-0	Salary-Hebrew Home-Maintenance-Maintenance Worke-	144,707.00		0.00	144,707.00
400050-0114-08-058-0	Salary - PTO-Hebrew Home-Maintenance-Maintenance-	(1,220.00)		0.00	(1,220.00)
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>143,487.00</b>		<b>0.00</b>	<b>143,487.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
400000-0114-10-051-0	Salary-Hebrew Home-Laundry-Laundry Aide-	126,259.00		0.00	126,259.00
400050-0114-10-051-0	Salary - PTO-Hebrew Home-Laundry-Laundry Aide-	(23.00)		0.00	(23.00)
<b>Subtotal [8B] Other Laundry Workers</b>		<b>126,236.00</b>		<b>0.00</b>	<b>126,236.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
400000-0114-14-012-0	Salary-Hebrew Home-Nursing Admin-ADNS-	145,581.00		0.00	145,581.00
400000-0114-14-044-0	Salary-Hebrew Home-Nursing Admin-DNS-	104,885.00		0.00	104,885.00
400050-0114-14-012-0	Salary - PTO-Hebrew Home-Nursing Admin-ADNS-	(2,105.00)		0.00	(2,105.00)
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>248,361.00</b>		<b>0.00</b>	<b>248,361.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
400000-0114-15-092-0	Salary-Hebrew Home-Nursing-RN-	1,664,476.00		(367,003.00)	1,297,473.00
400050-0114-15-092-0	Salary - PTO-Hebrew Home-Nursing-RN-	(60,608.00)	RJE - 1	(367,003.00)	(60,608.00)
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>1,603,868.00</b>		<b>(367,003.00)</b>	<b>1,236,865.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
400000-0114-14-028-0	Salary-Hebrew Home-Nursing Admin-Clerical-	131,775.00		0.00	131,775.00
400000-0114-14-050-0	Salary-Hebrew Home-Nursing Admin-Infection Contr-	0.00		92,716.00	92,716.00
400000-0114-14-059-0	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-	0.00	RJE - 1	218,519.00	218,519.00
400000-0114-14-098-0	Salary-Hebrew Home-Nursing Admin-Staff Dev-	0.00	RJE - 1	218,519.00	218,519.00
400050-0114-14-028-0	Salary - PTO-Hebrew Home-Nursing Admin-Clerical-	2,597.00	RJE - 1	55,768.00	55,768.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>134,372.00</b>		<b>367,003.00</b>	<b>501,375.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
400000-0114-14-052-0	Salary-Hebrew Home-Nursing Admin-LPN-	94,168.00		0.00	94,168.00
400000-0114-15-052-0	Salary-Hebrew Home-Nursing-LPN-	1,897,000.00		0.00	1,897,000.00
400050-0114-14-052-0	Salary - PTO-Hebrew Home-Nursing Admin-LPN-	722.00		0.00	722.00
400050-0114-15-052-0	Salary - PTO-Hebrew Home-Nursing-LPN-	(24,667.00)		0.00	(24,667.00)
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,967,223.00</b>		<b>0.00</b>	<b>1,967,223.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
400000-0114-15-021-0	Salary-Hebrew Home-Nursing-CNA-	3,260,653.00		0.00	3,260,653.00
400050-0114-15-021-0	Salary - PTO-Hebrew Home-Nursing-CNA-	(1,073.00)		0.00	(1,073.00)
<b>Subtotal [12D] Aides and Attendants</b>		<b>3,259,580.00</b>		<b>0.00</b>	<b>3,259,580.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
400000-0114-07-038-0	Salary-Hebrew Home-Rec Therapy-Dir-	62,489.00		0.00	62,489.00
400000-0114-07-086-0	Salary-Hebrew Home-Rec Therapy-Rec Therapist-	210,695.00		0.00	210,695.00
400050-0114-07-038-0	Salary - PTO-Hebrew Home-Rec Therapy-Dir-	(1,129.00)		0.00	(1,129.00)
400050-0114-07-086-0	Salary - PTO-Hebrew Home-Rec Therapy-Rec Therapi-	(9,538.00)		0.00	(9,538.00)
<b>Subtotal [12H] Recreation Workers</b>		<b>262,517.00</b>		<b>0.00</b>	<b>262,517.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
400000-0114-06-038-0	Salary-Hebrew Home-Social service-Dir-	139,283.00		0.00	139,283.00
400000-0114-06-096-0	Salary-Hebrew Home-Social service-Social Worker-	4,245.00		0.00	4,245.00
400050-0114-06-038-0	Salary - PTO-Hebrew Home-Social service-Dir-	5,017.00		0.00	5,017.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>148,545.00</b>		<b>0.00</b>	<b>148,545.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
400000-0114-11-011-0	Salary-Hebrew Home-Admissions-Admissions Coordin-	500.00		0.00	500.00
400000-0114-11-038-0	Salary-Hebrew Home-Admissions-Dir-	265,443.00		0.00	265,443.00
400000-0114-24-139-0	Salary-Hebrew Home-Respiratory - -	1,138.00		0.00	1,138.00
400000-0114-24-157-0	Salary-Hebrew Home-Respiratory - -	63.00		0.00	63.00
400000-0114-38-013-0	Salary-Hebrew Home-Cafe-Aide-	1,778.00		0.00	1,778.00
400000-0114-38-101-0	Salary-Hebrew Home-Cafe-Supervisor-	11,941.00		0.00	11,941.00
400050-0114-11-038-0	Salary - PTO-Hebrew Home-Admissions-Dir-	(6,495.00)		0.00	(6,495.00)
400050-0114-38-101-0	Salary - PTO-Hebrew Home - Cafe Supervisor	1,018.00		0.00	1,018.00
<b>Subtotal [12O] Other</b>		<b>275,386.00</b>		<b>0.00</b>	<b>275,386.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>11,064,628.00</b>		<b>0.00</b>	<b>11,064,628.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [1]</b>	<b>Dietitian</b>				
431000-0114-13-000-0	Consulting Fees-Hebrew Home-Dietary	215.00		0.00	215.00
<b>Subtotal [1] Dietitian</b>		<b>215.00</b>		<b>0.00</b>	<b>215.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>				
436200-0114-22-000-0	Dental Fees-Hebrew Home-Medical Services	7,872.00		0.00	7,872.00
<b>Subtotal [2] Dentist</b>		<b>7,872.00</b>		<b>0.00</b>	<b>7,872.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
431010-0114-23-000-0	Pharmacy fees-Hebrew Home-Rehab Tpy and Ancilr- -	25,632.00		0.00	25,632.00
<b>Subtotal [3] Pharmacist</b>		<b>25,632.00</b>		<b>0.00</b>	<b>25,632.00</b>
<b>Subgroup : [4]</b>	<b>Podiatrist</b>				
436100-0114-22-000-0	Podiatrist Fees-Hebrew Home-Medical Services- -	1,833.00		0.00	1,833.00
<b>Subtotal [4] Podiatrist</b>		<b>1,833.00</b>		<b>0.00</b>	<b>1,833.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
437000-0114-23-000-0	PT Fees-Hebrew Home-Rehab Tpy and Ancilry- -	426,094.00		0.00	426,094.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>426,094.00</b>		<b>0.00</b>	<b>426,094.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
436000-0114-22-000-0	Medical Director Fees-Hebrew Home-Medical Services	60,000.00		0.00	60,000.00
<b>Subtotal [8A] Medical Director</b>		<b>60,000.00</b>		<b>0.00</b>	<b>60,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
437200-0114-23-000-0	Speech Fees-Hebrew Home-Rehab Tpy and Ancilry- -	124,904.00		0.00	124,904.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>124,904.00</b>		<b>0.00</b>	<b>124,904.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
437100-0114-23-000-0	OT Fees-Hebrew Home-Rehab Tpy and Ancilry- -	472,689.00		0.00	472,689.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>472,689.00</b>		<b>0.00</b>	<b>472,689.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
530000-0114-15-000-0	Pool RNs-Hebrew Home-Nursing	135,874.00		0.00	135,874.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>135,874.00</b>		<b>0.00</b>	<b>135,874.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
531000-0114-15-000-0	Pool LPNs-Hebrew Home-Nursing	298,394.00		0.00	298,394.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>298,394.00</b>		<b>0.00</b>	<b>298,394.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
532000-0114-15-000-0	Pool CNA-Hebrew Home-Nursing	50,206.00		0.00	50,206.00
<b>Subtotal [11C] Aides</b>		<b>50,206.00</b>		<b>0.00</b>	<b>50,206.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
431000-0114-15-000-0	Consulting Fees-Hebrew Home-Nursing	54,921.00		0.00	54,921.00
431000-0114-22-000-0	Consulting Fees-Hebrew Home-Medical Services	19,800.00		0.00	19,800.00
431000-0114-23-000-0	Consulting Fees-Hebrew Home-Rehab Tpy and Ancilry	8,366.00		0.00	8,366.00
<b>Subtotal [12] Other</b>		<b>83,087.00</b>		<b>0.00</b>	<b>83,087.00</b>
<b>Total [13-B] Professional Fees</b>		<b>1,686,800.00</b>		<b>0.00</b>	<b>1,686,800.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
401400-0114-29-000-0	Workers Compensation-Hebrew Home-Emp Benefits- -	702,511.00		0.00	702,511.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>702,511.00</b>		<b>0.00</b>	<b>702,511.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
401100-0114-29-000-0	FUI-Hebrew Home-Emp Benefits- -	13,938.00		0.00	13,938.00
401200-0114-29-000-0	SUI-Hebrew Home-Emp Benefits- -	112,849.00		0.00	112,849.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>126,787.00</b>		<b>0.00</b>	<b>126,787.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
401000-0114-29-000-0	FICA-Hebrew Home-Emp Benefits- -	839,806.00		0.00	839,806.00

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 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>839,606.00</u>		<u>0.00</u>	<u>839,606.00</u>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
401300-0114-29-000-0	Health Ins-Hebrew Home-Emp Benefits-	1,248,353.00		0.00	1,248,353.00
<b>Subtotal [1A5] Health Insurance</b>		<u>1,248,353.00</u>		<u>0.00</u>	<u>1,248,353.00</u>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
401700-0114-29-000-0	Pension-Hebrew Home-Emp Benefits-	43,902.00		0.00	43,902.00
<b>Subtotal [1A7] Pensions</b>		<u>43,902.00</u>		<u>0.00</u>	<u>43,902.00</u>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
505000-0114-03-000-0	Background Check-Hebrew Home-Administration	16,274.00		0.00	16,274.00
<b>Subtotal [1A9] Other</b>		<u>16,274.00</u>		<u>0.00</u>	<u>16,274.00</u>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
508000-0114-03-000-0	Bad Debt Expense-Hebrew Home-Administration	841,162.00		0.00	841,162.00
508010-0114-03-000-0	Bad Debt Mdr-Hebrew Home-Administration	13,856.00		0.00	13,856.00
<b>Subtotal [1C] Bad Debts</b>		<u>855,018.00</u>		<u>0.00</u>	<u>855,018.00</u>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
432000-0114-03-000-0	Accounting Fees-Hebrew Home-Administration	50,380.00		0.00	50,380.00
<b>Subtotal [1D] Accounting and Auditing</b>		<u>50,380.00</u>		<u>0.00</u>	<u>50,380.00</u>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
433000-0114-03-000-0	Legal Fees-Hebrew Home-Administration	7,437.00		0.00	7,437.00
433100-0114-03-000-0	Legal Fees-Hebrew Home-Administration	32,716.00		0.00	32,716.00
433200-0114-03-000-0	Legal Fees-Hebrew Home-Administration	35,298.00		0.00	35,298.00
433300-0114-03-000-0	Legal Fees-Hebrew Home-Administration	2,540.00		0.00	2,540.00
<b>Subtotal [1E] Legal</b>		<u>77,991.00</u>		<u>0.00</u>	<u>77,991.00</u>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
410000-0114-03-000-0	Supplies-Hebrew Home-Administration	1,040.00		0.00	1,040.00
410000-0114-04-000-0	Supplies-Hebrew Home-Fiscal Operations	23,968.00		0.00	23,968.00
410019-0114-03-000-0	Supplies COVID-Hebrew Home-Administration	6,270.00		0.00	6,270.00
420000-0114-03-000-0	Minor Equip-Hebrew Home-Administration	1,371.00		0.00	1,371.00
420000-0114-04-000-0	Minor Equip-Hebrew Home-Fiscal Operations	605.00		0.00	605.00
Marcum 206	Admin Equipment Rentals	0.00		6,765.00	6,765.00
			RJE - 3	6,765.00	
<b>Subtotal [1G] Office Supplies</b>		<u>33,254.00</u>		<u>6,765.00</u>	<u>40,019.00</u>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
461000-0114-03-000-0	Telephone-Hebrew Home-Administration	60,575.00		0.00	60,575.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>60,575.00</u>		<u>0.00</u>	<u>60,575.00</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
461100-0114-03-000-0	Telephone - Cell-Hebrew Home-Administration	4,876.00		0.00	4,876.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>4,876.00</u>		<u>0.00</u>	<u>4,876.00</u>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
542000-0114-03-000-0	Corporate Tax - State-Hebrew Home-Administration	151,153.00		0.00	151,153.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<u>151,153.00</u>		<u>0.00</u>	<u>151,153.00</u>
<b>Subgroup : [1K1]</b>	<b>Other Taxes - Income</b>				
542900-0114-00-000-0	CT PET Tax Expense - Deferred	29,620.00		0.00	29,620.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<u>29,620.00</u>		<u>0.00</u>	<u>29,620.00</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
507000-0114-03-000-0	Revenue Assessment-Hebrew Home-Administration	996,786.00		0.00	996,786.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>996,786.00</u>		<u>0.00</u>	<u>996,786.00</u>
<b>Total [16] Expenditures Other than Salaries</b>		<u>5,237,286.00</u>		<u>6,765.00</u>	<u>5,244,051.00</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
523000-0114-03-000-0	Emp Benefits-Hebrew Home-Administration	59,595.00		0.00	59,595.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>59,595.00</u>		<u>0.00</u>	<u>59,595.00</u>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
521000-0114-03-000-0	Travel Expense-Hebrew Home-Administration	450.00		0.00	450.00
522000-0114-03-000-0	Hotel Expense-Hebrew Home-Administration	340.00		0.00	340.00
<b>Subtotal [4] Employee Travel</b>		<u>790.00</u>		<u>0.00</u>	<u>790.00</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
509000-0114-03-000-0	Seminars-Hebrew Home-Administration	2,468.00		0.00	2,468.00
<b>Subtotal [5] Education Expense</b>		<u>2,468.00</u>		<u>0.00</u>	<u>2,468.00</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
410000-0114-18-000-0	Supplies-Hebrew Home-Marketing	15,823.00		0.00	15,823.00
501100-0114-03-000-0	Advertising Promotional-Hebrew Home-Administration	26,251.00		0.00	26,251.00
501100-0114-18-000-0	Advertising Promotional-Hebrew Home-Marketing-	9,340.00		0.00	9,340.00
<b>Subtotal [M3] Advertising Other</b>		<u>51,414.00</u>		<u>0.00</u>	<u>51,414.00</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
504000-0114-03-000-0	Postage-Hebrew Home-Administration	8,576.00		0.00	8,576.00
<b>Subtotal [M7] Postage</b>		<u>8,576.00</u>		<u>0.00</u>	<u>8,576.00</u>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
491000-0114-03-000-0	Dues-Hebrew Home-Administration	17,604.00		0.00	17,604.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>17,604.00</u>		<u>0.00</u>	<u>17,604.00</u>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
491001-0114-03-000-0	Subscriptions-Hebrew Home-Administration	5,487.00		0.00	5,487.00
<b>Subtotal [M9] Subscriptions</b>		<u>5,487.00</u>		<u>0.00</u>	<u>5,487.00</u>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
431000-0114-03-000-0	Consulting Fees-Hebrew Home-Administration	43,031.00		0.00	43,031.00
431000-0114-04-000-0	Consulting Fees-Hebrew Home-Fiscal Operations	30,808.00		(30,808.00)	0.00

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 Period Ending: *9/30/2021*  
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 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
431000-0114-21-000-0	Consulting Fees-Hebrew Home-Human Resources	15,000.00	RJE - 2	(30,808.00)	15,000.00
435200-0114-03-000-0	IT ServicesAdministration-Hebrew Home-Administrali	122,217.00		0.00	122,217.00
436300-0114-22-000-0	Physician Fees-Hebrew Home-Medical Services -	3,577.00		0.00	3,577.00
440000-0114-03-000-0	Purch Services-Hebrew Home-Administration	4,497.00		0.00	4,497.00
440000-0114-04-000-0	Purch Services-Hebrew Home-Fiscal Operations	32,211.00		0.00	32,211.00
440000-0114-12-000-0	Purch Services-Hebrew Home-Security	554.00		0.00	554.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>251,895.00</b>		<b>(30,808.00)</b>	<b>221,087.00</b>
<b>Subgroup : [M12]</b>					
434000-0114-03-000-0	<b>Administrative Management Services</b> Shared Services-Hebrew Home-Administration	1,111,378.00	RJE - 2	30,808.00	1,142,186.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>1,111,378.00</b>		<b>30,808.00</b>	<b>1,142,186.00</b>
<b>Subgroup : [M13]</b>					
430000-0114-38-000-0	<b>Other</b> Fees-Bloomfield-Hebrew Home-Caft+-%	678.00		0.00	678.00
500000-0114-03-000-0	Licenses and Permits-Hebrew Home-Administration	2,150.00		0.00	2,150.00
503000-0114-03-000-0	Penalties-Hebrew Home-Administration	355.00		0.00	355.00
503200-0114-03-000-0	Bank Charges-Hebrew Home-Administration	34,342.00		0.00	34,342.00
541000-0114-03-000-0	Misc. Expense-Hebrew Home-Administration -	10,957.00		0.00	10,957.00
541050-0114-03-000-0	Prior Period Expense-Hebrew Home-Administration	20,909.00		0.00	20,909.00
<b>Subtotal [M13] Other</b>		<b>69,391.00</b>		<b>0.00</b>	<b>69,391.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>1,578,598.00</b>		<b>0.00</b>	<b>1,578,598.00</b>
<b>Group : [18]</b>					
<b>Subgroup : [2A1]</b>					
412000-0114-13-000-0	<b>Dietary Basis for Allocation of Costs</b> <b>Raw Food</b> Food-Hebrew Home-Dietary	948,770.00		0.00	948,770.00
412000-0114-38-000-0	Food-Hebrew Home-Cafe	6,417.00		0.00	6,417.00
412019-0114-13-000-0	Food COVID-Hebrew Home-Dietary	6,851.00		0.00	6,851.00
412100-0114-13-000-0	Food Supplements-Hebrew Home-Dietary	64,041.00		0.00	64,041.00
523019-0114-03-000-0	Employee Benefits Other COVID-Hebrew Home-Administ	7,532.00		0.00	7,532.00
<b>Subtotal [2A1] Raw Food</b>		<b>1,033,411.00</b>		<b>0.00</b>	<b>1,033,411.00</b>
<b>Subgroup : [2A2]</b>					
410000-0114-13-000-0	<b>Non-Food Supplies</b> Supplies-Hebrew Home-Dietary	82,420.00		0.00	82,420.00
410019-0114-13-000-0	Supplies COVID-Hebrew Home-Dietary	348.00		0.00	348.00
420000-0114-13-000-0	Minor Equip-Hebrew Home-Dietary	656.00		0.00	656.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>83,424.00</b>		<b>0.00</b>	<b>83,424.00</b>
<b>Subgroup : [2B]</b>					
440000-0114-13-000-0	<b>Purchased Services</b> Purch Services-Hebrew Home-Dietary	50,009.00		0.00	50,009.00
<b>Subtotal [2B] Purchased Services</b>		<b>50,009.00</b>		<b>0.00</b>	<b>50,009.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>1,166,844.00</b>		<b>0.00</b>	<b>1,166,844.00</b>
<b>Group : [19]</b>					
<b>Subgroup : [3B]</b>					
440000-0114-10-000-0	<b>Laundry-Basis for Allocation of Costs</b> <b>Purchased Services</b> Purch Services-Hebrew Home-Laundry	999.00		0.00	999.00
533000-0114-10-000-0	Outside Services-Hebrew Home-Laundry -	247,259.00		0.00	247,259.00
<b>Subtotal [3B] Purchased Services</b>		<b>248,258.00</b>		<b>0.00</b>	<b>248,258.00</b>
<b>Subgroup : [3C]</b>					
410000-0114-10-000-0	<b>Other</b> Supplies-Hebrew Home-Laundry	4,145.00		0.00	4,145.00
414000-0114-10-000-0	Diapers-Hebrew Home-Laundry	83,710.00		0.00	83,710.00
<b>Subtotal [3C] Other</b>		<b>87,855.00</b>		<b>0.00</b>	<b>87,855.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>336,113.00</b>		<b>0.00</b>	<b>336,113.00</b>
<b>Group : [20]</b>					
<b>Subgroup : [4A1]</b>					
410000-0114-09-000-0	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b> <b>In-House Care Supplies</b> Supplies-Hebrew Home-Housekeeping	61,484.00		0.00	61,484.00
410019-0114-09-000-0	Supplies COVID-Hebrew Home-Housekeeping	7,710.00		0.00	7,710.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>69,194.00</b>		<b>0.00</b>	<b>69,194.00</b>
<b>Subgroup : [4B]</b>					
440000-0114-09-000-0	<b>Purchased Services</b> Purch Services-Hebrew Home-Housekeeping	1,011.00		0.00	1,011.00
<b>Subtotal [4B] Purchased Services</b>		<b>1,011.00</b>		<b>0.00</b>	<b>1,011.00</b>
<b>Subgroup : [5A1]</b>					
411200-0114-23-000-0	<b>Own Pharmacy</b> Drugs Medicare Pt A-Hebrew Home-Rehab Tpy and Anc	493,858.00		0.00	493,858.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>493,858.00</b>		<b>0.00</b>	<b>493,858.00</b>
<b>Subgroup : [5B]</b>					
411700-0114-22-000-0	<b>Medicine Cabinet Drugs</b> House Drugs (OTC)-Hebrew Home-Medical Services -	14,967.00		0.00	14,967.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>14,967.00</b>		<b>0.00</b>	<b>14,967.00</b>
<b>Subgroup : [5C]</b>					
410000-0114-15-000-0	<b>Medical and Therapeutic Supplies</b> Supplies-Hebrew Home-Nursing	176,036.00		0.00	176,036.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>176,036.00</b>		<b>0.00</b>	<b>176,036.00</b>
<b>Subgroup : [5D]</b>					
440010-0114-15-000-0	<b>Ambulance/Limousine</b> Purch Services Ambulance-Hebrew Home-Nursing	3,598.00		0.00	3,598.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>3,598.00</b>		<b>0.00</b>	<b>3,598.00</b>
<b>Subgroup : [5E2]</b>					
413001-0114-23-000-0	<b>Oxygen - Other</b> Oxygen Non Billable-Hebrew Home-Rehab Tpy and Anc	7,709.00		0.00	7,709.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>7,709.00</b>		<b>0.00</b>	<b>7,709.00</b>
<b>Subgroup : [5F]</b>					
438020-0114-27-000-0	<b>X-Rays and related radiological</b> X-Hebrew Home-Laboratory	17,137.00		0.00	17,137.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>17,137.00</b>		<b>0.00</b>	<b>17,137.00</b>
<b>Subgroup : [5H]</b>					
438030-0114-27-000-0	<b>Laboratory</b> Lab Fees-Hebrew Home-Laboratory	39,424.00		0.00	39,424.00
<b>Subtotal [5H] Laboratory</b>		<b>39,424.00</b>		<b>0.00</b>	<b>39,424.00</b>
<b>Subgroup : [5I]</b>					
<b>Recreation</b>					

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Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
410000-0114-07-000-0	Supplies-Hebrew Home-Rec Therapy	6,801.00		0.00	6,801.00
410019-0114-07-000-0	Supplies COVID-Hebrew Home-Rec Therapy	233.00		0.00	233.00
440000-0114-07-000-0	Purch Services-Hebrew Home-Rec Therapy	11,871.00		0.00	11,871.00
440050-0114-07-000-0	Cable Expense-Hebrew Home-Rec Therapy	61,672.00		0.00	61,672.00
452000-0114-07-000-0	Equip Rental-Hebrew Home-Rec Therapy	87.00		0.00	87.00
<b>Subtotal [5] Recreation</b>		<b>80,664.00</b>		<b>0.00</b>	<b>80,664.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
410019-0114-15-000-0	Supplies COVID-Hebrew Home-Nursing	192,951.00		0.00	192,951.00
413500-0114-23-000-0	IV Thy Supplies-Hebrew Home-Rehab Tpy and Ancilry	9,043.00		0.00	9,043.00
420000-0114-15-000-0	Minor Equip-Hebrew Home-Nursing	4,018.00		0.00	4,018.00
440000-0114-15-000-0	Purch Services-Hebrew Home-Nursing	554.00		0.00	554.00
452000-0114-15-000-0	Equip Rental-Hebrew Home-Nursing	32,658.00		0.00	32,658.00
452000-0114-23-000-0	Equip Rental-Hebrew Home-Rehab Tpy and Ancilry	10,147.00		0.00	10,147.00
452000-0114-24-000-0	Equip Rental-Hebrew Home-Respiratory	45,848.00		0.00	45,848.00
<b>Subtotal [5L] Other</b>		<b>295,219.00</b>		<b>0.00</b>	<b>295,219.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>1,198,817.00</b>		<b>0.00</b>	<b>1,198,817.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6B]</b>	<b>Heat</b>				
463000-0114-25-000-0	Gas-Hebrew Home-Property	153,627.00		0.00	153,627.00
465000-0114-25-000-0	Oil-Hebrew Home-Property	1,164.00		0.00	1,164.00
<b>Subtotal [6B] Heat</b>		<b>154,791.00</b>		<b>0.00</b>	<b>154,791.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
462000-0114-25-000-0	Electric-Hebrew Home-Property	189,145.00		0.00	189,145.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>189,145.00</b>		<b>0.00</b>	<b>189,145.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
466000-0114-25-000-0	Water-Hebrew Home-Property	163,327.00		0.00	163,327.00
<b>Subtotal [6D] Water</b>		<b>163,327.00</b>		<b>0.00</b>	<b>163,327.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
435210-0114-03-000-0	IT Rental-Hebrew Home-Administration	76,356.00		(6,765.00)	69,591.00
452000-0114-04-000-0	Equip Rental-Hebrew Home-Fiscal Operations	28,153.00	RJE - 3	(6,765.00)	21,388.00
<b>Subtotal [6E] Equipment Lease</b>		<b>104,509.00</b>		<b>(6,765.00)</b>	<b>97,744.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
410000-0114-08-000-0	Supplies-Hebrew Home-Maintenance	37,490.00		0.00	37,490.00
420000-0114-08-000-0	Minor Equip-Hebrew Home-Maintenance	2,331.00		0.00	2,331.00
440000-0114-08-000-0	Purch Services-Hebrew Home-Maintenance	195,609.00		0.00	195,609.00
440001-0114-08-000-0	Ground Services-Hebrew Home-Maintenance	70,219.00		0.00	70,219.00
442000-0114-08-000-0	Pest Control-Hebrew Home-Maintenance -	7,593.00		0.00	7,593.00
443000-0114-08-000-0	Carting-Hebrew Home-Maintenance	71,875.00		0.00	71,875.00
450000-0114-08-000-0	Rental Expenses-Hebrew Home-Maintenance	1,016.00		0.00	1,016.00
452000-0114-08-000-0	Equip Rental-Hebrew Home-Maintenance	165.00		0.00	165.00
<b>Subtotal [6F] Other</b>		<b>386,298.00</b>		<b>0.00</b>	<b>386,298.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>				
463000-0114-25-000-0	Depr Exp Building-Hebrew Home	382,306.00		0.00	382,306.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>382,306.00</b>		<b>0.00</b>	<b>382,306.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
466000-0114-25-000-0	Depr Exp MME-Hebrew Home	296,124.00		0.00	296,124.00
<b>Subtotal [7D] Movable Equipment</b>		<b>296,124.00</b>		<b>0.00</b>	<b>296,124.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>				
488000-0114-25-000-0	Amort Exp-Hebrew Home-Property	10,892.00		0.00	10,892.00
<b>Subtotal [8A] Organization Expense</b>		<b>10,892.00</b>		<b>0.00</b>	<b>10,892.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>				
484000-0114-25-000-0	Depe Exp LHI-Hebrew Home	139,656.00		0.00	139,656.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>139,656.00</b>		<b>0.00</b>	<b>139,656.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property	359,915.00		0.00	359,915.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>359,915.00</b>		<b>0.00</b>	<b>359,915.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
472000-0114-25-000-0	Personal Property Taxes-Hebrew Home-Property	41,289.00		0.00	41,289.00
<b>Subtotal [10C] Personal property taxes</b>		<b>41,289.00</b>		<b>0.00</b>	<b>41,289.00</b>
<b>Total [22] Maintenance and Property</b>		<b>2,228,262.00</b>		<b>(6,765.00)</b>	<b>2,221,487.00</b>
<b>Group : [26]</b>	<b>Interest</b>				
<b>Subgroup : [12A1]</b>	<b>First Mortgage</b>				
475100-0114-25-000-0	Mortgage Expense-Hebrew Home-Property	315,933.00		0.00	315,933.00
<b>Subtotal [12A1] First Mortgage</b>		<b>315,933.00</b>		<b>0.00</b>	<b>315,933.00</b>
<b>Total [26] Interest</b>		<b>315,933.00</b>		<b>0.00</b>	<b>315,933.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
503100-0114-03-000-0	Interest-Hebrew Home-Administration	960.00		0.00	960.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>960.00</b>		<b>0.00</b>	<b>960.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property	32,840.00		0.00	32,840.00
515000-0114-25-000-0	Mortgage Ins-Hebrew Home-Property -	46,943.00		0.00	46,943.00
<b>Subtotal [14A] Insurance on Property</b>		<b>79,783.00</b>		<b>0.00</b>	<b>79,783.00</b>
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>				
512000-0114-03-000-0	Umbrella Ins-Hebrew Home-Administration	5,438.00		0.00	5,438.00
<b>Subtotal [14C1] Umbrella</b>		<b>5,438.00</b>		<b>0.00</b>	<b>5,438.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
510000-0114-03-000-0	Liability Ins-Hebrew Home-Administration	162,468.00		0.00	162,468.00
513000-0114-03-000-0	Crime Ins-Hebrew Home-Administration	14,148.00		0.00	14,148.00
<b>Subtotal [14C] Other</b>		<b>176,616.00</b>		<b>0.00</b>	<b>176,616.00</b>
<b>Total [27] Interest and Insurance</b>		<b>262,797.00</b>		<b>0.00</b>	<b>262,797.00</b>
<b>Group : [0]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
311000-0114-00-000-0	Medicaid Room & Board-Hebrew Home	(22,618,709.00)		0.00	(22,618,709.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(22,618,709.00)</b>		<b>0.00</b>	<b>(22,618,709.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
311005-0114-00-000-0	Medicaid Room & Board Contra-Hebrew Home	7,323,859.00		0.00	7,323,859.00
313005-0114-00-000-0	Medicaid Contra Other-Hebrew Home	956.00		0.00	956.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>7,324,815.00</b>		<b>0.00</b>	<b>7,324,815.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
321000-0114-00-000-0	Medicare Pt A Room & Board-Hebrew Home	(2,038,235.00)		0.00	(2,038,235.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,038,235.00)</b>		<b>0.00</b>	<b>(2,038,235.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
321005-0114-00-000-0	Medicare Pt A R and B Contra-Hebrew Home	1,583,368.00		0.00	1,583,368.00
323005-0114-00-000-0	Medicare Pt A Contra Other-Hebrew Home	25,364.00		0.00	25,364.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>1,608,732.00</b>		<b>0.00</b>	<b>1,608,732.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
303100-0114-00-000-0	Hospice Revenue-Hebrew Home	(2,170,859.00)		0.00	(2,170,859.00)
341000-0114-00-000-0	Private Room & Board-Hebrew Home	(1,995,284.00)		0.00	(1,995,284.00)
351000-0114-00-000-0	Comm Ins Room & Board-Hebrew Home	(160,812.00)		0.00	(160,812.00)
361000-0114-00-000-0	VA Room & Board-Hebrew Home	(1,041,807.00)		0.00	(1,041,807.00)
371000-0114-00-000-0	Mgd Medicare Room and Board-Hebrew Home	(1,652,142.00)		0.00	(1,652,142.00)
381000-0114-00-000-0	Mgd Medicaid Room & Board-Hebrew Home	(5,548.00)		0.00	(5,548.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(7,026,452.00)</b>		<b>0.00</b>	<b>(7,026,452.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
303700-0114-00-000-0	Hospice C/A-Hebrew Home	600,200.00		0.00	600,200.00
341005-0114-00-000-0	Private Room & Board Contra-Hebrew Home	32,615.00		0.00	32,615.00
351005-0114-00-000-0	Comm Ins Room & Board Contra-Hebrew Home	2,295.00		0.00	2,295.00
353005-0114-00-000-0	Comm Ins Contra Other-Hebrew Home	2,036.00		0.00	2,036.00
361005-0114-00-000-0	VA Room & Board Contra-Hebrew Home	289,409.00		0.00	289,409.00
371005-0114-00-000-0	Mgd Medicare Room & Board Contra-Hebrew Home	324,813.00		0.00	324,813.00
373005-0114-00-000-0	Mgd Medicare Contra Other-Hebrew Home	17,865.00		0.00	17,865.00
381005-0114-00-000-0	Mgd Medicaid Room & Board Contra-Hebrew Home	2,656.00		0.00	2,656.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>1,271,889.00</b>		<b>0.00</b>	<b>1,271,889.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
324100-0114-00-000-0	Medicare Pt A Pharmacy-Hebrew Home	(179,263.00)		0.00	(179,263.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(179,263.00)</b>		<b>0.00</b>	<b>(179,263.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
324105-0114-00-000-0	Medicare Pt A Pharmacy Contra-Hebrew Home	209,859.00		0.00	209,859.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>209,859.00</b>		<b>0.00</b>	<b>209,859.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
314100-0114-00-000-0	Medicaid Pharmacy-Hebrew Home	(49,617.00)		0.00	(49,617.00)
344100-0114-00-000-0	Private Pharmacy-Hebrew Home	(1,175.00)		0.00	(1,175.00)
354100-0114-00-000-0	Comm Ins Pharmacy-Hebrew Home	(13,358.00)		0.00	(13,358.00)
364100-0114-00-000-0	VA Pharmacy-Hebrew Home	(46,611.00)		0.00	(46,611.00)
374100-0114-00-000-0	Mgd Medicare Pharmacy-Hebrew Home	(141,722.00)		0.00	(141,722.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(252,483.00)</b>		<b>0.00</b>	<b>(252,483.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
314105-0114-00-000-0	Medicaid Pharmacy Contra-Hebrew Home	49,779.00		0.00	49,779.00
354105-0114-00-000-0	Comm Ins Pharmacy Contra-Hebrew Home	23,638.00		0.00	23,638.00
364105-0114-00-000-0	VA Pharmacy Contra-Hebrew Home	38,999.00		0.00	38,999.00
374105-0114-00-000-0	Mgd Medicare Pharmacy Contra-Hebrew Home	159,862.00		0.00	159,862.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>272,278.00</b>		<b>0.00</b>	<b>272,278.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
324300-0114-00-000-0	Medicare Pt A PT-Hebrew Home	(264,810.00)		0.00	(264,810.00)
334300-0114-00-000-0	Medicare Pt B PT-Hebrew Home	(65,132.00)		0.00	(65,132.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(329,942.00)</b>		<b>0.00</b>	<b>(329,942.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
321006-0114-00-000-0	Medicare A PT Contra-Hebrew Home	(432,330.00)		0.00	(432,330.00)
324305-0114-00-000-0	Medicare Pt A PT Contra-Hebrew Home	264,810.00		0.00	264,810.00
334305-0114-00-000-0	Medicare Pt B PT Contra-Hebrew Home	11,514.00		0.00	11,514.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>(156,006.00)</b>		<b>0.00</b>	<b>(156,006.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
304100-0114-00-000-0	Hospice Pharmacy-Hebrew Home	(2,238.00)		0.00	(2,238.00)
304300-0114-00-000-0	Hospice PT-Hebrew Home	(468.00)		0.00	(468.00)
314300-0114-00-000-0	Medicaid PT-Hebrew Home	(97,655.00)		0.00	(97,655.00)
337305-0114-00-000-0	Mgd Medicare Pt B PT Contra-Hebrew Home	2,310.00		0.00	2,310.00
344300-0114-00-000-0	Private PT-Hebrew Home	1,457.00		0.00	1,457.00
354300-0114-00-000-0	Comm Ins PT-Hebrew Home	(27,625.00)		0.00	(27,625.00)
364300-0114-00-000-0	VA PT-Hebrew Home	(848.00)		0.00	(848.00)
374300-0114-00-000-0	Mgd Medicare PT-Hebrew Home	(248,726.00)		0.00	(248,726.00)
378100-0114-00-000-0	Medicare Mgd Care Pt B PT-Hebrew Home	(74,774.00)		0.00	(74,774.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(448,567.00)</b>		<b>0.00</b>	<b>(448,567.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
304105-0114-00-000-0	Hospice Pharmacy Contra-Hebrew Home	2,238.00		0.00	2,238.00
304305-0114-00-000-0	Hospice PT Contra-Hebrew Home	24.00		0.00	24.00
314305-0114-00-000-0	Medicaid PT Contra-Hebrew Home	97,655.00		0.00	97,655.00
354305-0114-00-000-0	Comm Ins PT Contra-Hebrew Home	27,625.00		0.00	27,625.00
364305-0114-00-000-0	VA PT Contra-Hebrew Home	848.00		0.00	848.00

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
371006-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	(22,579.00)		0.00	(22,579.00)
374305-0114-00-000-0	Mgd Medicare PT Contra-Hebrew Home	248,726.00		0.00	248,726.00
378105-0114-00-000-0	Medicare Mgd Pt B PT Contra-Hebrew Home	45,810.00		0.00	45,810.00
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>400,347.00</b>		<b>0.00</b>	<b>400,347.00</b>
<b>Subgroup : [8A]</b>					
Speech Therapy - Medicare					
324400-0114-00-000-0	Medicare Pt A ST-Hebrew Home	(65,998.00)		0.00	(65,998.00)
334400-0114-00-000-0	Medicare Pt B ST-Hebrew Home	(30,702.00)		0.00	(30,702.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(96,700.00)</b>		<b>0.00</b>	<b>(96,700.00)</b>
<b>Subgroup : [8B]</b>					
Speech Therapy - Medicare Contractual Allowance					
321008-0114-00-000-0	Medicare A ST Contra-Hebrew Home	(211,087.00)		0.00	(211,087.00)
324405-0114-00-000-0	Medicare Pt A ST Contra-Hebrew Home	65,998.00		0.00	65,998.00
334405-0114-00-000-0	Medicare Pt B ST Contra-Hebrew Home	969.00		0.00	969.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>(144,120.00)</b>		<b>0.00</b>	<b>(144,120.00)</b>
<b>Subgroup : [8C]</b>					
Speech Therapy - Non-medicare					
304400-0114-00-000-0	Hospice ST-Hebrew Home	(284.00)		0.00	(284.00)
314400-0114-00-000-0	Medicaid ST-Hebrew Home	(25,551.00)		0.00	(25,551.00)
344400-0114-00-000-0	Private ST-Hebrew Home	(96.00)		0.00	(96.00)
354400-0114-00-000-0	Comm Ins ST-Hebrew Home	(8,993.00)		0.00	(8,993.00)
364400-0114-00-000-0	VA ST-Hebrew Home	(9,551.00)		0.00	(9,551.00)
374400-0114-00-000-0	Mgd Medicare ST-Hebrew Home	(55,505.00)		0.00	(55,505.00)
378120-0114-00-000-0	Medicare Mgd Care Pt B ST-Hebrew Home	(53,050.00)		0.00	(53,050.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(163,030.00)</b>		<b>0.00</b>	<b>(163,030.00)</b>
<b>Subgroup : [8D]</b>					
Speech Therapy - Non-medicare Contractual Allowance					
304405-0114-00-000-0	Hospice ST Contra-Hebrew Home	102.00		0.00	102.00
314405-0114-00-000-0	Medicaid ST Contra-Hebrew Home	25,551.00		0.00	25,551.00
354405-0114-00-000-0	Comm Ins ST Contra-Hebrew Home	8,993.00		0.00	8,993.00
364405-0114-00-000-0	VA ST Contra-Hebrew Home	9,551.00		0.00	9,551.00
371008-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	(9,112.00)		0.00	(9,112.00)
374405-0114-00-000-0	Mgd Medicare ST Contra-Hebrew Home	55,505.00		0.00	55,505.00
378125-0114-00-000-0	Medicare Mgd Pt B ST-Hebrew Home	34,335.00		0.00	34,335.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>124,925.00</b>		<b>0.00</b>	<b>124,925.00</b>
<b>Subgroup : [9A]</b>					
Occupational Therapy - Medicare					
324800-0114-00-000-0	Medicare Pt A OT-Hebrew Home	(302,211.00)		0.00	(302,211.00)
334800-0114-00-000-0	Medicare Pt B OT-Hebrew Home	(83,283.00)		0.00	(83,283.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(385,494.00)</b>		<b>0.00</b>	<b>(385,494.00)</b>
<b>Subgroup : [9B]</b>					
Occupational Therapy - Medicare Contractual Allowance					
321007-0114-00-000-0	Medicare A OT Contra-Hebrew Home	(404,981.00)		0.00	(404,981.00)
324805-0114-00-000-0	Medicare Pt A OT Contra-Hebrew Home	302,211.00		0.00	302,211.00
334805-0114-00-000-0	Medicare Pt B OT Contra-Hebrew Home	16,548.00		0.00	16,548.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>(86,224.00)</b>		<b>0.00</b>	<b>(86,224.00)</b>
<b>Subgroup : [9C]</b>					
Occupational Therapy - Non-medicare					
304800-0114-00-000-0	Hospice OT-Hebrew Home	(2,962.00)		0.00	(2,962.00)
314800-0114-00-000-0	Medicaid OT-Hebrew Home	(109,897.00)		0.00	(109,897.00)
337800-0114-00-000-0	Mgd Medicare Pt B OT-Hebrew Home	(1,800.00)		0.00	(1,800.00)
337805-0114-00-000-0	Mgd Medicare Pt B OT Contra-Hebrew Home	999.00		0.00	999.00
344800-0114-00-000-0	Private OT-Hebrew Home	1,978.00		0.00	1,978.00
354800-0114-00-000-0	Comm Ins OT-Hebrew Home	(33,146.00)		0.00	(33,146.00)
364800-0114-00-000-0	VA OT-Hebrew Home	(6,799.00)		0.00	(6,799.00)
374800-0114-00-000-0	Mgd Medicare OT-Hebrew Home	(299,840.00)		0.00	(299,840.00)
378130-0114-00-000-0	Medicare Mgd Care Pt B OT-Hebrew Home	(80,975.00)		0.00	(80,975.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(642,442.00)</b>		<b>0.00</b>	<b>(642,442.00)</b>
<b>Subgroup : [9D]</b>					
Occupational Therapy - Non-medicare Contractual Allowance					
304805-0114-00-000-0	Hospice OT Contra-Hebrew Home	628.00		0.00	628.00
314805-0114-00-000-0	Medicaid OT Contra-Hebrew Home	109,897.00		0.00	109,897.00
354805-0114-00-000-0	Comm Ins OT Contra-Hebrew Home	33,146.00		0.00	33,146.00
364805-0114-00-000-0	VA OT Contra-Hebrew Home	6,799.00		0.00	6,799.00
371007-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	(21,167.00)		0.00	(21,167.00)
374805-0114-00-000-0	Mgd Medicare OT Contra-Hebrew Home	299,840.00		0.00	299,840.00
378135-0114-00-000-0	Medicare Mgd Pt B OT Contra-Hebrew Home	55,900.00		0.00	55,900.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>485,043.00</b>		<b>0.00</b>	<b>485,043.00</b>
<b>Subgroup : [10A]</b>					
Other - Medicare					
321009-0114-00-000-0	Medicare A NTA Contra-Hebrew Home	(654,226.00)		0.00	(654,226.00)
321010-0114-00-000-0	Medicare A Nsng Comp Contra-Hebrew Home	(963,935.00)		0.00	(963,935.00)
324500-0114-00-000-0	Medicare Pt A IV Therapy-Hebrew Home	(30,596.00)		0.00	(30,596.00)
324600-0114-00-000-0	Medicare Pt A Lab-Hebrew Home	(16,363.00)		0.00	(16,363.00)
325000-0114-00-000-0	Medicare Pt A X-Hebrew Home	(9,002.00)		0.00	(9,002.00)
338000-0114-00-000-0	Medicare Pt B Prior Period-Hebrew Home	(3.00)		0.00	(3.00)
<b>Subtotal [10A] Other - Medicare</b>		<b>(1,674,125.00)</b>		<b>0.00</b>	<b>(1,674,125.00)</b>
<b>Subgroup : [10B]</b>					
Other - Non-medicare					
303005-0114-00-000-0	Hospice Contra Other-Hebrew Home	12.00		0.00	12.00
304600-0114-00-000-0	Hospice Lab-Hebrew Home	(12.00)		0.00	(12.00)
314500-0114-00-000-0	Medicaid IV Therapy-Hebrew Home	(162.00)		0.00	(162.00)
314600-0114-00-000-0	Medicaid Lab-Hebrew Home	(704.00)		0.00	(704.00)
315000-0114-00-000-0	Medicaid X-Hebrew Home	(252.00)		0.00	(252.00)
329000-0114-00-000-0	Medicare Pt A Settlement-Hebrew Home	(9,006.00)		0.00	(9,006.00)
335700-0114-00-000-0	Medicare Pt B Flu/Pneumonia-Hebrew Home	(3,855.00)		0.00	(3,855.00)
344600-0114-00-000-0	Private Lab-Hebrew Home	(73.00)		0.00	(73.00)
354500-0114-00-000-0	Comm Ins IV Therapy-Hebrew Home	(10,280.00)		0.00	(10,280.00)
354600-0114-00-000-0	Comm Ins Lab-Hebrew Home	(1,070.00)		0.00	(1,070.00)
354900-0114-00-000-0	Comm Ins Specialty Beds-Hebrew Home	(21.00)		0.00	(21.00)
355000-0114-00-000-0	Comm Ins X-Hebrew Home	(944.00)		0.00	(944.00)
371009-0114-00-000-0	Mgd Medicare NTA Contra-Hebrew Home	(32,328.00)		0.00	(32,328.00)
371010-0114-00-000-0	Mgd Medicare Nsng Comp Contra-Hebrew Home	(42,079.00)		0.00	(42,079.00)
374500-0114-00-000-0	Mgd Medicare IV Therapy-Hebrew Home	(18,141.00)		0.00	(18,141.00)
374600-0114-00-000-0	Mgd Medicare Lab-Hebrew Home	(10,890.00)		0.00	(10,890.00)
374900-0114-00-000-0	Mgd Medicare Specialty Beds-Hebrew Home	(383.00)		0.00	(383.00)

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
375000-0114-00-000-0	Mgd Medicare X-Hebrew Home	(6,592.00)		0.00	(6,592.00)
375700-0114-00-000-0	Mgd Medicare Flu/Pneumonia-Hebrew Home	(2,521.00)		0.00	(2,521.00)
378000-0114-00-000-0	Mgd Medicare Prior Period-Hebrew Home	3,034.00		0.00	3,034.00
389010-0114-00-000-0	Patient Revenue Capitation -Hebrew Home	(202,469.00)		0.00	(202,469.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(338,736.00)</b>		<b>0.00</b>	<b>(338,736.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
391100-0114-00-000-0	Interest Income-Hebrew Home	(1,385.00)		0.00	(1,385.00)
<b>Subtotal [15] Interest Income</b>		<b>(1,385.00)</b>		<b>0.00</b>	<b>(1,385.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
399900-0114-00-000-0	Cafe Income-Hebrew Home	(4,533.00)		0.00	(4,533.00)
391500-0114-00-000-0	Misc. Other Income-Hebrew Home	(88,331.00)		0.00	(88,331.00)
391500-0114-00-000-0-MARCUM	Other revenue - COVID stimulus	(1,138,960.00)		0.00	(1,138,960.00)
392000-0114-00-000-0	House Rental Income-Hebrew Home	(848,898.00)		0.00	(848,898.00)
414100-0114-10-000-0	Linen-Hebrew Home-Laundry	(2,581.00)		0.00	(2,581.00)
520000-0114-03-000-0	Auto Expense-Hebrew Home-Administration	(592.00)		0.00	(592.00)
<b>Subtotal [18] Other Revenue</b>		<b>(2,083,895.00)</b>		<b>0.00</b>	<b>(2,083,895.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(26,857,920.00)</b>		<b>0.00</b>	<b>(26,857,920.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
100000-0114-00-000-0	Cash-Hebrew Home	813,896.00		0.00	813,896.00
101000-0114-00-000-0	Cash - Operating-Hebrew Home	2,857.00		0.00	2,857.00
102000-0114-00-000-0	Cash - Payroll-Hebrew Home	1,228.00		0.00	1,228.00
103100-0114-00-000-0	Cash-Hebrew Home	40,060.00		0.00	40,060.00
104000-0114-00-000-0	Cash - Savings-Hebrew Home	682,988.00		0.00	682,988.00
106000-0114-00-000-0	Petty Cash-Hebrew Home	1,550.00		0.00	1,550.00
106100-0114-00-000-0	Petty Cash - Resident Funds-Hebrew Home	1,300.00		0.00	1,300.00
107000-0114-00-000-0	Resident Refunds-Hebrew Home	2,913.00		0.00	2,913.00
108000-0114-00-000-0	Cash - Patient Funds-Hebrew Home	196,454.00		0.00	196,454.00
<b>Subtotal [A1] Cash</b>		<b>1,743,246.00</b>		<b>0.00</b>	<b>1,743,246.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>				
110000-0114-00-000-0	Accounts Receivable-Hebrew Home	378,641.00		0.00	378,641.00
111000-0114-00-000-0	A/R Private-Hebrew Home	185,265.00		0.00	185,265.00
111200-0114-00-000-0	A/R Comm Ins-Hebrew Home	65,485.00		0.00	65,485.00
111300-0114-00-000-0	AR Hospice-Hebrew Home	352,666.00		0.00	352,666.00
111400-0114-00-000-0	A/R Mgd Medicare-Hebrew Home	330,193.00		0.00	330,193.00
112000-0114-00-000-0	A/R Medicare Pt A-Hebrew Home	248,010.00		0.00	248,010.00
112500-0114-00-000-0	A/R Medicare Pt B-Hebrew Home	14,931.00		0.00	14,931.00
113000-0114-00-000-0	A/R Medicaid-Hebrew Home	2,293,798.00		0.00	2,293,798.00
113100-0114-00-000-0	A/R Mgd Medicaid-Hebrew Home	2,892.00		0.00	2,892.00
114000-0114-00-000-0	A/R Patient Participation-Hebrew Home	(88,418.00)		0.00	(88,418.00)
115000-0114-00-000-0	A/R VA-Hebrew Home	120,099.00		0.00	120,099.00
116100-0114-00-000-0	Medicare Coins Bad Debt-Hebrew Home	9,006.00		0.00	9,006.00
116200-0114-00-000-0	Allowance for Doubtful Accounts-Hebrew Home	(381,408.00)		0.00	(381,408.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>3,531,160.00</b>		<b>0.00</b>	<b>3,531,160.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>				
141600-0114-00-000-0	Due from Related-Hebrew Home	1,227,761.00		0.00	1,227,761.00
141610-0114-00-000-0	Due From Related 2-Hebrew Home	543,317.00		0.00	543,317.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>1,771,078.00</b>		<b>0.00</b>	<b>1,771,078.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>				
130000-0114-00-000-0	Inventory-Hebrew Home	85,951.00		0.00	85,951.00
<b>Subtotal [A4] Inventories</b>		<b>85,951.00</b>		<b>0.00</b>	<b>85,951.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
121400-0114-00-000-0	Prepaid Workers Comp-Hebrew Home	53,127.00		0.00	53,127.00
122200-0114-00-000-0	Prepaid Gen. Ins-Hebrew Home	76,117.00		0.00	76,117.00
129000-0114-00-000-0	Prepaid Expense Other-Hebrew Home	77,171.00		0.00	77,171.00
129100-0114-00-000-0	Prepaid Real Estate Taxes-Hebrew Home	97,606.00		0.00	97,606.00
129110-0114-00-000-0	Prepaid Personal Property Taxes-Hebrew Home	10,035.00		0.00	10,035.00
129200-0114-00-000-0	Prepaid Corporate Taxes-Hebrew Home	60,976.00		0.00	60,976.00
129300-0114-00-000-0	Prepaid Mgmt Assets-Hebrew Home	19,101.00		0.00	19,101.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>394,133.00</b>		<b>0.00</b>	<b>394,133.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>				
151000-0114-00-000-0	Land-Hebrew Home	2,800,000.00		0.00	2,800,000.00
<b>Subtotal [B1] Land</b>		<b>2,800,000.00</b>		<b>0.00</b>	<b>2,800,000.00</b>
<b>Subgroup : [B3]</b>	<b>Buildings</b>				
153000-0114-00-000-0	Building-Hebrew Home	14,336,457.00		0.00	14,336,457.00
163000-0114-00-000-0	Accum Depr Building-Hebrew Home	(1,847,811.00)		0.00	(1,847,811.00)
<b>Subtotal [B3] Buildings</b>		<b>12,488,646.00</b>		<b>0.00</b>	<b>12,488,646.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
154000-0114-00-000-0	Lease hold Improvements-Hebrew Home	1,789,482.00		0.00	1,789,482.00
164000-0114-00-000-0	Accum Depr LHI-Hebrew Home	(482,925.00)		0.00	(482,925.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>1,306,557.00</b>		<b>0.00</b>	<b>1,306,557.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
156000-0114-00-000-0	Major Movable Equip-Hebrew Home	1,914,827.00		0.00	1,914,827.00
166000-0114-00-000-0	Accum Depr MME-Hebrew Home	(1,229,799.00)		0.00	(1,229,799.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>685,028.00</b>		<b>0.00</b>	<b>685,028.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
153600-0114-00-000-0	Construction in Prog-Hebrew Home	91,516.00		0.00	91,516.00
<b>Subtotal [B9] Other Fixed Assets</b>		<b>91,516.00</b>		<b>0.00</b>	<b>91,516.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>				
180000-0114-00-000-0	Reserve for Replacement-Hebrew Home	172,417.00		0.00	172,417.00
180000-0114-00-000-0-MARCUM	Deferred Rent Receivable	489,726.00		0.00	489,726.00
<b>Subtotal [D1] Deferred Deposits</b>		<b>662,143.00</b>		<b>0.00</b>	<b>662,143.00</b>



Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>				
142000-0114-00-000-0	Real Estate Tax Ins MIP Escrow-Hebrew Home	403,352.00		0.00	403,352.00
<b>Subtotal [D2] Escrow Deposits</b>		<u>403,352.00</u>		<u>0.00</u>	<u>403,352.00</u>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>				
158000-0114-00-000-0	Organizational Costs-Hebrew Home	268,467.00		0.00	268,467.00
168000-0114-00-000-0	Accum Amort Organaz Costs-Hebrew Home	(50,625.00)		0.00	(50,625.00)
<b>Subtotal [D3] Organization Expense</b>		<u>217,842.00</u>		<u>0.00</u>	<u>217,842.00</u>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
145000-0114-00-000-0	Security Deposits-Hebrew Home	11,120.00		0.00	11,120.00
<b>Subtotal [D7] Other Assets</b>		<u>11,120.00</u>		<u>0.00</u>	<u>11,120.00</u>
<b>Total [31-32] Assets</b>		<u>26,191,772.00</u>		<u>0.00</u>	<u>26,191,772.00</u>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>				
210000-0114-00-000-0	Accounts Payable-Hebrew Home	(1,606,567.00)		0.00	(1,606,567.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<u>(1,606,567.00)</u>		<u>0.00</u>	<u>(1,606,567.00)</u>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
250100-0114-00-000-0	Accrued Payroll-Hebrew Home	(133,938.00)		0.00	(133,938.00)
<b>Subtotal [A4] Accrued Payroll</b>		<u>(133,938.00)</u>		<u>0.00</u>	<u>(133,938.00)</u>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>				
250200-0114-00-000-0	Accrued Payroll Tax-Hebrew Home	(424,825.00)		0.00	(424,825.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<u>(424,825.00)</u>		<u>0.00</u>	<u>(424,825.00)</u>
<b>Subgroup : [A9]</b>	<b>Mortgage Payable</b>				
211200-0114-00-000-0	Mortgage Payable ST-Hebrew Home	(328,268.00)		0.00	(328,268.00)
<b>Subtotal [A9] Mortgage Payable</b>		<u>(328,268.00)</u>		<u>0.00</u>	<u>(328,268.00)</u>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
220200-0114-00-000-0	Unclaimed ADP checks-Hebrew Home	(4,303.00)		0.00	(4,303.00)
221700-0114-00-000-0	Due to Medicaid-Hebrew Home	(286,000.00)		0.00	(286,000.00)
226200-0114-00-000-0	Patients Fund-Hebrew Home	(196,454.00)		0.00	(196,454.00)
227000-0114-00-000-0	Sec Deposit Private Patient-Hebrew Home	(13,043.00)		0.00	(13,043.00)
249999-0114-00-000-0	Miscellaneous-Hebrew Home	(95,529.00)		0.00	(95,529.00)
250000-0114-00-000-0	Accrued Expenses-Hebrew Home	(708,490.00)		0.00	(708,490.00)
250020-0114-00-000-0	Accrued Pension-Hebrew Home	(43,901.00)		0.00	(43,901.00)
250030-0114-00-000-0	Accrued Worker's Comp-Hebrew Home	(254,624.00)		0.00	(254,624.00)
260900-0114-00-000-0	CT PET Deferred Tax-Hebrew Home	(223,376.00)		0.00	(223,376.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<u>(1,825,720.00)</u>		<u>0.00</u>	<u>(1,825,720.00)</u>
<b>Subgroup : [B2]</b>	<b>Mortgages Payable</b>				
211300-0114-00-000-0	Mortgage Payable LT-Hebrew Home	(8,914,648.00)		0.00	(8,914,648.00)
<b>Subtotal [B2] Mortgages Payable</b>		<u>(8,914,648.00)</u>		<u>0.00</u>	<u>(8,914,648.00)</u>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
229400-0114-00-000-0	Loans Payable Officer-Hebrew Home	(2,880,836.00)		0.00	(2,880,836.00)
271500-0114-00-000-0	Due to Related-Hebrew Home	(1,338,077.00)		0.00	(1,338,077.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<u>(4,218,913.00)</u>		<u>0.00</u>	<u>(4,218,913.00)</u>
<b>Total [33-34] Liabilities</b>		<u>(17,452,879.00)</u>		<u>0.00</u>	<u>(17,452,879.00)</u>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
280200-0114-00-000-0	Shareholders Undis Earn-Hebrew Home	(2,328,680.00)		0.00	(2,328,680.00)
295000-0114-00-000-0	Retained Earnings-Hebrew Home	(4,628,361.00)		0.00	(4,628,361.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<u>(6,957,041.00)</u>		<u>0.00</u>	<u>(6,957,041.00)</u>
<b>Total [35] Equity</b>		<u>(6,957,041.00)</u>		<u>0.00</u>	<u>(6,957,041.00)</u>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **National Health Care Associates, Inc. (CT)**  
 Engagement: **Medicaid - Hebrew Health Care**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab J</b>		
To reclass nursing Admin frm Nursing RN				
I00000-0114-14-050-I	Salary-Hebrew Home-Nursing Admin-Infection Contr-		92,716.00	
I00000-0114-14-059-I	Salary-Hebrew Home-Nursing Admin-MDS Coordinator-		218,519.00	
I00000-0114-14-098-I	Salary-Hebrew Home-Nursing Admin-Staff Dev-		55,768.00	
I00000-0114-15-092-I	Salary-Hebrew Home-Nursing-RN-			367,003.00
<b>Total</b>			<b>367,003.00</b>	<b>367,003.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>J.01a</b>		
To reclass management fees into correct line of the cost report				
I34000-0114-03-000-I	Shared Services-Hebrew Home-Administration		30,808.00	
I31000-0114-04-000-I	Consulting Fees-Hebrew Home-Fiscal Operations			30,808.00
<b>Total</b>			<b>30,808.00</b>	<b>30,808.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01 - Tab V</b>		
To reclass IT services out of leased equipment				
Marcum 206	Admin Equipment Rentals		6,765.00	
I35210-0114-03-000-I	IT Rental-Hebrew Home-Administration			6,765.00
<b>Total</b>			<b>6,765.00</b>	<b>6,765.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/11/2022  
 Run Date: 2/11/2022

Provider Name: Hebrew Home for Health and Rehab, LLC d/b/a Hebrew Center for Health and Rehab  
 Provider Number: 000009720  
 Period Ended: 9/30/21

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:**