

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services	
Address (No. & Street, City, State, Zip Code) 4200 Park Ave, Bridgeport, CT 06604	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 923-C	RHNS	(Specify)	Medicare Provider 07-5353
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Medicaid Provider Numbers:	CCNH 9233	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) Jewish Home for the Elderly of Fairfield County, Inc.	License No. 923-C	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

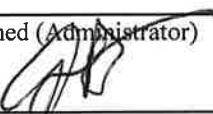
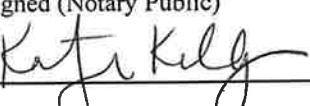
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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

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

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

(a) Subject to Desk Audit review

Signed (Administrator) 	Date 2/6/23	Signed (Owner)	Date
Printed Name (Administrator) Andrew Banoff		Printed Name (Owner)	
Subscribed and Sworn to before me:	State of CT	Date 2/6/23	Signed (Notary Public)  Kathryn Kelly
Comm. Expires 12/31/23			
Address of Notary Public 4200 Park Ave. Bridgeport CT 06604			

(Notary Seal)

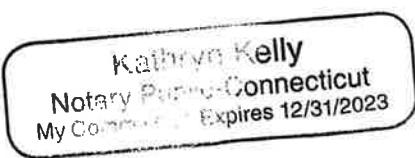


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State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services	Period Covered: From 10/1/2021	To 9/30/2022		
Address of Facility 4200 Park Ave, Bridgeport, CT 06604				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/6/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 860-561-4000	Report for Year Ended 9/30/2022	Page 2
Name of Facility (as shown on license) Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jev		Address (No. & Street, City, State, Zip) 4200 Park Ave, Bridgeport, CT 06604	
License Numbers:	CCNH 923-C	RHNS (Specify)	Medicare Provider No. 07-5353
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> 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 type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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.
Administrator			
Name of Administrator Andrew Banoff		Nursing Home Administrator's License No.:	001719
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

Jewish Senior Services® – The Jewish Home
Board of Directors
2022

Mitchell Adelstein (**Men's Club**)
Jon August (**Vice Chairperson**)
Andrew H. Banoff
Jim Bennett
Edward Burger
Michael Fleischer
Janet Freedman
Ed Friedland
Roy Friedman (**Honorary Director for Life**)
Jay Goldstein
Roslyn Goldstein (**Honorary Director for Life**)
Eric Hendlin
Jennifer Kanfer
Eric Katz
Mitchell Kornblit
Mark A. Lapine (**Honorary Director for Life**)
Marc Levey
Gerald Luterman

Nancy Magida (**Secretary**)
Michael Marcus
Emil Meshberg (**Treasurer**)
Brian Miles
Jerry Minsky
Alan Phillips (**Chairperson**)
Ellen Hyde Phillips (**Women's Auxiliary**)
Jeff Radler
Amy Rich
Hal Rosnick (**Honorary Director for Life**)
Philip Schaefer
Dr. Scott Serels
William Sims
Art Spinner
Milton Sutin (**Honorary Director for Life**)
Kenneth I. Wirfel
Martin F. Wolf (**Honorary Director for Life**)
Mike Wolfson

General Information and Questionnaire

Individual Proprietorship

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc.	License No. 923-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

General Information and Questionnaire

Related Parties*

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d		License No. 923-C	Report for Year Ended 9/30/2022			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marty Wolf	Cohen & Wolf, P.C.	<input checked="" type="radio"/>	<input type="radio"/>		Legal Service	15 / 1e	2,300	2,300
Roy Friedman	Standard Oil of Connecticut	<input checked="" type="radio"/>	<input type="radio"/>		Fuel / Oil	22 / 6b	11,535	11,535
Women's Auxillary	4200 Park Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>		Loan Interest	27 / 12D	3,187	3,187
		<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.

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

Jewish Senior Services
Page 4 Related Party
FYE 9/30/2022

<u>Name</u>	<u>Address</u>
Marty Wolf	Cohen & Wolf, P.C.
Roy Friedman	Standard Oil of Connecticut
Women's Auxillary	4200 Park Ave, Bridgeport, CT 06604

<u>ALLOCATED</u>	<u>Allocation Stat</u>	<u>%</u>
<u>Total Expense</u>	<u>Amount</u>	
3,417	2,300	Accum Cost 67.3012%
16,372	11,535	Sq / Ft 70.4578%
4,523	3,187	Sq / Ft 70.4578%

A.022

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

The facility utilizes an allocation template and allocates costs for non-reimbursable programs out on the allocation template using appropriate methodologies, accumulated cost, or direct assignment. The non-reimbursable costs are not included in the cost report. Please see cover letter included with the cost report.

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

See page 4 and page 4 attachment.

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

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

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2022					TOTAL	
ACCOUNT		INPUT			ALLOCATED AMOUNTS	
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Skilled Nursing	A/L	
		<u>AMOUNT</u>	<u>BASIS</u>	<u>Facility</u>	<u>Unit</u>	<u>TOTAL</u>
30 I1A.10	Medicaid R&B SNF Only	(24,762,702)	Nursing home	(24,762,702)	-	(24,762,702)
30 I3A.10	Medicare R&B - SNF Only	(6,116,742)	Nursing home	(6,116,742)	-	(6,116,742)
30 I4A.10	Private pay R&B - SNF Only	(16,039,458)	Nursing home	(16,039,458)	-	(16,039,458)
30 II3A.10	PT Medicare PT Treatments	(264,391)	Nursing home	(264,391)	-	(264,391)
30 II3C.10	PT Other - PT Treatments	(68,810)	Nursing home	(68,810)	-	(68,810)
30 II4A.10	ST Medicare - ST Treatments	(67,803)	Nursing home	(67,803)	-	(67,803)
30 II4C.10	ST Other - ST Treatments	(66,887)	Nursing home	(66,887)	-	(66,887)
30 II5A.10	OT Medicare - OT Treatments	(116,548)	Nursing home	(116,548)	-	(116,548)
30 II5C.10	OT - OT Treatments	(219,405)	Nursing home	(219,405)	-	(219,405)
30 II6A.10	Other Medicare - Patient Days	(4,292)	Nursing home	(4,292)	-	(4,292)
30 II6B.10	Other - Patient Days	(5,128)	Nursing home	(5,128)	-	(5,128)
30 II6B.22	Other - Patient Days	(10,476)	Nursing home	(10,476)	-	(10,476)
30 IV8.22	Other - Non Reimbursable	(15,819,793)	A/L	-	(15,819,793)	(15,819,793)
30 IV8.10	Other - Patient Days	(1,331,534)	Nursing home	(1,331,534)	-	(1,331,534)
	Total Revenue	(64,893,969.00)			(49,074,176)	(15,819,793)
						(64,893,969)

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2022					TOTAL	
ACCOUNT		INPUT			ALLOCATED AMOUNTS	
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Skilled Nursing	A/L	
		AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.16	Administrators	763,238	Nursing Home	763,238	-	763,238
10-A 3.16	Assistant Administrator	274,289	Patient days	250,354	23,935	274,289
10-A 4.10	Other Admin - SNF Only	96,064	Nursing Home	96,064	-	96,064
10-A 4.19	Other Admin - All Programs	1,899,569	Accum Costs	1,278,433	621,136	1,899,569
10-A 4.34	Other Admin - SNF & A/L	151,003	Patient days	137,826	13,177	151,003
10-A 5C.3	Dietary Workers	2,023,609	Meals	1,509,855	513,754	2,023,609
10-A 6B.2	Other Housekeeping Workers	1,187,068	Sqft	836,382	350,686	1,187,068
10-A 7B.33	Other Maintenance Workers	267,242	Sqft	188,293	78,949	267,242
10-A 8B.5	Other Laundry Workers	310,624	Laundry	283,613	27,011	310,624
10-A 10.19	Protective Services	165,055	Sqft	116,294	48,761	165,055
10-A 11A	Head Accountant	242,697	Accum Costs	163,338	79,359	242,697
10-A 11B	Other Accountants	383,213	Accum Costs	257,907	125,306	383,213
10-A 12A.10	Director of Nurses/Assistant Director	109,287	Nursing Home	109,287	-	109,287
10-A 12B1.10	RNs - Direct Care	2,793,562	Nursing Home	2,793,562	-	2,793,562
10-A 12B2.10	RNs - Administrative	1,066,817	Nursing Home	1,066,817	-	1,066,817
10-A 12C1.10	LPNs - Direct Care	3,412,143	Nursing Home	3,412,143	-	3,412,143
10-A 12D.10	Aides and Attendants	6,673,606	Nursing Home	6,673,606	-	6,673,606
10-A 12E	Physical Therapists	971,765	Nursing Home	971,765	-	971,765
10-A 12F	Speech Therapists	211,389	Nursing Home	211,389	-	211,389
10-A 12G	Occupational Therapists	681,313	Nursing Home	681,313	-	681,313
10-A 12H.10	Recreation Workers	543,469	Nursing Home	543,469	-	543,469
10-A 12M.33	Social Workers/Case Management - Direct	290,082	Nursing Home	290,082	-	290,082
10-A 12O.25	Other - Accum Costs	63,850	Accum Costs	42,972	20,878	63,850
10-A 12O.10	Other - SNF	645,392	Nursing Home	645,392	-	645,392
10-A 12O.22	Other - Non Reimbursible	7,307,629	A/L	-	7,307,629	7,307,629
13-B 2.22	Dentist	27,652	Nursing Home	27,652	-	27,652
13-B 3.03	Pharmacist	19,138	Nursing Home	19,138	-	19,138
13-B 4	Podiatrist	4,200	Nursing Home	4,200	-	4,200
13-B 5A.07	PT - Resident Care - PT	39,868	PT Treat	39,868	-	39,868
13-B 8A.10	Medical Director - Direct	28,000	Nursing Home	28,000	-	28,000
13-B 8E	Other - SNF	16,942	Nursing Home	16,942	-	16,942
13-B 12.10	Other - SNF only	8,303	Nursing Home	8,303	-	8,303
13-B 12.22	Other - Non Reimbursible	1,176,179	A/L	-	1,176,179	1,176,179
13-B 11A1	RN's - Direct Care	107,870	Direct	107,870	-	107,870
13-B 11B1	LPN's - Direct Care	635,603	Direct	635,603	-	635,603
13-B 11C	Aides	696,185	Direct	696,185	-	696,185
15 1A1.15	Workmen's Compensation - Salary%	642,050	Payroll	448,354	193,696	642,050
15 1A2.15	Disability Insurance - Salary %	97,187	Payroll	67,867	29,320	97,187
15 1A3.15	Unemployment Insurance - Nursing Home	81,387	Payroll	56,834	24,553	81,387

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2022					TOTAL	
ACCOUNT		INPUT			ALLOCATED AMOUNTS	
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Skilled Nursing	A/L	
		AMOUNT	BASIS	Facility	Unit	TOTAL
15 1A4.15	Social Security (FICA) - Salary %	2,102,495	Payroll	1,468,208	634,287	2,102,495
15 1A5.15	Health Insurance - Salary %	2,562,448	Payroll	1,789,401	773,047	2,562,448
15 1A6.15	Life Insurance - Salary %	33,773	Payroll	23,584	10,189	33,773
15 1A7.15	Pensions - Salary %	967,047	Payroll	675,305	291,742	967,047
15 1A9.10	Other - Salary %	8,500	Payroll	5,936	2,564	8,500
15 1C.42	Bad Debts	686,645	Nursing Home	686,645	-	686,645
15 1D.42	Accounting and Auditing	83,333	Accum Costs	56,084	27,249	83,333
15 1E.10	Legal - Expenses	151,058	Accum Costs	101,664	49,394	151,058
15 1G.22	Office Supplies - Non Reimbursible	35,589	A/L	-	35,589	35,589
15 1G.10	Office Supplies - SNF Only	12,274	Nursing Home	12,274	-	12,274
15 1G.15	Office Supplies - Accum Costs	85,343	Accum Costs	57,437	27,906	85,343
15 1H1.42	Telephone and Telegraph - Accum Costs	89,982	Accum Costs	60,559	29,423	89,982
15 1H2.30	Cellular Phones and beepers - Accum Costs	100,188	Accum Costs	67,428	32,760	100,188
15 1K3.03	Resident Day User Fee	1,462,749	Nursing Home	1,462,749	-	1,462,749
16 3	Gifts to Staff and Residents	133,059	Accum Costs	89,550	43,509	133,059
16 4.10	Employee Travel -SNF Only	42,224	Nursing Home	42,224	-	42,224
16 4.15	Employee Travel - Non Reimbursible	78,307	A/L	-	78,307	78,307
16 4.42	Employee Travel - Accum Costs	13,891	Accum Costs	9,349	4,542	13,891
16 5.10	Education Expense - Accum Costs	115,821	Accum Costs	77,949	37,872	115,821
16 5.22	Education Expense - Non Reimbursible	4,288	A/L	-	4,288	4,288
16 6.10	Automobile Expense - SNF Only	19,822	Nursing Home	19,822	-	19,822
16 M1.15	Advertising Help Wanted - Accum Costs	12,447	Accum Costs	8,377	4,070	12,447
16 M3.22	Advertising Other - Non Reimbursible	96,015	A/L	-	96,015	96,015
16 M3.42	Advertising Other	72,934	Accum Costs	49,085	23,849	72,934
16 M4.10	Fund Raising - SNF	401	Nursing Home	401	-	401
16 M4.22	Fund Raising - Non Reimb	(136)	A/L	-	(136)	(136)
16 M6.03	Barber & Beauty - SNF	64,994	Nursing Home	64,994	-	64,994
16 M7.10	Postage	34,966	Accum Costs	23,533	11,433	34,966
16 M7.42	Postage - Non Reimbursible	3,200	A/L	-	3,200	3,200
16 M8.10	Dues and Membership Fees to Professional Associations - Accum Cost	42,211	Accum Costs	28,409	13,802	42,211
16 M8.22	Dues and Membership Fees to Professional Associations - Non Reimb	10,100	A/L	-	10,100	10,100
16 M9.10	Subscriptions - Accum Costs	99,737	Accum Costs	67,124	32,613	99,737
16 M9.22	Subscriptions - Non Reimb	16,601	A/L	-	16,601	16,601
16 M11.10	Services Provided by Contract - Accum Costs	134,089	Accum Costs	90,244	43,845	134,089
16 M11.22	Administrative Management Services - Patient days	1,209,255	A/L	-	1,209,255	1,209,255
16 M13.10	Other - SNF	395	Nursing Home	395	-	395
16 M13.25	Other - Accum Costs	1,209,428	Accum Costs	813,960	395,468	1,209,428
16 M13.22	Other - Non Reimbursible	3,017,376	A/L	-	3,017,376	3,017,376
18 2A1.03	Raw Food - Meals	97,724	Meals	72,914	24,810	97,724
18 2A1.22	Raw Food - Non Reimb	13,790	A/L	-	13,790	13,790

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2022					TOTAL	
ACCOUNT		INPUT			ALLOCATED AMOUNTS	
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Skilled Nursing	A/L	
		<u>AMOUNT</u>	<u>BASIS</u>	<u>Facility</u>	<u>Unit</u>	<u>TOTAL</u>
18 2A2.03	Non Food Supplies	29,723	Meals	22,177	7,546	29,723
18 2B.03	Purchased Service - Meals	2,892,441	Meals	2,158,108	734,333	2,892,441
18 2C.03	Other - Meals	140,331	Meals	104,704	35,627	140,331
19 3A1.10	Bed, Linens, Etc.	9,477	Laundry	8,653	824	9,477
19 3A2	Employee Items	280	Laundry	256	24	280
19 3A4.10	Repair and/or purchased linens	3,346	Laundry	3,055	291	3,346
19 3B.10	Purchased Services - Pounds of Laundry	79,892	Laundry	72,945	6,947	79,892
19 3C.05	Other - Pounds of Laundry	20,459	Laundry	18,680	1,779	20,459
20 4A1.02	In-House Care Supplies - Sqft	25,073	Sqft	17,666	7,407	25,073
20 4A1.22	In-House Care Supplies - Non Reimb	9,333	A/L	-	9,333	9,333
20 4B.02	Purchased Services - Sqft	79,891	Sqft	56,289	23,602	79,891
20 4C	Other	24,564	Sqft	17,307	7,257	24,564
20 5A.03	Purchased From - Pharmacy - SNF Only	340,953	Nursing Home	340,953	-	340,953
20 5B.10	Medicine Cabinet Drugs - SNF Only	4,445	Nursing Home	4,445	-	4,445
20 5C.10	Medical and Therapeutic Supplies - SNF only	678,342	Nursing Home	678,342	-	678,342
20 5C.22	Medical and Therapeutic Supplies - Non Reimb	86,468	A/L	-	86,468	86,468
20 5D.03	Ambulance/Limousine - SNF Only	8,062	Nursing Home	8,062	-	8,062
20 5E2.10	Oxygen - Other - SNF Only	45,986	Nursing Home	45,986	-	45,986
20 5F.22	X-Rays and related radiological - SNF Only	52,326	Nursing Home	52,326	-	52,326
20 5G	Dental - SNF Only	12,532	Nursing Home	12,532	-	12,532
20 5H.10	Laboratory - SNF	114,590	Nursing Home	114,590	-	114,590
20 5I.10	Recreation - SNF	156,576	Nursing Home	156,576	-	156,576
20 5I.22	Recreation - Non Reimb	28,600	A/L	-	28,600	28,600
20 5L.03	Other - SNF	155,620	Nursing Home	155,620	-	155,620
20 5L.10	Other - Sqft	81,776	Sqft	57,618	24,158	81,776

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2022					TOTAL	
ACCOUNT		INPUT			ALLOCATED AMOUNTS	
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Skilled Nursing	A/L	
		AMOUNT	BASIS	Facility	Unit	TOTAL
20 5L.22	Other - Non Reimbursible	8,809	A/L	-	8,809	8,809
22 6A.02	Repairs and Maintenance - Sqft	340,112	Sqft	239,635	100,477	340,112
22 6A.22	Repairs and Maintenance - Non Reimb	3,134	A/L	-	3,134	3,134
22 6B.33	Heat - Sqft	228,857	Sqft	161,248	67,609	228,857
22 6C.33	Light & Power - Sqft	780,565	Sqft	549,969	230,596	780,565
22 6D.33	Water	40,373	Sqft	28,446	11,927	40,373
22 6E.33	Equipment Lease - Sqft	101,871	Sqft	71,776	30,095	101,871
22 6F.02	Other - Sqft	561,404	Sqft	395,553	165,851	561,404
22 7B.10	Building & Building Improvements - Sqft	3,322,353	Sqft	2,340,857	981,496	3,322,353
22 7C.10	Non-movable Equipment - Sqft	131,587	Sqft	92,713	38,874	131,587
22 7D.10	Movable Equipment - Sqft	214,515	Sqft	151,143	63,372	214,515
22 8B.33	Mortgage Expense - Sqft	42,151	Sqft	29,699	12,452	42,151
22 9.33	Rental Payments - Non Reimb	-	A/L	-	3	3
22 10B	Real estate taxes paid by lessor - Sqft	36,518	Sqft	25,730	10,788	36,518
26 12A1	First Mortgage	2,186,629	Sqft	1,540,651	645,978	2,186,629
27 12D.10	Other Interest Expense - Sqft	4,523	Sqft	3,187	1,336	4,523
27 14A.10	Insurance on Property - Sqft	95,566	Sqft	67,334	28,232	95,566
27 14A.22	Insurance on Property - Non Reimb	13,324	A/L	-	13,324	13,324
27 14B	Insurance of Automobiles	17,832	Sqft	12,564	5,268	17,832
27 14C1	Umbrella	480,705	Sqft	338,694	142,011	480,705
27 14C3.10	Other - SNF	12,229	Nursing Home	12,229	-	12,229
27 14C3.22	Other - Non Reimbursible	1,890	A/L	-	1,890	1,890
27 14C3.42	Other - Accum Costs	38,152	Accum Costs	25,677	12,475	38,152
*		64,783,087		43,599,806	21,183,284	64,783,087
				(5,474,370)	5,363,491	(110,882)
	Reconciliation to Cost Report	(110,882.00)		43,599,806	21,183,284	
	Cost Report Total	110,882.00		43,599,806	21,183,284	
		-	<i>Immaterial</i>	-	-	
	NOTE: Variance of \$3 in expenses from this schedule to the cost report is due to rounding and is deemed immaterial					

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
		923-C		9/30/2022			6 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Paul Miller Nissan, LLC, 930 Kings Highway East, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	Automobile	01/22/20	36 months	2,664	2,664
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers (See attached detail)	See attached detail	See attached detail	65,747	65,747
Pitney Bowes Global, 27 Waterview Dr, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	Mail machine	03/18/20	63 months	3,365	3,365
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?				<input checked="" type="radio"/> Yes	<input type="radio"/> No	Total ***	71,776

* 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.

Jewish Senior Services
 Page 6 Leases Breakout
 FYE 9/30/2022

A.022

70.4578%

ALLOCATED

<u>Name and Address of Lessor</u>	<u>Description</u>	<u>Date of Lease</u>	<u>Term</u>	<u>Total Expense</u>	<u>Amount</u>
Paul Miller Nissan, LLC, 930 Kings Highway East, Fairfield, CT 06825	Automobile	1/22/2020	36 months	3,783	2,664
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	7/1/2017	63 months	59,064	41,615
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	1/2/2018	60 months	4,608	3,247
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	7/17/2019	60 months	1,152	812
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	7/26/2019	60 months	1,152	812
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	3/2/2020	60 months	576	406
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	8/15/2016	60 months	2,832	1,995
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	9/15/2016	60 months	1,176	829
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	11/11/2016	60 months	1,176	829
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	5/27/2021	60 months	21,576	15,202
Pitney Bowes Global, 27 Waterview Dr, Shelton, CT 06484	Mail machine	3/18/2020	63 months	4,776	3,365
				101,871	71,776

General Information and Questionnaire

Accounting Basis

Name of Facility Jewish Home for the Elderly of Fair	License No. 923-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1	Annual FS audit, Medicaid and Medicare cost reporting, 990 prep, benefit plan audits	\$	56,084
2		\$	
3		\$	
4		\$	
		Charge for Services Provided	
		\$	56,084

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

Yes No | Page 15, line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See attached 2 3 4 5	Telephone Number See attached
--	----------------------------------

Address (No. & Street, City, State, Zip Code)

1 See attached
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	See attached	\$ 101,664
2		\$
3		\$
4		\$
5		\$

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

Are These Charges Reflected in the Expenditure Portion of This
Page 15, line 1e

Jewish Senior Services

Page 7 Attachment - Legal / Accounting Breakout
FYE 9/30/2022

A.022

67.3012%

<u>Law Firm</u>	<u>Address</u>	<u>Phone Number</u>	<u>Total Expense</u>	<u>Description</u>	<u>Allowable</u>	<u>Disallowed</u>	<u>ALLOCATED</u>		
							<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Wiggin & Dana	One Century Tower, New Haven, CT 06508	203-498-4384	63,747	General legal / collections / Miscellaneous	3,271	60,476	42,902	2,202	40,701
Cohen and Wolf	1115 Broad Street, Bridgeport, CT 06604	203-368-0211	3,417	Attention to trademarks	-	3,417	2,300	-	2,300
Jackson Lewis			679	Employee law	679	-	457	457	-
Goldman, Gruder & Woods, LLC	200 Connecticut Avenue, Norwalk, CT 06854	203-899-8900	30,762	Collections	30,762		20,703	-	20,703
Russo & Rizzio Sheriff	10 Sasco Hill Rd, Fairfield, CT 06824	203-254-7579	17,226 (304)	Parking garage Probate	17,226 (304)		11,593 (205)	-	11,593 (205)
Pullman & Comley	850 Main St, Bridgeport, CT 06601	203-330-2000	15,000	Collections	15,000		10,095	-	10,095
Shipman & Goodwin	265 Church Street, New Haven, CT 06510	203-836-2801	2,983	Bond financing Resident related / employee matters	2,983		2,008	-	2,008
Litchfield Cavo LLP	82 Hopmeadow Street #210, Weatogue, CT 06089	860-413-2800	17,548 151,058		17,548 21,498	- 129,560	11,811 101,664	11,810 14,469	- 87,195

ALLOCATED

<u>Accounting Firm</u>	<u>Address</u>	<u>7005-7250</u>	<u>Description</u>	<u>Allowable</u>	<u>Disallowed</u>	<u>ALLOCATED</u>		
						<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511	203-781-9600	Annual FS audit, Medicaid and Medicare cost reporting, 990 prep, benefit plan audits	83,333 83,333	83,333 83,333	- - 56,084 56,084	56,084 56,084	- - 56,084 56,084

Schedule of Resident Statistics

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior			License No. 923-C				Report for Year Ended 9/30/2022				Page 8	of 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					280	280						
A. On last day of PREVIOUS report period	280	280										
B. On last day of THIS report period	280	280							280	280		
2. Number of Residents					248	248						
A. As of midnight of PREVIOUS report period	248	248										
B. As of midnight of THIS report period	272	272							272	272		
3. Total Number of Days Care Provided During Period					4,988	4,988						
A. Medicare	6,630	6,630							1,642	1,642		
B. Medicaid (Conn.)	67,099	67,099			50,179	50,179			16,920	16,920		
C. Medicaid (other states)												
D. Private Pay	21,163	21,163			15,520	15,520			5,643	5,643		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Insurance	5,222	5,222			4,086	4,086			1,136	1,136		
G. Total Care Days During Period (3A thru F)	100,114	100,114			74,773	74,773			25,341	25,341		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					69	69			25	25		
A. Medicaid Bed Reserve Days	94	94										
B. Other Bed Reserve Days	63	63			47	47			16	16		
5. Total Resident Days (3G + 4A + 4B)	100,271	100,271			74,889	74,889			25,382	25,382		

Below represents the total amount of days for the full 294 beds (including 14 non-Medicaid certified beds) in the facility. Consistent with the disallowances on page 28 and 29 which removed the percentage of net allowable expense for the Medicaid days related to the 14 non-Medicaid beds, the days were removed from page 8. Additionally, these 14 beds were removed from the certified bed capacity and the number of residents on both page 8 and page 9. See cover letter for further explanation.

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
	923-C	9/30/2022	8a	37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)
1. Certified Bed Capacity				
A. On last day of PREVIOUS report period	294	294		
B. On last day of THIS report period	294	294		
2. Number of Residents				
A. As of midnight of PREVIOUS report period	277	277		
B. As of midnight of THIS report period	285	285		
3. Total Number of Days Care Provided During Period				
A. Medicare	8,994	8,994		
B. Medicaid (Conn.)	67,300	67,300		
C. Medicaid (other states)	0	0		
D. Private Pay	21,488	21,488		
E. State SSI for RCH				
F. Other (Specify)	6,995	6,995		
G. Total Care Days During Period (3A thru F)	104,777	104,777		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds				
A. Medicaid Bed Reserve Days	94	94		
B. Other Bed Reserve Days	63	63		
5. Total Resident Days (3G + 4A + 4B)	104,934	104,934		

Schedule of Resident Statistics (Cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Cour	License No. 923-C	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
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	16	177		79				
Per Diem Rate								
a. One bed rm.	Various	356.05		634.00				
b. Two bed rms.								
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		10,459	10,459		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		41,703	41,703		
D. Total Physical Therapy Treatments		52,162	52,162		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		943	943		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		3,121	3,121		
D. Total Speech Therapy Treatments		4,064	4,064		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		4,065	4,065		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		35,433	35,433		
D. Total Occupational Therapy Treatments		39,498	39,498		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		923-C	9/30/2022	10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes		<input type="radio"/> No	
		Total Cost and Hours			
Item		CCNH	Hours	RHNS	Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	763,238	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	250,354	1,898			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,512,323	48,920			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	1,509,855	82,733			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	836,382	45,002			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	188,293	7,717			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	283,613	16,217			
9. Barber and Beautician Services					
10. Protective Services	116,294	5,568			
11. Accounting Services					
a. Head Accountant	163,338	1,400			
b. Other Accountants	257,907	6,950			
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	109,287	2,080			
b. RN					
1. Direct Care	2,793,562	61,137			
2. Administrative**	1,066,817	26,927			
c. LPN					
1. Direct Care	3,412,143	95,334			
2. Administrative**					
d. Aides and Attendants	6,673,606	303,006			
e. Physical Therapists	971,765	24,640			
f. Speech Therapists	211,389	4,064			
g. Occupational Therapists	681,313	15,137			
h. Recreation Workers	543,469	22,423			
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	290,082	9,938			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	688,364	27,613			
<i>A-13. Total Salary Expenditures</i>	23,323,394	810,784			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Center			License No. 923-C		Report for Year Ended 9/30/2022			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Sen				923-C		9/30/2022			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Andrew Banoff	763,238			Auto allowance included in salary	Administrator / CEO / BOD	2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	250,354			Non-discriminatory	Asst. Administrator	1,898	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
	923-C	9/30/2022		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	27,652	153			
3. Pharmacist	19,138	337			
4. Podiatrist	4,200	77			
5. Physical Therapy					
a. Resident Care	39,868	671			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	28,000	180			
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) Psychiatric	16,942	450			
9. Speech Therapist					
a. Resident Care					
b. Other					
10. Occupational Therapist					
a. Resident Care					
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	107,870	1,671			
2. Administrative***					
b. LPN					
1. Direct Care	635,603	8,173			
2. Administrative***					
c. Aides	696,185	18,335			
d. Other					
12. Other (Specify) See Attached Schedule	8,303	226			
B-13 Total Fees Paid in Lieu of Salaries	1,583,761	30,273			

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

Report of Expenditures

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

Name of Facility	License No.	Report for Year Ended		Page	of
	923-C	9/30/2022		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Carla Monteiro, D.M.D., 1825 Barnum Ave, Suite 303, Stratford, CT 06614	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, 6 Thompson Rd, East Windsor CT 06088	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Northeast Medical Group, 55 Holly Hill Ln, Greenwich, CT 06830	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Sacred Heart University, 5150 Park Ave, Fairfield, CT 06825	Inpatient physical therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Summit Healthcare LLC, 24 Silver Ridge Common, Weston, CT 06883	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Joseph Fickes, M.D., 51 Merwines Ln, Fairfield, CT 06824	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dependable Nursing	RN, LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Father Churchill Penn, Saint Charles Parish, 391 Ogden St, Bridgeport, CT 06608	Pastoral care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Jeffrey Kerner, 95 Intervale Rd, Stamford, CT 06905	Medicare office visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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
Jewish Home for the Elderly of Fairfield County,	923-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 448,354	448,354		
2. Disability Insurance	\$ 67,867	67,867		
3. Unemployment Insurance	\$ 56,834	56,834		
4. Social Security (F.I.C.A.)	\$ 1,468,208	1,468,208		
5. Health Insurance	\$ 1,789,401	1,789,401		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 23,584	23,584		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 675,305	675,305		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 5,936	5,936		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 686,645	686,645		
d. Accounting and Auditing	\$ 56,084	56,084		
e. Legal (Services should be fully described on Page 7)	\$ 101,664	101,664		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 69,711	69,711		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 60,559	60,559		
2. Cellular Phones	\$ 67,428	67,428		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,462,749	1,462,749		
Subtotal	\$ 7,040,329	7,040,329		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	7,040,329	7,040,329		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	89,550	89,550		
4. Employee Travel	\$	51,573	51,573		
5. Education Expenses Related to Seminars and Conventions	\$	77,949	77,949		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	19,822	19,822		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	8,377	8,377		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	49,085	49,085		
4. Fund-Raising***	\$	401	401		
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	64,994	64,994		
7. Postage	\$	23,533	23,533		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	28,409	28,409		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	67,124	67,124		
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>)	\$	90,244	90,244		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	814,355	814,355		
<i>C-14 Total Administrative & General Expenditures</i>	\$	8,425,745	8,425,745		

* 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)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing expenses (Disallowed)	\$ 49,085		
Total Other Advertising	\$ 49,085	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 22,848		
AJAS	5,022		
CT Association of Healthcare Facilities	236		
Pastoral dues	303		
Total Dues	\$ 28,409	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Employee Relations-Pre-Employment Screening	\$ 45,159		
Insurance consulting	30,286		
Lobbying consulting (Disallowed)	8,076		
New campus expansion consulting (Disallowed)	7,573		
Finance consulting for independent living project (Disallowed)	41,929		
Misc. administration (Disallowed)	902		
Medical insurance consulting	23,555		
Compensation study and consulting (Disallowed)	24,893		
Human resources consulting	19,837		
Executive job search consulting	11,105		
Misc. Administration (Disallowed)	14,019		
Employee Relations-Recruitment Fees	3,746		
Information Technology-Support Expense	171,938		
Finance-Bank/Credit Card Fees	185,269		
Employee Relations-Miscellaneous Expense (Disallowed)	3,337		
License fee	1,403		
Administration-Meeting Expense	614		
Information Technology-Hardware	8,003		
Information Technology-Network Expense	32,641		
Inpatient Therapy-Software (Disallowed)	4,548		
Admissions-Software	2,699		
Employee Relations-Software	20,691		
Finance-Software	3,835		
Information Technology-Software	97,012		
D&O Insurance	50,890		
Child Care Center - Misc. Expenses (Disallowed)	395		
Total Other Administrative and General	\$ 814,355	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2022	Page of 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 #
Morrison Mgmt. Specialists, Inc. - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	104,704	Management Services - Dietary	Page 18 / Line 2c
Morrison Mgmt. Specialists, Inc. - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	18,680	Management Services - Laundry	Page 19 / Line 3c
Morrison Mgmt. Specialists, Inc. - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	17,307	Management Services - Housekeeping	Page 20 / Line 4c

*** 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
Jewish Home for the Elderly of Fairfield County, Inc. d		923-C	9/30/2022	18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 72,914	72,914		
2. Non-Food Supplies	\$ 22,177	22,177		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,158,108	2,158,108		
c. Other (Specify) _____ Management services	\$ 104,704	104,704		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 2,357,903	2,357,903		
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 checked="" type="radio"/> Yes <input type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Not reported
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 checked="" type="radio"/> Yes <input type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Not reported
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
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a	923-C	9/30/2022		19 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	8,653	8,653	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$	256	256	
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$	3,055	3,055	
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	72,945	72,945	
c. Other (Specify) Management services	\$	18,680	18,680	
3D. Total Laundry Expenditures (3a + b + c)	\$	103,589	103,589	
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
		9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 17,666	17,666		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$ 56,289	56,289		
C. Other (<i>Specify</i>)	\$	17,307	17,307		
Management services					
4D. Total Housekeeping Expenditures (4a + b + c)	\$	91,262	91,262		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Partners Pharmacy	\$	340,953	340,953		
b. Medicine Cabinet Drugs	\$	4,445	4,445		
c. Medical and Therapeutic Supplies	\$	678,342	678,342		
d. Ambulance/Limousine***	\$	8,062	8,062		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	45,986	45,986		
f. X-rays and Related Radiological Procedures***	\$	52,326	52,326		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	12,532	12,532		
h. Laboratory***	\$	114,590	114,590		
i. Recreation	\$	156,576	156,576		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)****	\$	213,238	213,238		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,627,050	1,627,050		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Inpatient therapy expense (Disallowed)	\$ 364		
Inpatient therapy consulting (Disallowed)	3,960		
Medicare consulting (Disallowed)	48,760		
Inpatient therapy equipment (Disallowed)	35,232		
Inpatient therapy - Minor equipment (Disallowed)	1,594		
Nursing support - Minor equipment	3,248		
Child care center supplies	6,232		
Inpatient therapy supplies (Disallowed)	12,975		
Outpatient therapy supplies (Disallowed)	889		
Clinical support services supplies	1,603		
Clinic supplies	261		
Nursing supplies	38,442		
Pastoral services supplies	1,534		
Clinical support services - pod + orth (Disallowed)	526		
Satelite TV	57,618		
Total Other Resident Care	\$ 213,238	\$ -	\$ -

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

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior S				License No. 923-C	Report for Year Ended 9/30/2022				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Marsh & McLennan Agency LLC	Avenue, Suite 4E03, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Insurance Consulting	30,286			16	m13
HJ Sims & Co.	2150 Post Rd #301, Fairfield, CT 06824	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Independent Living Project	41,929			16	m13
Gallagher Benefit Services	2150 Post Rd, Fairfield, CT 06824	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Compensation Study & Consulting	24,893			16	m13
Weston Benefit Cards of Naples, LLC	Suite 200, Naples, FL 34103-3108	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical Insurance Consulting	23,555			16	m13
ZurickDavis, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Executive Job Search Consulting	11,105			16	m13
Peretz Robinson	84 Senior Place, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Supervision & Consulting	11,938			18	2b
Evan Rogol	73 West Rock Ave, New Haven, CT 06515	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Supervision & Consulting	22,545			18	2b
Harmony Healthcare International	430 Boston St #403, Topsfield, MA 01983	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicare Consulting	48,760			20	5L
Canon Financial Services	America, One Canon Park, Melville, NY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Copier Lease & Maintenance	79,588			Var	Var
MBS Lawn & Tree	65 Riverview Pl, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	33,055			22	6f
ADT Commercial/Red Hawk	55 Robinson Blvd, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm Maintenance	27,810			22	6a
Nick's Carting, Inc.	388 Knowlton St, Bridgeport, CT 06608	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	66,504			22	6f
Bioserv	10 Grammar Avenue, Prospect, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	31,273			22	6f
Kone Elevators & Escalators	Floor, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	26,040			22	6a

* 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).

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services				License No. 923-C	Report for Year Ended 9/30/2022				Page 21a	of 37
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	
Flagship Networks, Inc.	100 Beard SawmillRd, Suite 340, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT support	171,938				16m13
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary services	2,196,580				182b/c
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry services	91,625				19Var
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping services	73,596				20Var
LMCFL LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Human Resources Consulting	19,837				16m13
Facilities Compliance Fire Protection	201 Christian Ln, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm Maintenance	12,379				226a
Facility Compliance Service, LLC	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm Maintenance	10,949				226a
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						
		<input type="radio"/>	<input checked="" type="radio"/>	N/A						

* 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 Jewish Home for the Elderly of Fairfield Cour	License No. 923-C	Report for Year Ended 9/30/2022			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	239,635	239,635			
b. Heat	\$	161,248	161,248			
c. Light & Power	\$	549,969	549,969			
d. Water	\$	28,446	28,446			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	71,776	71,776			
f. Other <i>(itemize)</i>	\$	395,553	395,553			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	1,446,627	1,446,627			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	2,340,857	2,340,857			
c. Non-Movable Equipment	\$	92,713	92,713			
d. Movable Equipment	\$	151,143	151,143			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	2,584,713	2,584,713			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$	29,699	29,699			
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	29,699	29,699			
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	\$	25,730	25,730			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	2,640,142	2,640,142			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Purchased services	\$ 95,120		
Landscaping	37,686		
Sewage	75,977		
Snow removal	1,444		
Solid waste removal	98,993		
Linen & bedding	569		
Minor equipment	1,060		
Supplies expense	79,047		
Security supplies	1,236		
Plant uniform expense	39		
Security uniform expense	155		
Plant software	4,227		
Total Other Repairs and Maintenance	\$ 395,553	\$ -	\$ -

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

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

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/21/2021	Install 2 roam alert systems	\$ 12,964	10	\$ 1,188
3/22/2022	Replace condenser coil & drier on Rtu10	9,550	10	478
3/2/2022	Turf courtyard project	38,000	5	3,800
6/28/2022	Awning-Seasonal frame & full cover-AL	7,050	10	176
7/26/2022	Replace compressor-RTU#4	8,210	10	137
7/28/2022	Replace compressor-RTU#8	8,210	10	137
9/30/2022	Replace tandem compressors	21,859	10	-
Total additions for Building Improvements		\$ 105,843		\$ 5,916 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - *

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life		Depreciation
		Movable Category		Cost	Useful Life	
Additions:						
1/14/2022	4-Servers and subsciptions	Administrative	\$ 122,957	5	\$ 16,394	
5/20/2022	2-Dell Latitude 3520 desktop computers	Administrative	1,425	3	158	
6/14/2022	15-HP 24mh FHD monitor 23.8i" display	Administrative	2,400	3	200	
7/15/2022	20 Dell Latitude 3420 CTO intel processo	Administrative	26,830	3	1,491	
5/10/2022	16 Dell optiplex 3090 Micro I5	Administrative	17,928	3	1,992	
10/27/2021	3 Mobile stands for BP machines	Standard Resident	1,057	10	97	
10/24/2021	3 BP Monitors	Standard Resident	11,364	10	1,042	
10/25/2021	3 hoyer lifts with smart monitors	Standard Resident	21,651	10	1,985	
1/3/2022	Dishwasher-u/c booster hi temp	Standard Resident	5,404	10	360	
12/14/2021	Treadmill--medical- sports art	Standard Resident	4,816	8	452	
4/6/2022	T4r Recumbent cross trainer	Standard Resident	4,959	10	207	
5/3/2022	2-Desktop temperature kiosk w/ scanner	Administrative	8,088	10	270	
3/18/2022	Cubicle system for Homcare space	Administrative	10,376	10	519	
6/30/2022	3-Hoyer lifts & accesories	Standard Resident	9,727	10	243	
9/15/2022	Ekg machine-Burdick	Administrative	1,998	5	-	
Total additions for Movable Equipment			\$ 250,980		\$ 25,410	*
Deletions:						
Total deletions for Movable Equipment			\$ -		\$ -	**

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Jewish Senior Services
Depreciation Schedule
9/30/22

Asset ID	Asset Class ID	Asset Description	Place in Service Date	Orig Life Years / Days	Cost Basis	2022		2022	
						Depreciation	Accum Dep.	NBV	
BUILDING IMPROVEMENTS									
Various	Various	Roll Forward from FY2020	Various	Various	92,422,666	3,312,636	20,488,795	71,933,871	
001251	BLDG	sliding glass door enclosure for lobby	8/27/2020	10-000	8,525	853	1,706	6,819	
001256	BLDG	30 Wall scones for lobby area	3/3/2021	10-000	12,567	1,257	1,885	10,682	
001262	BLDG	200 Smoke head replacements for building	7/7/2021	10-000	16,906	1,691	1,973	14,933	
001259	BLDG	Install 2 roam alert systems-50 % deposi	10/21/2021	10-000	12,964	1,188	1,188	11,776	
001263	BLDG	Replace condensor coil & drier on Rtu10	3/22/2022	10-000	9,550	478	478	9,072	
001274	BLDG	Turf courtyard project	3/2/2022	05-000	38,000	3,800	3,800	34,200	
001281	BLDG	Awning-Seasonal frame & full cover-AL	6/28/2022	10-000	7,050	176	176	6,874	
001282	BLDG	Replace compressor-RTU#4	7/26/2022	10-000	8,210	137	137	8,073	
001283	BLDG	Replace compressor-RTU#8	7/28/2022	10-000	8,210	137	137	8,073	
001289	BLDG	Replace tandem compressors	9/30/2022	10-000	21,859	-	-	21,859	
					92,566,507	3,322,353	20,500,275	72,066,232	
Non-Movable Equipment									
Various	Various	Roll Forward from FY2020	Various	Various	1,299,965	131,587	977,612	322,353	
Movable Equipment									
Various	Various	Roll Forward from FY2020	Various	Various	4,253,152	170,701	3,179,951	1,073,201	
001253	COMP	I55-TC M720Q tiny i5-9500, 5-TP T14	11/9/2020	03-000	9,480	3,160	5,793	3,687	
001252	FURN	2-Temperature screening systems	10/1/2020	05-000	6,838	1,368	2,622	4,216	
001255	FURN	Convection gas oven & mixer	2/17/2021	10-000	10,873	1,087	1,721	9,152	
001257	FURN	BLOOD PRESSURE MONITOR	3/24/2021	10-000	3,795	380	570	3,225	
001258	FURN	3 Hoyer lifts with smart monitor	4/13/2021	10-000	15,765	1,577	2,234	13,531	
001261	FURN	4-Hoyers lifts & accessories	6/21/2021	10-000	21,012	2,101	2,626	18,386	
001264	FURN	3-electric beds, head/foot boards, rails	8/26/2021	12-000	5,041	420	455	4,586	
001265	FURN	Recumbent Cross trainer T4r-P	9/17/2021	10-000	4,689	469	469	4,220	
001272	COMP	4-Servers and subsciptions	1/14/2022	05-000	122,957	16,394	16,394	106,563	
001276	COMP	2-Dell Latitude 3520 desktop computers	5/20/2022	03-000	1,425	158	158	1,267	
001280	COMP	15-HP 24mh FHD monitor 23.8i" display	6/14/2022	03-000	2,400	200	200	2,200	
001285	COMP	20 Dell Latitude 3420 CTO intel processo	7/15/2022	03-000	26,830	1,491	1,491	25,339	
001286	COMP	16 Dell optiplex 3090 Micro i5	5/10/2022	03-000	17,928	1,992	1,992	15,936	
001266	FURN	3 Mobile stands for BP machines	10/27/2021	10-000	1,057	97	97	960	
001267	FURN	3 BP Monitors	10/24/2021	10-000	11,364	1,042	1,042	10,322	
001268	FURN	3 hoyers lifts with smart monitors	10/25/2021	10-000	21,651	1,985	1,985	19,666	
001270	FURN	Dishwasher-u/c booster hi temp	1/3/2022	10-000	5,404	360	360	5,044	
001271	FURN	Treadmill--medical- sports art	12/14/2021	08-000	4,816	452	452	4,364	
001275	FURN	T4r Recumbent cross trainer	4/6/2022	10-000	4,959	207	207	4,752	
001277	FURN	2-Desktop temperature kiosk w/ scanner	5/3/2022	10-000	8,088	270	270	7,818	
001278	FURN	Cubicle system for Homcare space	3/18/2022	10-000	10,376	519	519	9,857	
001284	FURN	3-Hoyer lifts & accesories	6/30/2022	10-000	9,727	243	243	9,484	
001287	FURN	Ekg machine-Burdick	9/15/2022	05-000	1,998	-	-	1,998	

Jewish Senior Services Depreciation Schedule

Amortization Schedule*

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Je			License No. 923-C		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Debt Issuance Cost - Bonds	4	2014	25	1,053,768	312,471	S/L		42,151	
2. Decrease due to allocation								(12,452)	
3.									
A-4. Subtotal									29,699
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									29,699

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2022	Page 25	of 37																																								
11. Property Questionnaire																																												
Part A Is the property either owned by the Facility <input checked="" type="radio"/> Yes <input type="radio"/> No or leased from a Related Party?* <small>*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.</small>																																												
<table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td>02/24/14</td> </tr> <tr> <td>2. Date Structure Completed</td> <td>07/01/16</td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td>05/26/05</td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>294</td> </tr> <tr> <td>6. Square Footage</td> <td>367,000</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td>5,000,000</td> </tr> <tr> <td> b. Building</td> <td></td> </tr> </tbody> </table>					Description	Total	1. Date Land Purchased	02/24/14	2. Date Structure Completed	07/01/16	3. If NOT Original Owner, Date of Purchase		4. Date of Initial Licensure	05/26/05	5. Total Licensed Bed Capacity	294	6. Square Footage	367,000	7. Acquisition Cost		a. Land	5,000,000	b. Building																					
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b. Building																																												
Part B - Owner and Related Parties <table border="1"> <thead> <tr> <th></th> <th>1st Mortgage</th> <th>2nd Mortgage</th> <th>3rd Mortgage</th> <th>4th Mortgage</th> </tr> </thead> <tbody> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td>Var. Tax - Exempt</td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td>04/29/14</td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td>2.38%-2.67%</td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td>25</td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td>62,000,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of 09/30/2022</td> <td>50,357,500</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	1. Financing					a. Type of Financing (e.g., fixed, variable)	Var. Tax - Exempt				b. Date Mortgage Obtained	04/29/14				c. Interest Rate for the Cost Year	2.38%-2.67%				d. Term of Mortgage (number of years)	25				e. Amount of Principal Borrowed	62,000,000				f. Principal balance outstanding as of 09/30/2022	50,357,500			
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Complete if Mortgage was Refinanced During Current Cost Year <table border="1"> <tbody> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					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														
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Part C - Arms-Length Leases for Real Property Improvements Only <table border="1"> <thead> <tr> <th>Name and Address of Lessor</th> <th>Property Leased</th> <th>Date of Lease</th> <th>Term of Lease</th> <th>Annual Amount of Lease</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease																																			
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 9/30/2022			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$ 1540651	1,540,651			
Name of Lender	Rate					
M&T Bank	2.38% - 2.67%					
Address of Lender						
850 Main Street, Bridgeport, CT 06604						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 1,540,651	1,540,651			

(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 9/30/2022			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			1,540,651	1,540,651		
12. C. Movable Equipment						
1. Automotive Equipment			\$			
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)			\$			
A. Item	Rate	Amount				
Equipment loan		4,631				
Lender						
W.I Clark Company						
Address of Lender						
30 Barnes Industrial Pard Rd, Wallingford, CT 06492						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$			
12. D. Other Interest Expense (Specify)			\$	3,187	3,187	
Related party loan						
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	1,543,838	1,543,838	
14. Insurance						
a. Insurance on Property (buildings only)			\$	67,334	67,334	
b. Insurance on Automobiles			\$	12,564	12,564	
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)			\$	338,694	338,694	
2. Fire and Extended Coverage			\$			
3. Other (Specify)			\$	37,906	37,906	
Crime, Fiduciary & Cyber / Chidecare insurance						
14d. Total Insurance Expenditures (14a + b + c)			\$	456,498	456,498	
15. Total All Expenditures (A-13 thru C-14)			\$	43,599,809	43,599,809	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		923-C	9/30/2022	28 37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 681,313	681,313		
4.			Other - See attached Schedule	\$ 864,914	864,914		
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 93,631	93,631		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 686,645	686,645		
10.			Accounting	\$			
10a.			Legal	\$ 87,195	87,195		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 65,628	65,628		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	15	1a9	Gifts, flowers and coffee shops	\$ 5,936	5,936		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 3,799	3,799		
18.	16	m3	Unallowable Advertising *	\$ 49,085	49,085		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 401	401		
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 64,994	64,994		
23.			Other - See attached Schedule	\$ 463,049	463,049		
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 3,066,590	3,066,590			

* 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	A4	Past President deferred compensation expense	\$ 88,260		
10	A12o	Outpatient therapy salaries	178,303		
10	A2	Administrator's salary allocable to nonreimbursable programs less bonus (20%)	125,648		
10	A2	Administrator's bonus	135,000		
10	A12o	Child care salaries (See attachment)	295,967		
10	Var	Unallowable (Non-Medicaid) beds disallowance - Salaries and wages	41,736		
Total Other Salaries Adjustment			\$ 864,914	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 27,652		
13	B4	Podiatrist	4,200		
13	B5a	Physical Therapy	39,868		
13	B8e	Psychiatrist	16,942		
13	B12	Medicare office visits	2,113		
13	Var	Unallowable (Non-Medicaid) beds disallowance - Professional fees	2,856		
Total Other Fees Adjustments			\$ 93,631	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Child care services benefits (See attachment)	\$ 25,042		
15	Var	Benefits on disallowed salaries (See attachment)	83,363		
16	Var	Child care services expenses on pg. 16 (See attachment)	1,799		
16	L3	Employee relations	48,907		
16	m13	Lobbying consulting	8,076		
16	m13	New campus expansion consulting	7,573		
16	m13	Finance consulting for independent living project	41,929		
16	m13	Misc. administration	902		
16	m13	Misc. administration	14,019		
16	L3	Employee relations	3,337		
16	L3	Inpatient therapy software	4,548		
16	m13	Compensation study & consulting	24,893		
16	m13	Finance / bank / credit cards fees	185,269		
15	Var	Unallowable (Non-Medicaid) beds disallowance - Employee benefits	8,457		
15-16	Var	Unallowable (Non-Medicaid) beds disallowance - A&G	4,935		
Total Other A&G Adjustments			\$ 463,049	\$ -	\$ -

**Jewish Senior Services
Cell Phone Disallowance
September 30, 2022**

Pg. 28a

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Cell Phone Expense \$ 67,428 [TB Linked](#)

Amount Allowable 1,800

Disallowed Cell Phone Expense **\$ 65,628** Page 28, Line 12

PURPOSE: To disallow costs related to child care services that do not relate to current employees of JSS as an employee benefit.

TB Linked								
Page	Line	Description	Unallocated Amt	Allocation Basis	Allocation Stat	Allocated Amt	% Disallowed	Disallowed Amt
10	A12o	Child care salaries / wages	347,439	Direct	100.0000%	347,439	85.19%	295,967
15	1g	Office supplies	2,783	Direct	100.0000%	2,783	85.19%	2,371
15	1h2	Cell phone	-	Direct	100.0000%	-	0.00%	- See NOTE
16	L6	Education	255	Direct	100.0000%	255	85.19%	217
16	m3	Marketing supplies	369	Accum cost	67.3012%	248	0.00%	- See NOTE
16	m7	Postage	(73)	Accum cost	67.3012%	(49)	85.19%	(42)
16	m10	Subscriptions	2,144	Accum cost	67.3012%	1,443	85.19%	1,229
16	m13	Misc. Expenses	395	Direct	100.0000%	395	100.00%	395
18	2a1	Raw food	4,019	Meals	74.6120%	2,999	85.19%	2,555
20	5c	Medical supplies	274	Direct	100.0000%	274	85.19%	233
20	5i	Recreation	9,219	Direct	100.0000%	9,219	85.19%	7,853
20	5l	Other	6,232	Direct	100.0000%	6,232	85.19%	5,309
27	14c3	Day care insurance	12,229	Direct	100.0000%	12,229	85.19%	10,417

Disallowance Summary	Amount
Salaries	295,967 Ties to page 28, line 4
Benefits	25,042 Ties to page 28, line 23
Pg. 16	1,799 Ties to page 28, line 23
Pg. 18	2,555 Ties to page 29, line 42
Pg. 20 - Med Supplies	233 Ties to page 29, line 34
Pg. 20 - Other	13,162 Ties to page 29, line 34
Pg. - Other 27	10,417 Ties to page 29, line 39

NOTE: Marcum included the sq/ft for the child care services within non-reimbursable. Therefore, the sq/ft statistics have already disallowed expenses on pages 22, 26 and 27. Furthermore, the cell phone and marketing expense is fully disallowed within their respective sections.

	# of Children		
Children of employees enrolled	4	14.81%	N.01a
Other children enrolled	23	85.19%	N.01a
Total children enrolled	27		

Accumulated cost basis stat	67.3012% A.022
Meals basis stat	74.6120% A.022
Total salaries per page 10	23,323,394 TB link
Total benefits (1a1, 1a3 & 1a4)	1,973,396 TB link
% to total	8.4610%
Total benefits disallowed	25,042 Linked to the above

PURPOSE: To disallow costs related to child care services that do not relate to current employees of JSS as an employee benefit.

Page	Line	Description	Salary Disallowed	Benefits Disallow %	Benefits Disallowed
10	A12g	OT	681,313	8.4610%	57,646
10	A12o	20% of Administrator salary	125,648	8.4610%	10,631
10	A12o	Outpatient therapy	178,303	8.4610%	15,086
Ties to page 28, line 23					83,363

Total salaries per page 10	23,323,394	TB link
Total benefits (1a1, 1a3 & 1a4)	1,973,396	TB link
% to total	8.4610%	

PURPOSE: From 7/1/15-6/30/17 JHE was granted temporary bed license for 14 beds, since 6/30/17 the facility continues to use these beds for non-Medicaid patients. In 2020 based off of the guidance from Myers, the actual bed days were used during FY to calculate unallowable expenses for the 14 beds. As such, Marcum received "Temporary Bed Census" report and performed the calculation below to disallow a % of expenses by Cost Center for the percentage of temporary of bed days from the gross total. The following is an addition to the disallowances on the "Disallowances" tab. CLA did not perform this calculation of the revenues included on page 30 of the CR.

Total Temporary Days	4,663	D.03
Total Medicaid days per Temporary Census	201	D.03

Total Days per the 2022 Annual Report	104,934	D.03
Percentage of Unallowable Days	0.19%	

Total Expenses for Cost Year 2021	43,599,809
Total Disallowances Prior to Temp Days Disallowance	3,641,303
Total Allowable Expenses for Cost Year 2022	39,958,506
Total Unallowable Expenses	76,541

Page #	Cost Center	Disallowance
10	Salary	1,504,491 Total Pg 10 Disallowances

23,323,394 Total Salary Expenses on Pg 10
(1,504,491) Less: Total Pg 10 Disallowances
21,818,903 Net Allowable Expenses
41,736 Temp Bed Days Disallowance

13	Professional Fees	90,775 Total Pg 13 Disallowances
----	-------------------	----------------------------------

1,583,761 Total Professional Fees Expenses on page 13
(90,775) Total Pg 13 Disallowances
1,492,986 Net Allowable Expenses
2,856 Temp Bed Days Disallowance

15	Emp Benefits	114,341 Total Pg 15 Benefits Disallowances
----	--------------	--

4,535,489 Total Emp Benefits Expenses on page 15
(114,341) Total Pg 15 Benefits Disallowances
4,421,148 Net Allowable Expenses
8,457 Temp Bed Days Disallowance

15/16	A/G	1,366,153 Total Pg 15/16 Disallowances
-------	-----	--

2,504,840 Total A&G Expenses on Pg 15
1,441,500 Total A&G Expenses on Pg 16
(1,366,153) Total Pg 15/16 A&G Disallowances
2,580,187 Net Allowable Expenses
4,935 Temp Bed Days Disallowance

18	Dietary	150,791 Total Pg 18 Disallowances
----	---------	-----------------------------------

2,357,903 Total Dietary Expenses on Pg 18
(150,791) Total Pg 18 Disallowances

		2,207,112	Net Allowable Expenses
		4,222	Temp Bed Days Disallowance
19	Laundry	103,589	Total Laundry Expenses on Pg 19
		198	Temp Bed Days Disallowance
20	Housekeeping	91,262	Total Housekeeping Expenses on Pg 20
		175	Temp Bed Days Disallowance
20	Resident Care Exp	746,162	Total Pg 20 Resident Expense Disallowances
		1,627,050	Total Resident Care Expenses on Pg 20
		(746,162)	Total Pg 20 Resident Expense Disallowances
		880,888	Net Allowable Expenses
		1,685	Temp Bed Days Disallowance
22	Maint & Operating Exp	1,446,627	Total Maint & Oper Expenses on Pg 22
		2,767	Temp Bed Days Disallowance
22	Amortization	29,699	Total Pg 22 Disallowances
		29,699	Total Amortization Expenses on Pg 22
		(29,699)	Total Pg 22 Disallowances
		-	Net Allowable Expenses
		-	Temp Bed Days Disallowance
22	Depreciation	(374,713)	Total Pg 22 Disallowances
		2,584,713	Total Depreciation expenses on Pg 22
		374,713	Total Pg 22 Disallowances
		2,959,426	Net Allowable Expenses
		5,661	Temp Bed Days Disallowance
22	Property Exp	25,730	Total Property Expenses on Pg 22
		49	Temp Bed Days Disallowance
26/27	Interest Expense	3,187	Total Pg 27 Disallowances
		1,543,838	Total Interest Expense on Pg 26 &27
		(3,187)	Total Pg 27 Disallowances
		1,540,651	Net Allowable Expenses
		2,947	Temp Bed Days Disallowance
27	Insurance Expense	10,417	Pg 27 Disallowances
		456,498	Total Insurance Exp on Pg 27
		(10,417)	Pg 27 Disallowances
		446,081	Net Allowable Expenses
		853	Temp Bed Days Disallowance
Total Temp Bed Days Disallowance		76,541	
Total Net Allowable Expenses		40,014,590	
Total Disallowances prior to Temp Bed		(3,641,303)	
Total Disallowances Per CR		(3,717,844)	<i>Check</i>
Variance		76,541	
Total Temp Bed Days Disallowance		76,541	
		-	<i>Check</i>

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page	of
Item No.	Page No.	Line No.	923-C	9/30/2022		29	37
				Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 3,066,590	3,066,590		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 340,953	340,953		
28.	20	5d	Ambulance/Limousine	\$ 8,062	8,062		
29.	20	5f	X-rays, etc	\$ 52,326	52,326		
30.	20	5h	Laboratory	\$ 114,590	114,590		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 45,986	45,986		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 185,930	185,930		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ (325,267)	(325,267)		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 155,386	155,386		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 67,154	67,154		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$ 6,134	6,134		
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,717,844	3,717,844		

*** 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	5g	Dental supplies	\$ 12,532		
20	5L	Inpatient therapy supplies	364		
20	5L	Inpatient therapy consulting	3,960		
20	5L	Medicare consulting	48,760		
20	5L	Inpatient therapy equipment	35,232		
20	5L	Inpatient therapy - Minor equipment	1,594		
20	5c	Child care center medical supplies (See attachment)	233		
20	5L	Child care center supplies (See attachment)	13,162		
20	5L	Inpatient therapy supplies	12,975		
20	5L	Outpatient therapy supplies	889		
20	5L	Clinical support services - pod + orth	526		
20	5L	Satellite TV (See attachment)	54,018		
20	Var	Unallowable (Non-Medicaid) beds disallowance - Resident care	1,685		
Total Other Ancillary Costs			\$ 185,930	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Amortization expense	\$ 29,699		
27	14c3	Child care insurance (See attachment)	10,417		
22	7b	Depreciation - adjust assets to 30 year life (See attachment)	(374,713)		
22	Var	Unallowable (Non-Medicaid) beds disallowance - Maint. And Operating	2,767		
22	Var	Unallowable (Non-Medicaid) beds disallowance - Depreciation expense	5,661		
22	Var	Unallowable (Non-Medicaid) beds disallowance - Property expense	49		
27	Var	Unallowable (Non-Medicaid) beds disallowance - Insurance expense	853		
Total Other Property Adjustments			\$ (325,267)	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
18	2a1	Child care services raw food (See attachment)	\$ 2,555		
30	IV8	Catering revenue	148,236		
18	Var	Unallowable (Non-Medicaid) beds disallowance - Dietary	4,222		
19	Var	Unallowable (Non-Medicaid) beds disallowance - Laundry	198		
20	Var	Unallowable (Non-Medicaid) beds disallowance - Housekeeping	175		
Total Other Adjustments			\$ 155,386	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

**Jewish Senior Services
Disallowance Schedule for Cable TV
FY 9/30/2022**

Pg. 29a

	<u>Amount</u>
Total Cable TV Expense acct #7275-7425	81,776 Pg. 20, line 5L
Sq/ft allocation	70.4578%
Allocated to SNF	57,618
Monthly Allowable amount	\$ 300
Months in Cost Report Year	12
Total Allowable Cost	<u>\$ 3,600</u>
Disallowed Cable TV	<u>\$ 54,018</u>

PURPOSE: The below claculation is to adjust depreciation expense on all 40 fixed assets placed into service with 40 year useful life to 30 year useful ife. See below for add-back on cost report.

Place in Service Date	Description	Amount	Life (Yrs)	Adj Life	Actual Depreciation	Adj. Depreciation	Depreciation Add-back
7/1/2016	Civil Engineer Monitoring & reporting	584,134	40	30	14,603	19,471	(4,868)
7/1/2016	PROPERTY APPRAISAL-175 Jefferson Street	8,500	40	30	213	283	(70)
7/1/2016	Architect Fees for Park Avenue Site	3,737,323	40	30	93,433	124,577	(31,144)
7/1/2016	Legal services for Park Avenue site	160,495	40	30	4,012	5,350	(1,338)
7/1/2016	Legal-Zoning & Acquisition JCC	70,939	40	30	1,773	2,365	(592)
7/1/2016	Mangament Consulting for new site	1,082,141	40	30	27,054	36,071	(9,017)
7/1/2016	Certificate of Need-Advisory Services	20,164	40	30	504	672	(168)
7/1/2016	Preconstruction design for Park Ave site	151,976	40	30	3,799	5,066	(1,267)
7/1/2016	Title search-JCC Park Avenue	682	40	30	17	23	(6)
7/1/2016	Certificate of need filing	42,636	40	30	1,066	1,421	(355)
7/1/2016	Video inspection of storm drains-Park Av	2,400	40	30	60	80	(20)
7/1/2016	Appraisal and market study-Park Ave	15,750	40	30	394	525	(131)
7/1/2016	Legal costs for new campus	45,520	40	30	1,138	1,517	(379)
7/1/2016	Asbestos survey, lead and pcp analyses	98,570	40	30	2,464	3,286	(822)
7/1/2016	Geotechnical consulting service	46,123	40	30	1,153	1,537	(384)
7/1/2016	Legal for design & construction agreemts	16,312	40	30	408	544	(136)
7/1/2016	Peer review of construction	23,897	40	30	597	797	(200)
7/1/2016	Purchase property at 4200 Park Avenue, B	53,927	40	30	1,348	1,798	(450)
7/1/2016	DEEP permit for Park Ave	625	40	30	16	21	(5)
7/1/2016	Legal services for Park Ave	972	40	30	24	32	(8)
7/1/2016	Pre construction document review	29,634	40	30	741	988	(247)
7/1/2016	Builders risk insurance	82,954	40	30	2,074	2,765	(691)
7/1/2016	Title insurance-additional fees	1,888	40	30	47	63	(16)
12/31/2016	Construction/Retainage	57,486	40	30	1,437	1,916	(479)
7/1/2016	Construction Costs	48,854,470	40	30	1,221,362	1,628,482	(407,120)
7/1/2016	Construction Agreement-Ui-Electricity	14,280	40	30	357	476	(119)
7/1/2016	Soil and construction material testing	148,342	40	30	3,709	4,945	(1,236)
7/1/2016	Building permit fee-Park Avenue	1,591,875	40	30	39,797	53,063	(13,266)
7/1/2016	Sewer Use	2,410	40	30	60	80	(20)
7/1/2016	Capitlaized Interest	932,498	40	30	23,312	31,083	(7,771)
7/1/2016	Southern Conn Gas	92,488	40	30	2,312	3,083	(771)
7/1/2016	Thermal Consulting and inspecting	25,800	40	30	645	860	(215)
7/1/2016	Soil sample, PH sample	441	40	30	11	15	(4)
7/1/2016	Electricity	88,035	40	30	2,201	2,935	(734)
7/1/2016	Structural Engineer	7,000	40	30	175	233	(58)
7/1/2016	Courtyard Renderings	3,030	40	30	76	101	(25)
7/1/2016	Bridgeport Dept of Health-Inspections	3,135	40	30	78	105	(27)
7/1/2016	Demolition and Abatement	881,042	40	30	22,026	29,368	(7,342)
7/1/2016	Fire Protection-Sprinkler	961,651	40	30	24,041	32,055	(8,014)
11/18/2016	General construction appl 33,34,35	1,732,330	40	30	43,308	57,744	(14,436)
12/31/2016	General construction appl 36, 37 & 38	1,816,998	40	30	45,425	60,567	(15,142)
4/30/2018	Building Permits-Adult Day	20,485	40	30	512	683	(171)
4/30/2018	Project Management-Adult Day	50,000	40	30	1,250	1,667	(417)
4/30/2018	Construction Cost-Adult Day	232,161	40	30	5,804	7,739	(1,935)
4/30/2018	Architect fee for Adult Day	4,585	40	30	115	153	(38)
4/30/2018	Performance bond for adult day	20,597	40	30	515	687	(172)
Total Add-back						(531,826)	
SNF						70.4578%	(374,713) **

** Ties to page 29, line 39

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 24,762,702	24,762,702				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 6,116,742	6,116,742				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 16,039,458	16,039,458				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 10,476	10,476				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 264,391	264,391				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 68,810	68,810				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 67,803	67,803				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 66,887	66,887				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 116,548	116,548				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 219,405	219,405				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,292	4,292				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,128	5,128				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 47,742,642	47,742,642				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,331,534	1,331,534				
V. Total Other Revenue (1 thru 8)	\$ 1,331,534	1,331,534				
VI. Total All Revenue (III +V)	\$ 49,074,176	49,074,176				

* 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	Long term care-X-RAY-Medicare A	\$ 45,368		
30 II 6a	Long term care-X-RAY Allow-Medicare A	(45,368)		
30 II 6a	Long term care-Medical/Surgical-Medicare A	2,840		
30 II 6a	Long term care-Medical/Surgical Allow-Medicare A	(2,840)		
30 II 6a	Long term care-Laboratory-Medicare A	88,080		
30 II 6a	Long term care-Laboratory Allow-Medicare A	(88,080)		
30 II 6a	Long term care-Laboratory-Medicare B	4,773		
30 II 6a	Long term care-Laboratory Allow-Medicare B	(481)		
Total Other Resident Revenue - Medicare		\$ 4,292	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Long term care-X-RAY-Medicaid	\$ 655		
30 II 6b	Long term care-X-RAY Allow-Medicaid	(655)		
30 II 6b	Long term care-Medical/Surgical-Medicaid	142		
30 II 6b	Long term care-Medical/Surgical Allow-Medicaid	(143)		
30 II 6b	Long term care-Laboratory-Medicaid	2,000		
30 II 6b	Long term care-Laboratory Allow-Medicaid	(2,000)		
30 II 6b	Long term care-X-RAY-Medicare Managed Care	17,924		
30 II 6b	Long term care-X-RAY Allow-Medicare Managed Care	(17,924)		
30 II 6b	Long term care-Medical/Surgical Mgd Care	207		
30 II 6b	Long term care-Med/Surg Allow-Medicare Mgd Care	(207)		
30 II 6b	Long term care-Laboratory-Medicare Managed Care	37,033		
30 II 6b	Long term care-Laboratory Allow-Medicare Mgd Care	(37,033)		
30 II 6b	Long term care-X-RAY-Commercial	4,116		
30 II 6b	Long term care-X-RAY Allow-Commercial	(1,706)		
30 II 6b	Long term care-Medical/Surgical-Commercial	69		
30 II 6b	Long term care-Laboratory-Commercial	13,200		
30 II 6b	Long term care-Laboratory Allow-Commercial	(13,200)		
30 II 6b	Long term care-Medical/Surgical-Evercare	760		
30 II 6b	Long term care-Medical/Surgical Allow-Evercare	(760)		
30 II 6b	Long term care-Laboratory-Evercare	8,291		
30 II 6b	Long term care-Laboratory-Contractual-Evercare	(5,641)		
Total Other Resident Revenue		\$ 5,128	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	HHS PRF (No disallowance necessary)	860,452		
30 IV 8	Child care center revenue (related expenses disallowed)	406,930		
30 IV 8	Foundation contributions (Related expenses removed as non-reimb.)	1,145,798		
30 IV 8	Other operating - Café (Related expenses disallowed)	209,012		
30 IV 8	Foundation - Men's club / Women's Auxiliary (All foundation accounts grouped to non-reimb.)	465,000		
30 IV 8	Catering (Disallowed)	148,236		
30 IV 8	Community events (Disallowed)	42,986		
30 IV 8	Vending machine (Disallowed)	273		
30 IV 8	Congregate food program (Disallowed based on statistics for number of meals)	8,950		
30 IV 8	Television (Allocated expense disallowed)	70,330		
30 IV 8	Physician practice office rent (Expenses removed through sq/ft statistic)	32,167		
30 IV 8	Net investment activity (expenses are netted)	(2,081,061)		
30 IV 8	Interest income	(3,755)		
30 IV 8	Miscellaneous income (Disallowed)	23,895		
30 IV 8	Late fee (Late fee expenses disallowed)	2,321		
Total Other Revenue		\$ 1,331,534	\$ -	\$ -

G. Balance Sheet

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2022	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 8,195,661	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 5,230,470	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$ 141,020	
4. Inventories			\$ 131,632	
5. Prepaid Expenses			\$ 29,369	
a. Prepaid expenses	29,369			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$ 1,224,495	
Current portion of contributions receivable, ne	214,838			
Agency assets - residents' trust funds	177,473			
Due from GPG	1,055			
See Schedule	831,129			
A-9. Total Current Assets (Lines A1 thru 8)			\$ 14,952,647	
B. Fixed Assets				
1. Land			\$ 5,000,000	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	92,566,507	\$	72,066,232
	Accum. Depreciation	20,500,275	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	1,299,965	\$	322,353
	Accum. Depreciation	977,612	Net	
6. Movable Equipment	*Historical Cost	4,547,803	\$	1,359,774
	Accum. Depreciation	3,188,029	Net	
7. Motor Vehicles	*Historical Cost	294,515	\$	12,817
	Accum. Depreciation	281,698	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	155,477
Construction in progress	155,477			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	78,916,653

* 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

Total Prepaid Expenses		\$ -

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

Page Ref Line Ref Description

31 A8	Due from Men's Club	\$ 1,791
31 A8	Due from TJH Senior Living	746,000
31 A8	Due from Auxiliary	6,349
31 A8	Due from gift shop	3,408
31 A8	457B Pension plan	73,581
Total Other Current Assets (Itemize)		\$ 831,129

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

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

Page Ref Line Ref Description

33 A12	Paid family leave	\$ 36,393
33 A12	Voluntary choice care W/H	38,402
33 A12	Employee giving fund	46,045
33 A12	Deferred expenses	159,049
33 A12	Deferred revenue - stimulus	1,100,700
33 A12	Deferred revenue - receivables	191,943
33 A12	Deferred revenue - ADHC	26,250
33 A12	Deferred Revenue - Grants	51,412
33 A12	Deferred revenue - Senior Choice	3,220
33 A12	Deposits - Assisted Living	287,767
33 A12	Resident Bank - Equity	177,473
Total Other Current Liabilities (Itemize)		\$ 2,118,654

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

Page Ref Line Ref Description

34 B4	Gift annuity liability	\$ 146,833
34 B4	Swap liability	35,302
Total Other Current Liabilities (Itemize)		\$ 182,135

G. Balance Sheet (cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2022	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 93,869,300
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
6. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	11,643,175
Morgan Stanley	10,612,135			
Merrill Lynch	1,031,040			
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	607,804
Contributions receivable, net	482,608			
Charitable remainder trust	125,196			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	12,250,979
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	106,120,279

* 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										
Jewish Home for the Elderly of Fairfield Count	923-C	9/30/2022	33	37										
Account				Amount										
Liabilities														
A. Current Liabilities														
1. Trade Accounts Payable				\$ 1,109,642										
2. Notes Payable (<i>itemize</i>)				\$										
See Schedule														
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 4,631										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td>W.I. Clark Company</td> <td>Equipment</td> <td style="text-align: right;">4,631</td> <td>Various</td> <td></td> </tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due		W.I. Clark Company	Equipment	4,631	Various	
Name of Lender	Purpose	Amount	Date Due											
W.I. Clark Company	Equipment	4,631	Various											
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 619,303										
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$										
6. Accrued Payroll Taxes Payable				\$ 41,418										
7. Medicare Final Settlement Payable				\$										
8. Medicare Current Financing Payable				\$										
9. Mortgage Payable (<i>Current Portion</i>)				\$ 2,343,333										
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$										
11. Accrued Income Taxes*				\$										
12. Other Current Liabilities (<i>itemize</i>)				\$ 4,799,077										
ACCRUED EXPENSES				973,880 HOSPICE PASS THRU 191,782										
PATIENT REFUND CLEARING				(4,731) Hospice- Contracted Ser 18,646										
ACCRUED VACATION				1,425,989										
457B PENSION PLAN				74,857 See Schedule 2,118,654										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 8,917,404										

* 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 Jewish Home for the Elderly of Fairfield Cou	License No. 923-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			8,917,404	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$ 48,014,167	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 4,729,343	
Prepaid pension expense			759,431	
Deferred bond cost			(699,000)	
Deferred Revenue-Senior Choice at Home			4,486,777	
See Schedule			182,135	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 52,743,510	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 61,660,914	

G. Balance Sheet (cont'd)

Reserves and Net Worth

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2022	Page 35	of 37
Account				Amount
A. Reserves				
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. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ 44,348,483
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ 110,882
7. Total Net Worth				\$ 44,459,365
C. Total Reserves and Net Worth				\$ 44,459,365
D. Total Liabilities, Reserves, and Net Worth				\$ 106,120,279

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2022	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$ 44,348,484
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 49,074,176
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 43,599,809
D. Net Income or Deficit				\$ 5,474,367
E. Balance				\$ 49,822,851
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Loss on nonreimbursable programs			(5,363,491)	
Rounding			5	
F-3. Total Additions				\$ (5,363,486)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawals (<i>Specify</i>)				\$
Purpose		Amount		
3. Total Deductions				\$
H. Balance at End of Period				\$ 44,459,365
Report for Year Ended				
09/30/2022				

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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.

Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal/National Healthcare Services Leader	Date Signed 02/06/2023
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Roger F. Sliby		Phone Number 203-365-6405
Contact Email Address RSLIBY@JSENIORS.ORG		