

February 15, 2016

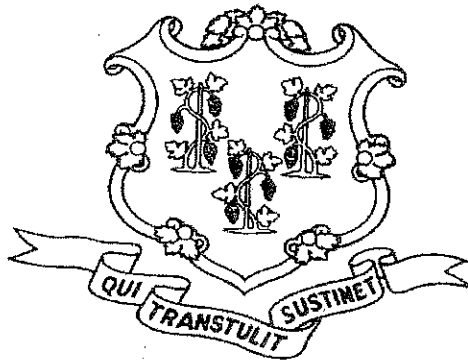
Mr. Chris LaVigne, Director
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Mr. LaVigne:

Enclosed please find the 2015 Medicaid Cost Report for Jewish Home for the Elderly of Fairfield County, Inc.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County	
Address (No. & Street, City, State, Zip Code) 175 Jefferson Street, Fairfield, CT. 06825	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2015	1	37



Administrator's/Owner's Certification

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

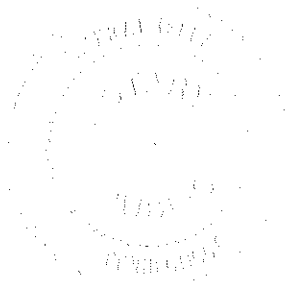
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Jewish Home for the Elderly of Fairfield County [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
		2/1/16			
Printed Name (Administrator)			Printed Name (Owner)		
Andrew Banoff					
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Kathryn Kelly	CT	2/2/16		12 /31 /18	
Address of Notary Public					
50 Ripton Ridge Monroe CT 06468					

(Notary Seal)



Kathryn Kelly
 Notary Public-Connecticut
 My Commission Expires 12/31/2018

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		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 175 Jefferson Street, Fairfield, CT. 06825				
Report Prepared By Blum Shapiro & Company, P.C.		Phone Number 860-561-4000	Date 2/15/2016	
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. <i>Total Wages Paid</i>	\$			
7. Total salaries paid	\$			
8. <i>Total Wages and Salaries Paid</i> (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 203-365-6400		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Jewish Home for the Elderly of Fairfield County		Address (No. & Street, City, State, Zip) 175 Jefferson Street, Fairfield, CT. 06825		
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"/> Rest Home with Nursing Supervision only (RHNS)				
<input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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="checkbox"/> Yes <input checked="" type="checkbox"/> 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		License No.:		
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility Jewish Home for the Elderly of Fairfield Cou	License No. 923-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Jewish Home for the Elderly of Fairfield County	175 Jefferson Street, Fairfield, CT 06825		Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See Attached List of Board of Directors				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Jewish Senior Services® – The Jewish Home
Board of Directors
2015

Jon August
Andrew H. Banoff
Richard D. Becker
Russell Beitman (**Treasurer**)
Carl Bennett (**Honorary Director for Life**)
Robert Berkowitz
Muriel Brown
Sanford Buchsbaum
Joel Coleman
Bill Dardani
Karen Ferleger
Dorothy N. Freedman
Roy Friedman
Roslyn Goldstein (**Honorary Director for Life**)
Susan Greenwald
Michael Guthman
Marc J. Isaacs
Mark A. Lapine (**Honorary Director for Life**)
Noah Lapine
Linda Lazinger (**Women's Auxiliary**)
Richard Levin
David Levine (**Men's Club**)
Renee Manger

Michael Marcus
Frank Morse
Alan Nevas
Janet Nevas
Nate Nevas
Wilma Persky
Alan Phillips (**Secretary**)
Peter Poser
Jeff Radler (**Chairperson**)
Hal Rosnick
Dr. Robert Russo
Richard Seclow
Amanda Shapiro
Jeffrey J. Siegel
William Sims
Carol Spinner
Leonard Srebnick (**Honorary Director for Life**)
James Sugarman (**Annual Campaign-Chair**)
Milton Sutin (**Honorary Director for Life**)
John Vaccaro
Kenneth I. Wirfel (**Vice Chairperson**)
Martin F. Wolf (**Honorary Director for Life**)

General Information and Questionnaire

Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

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General Information and Questionnaire
Related Parties*

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marty Wolf	Cohen & Wolf, P.C.	<input checked="" type="radio"/>	<input type="radio"/>		Legal Services	See Attached	19,080	19,080
Susan Greenwald	Options for Elders LLC	<input checked="" type="radio"/>	<input type="radio"/>		Medicaid Consulting	16 / m13	74,790	74,790
James Sugarman	Eastern Bag & Paper Co.	<input checked="" type="radio"/>	<input type="radio"/>		Paper Supplies	See Attached	178,255	178,255
Michael Marcus	Marcus Dairy	<input checked="" type="radio"/>	<input type="radio"/>		Dairy Products	18 / 2a1	24,123	24,123
Roy Friedman	Standard Oil of Connecticut	<input checked="" type="radio"/>	<input type="radio"/>		Fuel Oil	See Attached	152,631	152,631
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2015	4a	37

Description	Account	Amount	Page
Cohen & Wolf, P.C.	7010-7010	2,500	16 / m13
	7015-7010	<u>16,580</u>	15 / 1e
		<u>19,080</u>	
Eastern Bag & Paper Co.	1520-	24,253	31 a4
	6735-1100	22	20 / 5c
	6735-1120	22	20 / 5c
	6735-1130	22	20 / 5c
	6735-5225	161	20 / 5c
	7085-5015	28	16 / m13
	7210-5015	4,067	16 / m13
	7210-7225	36,063	20 / 4a1
	7212-7225	63,440	20 / 4a1
	7270-7225	2,450	20 / 4a1
	7420-2040	311	20 / 5c
	7420-5155	66	20 / 5c
	7455-5015	53	20 / 5j
	7455-5025	43	20 / 5j
	7455-5225	1,597	20 / 5j
	7455-7225	13,987	20 / 4a1
7455-7325	31,566	19 / 3d	
7455-7425	<u>105</u>	22 / 6f	
	<u>178,255</u>		
Standard Oil of Connecticut	7230-7425	151,403	22 / 6b
	7245-7425	827	22 / 6a
	7270-7425	<u>131</u>	22 / 6a
	<u>152,361</u>		

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield Count	923-C	9/30/2015	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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.

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

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.)

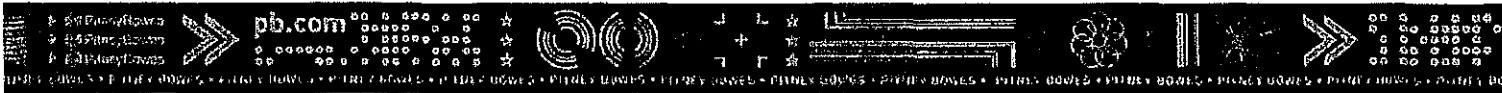
Yes No If "No," explain fully why such allocation was not made.

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	
Jewish Home for the Elderly of Fairfield County			923-C	9/30/2015			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							
CBS Xerox, 40 Richard Ave, Norwalk CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/31/12	60 months	7,439	7,439		
Pitney Bowes Global, P.O. Box 371887, Pittsburgh, PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine	01/01/10	60 months	8,076	5,488		
CBS Xerox, 40 Richard Ave, Norwalk CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	10/01/13	60 months	49,668	49,668		
Paul Miller Nissan, LLC, 930 Kings Highway East, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	Automobile	01/11/14	39 months	3,588	3,588		
Pitney Bowes Global, P.O. Box 371887, Pittsburgh, PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine	07/01/15	24 months	4,468	1,117		
Konica Minolta Premiere Finance, PO Box 642333, Pittsburgh, PA 15264-2333	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	04/15/10	60 months	16,252	8,803		
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes	<input type="radio"/> No	Total ***
									76,103

* 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.



Engineering the flow of communication™

CUSTOMER PRIORITY LEASE RESTRUCTURING

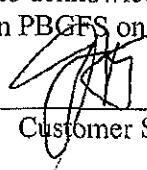
Dear STEVEN CARRABBA,

Here is the special offer we discussed on the phone recently. All you need to do to accept this offer is to sign and fax it back to me at 1-203-460-9691.

Date Sent:	06-02-2015
Lease Number:	4244513-012
Company Name:	JEWISH HOME FOR THE ELDERLY
Old Payment Amount:	\$ 1734.00
New Payment Amount:	\$ 1116.99
Includes Past Due Payment Of:	\$ 0

*Past due payments include a maximum of 2 past due payments. Remainder of past due balance, if any will be billed separately.

You have taken advantage of reducing your existing Pitney Bowes Equipment Payment by 36%, from \$ 1734.00/quarter to \$ 1116.99/quarter for the remaining months left on your existing Lease term and have extended the term by an additional 8 quarters. This offer will be effective immediately upon your next Billing cycle. You acknowledge that you are authorized to enter into this agreement on behalf of the lessee, and that you understand that Pitney Bowes Global Financial Services LLC will Lease to you the equipment currently leased under existing Lease #4244513-012 at the new discounted payment, which payment will incorporate all amounts due and owing under your existing Lease. All terms and conditions of the existing Lease are incorporated into this new Lease except as modified above. Please sign and fax this document to 1-203-460-9691 to acknowledge your understanding and acceptance of the terms of this offer. Your offer will be binding on PBGFS only when accepted below by an authorized PBGFS employee.

Offer Accepted 
Customer Signature

6/5/15
Date

PBGFS Acceptance _____

Thank you for allowing us to continue serving you!

Sincerely,

Brandon Parker
Phone: 800-203-3240 ext 5115
Pitney Bowes Leasing Specialist

General Information and Questionnaire
Accounting Basis

Name of Facility Jewish Home for the Elderly of Fair	License No. 923-C	Report for Year Ended 9/30/2015	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 Blum Shapiro & Co, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 29 South Main Street, West Hartford, CT 06127
---	--

Services Provided by This Firm (*describe fully*)

1 Annual audit and prep of financial statements, Medicaid & Medicare cost reporting, Retirement plan audits	\$ 87,722
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 87,722

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
--	------------------

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1 See attached	\$ 147,695
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 147,695

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

Yes No Page 15, Line 1e

Legal Services

Name/Address of Legal Firm	Services Provided	Amount	Disallowed
Wiggin & Dana	Resident/Home related issues Collections Employment Law Misc	6,965 13,113 3,251	Disallowed
Cohen and Wolf	Service Mark Application Sale to SHU Merge of Jewish Home Foundation Inc. Joint Venture with R Scinto	2,383 9,478 4,560 159	Disallowed Disallowed Disallowed Disallowed
Goldman Gruder & Woods	Collections	10,437	Disallowed
Misc:			
Treasurer State of CT	Civil Penalty	1,280	Disallowed
Leveff Rockwood	Joint Venture with R Scinto	10,116	Disallowed
Vincent J Hurley III	Title Research	1,163	Disallowed
Walker and Dunlop/ Holl house	Hollander House Easements	2,000	Disallowed
Verrill Dana LLP	Collections	38,724	Disallowed
Pullman and Comley LLC	Correspondence on Debt Service Payments	8,201	Disallowed
Updike, Kelly and Spellacy	Merger with JHE Foundation	3,550	Disallowed
Reid and Riege	Issue with Subcontractor	3,653	Disallowed
Shipman & Goodwin LLP	Bond Financing	19,900	Disallowed
Scott Gayos	Gaynos Drive Deed	1,000	Disallowed
Nikki Arana	Gaynos Drive Deed	1,000	Disallowed
Hellen M Carey	Gaynos Drive Deed	2,000	Disallowed
Carlton Fields Jordan Burt	Employee relations	4,762	Disallowed
Total:		<u>147,695</u>	
		<u>137,479</u>	Total Disallowed

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Jewish Home for the Elderly of Fairfield County		923-C			9/30/2015				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	360	360			360	360			360	360			
B. On last day of THIS report period	360	360			360	360			360	360			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	346	346			346	346			333	333			
B. As of midnight of THIS report period	320	320			333	333			320	320			
3. Total Number of Days Care Provided During Period													
A. Medicare	9,507	9,507			7,749	7,749			1,758	1,758			
B. Medicaid (Conn.)	83,851	83,851			62,902	62,902			20,949	20,949			
C. Medicaid (other states)													
D. Private Pay	22,996	22,996			17,596	17,596			5,400	5,400			
E. State SSI for RCH													
F. Other (Specify) Commercial Managed Care	6,545	6,545			4,671	4,671			1,874	1,874			
G. Total Care Days During Period (3A thru F)	122,899	122,899			92,918	92,918			29,981	29,981			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	125	125			93	93			32	32			
B. Other Bed Reserve Days	83	83			70	70			13	13			
5. Total Resident Days (3G + 4A + 4B)	123,107	123,107			93,081	93,081			30,026	30,026			

Schedule of Resident Statistics (Cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Cou			License No. 923-C			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	18		226			76							
Per Diem Rate													
a. One bed rm.	PPS		251.11			480-495	PPS						
b. Two bed rms.	PPS		251.11			460-475	PPS						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								7,025	7,025				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								34,160	34,160				
D. Total Physical Therapy Treatments								41,185	41,185				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								626	626				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,574	1,574				
D. Total Speech Therapy Treatments								2,200	2,200				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,640	3,640				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								32,807	32,807				
D. Total Occupational Therapy Treatments								36,447	36,447				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	561,780	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	207,909	2,080				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	2,025,145	81,532				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,488,987	105,484				
6. Housekeeping Service						
a. Head Housekeeper	28,454	1,040				
b. Other Housekeeping Workers	1,224,659	80,379				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	2,947	63				
b. Other Maintenance Workers	353,251	15,751				
8. Laundry Service						
a. Supervisor	28,454	1,040				
b. Other Laundry Workers	372,303	26,023				
9. Barber and Beautician Services						
10. Protective Services	120,868	7,022				
11. Accounting Services						
a. Head Accountant	209,903	2,080				
b. Other Accountants	534,599	18,331				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	380,687	6,240				
b. RN						
1. Direct Care	3,412,824	93,463				
2. Administrative**	603,869	16,910				
c. LPN						
1. Direct Care	3,177,638	99,540				
2. Administrative**						
d. Aides and Attendants	6,199,655	354,132				
e. Physical Therapists	1,020,928	33,914				
f. Speech Therapists	192,366	4,598				
g. Occupational Therapists	301,593	8,402				
h. Recreation Workers	592,410	30,292				
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	283,677	9,640				
n. Marketing	84,976	3,080				
o. Other (Specify) See Attached Schedule	5,900,155	256,080				
<i>A-13. Total Salary Expenditures</i>	29,310,037	1,259,196				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
PASTORAL SERVICES	\$ 133,487	4,817				
ADHC - Disallowed	\$ 455,883	22,331				
COMPASSIONATE CARE COMPANIONS - Disallowed	\$ 2,401,296	126,323				
CHILDCARE SERVICES (s/b included as employee benefit)	\$ 418,353	25,511				
WAC - Disallowed	\$ 97,060	7,053				
ELDER, IAO, AND PHYSICIAN PRACTICE - Disallowed	\$ 332,092	8,177				
HOSPICE - Disallowed	\$ 254,941	8,384				
SENIOR CHOICE AT HOME - Disallowed	\$ 210,048	6,232				
MEDICAL HOME CARE - Disallowed	\$ 1,259,353	36,447				
INPATIENT / OUTPATIENT - Disallowed	\$ 46,972	738				
COMMUNITY SERVICE - ADMINISTRATOR - Disallowed	\$ 166,094	2,080				
FOUNDATION - Disallowed	\$ 124,576	7,987				
Total	\$ 5,900,155	256,080	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
PASTORAL CARE PURCH. SERVICE	\$ 15,230	581				
POST-ACUTE PHYSICIAN	\$ 6,112	Disallowed				
LONG TERM CARE - PHYSICIAN	\$ 10,728	Disallowed				
MEDICAL HOME CARE BILLING SERVICES	\$ 79,433	Disallowed				
INPATIENT THERAPY TEMP HELP	\$ 63,323	Disallowed				
MEDICAL HOME CARE TEMP HELP	\$ 3,215	Disallowed				
HOSPICE BILLING SERVICES	\$ 39,733	Disallowed				
EMPLOYEE RELATIONS - TEMP HELP	\$ 631	Disallowed				
COMPASSIONATE CARE COMPANIONS TEMP HELP	\$ 734	Disallowed				
COMPASSIONATE CARE COMPANIONS - PURCHASED SERVICES	\$ 5,876	Disallowed				
HOSPICE - PURCHASED SERVICES	\$ 3,720	Disallowed				
INPATIENT THERAPY - PURCHASED SERVICES	\$ 16,094	Disallowed				
Total	\$ 244,829	581	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2015			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
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.

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				923-C		9/30/2015			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	561,780			Auto allowance included in salary	Administrator	2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	207,909			Non-preferential	Asst Administrator	2,080	A3			

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

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

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

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2015	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	35,134	132				
3. Pharmacist	20,445	576				
4. Podiatrist	4,555	61				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	16,000	228				
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) Psychiatrist	16,942	500				
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	15,613	405				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	244,829	581				
B-13 Total Fees Paid in Lieu of Salaries	353,518	2,483				

* 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
Jewish Home for the Elderly of Fairfield County		923-C	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
David J. Wohl, 111 Beach Rd., Fairfield, CT. 06430	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Pharmerica, 77 Old Brickyard Ln Ste 1, Berlin, CT 06037	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
Bridgeport Podiatry, 4695 Main St. Bridgeport, CT 06606	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>			
Infinity Travel Professionals, 651 Main St Plantsville, CT 06479	Nurse Agency	<input type="radio"/>	<input checked="" type="radio"/>			
See Attachment	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Fickes, M.D., 51 Merwins Ln, Fairfield, CT 06824	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>			
Summit Healthcare LLC, 175 Jefferson Street, Fairfield, CT 06825	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Vittoria Gassman, M.D., 120 Connecticut Ave, Norwalk Community Health Center, Norwalk, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Carla Monteiro, 1825 Barnum Ave, Suite 303, Stratford, CT 06614	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

Pastoral Services Individuals

Father Churchill Penn

Richard Wolpoe

Avi Schwarzmer

Rabbi Akiba Lubov

Rabbi Steven Zacharow

Rabbi Daniel Satlow

Simeon Cohen

Chad Hopkowitz

Jay Nathanson

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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	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 984,960	984,960		
2. Disability Insurance	\$ 124,725	124,725		
3. Unemployment Insurance	\$ 171,104	171,104		
4. Social Security (F.I.C.A.)	\$ 2,124,594	2,124,594		
5. Health Insurance	\$ 3,101,494	3,101,494		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 22,351	22,351		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 902,352	902,352		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 17,212	17,212		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 87,722	87,722		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 147,695	147,695		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 139,850	139,850		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 58,945	58,945		
2. Cellular Phones	\$ 25,081	25,081		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,769,977	1,769,977		
Subtotal	\$ 9,678,062	9,678,062		

* 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**

Jewish Home for the Elderly of Fairfield County
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Tuition Reimbursement - Disallowed	\$ 17,212		
Total	\$ 17,212	\$ -	\$ -

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	
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2015	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		9,678,062	9,678,062		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	107,757	107,757		
4. Employee Travel	\$	226,992	226,992		
5. Education Expenses Related to Seminars and Conventions	\$	86,359	86,359		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	31,118	31,118		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	139,929	139,929		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	133,010	133,010		
4. Fund-Raising***	\$	17,438	17,438		
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	80,564	80,564		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	54,571	54,571		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	8,432	8,432		
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>)	\$	4,665	4,665		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	1,665,952	1,665,952		
C-14 Total Administrative & General Expenditures		\$ 12,234,849	12,234,849		

* 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)
Community Relations/Marketing/Printing Expense - Disallowed	\$ 133,010		
Total Other Advertising	\$ 133,010	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 33,640		
Assoc of Jewish Aging Services (AJAS)	\$ 7,043		
Office of the State Ethics Client Lobbyist Registration - disallowed	\$ 500		
Bridgeport Regional Business - disallowed	\$ 1,000		
American College of Healthcare Executives	\$ 325		
St Vincent Health Partners	\$ 7,500		
New York Academy of Medicine	\$ 200		
Elder Abuse Dues - \$80 TD Card Services - disallowed	\$ 80		
Pastoral Services Dues	\$ 600		
ADHC-Grasmere Dues - \$950 Leading Age, \$1,050 CAADC, \$133 Diane Dunlap - disallowed	\$ 2,133		
CALTC Expense - Disallowed	\$ 1,000		
Child Care Center-Dues - disallowed	\$ 550		
Total Dues	\$ 54,571	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)

Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin recruiting fees	\$ 41,520		
IT Network	\$ 41,817		
Medical Homecare/Hospice/CCC Hardware - Disallowed	\$ 2,679		
IT Hardware	\$ 11,755		
Medical Home Care - Network - Disallowed	\$ 2,268		
Hospice software - disallowed	\$ 13,793		
IT Software	\$ 111,960		
Inpatient therapy software- disallowed	\$ 4,740		
Admissions software	\$ 4,395		
Senior Choice at Home software- disallowed	\$ 5,163		
Outpatient and employee relations software - disallowed	\$ 17,506		
IT Support	\$ 119,158		
Finance Consulting \$2,119, Medicaid Consulting \$74,790	\$ 76,909		
Directors and officers insurance	\$ 41,432		
Senior Choice at Home consulting- disallowed	\$ 99,744		
Physician practice consulting - disallowed	\$ 1,425		
Clinical support services consulting - disallowed	\$ 76,248		
Senior Choice at Home purchased services - disallowed	\$ 87,828		
Bank fees/other charges - disallowed	\$ 127,239		
Pre-employment screening	\$ 48,160		
Workers comp transportation	\$ 153		
Human resources - Comp Study \$20,107, Culture Change \$46,200, HR consulting \$124,639, Insurance consulting \$115,000, Other \$2,160	\$ 308,105		
Admin meeting expense	\$ 11,534		
WAC expenses - disallowed	\$ 3,004		
Medical home care expenses- disallowed	\$ 29,171		
ADHC expenses - Disallowed	\$ 68,054		
Compassionate care expenses - disallowed	\$ 3,002		
Elder Abuse expenses - disallowed	\$ 212		
Child care center expenses - disallowed	\$ 580		
Senior Choice at Home expenses - disallowed	\$ 27,184		
Minor equipment	\$ 55,451		
Admin/Education supplies expense	\$ 60		
Misc. consulting expenses - See attached schedule - Disallowed \$67,597	\$ 121,690		
Miscellaneous expenses - disallowed	\$ 5,465		
Outpatient therapy satellite TV - disallowed	\$ 621		
Other Employee Relations - See attached schedule - disallowed	\$ 510		
Late Charges - disallowed	\$ 80		
Senior Choice at Home-Printing Expense - disallowed	\$ 17,904		
Foundation expenses - disallowed	\$ 9,011		
Institute on Aging - consulting services - disallowed	\$ 67,444		
Inpatient therapy - consulting services - disallowed	\$ 923		
Therapeutic Recreation - printing expense - disallowed	\$ 55		
Total Other Administrative and General	\$ 1,665,952	\$ -	\$ -

7010-7010 MISCELLANEOUS CONSULTING SERVICES

FATRX - Disallowed	Westport Senior Living Project	10,000	pg. 16
Cohen and Wolf PC - Disallowed	Sale to SHU	2,500	pg. 16
Commonwealth - Disallowed	Title Search	239	pg. 16
Expense Consulting	Expense Consulting	8,143	pg. 16
The Marsh & McLennan Agency LLC	Insurance Consulting	41,000	pg. 16
Gaffney, Bennett - Disallowed	Lobbying/Public Relations	12,000	pg. 16
DG Filmworks LLC - Disallowed	Videography Services	7,208	pg. 16
Greenbrier Development - Disallowed	New Campus Expansion Consulting	21,391	pg. 16
Perkins Eastman - Disallowed	Architect Fees	2,357	pg. 16
National Research corporation	Customer Satisfaction Program	4,950	pg. 16
Bank Transaction - Disallowed	Miscellaneous Services	186	pg. 16
Marcum LLP - Disallowed	Consulting on R&B Rates	11,716	pg. 16
		121,690	

Total Disallowed 67,597

Education Expenses

	<u>Amount</u>	
Child Care Center-Education/Inservice Expense	5,559	Disallow
Employee Relations-Education/Inservice Expense	11,292	
Education-Education/Inservice Expense	40,912	
Elder Abuse Prevention-Seminars/Conferences	285	Disallow
Institute on Aging-Seminars/Conferences	1,035	Disallow
Administration-Seminars/Conferences	7,694	
Nursing Support-Seminars/Conferences	979	
Inpatient Therapy-Seminars/Conferences	882	Disallow A
Employee Relations-Seminars/Conferences	6,025	
Information Technology Seminars/conferences	530	
Medical Home Care-Education/Inservice	2,180	Disallow
Senior Choice at Home-Seminars/Conferences	7,288	Disallow
Hospice-Conferences/Seminars	174	Disallow
Finance Seminar Conferences	160	Disallow
Therapeutic Recreation-Seminars/Conferences	324	
Medical Home Care-Conferences/Seminars	850	Disallow
Comp Care Compan-Seminars/Conferences	(310)	Disallow
Physician Practice-Seminars/Conferences	500	Disallow
Total	\$ 86,359	\$ 18,603

Amount to Include in OH Disallowance Calculation
on Pg. 29b attachment
\$ 17,721
\$ 882
A - This account is not included in the overhead disallowance calculation as it is not considered "Other Administrative" costs in the financial statements.

Other Employee Relations expenses:

	Amount	Description	Disallowed Amount
Events - Net after donations:			
Holiday Party/15+ Celebration/Summer Event	68,873	December, 2013/Summer 2014	
Subtotal Employee Events:	\$ 68,873		\$ 34,437
Performance Incentive Program:			
Target Gift Cards	30,270	Performance Incentive Program	
Other Gift Cards	75.00	Performance Incentive Program	
Subtotal Performance Incentive:	\$ 30,345		\$ 14,000
Service Awards:			
December, 2014	600	Quarterly awards for customer service, annual awards in September for long service, special recognition.	
March, 2015	400		
August, 2015	400		
September, 2015 (Annual Awards)	2,425		
Subtotal Service Awards	\$ 3,825		\$ 3,825
Misc			
Other	\$ 4,714		\$ 4,714
Subtotal on Page 16 Line L3: Gifts to Employees	\$ 107,757	Pg. 16/L3	\$ 56,976
Other Employee Relations Exp.			
Customer Service	510		\$ 510
Subtotal other Employee Relations	\$ 510	Pg. 16/m13	\$ 510
GRAND TOTAL:	\$ 108,267		

Schedule C-1 - Management Services*

Name of Facility Jewish Home for the Elderly of Fairfield C	License No. 923-C	Report for Year Ended 9/30/2015	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 Mngmt. Specialists Inc. - 5801 Peachtree Dunwoody Road, Atlanta, GA 30342	58,315	Management Services - Dietary	Page 18 Line 2c

*** 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	923-C	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 1,661,358	1,661,358			
2. Non-Food Supplies	\$ 237,982	237,982			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____				
c. Management Services**	\$ 58,315	58,315			
d. Other (Specify) _____ Dining Services Consulting	\$ 584,830	584,830			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 2,542,485	2,542,485			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					30 IV1 and IV8
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					30 IV1 and IV8
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. 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.

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

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

Name of Facility Jewish Home for the Elderly of Fairfield County		License No. 923-C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify) Supplies, Linen, and Bedding	\$	89,453	89,453		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	89,453	89,453		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* 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 3E.

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

*** 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
Jewish Home for the Elderly of Fairfield Count		923-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	174,763	174,763		
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	c. Management Services*	\$				
	d. Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	174,763	174,763		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	648,400	648,400		
	b. Medicine Cabinet Drugs	\$	28,757	28,757		
	c. Medical and Therapeutic Supplies	\$	797,650	797,650		
	d. Ambulance/Limousine***	\$	110,626	110,626		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	57,083	57,083		
	f. X-rays and Related Radiological Procedures***	\$	52,996	52,996		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	11,797	11,797		
	h. Laboratory***	\$	72,885	72,885		
	i. Recreation	\$	190,491	190,491		
	j. Other (<i>Specify</i>)**** See Attached Schedule	\$	83,414	83,414		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	2,054,099	2,054,099		

* 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)
NURSING DEPT. SUPPLIES & EXPENSE	\$ 6,753		
PASTORAL SUPPLIES EXPENSE	\$ 2,422		
SNF THERAPY SUPP & EXPENSE - DISALLOWED	\$ 410		
POD/OPHTHAL/SUPPLIES MISC. - DISALLOWED	\$ 90		
SATELLITE TELEVISION & EXPENSE - DISALLOWED	\$ 45,826		
PATIENT LOST ARTICLES - DISALLOWED	\$ 2,428		
CHILD CARE CENTER SUPPLIES EXPENSE	\$ 10,498		
COMP CARE COMPAN SUPPLIES EXPENSE - DISALLOWED	\$ 587		
INPATIENT THERAPY SUPPLIES EXPENSE - DISALLOWED	\$ 11,030		
OUTPATIENT THERAPY SUPPLIES EXPENSE - DISALLOWED	\$ 2,261		
ADHC Grasmere Supplies Expense - Disallowed	\$ 89		
Post-acute/Bennett 4-Supplies Expense - Disallowed	\$ 595		
Medical Home Care Agency-Supplies Expense - Disallowed	\$ 105		
Physician Practice-Supplies Expense - Disallowed	\$ 273		
Elder Abuse Prevention-Supplies Expense - Disallowed	\$ 35		
Child Care Center-Uniform Expense - Disallowed	\$ 12		
Total Other Resident Care	\$ 83,414	\$ -	\$ -

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

Name of Facility Jewish Home for the Elderly of Fairfield County			License No. 923-C	Report for Year Ended 9/30/2015	Page 21	of 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
City Carting & Recycling	8 Viaduct Road, Stamford, CT 06907	○	⊙		Waste Removal	80,114			22	6f
Eastern Land Management	246 Selleck Street, Stamford, CT 06902	○	⊙		Landscaping	38,034			22	6f
Action Pact Holdings, LLC	1 Cit Drive, Suite 3251-9, Livingston, NJ 07039	○	⊙		Culture change	46,200			16	M13
Cost Management	Pittsburgh, PA 15264-2444	○	⊙		HR Consulting	124,639			16	M13
HR Advantage	P.O. Box 10319, Burke, VA 22015	○	⊙		Compensation Study	20,107			16	M13
Greenbriar Development	Suite 1160, Dallas, TX 75204	○	⊙		New Campus Expansion Consulting	21,391			16	M13
Marsh & McLennan Agency	Americas, New York, NY 10036	○	⊙		Insurance Consulting	156,000			16	M13
Flagship Networks	10 Doverton Drive, Greenwich, CT 06831	○	⊙		IT Consulting	119,158			16	M13
Options for Elders	142 Wellington Drive, Stamford, CT 06903	○	⊙		Medicaid Consulting	74,790			16	M13
Gaffney, Bennett	One Liberty Sq, New Britain, CT	○	⊙		Lobbying Consulting	12,000			16	M13
Marcum LLP	555 Long Wharf Dr, New Haven, CT 06511	○	⊙		Consulting for room and board rates	11,716			16	M13
Harmony Healthcare International	104, Topsfield, MA 01983	○	⊙		Medicare Consulting	76,248			16	M13
Morrison Senior Dining	Dunwoody Road, Atlanta, GA 30342	○	⊙		Food Services	2,485,253			18	2e
		○	⊙							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield Cour	923-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 247,798	247,798				
b. Heat	\$ 320,268	320,268				
c. Light & Power	\$ 675,388	675,388				
d. Water	\$ 49,701	49,701				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 76,103	76,103				
f. Other (<i>itemize</i>)	\$ 311,190	311,190				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,680,448	1,680,448				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 873,289	873,289				
c. Non-Movable Equipment	\$ 127,476	127,476				
d. Movable Equipment	\$ 297,055	297,055				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,297,820	1,297,820				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 42,151	42,151				
c. Leasehold Improvements	\$ 17,953	17,953				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 60,104	60,104				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 372,864	372,864				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 1,759	1,759				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,732,547	1,732,547				

* 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)
Sewage	\$ 64,708		
Security Supplies	\$ 6,518		
Physical Plant Supplies Expense	\$ 95,222		
Furniture and Furnishings	\$ 300		
Waste Removal	\$ 89,604		
Physical Plant Uniform Expense	\$ 746		
Landscaping	\$ 40,274		
Snow Removal	\$ 13,818		
Total Other Repairs and Maintenance	\$ 311,190	\$ -	\$ -

Depreciation Schedule

Name of Facility Jewish Home for the Elderly of Fairfield County				License No. 923-C			Report for Year Ended 9/30/2015			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				28,982,724		28,982,724	23,549,061	SL	Various	873,139			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				13,464		13,464		SL	15	150			
B-4. Subtotal											873,289		
C. Non-Movable Equipment													
1. Acquired prior to this report period				2,290,508		2,290,508	2,118,488	SL	Various	127,476			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											127,476		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Fully Depreciated				X		Various	189,111	189,111	189,111	SL	Various		
b. 2011 Startrans Senator Bus				X		8 2011	50,743	50,743	39,115	SL	4	11,629	
c. 2013 Glaval Concorde II Bus				X		8 2013	118,963	118,963	32,219	SL	4	29,741	
d.													
2. Movable Equipment													
a. Acquired prior to this report period							8,183,471	8,183,471	6,613,240	SL	Various	242,944	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)							136,351	136,351		SL	Various	12,741	
D-3. Subtotal													297,055
E. Total Depreciation													1,297,820

Jewish Home for the Elderly of Fairfield County
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/31/2015	Bennett chiller compressor replacement	\$ 13,464	15	\$ 150
Total additions for Building Improvements		\$ 13,464		\$ 150 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/15/2014	3 Blood pressure/vital sign monitors	\$ 10,453	10	\$ 958
10/15/2014	Patient Lift	\$ 5,342	10	\$ 490
3/4/2015	2 blood pressure monitors	\$ 7,238	5	\$ 724
7/1/2015	2 patient lifts	\$ 8,637	10	\$ 144
8/26/2015	Bladder scanner and rolling cart	\$ 11,545	7	\$ 137
3/31/2015	MDI Achieve Clinical Software	\$ 47,125	5	\$ 4,712
10/27/2014	6 Computers	\$ 6,288	3	\$ 1,921
1/28/2015	8 Laptop Computers	\$ 8,144	3	\$ 1,810
2/25/2015	3 Computers and 4 Monitors	\$ 5,443	3	\$ 1,058
4/1/2015	Fully Depreciated Assets from Foundation Acquisition	\$ 14,137	-	\$ -
6/30/2015	5 Computers	\$ 5,855	3	488
7/14/2015	2 Computers with Monitors	\$ 1,773	3	99
7/22/2015	2 Surface Tablets	\$ 2,834	3	157
8/17/2015	Surface Tablet	\$ 1,537	3	43
Total additions for Movable Equipment		\$ 136,351		\$ 12,741 *
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
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield County			923-C		9/30/2015			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Finance - Bond Expense	4	14	25	1,053,769	17,563	SL		42,151	
2.									
3.									
B-4. Subtotal									42,151
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	8	09	Various	199,194	110,941			17,953	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									17,953
D. Total Amortization									60,104

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		1972		
2. Date Structure Completed		1973		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		1973		
5. Total Licensed Bed Capacity		360		
6. Square Footage		182,549		
7. Acquisition Cost				
a. Land		233,140		
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed	Fixed	Variable Tax-Ex
b. Date Mortgage Obtained		12/07/05	02/11/10	04/29/14
c. Interest Rate for the Cost Year		4.00%	4.00%	1.68%
d. Term of Mortgage (number of years)		10	5	12 & 25
e. Amount of Principal Borrowed		3,000,000	2,000,000	62,000,000
f. Principal balance outstanding as of 9/30/15		1,836,855	1,228,217	62,000,000
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2015	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 80,450	80,450		
Name of Lender	Rate			
Connecticut Community Bank dba Westport National Bank	4.00%			
Address of Lender				
1495 Post Road East Westport, CT 06881				
2. Second Mortgage	\$ 54,500	54,500		
Name of Lender	Rate			
Connecticut Community Bank dba Westport National Bank	4.00%			
Address of Lender				
1495 Post Road East Westport, CT 06881				
3. Third Mortgage	\$			
Name of Lender	Rate			
People's United Bank	1.68%			
Address of Lender				
850 Main Street Bridgeport, CT 06604				
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)	\$ 134,950	134,950		

(Carry Subtotals forward to next page)

Annual Report of Long-Term Care Facility

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

Name of Facility		License No.		Report for Year Ended		Page	of
Jewish Home for the Elderly of Fai		923-C		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				134,950	134,950		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	76,922	76,922	
Line of credit and Term loan							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	211,872	211,872	
14. Insurance							
a. Insurance on Property (buildings only)				\$	60,950	60,950	
b. Insurance on Automobiles				\$	21,970	21,970	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	245,943	245,943	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	9,566	9,566	
Child Care							
14d. Total Insurance Expenditures (14a + b + c)				\$	338,429	338,429	
15. Total All Expenditures (A-13 thru C-14)				\$	50,722,500	50,722,500	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	a12g	Occupational Therapy	\$ 301,593	301,593		
4.			Other - See attached Schedule	\$ 5,493,838	5,493,838		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 286,230	286,230		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 137,479	137,479		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 25,081	25,081		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	15	1a9	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 17,212	17,212		
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	16	Automobile Expense (e.g. personal use)	\$ 16,493	16,493		
18.	16	m3	Unallowable Advertising *	\$ 133,010	133,010		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 17,438	17,438		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 2,426,424	2,426,424		
Page 18 - Dietary Expenditures							
24.	30	IV1/8	Meals to employees, guests and others who are not residents	\$ 189,359	189,359		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 9,044,156	9,044,156		

* 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	12n	Marketing/Comm Rel Salaries	\$ 84,976		
10	A2	Administrator's salary allocable to a charitable organization (10% of allowable portion of administrator's salary of \$119,977)	\$ 11,998		
10	12o	Compassionate Care Companions	\$ 2,401,296		
10	12o	ADHC Wages	\$ 455,883		
10	12o	WAC Wages	\$ 97,060		
10	12o	ELDER, IAO, AND PHYSICIAN PRACTICE	\$ 332,092		
10	12o	Medical Home Care	\$ 1,259,353		
10	12o	Senior Choice at Home Wages	\$ 210,048		
10	12o	Hospice Wages	\$ 254,941		
10	12o	INPATIENT / OUTPATIENT	\$ 46,972		
10	12o	Community Service Administrator	\$ 166,094		
10	12o	Foundation Wages	\$ 124,576		
10	A4	Past President deferred compensation expense	\$ 48,549		
Total Other Salaries Adjustment			\$ 5,493,838	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 35,134		
13	B4	Podiatrist	\$ 4,555		
13	B8e	Psychiatrist	\$ 16,942		
13	B12	Resident Care	\$ 10,728		
13	B12	MEDICAL HOME CARE BILLING SERVICES	\$ 79,433		
13	B12	POST-ACUTE PHYSICIAN	\$ 6,112		
13	B12	MEDICAL HOME CARE TEMP HELP	\$ 3,215		
13	B12	INPATIENT THERAPY TEMP HELP	\$ 63,323		
13	B12	COMPASSIONATE CARE COMPANIONS PURCHASED SERVICES	\$ 5,876		
13	B12	COMPASSIONATE CARE COMPANIONS TEMP HELP	\$ 734		
13	B12	HOSPICE TEMP - PURCHASED SERVICES	\$ 3,720		
13	B12	EMPLOYEE RELATIONS TEMP HELP	\$ 631		
13	B12	HOSPICE BILLING SERVICES	\$ 39,733		
13	B12	INPATIENT THERAPY PURCHASED SERVICES	\$ 16,094		
Total Other Fees Adjustments			\$ 286,230	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1G	Office Supplies (IOA)	\$ 439		
15	1G	Office Supplies (CCC)	\$ 2,138		
15	1G	Office Supplies (Medical Home Care)	5,000		
15	1G	Office Supplies (Hospice)	263		
16	m9	Hospice subscriptions	1,571		
16	m13	Late charges	\$ 80		
16	m13	WAC Expense	\$ 3,004		
16	m13	ADHC Expense	\$ 68,054		
16	m13	Comp Care Expense	\$ 3,002		
16	m13	Elder Abuse	\$ 212		
16	15	Education Expenses - see pg.16d attachment	\$ 18,603		
16	m13	Bank Fees/Other Charges	\$ 127,239		
15	1a1-9	Benefits on disallowed salaries	\$ 1,462,924		
16	m13	Professional Services - consulting expenses attachment 16c	\$ 67,597		
16	m13	Senior Choice at Home-Printing Expense	\$ 17,904		
16	m8	Dues	\$ 5,263		
16	m13	Medical Home Care network	\$ 2,268		
16	m13	Medical Home Care Expense	\$ 29,171		
16	m13	Senior Choice at Home Expense	\$ 27,184		
16	m13	Child care center expenses	\$ 580		
16	m13	Inpatient therapy software	\$ 4,740		
16	m13	Senior Choice at Home software	\$ 5,163		
16	m13	Other Employee Relations Exp - see pg. 16 attachment	\$ 510		
16	L3	Other Employee Relations Exp - see pg. 16 attachment	\$ 56,976		
16	m13	SENIOR CHOICE AT HOME PURCHASED SERVICES	\$ 87,828		
16	m13	Misc. Expense	\$ 5,465		
16	m13	SENIOR CHOICE AT HOME CONSULTING	\$ 99,744		
16	m13	Foundation Expenses	\$ 9,011		
16	m13	Hospice software	\$ 13,793		
16	m13	PHYSICIAN PRACTICE CONSULTING	\$ 1,425		
16	m13	OUTPATIENT AND EMPLOYEE RELATED SOFTWARE	\$ 17,506		
16	m13	Outpatient therapy satellite TV	\$ 621		
16	m13	Medical Homecare/Hospice/CCC Hardware	\$ 2,679		
16	m13	Therapeutic Recreation - printing expense	\$ 55		
16	m13	Institute on Aging - consulting services	\$ 67,444		
16	m13	Inpatient Therapy - consulting services	\$ 923		
16	M7	Foundation - Postage	\$ 323		
16	L4	Foundation - Business Meals	\$ 90		
16	m13	Clinical support services consulting	\$ 76,248		
16	L4	Travel - Senior Choice at Home, CCC, IOA, MHC, Hospice, Elder Abuse	133,384		
Total Other A&G Adjustments			\$ 2,426,424	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 9,044,156	9,044,156		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 648,400	648,400		
28.	20	5d	Ambulance/Limousine	\$ 110,626	110,626		
29.	20	5f	X-rays, etc	\$ 52,996	52,996		
30.	20	5h	Laboratory	\$ 72,885	72,885		
31.	20	5c	Medical Supplies	\$ 59,101	59,101		
32.	20	5 e2	Oxygen (non emergency)	\$ 57,083	57,083		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 75,538	75,538		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,628	1,628		
36.	22	7d	Depreciation on Unallowable Motor Vehicles	\$ 41,370	41,370		
37.	22	10c	Unallowable Property and Real Estate Taxes	\$ 1,759	1,759		
38.	30	IV8	Rental of Building Space or Rooms	\$ 5,437	5,437		
39.			Other - See Attached Schedule	\$ 362,568	362,568		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14B	Property Insurance	\$ 11,644	11,644		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$ 8,312	8,312		
44.	30	IV8	Vending Machine Revenue	\$ 354	354		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,068,565	1,068,565		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 17,953	17,953		
51.	Total Amount of Decrease (Items 1 - 50)			\$ 11,640,375	11,640,375		

*** 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.

Jewish Home for the Elderly of Fairfield County
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5g	Dental Supplies	\$ 11,797		
20	5j	SNF Therapy Supp&Exp	\$ 410		
20	5j	POD/OPHTHAL/SUPPLIES MISC.	\$ 90		
20	5j	Patient Lost Articles	\$ 2,428		
20	5j	Medical Home Care supplies	\$ 105		
20	5j	Compassionate Care Companions supplies	\$ 587		
20	5j	Post-acute/Bennett 4-Supplies Expense	\$ 595		
20	5j	ADHC Grasmere Supplies Expense	\$ 89		
20	5j	Satellite TV	\$ 45,826		
20	5j	INPATIENT THERAPY SUPPLIES EXPENSE	\$ 11,030		
20	5j	OUTPATIENT THERAPY SUPPLIES EXPENSE	\$ 2,261		
20	5j	Post-acute therapy Supplies Expense	\$ 273		
20	5j	Elder Abuse Prevention - Supplies Expense	\$ 35		
20	5j	Child Care Center - Uniform Expense	\$ 12		
Total Other Ancillary Costs			\$ 75,538	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
23	d2a	MISYS Home Care System Depreciation	\$ 1,628		
Total Excess Movable Equipment Depreciation			\$ 1,628	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	9	ADHC rental payments on leased property	\$ 201,947		
22	9	OT rental payments on leased property	\$ 159,217		
22	9	CCC rental payments	\$ 11,700		
22	7b	Disallowed Depreciation on Rabbi's house carpet	\$ 555		
22	7b	Disallowed Depreciation - install wood grain vinyl childcare office	\$ 103		
22	7b	Disallowed Depreciation - landscaping courtyard - soil, mulch	\$ 666		
22	7b	Disallowed Depreciation - new tile in beauty shop	\$ 480		
22	7d	Disallowed Depreciation - Allscripts software for Homecare/CCC	\$ 3,420		
22	7d	Disallowed Depreciation - Timeclock system, accelerated life used in 2013	\$ (19,108)		
22	6e	Vehicle lease - used for Homecare	\$ 3,588		

Total Other Property Adjustments			\$ 362,568	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Child Care Revenue	\$ 574,657		
		Physician Practice Overhead Adjustment - reference pg 29B	\$ 26,614		
		WAC Overhead Adjustment - reference pg 29B	\$ 44,683		
		Senior Choice at Home Overhead Adjustment - reference pg 29B	\$ 10,288		
		Elder Abuse overhead adjustment - reference pg 29B	\$ 10,898		
		ADHC Overhead Adjustment - reference attached worksheet pg 29B	\$ 63,126		
		Medical Home Care Overhead Adjustment -reference pg 29B	\$ 8,098		
		JHE Foundation Overhead Adjustment - reference pg. 29B	\$ 15,650		
		Outpatient therapy overhead adjustment - reference pg. 29B	\$ 2,149		
		IOA Overhead Adjustment - reference pg. 29B	\$ 8,098		
30	IV8	Barber and beauty	\$ 106,135		
27	12d	Interest Expense	131,422		
30	IV8	Misc. Revenue - See pg. 30a Attachment	\$ 66,747		
Total Other Adjustments			\$ 1,068,565	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
24	D	Leasehold Improvements Amortization	\$ 17,953		
Total Unallowable Building Interest			\$ 17,953	\$ -	\$ -

Adult Day Care (ADHC) Overhead Adjustment

Square footage of ADHC	5,154
Total square footage of facility	194,263 D
ADHC space as a percent of total space	2.6531%

Facility Expenses:

	Total	ADHC Allocation %	ADHC Amount
Occupancy and Insurance	2,239,417	see wp 34-JHE attachment 28b	
Less: Rental expense ADHC/OT	(361,164) B	traced to wp 34-JHE attachment 28b groupings	
Satellite TV	(45,826) B		
ADHC Satellite TV (included in ADHC disallowance already)	(2,484) B		
Electricity	(675,388) C		
Elevator Maintenance	(38,309) C		
Fire Alarm Maint	(5,188) C		
Fuel Oil	(117,270) C		
HVAC	(111,185) C		
Repairs and maintenance	(101,551) C		
Pest control	(6,440) C		
Auto lease	(4,217) C		
Sewage/Solid Waste Removal	(154,312) C		
Snow removal	(13,818) C		
Water	(49,701) C		
Landscaping	(40,274) C		
Natural Gas	(91,813) C		
Rental Housing Expense	-		
Adj. Occupancy and Insurance	420,477	2.6531%	11,156
Other Administrative	1,958,839	2.6531%	51,970
Depreciation - Equipment	397,221	0.0000% A	0
Depreciation - Bldg & Impr	871,485	0.0000% A	0
Interest and Amortization	254,023		
Less: Interest already disallowed	(76,922) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	134,950	0.0000% A	0
			63,126

- A This activity moved offsite and depreciation for the building, equipment, interest, and amortization will not be taken
- B Rent, satellite tv, additional mortgage expenses, financing fees, and interest is subtracted because they are already disallowed on Cost Report
- C Utilities are subtracted because the facility is located offsite
- D The offsite square footage of 11,714 is added to the facility of 182,549

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

Administrative and General:

Other Administrative
 50% of Occupancy & Insurance
 Total

	100.00%
Total	CCH
51,970	51,970
5,578	5,578
57,548	57,548

Capital:

50% of Occupancy & Insurance

5,578	5,578
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Depreciation - Equipment:

0	0
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Sub-Total: ADHC overhead

Adjusted on Cost Report Page 29:

63,126	63,126
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ADHC Overhead adjustment relating to fair value

Not Adjusted on Cost Report:

Depreciation - Bldg & Impr:

0	0
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Interest and Amortization

0	0
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**Support for Other administrative calculation
Other Administrative from F/S**

5,024,557 see wp 34-JHE attachment 28b

Less (amounts already disallowed):

User Tax (not disallowed on CR, but does not apply to OH allocation)	1,769,977	traced to wp 34-JHE attachment 28b groupings
Disallowed legal fees - see pg. 7a attachment	137,479	
Cell phone	25,081	traced to wp 34-JHE attachment 28b groupings
Premium on Owners life insurance	-	
Bank fees	127,239	
CCC temp help	734	
CCC supplies expense	587	
Office Supplies (IOA)	439	
Office Supplies (CCC)	2,138	
Late charges	80	
ADHC client transportation	70,032	
Comp Care Expense pg 16a	3,002	
Elder Abuse	212	
Elder abuse - supplies expense	35	
Education Expenses - see pg.16d attachment	17,721	
ADHC Supplies expense	89	
ADHC property tax	1,170	
CCC uniform expense	12	
Therapeutic Rec - printing expense	55	
Medical Home Care - Billing service	79,433	
Medical Home care - temp help	3,215	
Hospice Billing Service	39,733	
Hospice purchased services	3,720	
Hospice medical supplies	20,230	
Hospice office supplies	263	
Hospice subscriptions	1,571	
Outpatient therapy - supplies expense	2,261	
Medical home care - network	2,268	
Medical home care - office supplies	5,000	
Hospice-Software	13,793	
Medical supplies (5% disallowed)	75	
Professional Services - Bennet - see page 21	12,000	
Senior Choice at Home-Printing Expense	17,904	
Medical Home Care Expense	29,171	
Senior Choice at Home Expense	27,184	
MEDICAL HOME CARE HARWARE	2,679	
Employee relations software	16,366	
SENIOR CHOICE AT HOME SOFTWARE	5,163	
Other Employee Relations Exp - see pg. 16 attachment	510	
Other Employee Relations Exp - see pg. 16 attachment	56,976	
Misc. Expense	5,465	
SENIOR CHOICE AT HOME CONSULTING	99,744	
PHYSICIAN PRACTICE CONSULTING	1,425	
Advertising Other	133,010	
Inpatient Therapy Consulting	923	
ADHC Travel expenses	530	
Compassionate Care Companjans Purchased Services	5,876	
Physician Practice - Supplies Expense	273	
Child Care Center Expenses	580	
IOA Consulting	67,444	
PHYSICIAN PRACTICE CONSULTING	1,425	
Foundation Expenses	26,862	
Travel - Senior Choice at Home, CCC, IOA, MHC, Hospice, Elder Abuse	133,384	
SENIOR CHOICE AT HOME PURCHASED SERVICES	87,828	
Disallowed dues 28a	5,263	
	<u>1,958,839</u>	

Outpatient Therapy Overhead Adjustment

Square footage of therapy space	6,560	
Total square footage of facility	194,263	A
Therapy space as a percent of total space		3.3769%

A The offsite square footage of 11,714 is added to the facility of 182,549

B This activity moved offsite and depreciation for the building, equipment, interest, and amortization will not be taken

Outpatient therapy treatments	4,809	From client questionnaire
Total therapy treatments	79,832	From client questionnaire
Outpatient therapy treatments as a percent of total treatments		6.0239%

Outpatient Allocation of Therapy Space: 0.2034%

ADJUSTMENT CALCULATION:

Total	100.00%
CCH	

Administrative and General:

Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

22,6.b.	Heat	320,268	320,268	From GL
22,6.c.	Light and Power	675,388	675,388	From GL
	Total	995,656	995,656	
	Outpatient Allocation		0.2034%	
	Unallowable Amount		2,025	

Capital:

27,14.a.	Property Insurance	60,950	60,950	From GL
	Outpatient Allocation		0.2034%	
	Unallowable Amount		124	

Depreciation:

22,7.c,d.	Depreciation - Equipment	397,221	0	From PPE Detail
	Outpatient Allocation		0.2034%	
	Unallowable Amount		0	

Sub-Total: Unallowable Outpatient Therapy Adjusted on Cost Report

2,149

Unallowable Outpatient Therapy relating to Fair Value - Not Adjusted on Cost Report:

Interest, Depreciation & Amortization:

26, 12.b.5.	Interest			
22,7.b.	Depreciation - Building & Impr	871,485	0	B From cost report, less amounts specifically disallowed
22,8.b.	Amortization	17,953	0	B From GL
	Total	889,438	0	

Institute on Aging and Compassionate Care Overhead Adjustment

Square footage of IOA	372 A
Total square footage of facility	194,263 B
IOA space as a percent of total space	0.1912%

A Medical Home and Compassionate Care share a space of 743 square feet

B The offsite square footage of 11,714 is added to the facility of 182,549

C Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

Facility Expenses per Financial Statements:

		Total	IOA Allocation %	IOA Amount
Occupancy and insurance	Per Financial Stmts	2,239,417		
Less: Rental expense ADHC/OT		(361,164) C		
Adj. Occupancy and Insurance		1,878,253	0.1912%	3,592
Other Administrative	Per Financial Stmts	1,958,839	0.1912%	3,746
Depreciation - Equipment	Per Cost Report	397,221	0.1912%	760
Depreciation - Bldg & Impr	Per Cost Report	871,485	0.1912%	1,667
Interest and Amortization	Per Financial Stmts	254,023		
Less: LOC Interest		(76,922) C		
Additional Mortgage Expense		(42,151) C		
Adj. Interest and Amortization		134,950	0.1912%	258
				10,022

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	Total	CCH
Other Administrative	3,746	3,746
50% of Occupancy & Insurance	1,796	1,796
Total	5,542	5,542

Capital:

50% of Occupancy & Insurance	1,796	1,796
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Depreciation - Equipment:

	760	760
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Sub-Total: IOA overhead

Adjusted on Cost Report:	8,098	8,098
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IOA Overhead adjustment relating to fair value
Not Adjusted on Cost Report:

<u>Depreciation - Bldg & Impr:</u>	1,667	1,667
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<u>Interest and Amortization</u>	258	258
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W/P Index: 11

W/P Name: Pg 29b Attachment - Adjustments to Expenditures Allocation

JHE Foundation Overhead Adjustment

Square footage of JHE Foundation	718
Total square footage of facility	194,263 A
JHE Foundation space as a percent of total space	0.3696%

Facility Expenses per Financial Statements:

		Total	ADHC Allocation %	ADHC Amount
Occupancy and Insurance	Per Financial Stmts	2,239,417		
Less: Rental expense	ADHC/OT	(361,164) B		
Adj. Occupancy and Insurance		1,878,253	0.3696%	6,942
Other Administrative	Per Financial Stmts	1,958,839	0.3696%	7,240
Depreciation - Equipment	Per Cost Report	397,221	0.3696%	1,468
Depreciation - Bldg & Impr	Per Cost Report	871,485	0.3696%	3,221
Interest and Amortization	Per Financial Stmts	254,023		
Less: LOC Interest		(76,922) B		
Additional Mortgage Expense		(42,151) B		
Adj. Interest and Amortization		134,950	0.3696%	499
				19,370

A The offsite square footage of 11,714 is added to the facility of 182,549

B Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	Total	CCH
Other Administrative	7,240	7,240
50% of Occupancy & Insurance	3,471	3,471
Total	10,711	10,711

Capital:

50% of Occupancy & Insurance	3,471	3,471
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Depreciation - Equipment:

	1,468	1,468
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**Sub-Total: JHE Foundation overhead
 Adjusted on Cost Report:**

	15,650	15,650
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**JHE Foundation Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:

	3,221	3,221
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Interest and Amortization

	499	499
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WAC Adjustment

Square footage of WAC	2,050	
Total square footage of facility	194,263 A	
WAC space as a percent of total space		1.0553%

Facility Expenses per Financial Statements:

		Total	WAC Allocation %	WAC Amount
Occupancy and Insurance	Per Financial Stmts	2,239,417		
Less: Rental expense ADHC/OT		(361,164) B		
Adj. Occupancy and Insurance		1,878,253	1.0553%	19,821
Other Administrative	Per Financial Stmts	1,958,839	1.0553%	20,671
Depreciation - Equipment	Per Cost Report	397,221	1.0553%	4,192
Depreciation - Bldg & Impr	Per Cost Report	871,485	1.0553%	9,197
Interest and Amortization	Per Financial Stmts	254,023		
Less: LOC Interest		(76,922) B		
Additional Mortgage Expense		(42,151) B		
Adj. Interest and Amortization		134,950	1.0553%	1,424
				55,304

A The offsite square footage of 11,714 is added to the facility of 182,549

B Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	Total	CCH
Other Administrative	20,671	20,671
50% of Occupancy & Insurance	9,910	9,910
Total	30,581	30,581

Capital:

50% of Occupancy & Insurance	9,910	9,910
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Depreciation - Equipment:

	4,192	4,192
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Sub-Total: WAC overhead

Adjusted on Cost Report:	44,683	44,683
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**WAC Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

<u>Depreciation - Bldg & Impr:</u>	9,197	9,197
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<u>Interest and Amortization</u>	1,424	1,424
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W/P Index: 11

W/P Name: Pg 29b Attachment - Adjustments to Expenditures Allocation

PHYSICIAN'S Overhead Adjustment

Square footage of Physician's	1,221
Total square footage of facility	194,263 A
Physician's space as a percent of total space	0.6285%

Facility Expenses per Financial Statements:

		Total	PSY Allocation %	PSY Amount
Occupancy and Insurance	Per Financial Stmt	2,239,417		
Less: Rental expense ADHC/OT		(361,164) B		
Adj. Occupancy and Insurance		1,878,253	0.6285%	11,805
Other Administrative	Per Financial Stmt	1,958,839	0.6285%	12,312
Depreciation - Equipment	Per Cost Report	397,221	0.6285%	2,497
Depreciation - Bldg & Impr	Per Cost Report	871,485	0.6285%	5,478
Interest and Amortization	Per Financial Stmt	254,023		
Less: LOC Interest		(76,922) B		
Additional Mortgage Expense		(42,151) B		
Adj. Interest and Amortization		134,950	0.6285%	848
				32,940

A The offsite square footage of 11,714 is added to the facility of 182,549

B Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	Total	CCH
Other Administrative	12,312	12,312
50% of Occupancy & Insurance	5,903	5,903
Total	18,215	18,215

Capital:

50% of Occupancy & Insurance	5,903	5,903
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Depreciation - Equipment:

	2,497	2,497
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Sub-Total: Physician's overhead

Adjusted on Cost Report:	26,614	26,614
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**Physician's Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:	5,478	5,478
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Interest and Amortization	848	848
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W/P Index: 11

W/P Name: Pg 29b Attachment - Adjustments to Expenditures Allocation

Elder care Overhead Adjustment

Square footage of Elder Abuse	500	
Total square footage of facility	194,263	A
Elder Abuse's space as a percent of total space	0.2574%	

Facility Expenses per Financial Statements:

		<u>Total</u>	<u>Elder Allocation %</u>	<u>Elder Amount</u>
Occupancy and Insurance	Per Financial Stmts	2,239,417		
Less: Rental expense ADHC/OT		(361,164)	B	
Adj. Occupancy and Insurance		1,878,253	0.2574%	4,834
Other Administrative	Per Financial Stmts	1,958,839	0.2574%	5,042
Depreciation - Equipment	Per Cost Report	397,221	0.2574%	1,022
Depreciation - Bldg & Impr	Per Cost Report	871,485	0.2574%	2,243
Interest and Amortization	Per Financial Stmts	254,023	B	
Less: LOC Interest		(76,922)	B	
Additional Mortgage Expense		(42,151)		
Adj. Interest and Amortization		134,950	0.2574%	347
				13,489

A The offsite square footage of 11,714 is added to the facility of 182,549

B Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	<u>Total</u>	<u>CCH</u>
Other Administrative	5,042	5,042
50% of Occupancy & Insurance	2,417	2,417
Total	7,459	7,459

Capital:

50% of Occupancy & Insurance	2,417	2,417
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Depreciation - Equipment:

	1,022	1,022
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Sub-Total: Eldercare overhead

Adjusted on Cost Report:	10,898	10,898
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**Eldercare Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:	2,243	2,243
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Interest and Amortization	347	347
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W/P Index: 11

W/P Name: Pg 29b Attachment - Adjustments to Expenditures Allocation

Medical Home care Overhead Adjustment

Square footage of Elder Abuse	372 A	
Total square footage of facility	194,263 B	
Elder Abuse's space as a percent of total space		0.1912%

Facility Expenses per Financial Statements:

		Total	MHC Allocation %	MHC Amount
Occupancy and Insurance	Per Financial Stmt	2,239,417		
Less: Rental expense ADHC/OT		(361,164) C		
Adj. Occupancy and Insurance		1,878,253	0.1912%	3,592
Other Administrative	Per Financial Stmt	1,958,839	0.1912%	3,746
Depreciation - Equipment	Per Cost Report	397,221	0.1912%	760
Depreciation - Bldg & Impr	Per Cost Report	871,485	0.1912%	1,667
Interest and Amortization	Per Financial Stmt	254,023		
Less: LOC Interest		(76,922) C		
Additional Mortgage Expense		(42,151) C		
Adj. Interest and Amortization		134,950	0.1912%	258
				10,022

A Medical Home and Compassionate Care share a space of 743 square feet

B The offsite square footage of 11,714 is added to the facility of 182,549

C Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	Total	CCH
Other Administrative	3,746	3,746
50% of Occupancy & Insurance	1,796	1,796
Total	5,542	5,542

Capital:

50% of Occupancy & Insurance	1,796	1,796
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Depreciation - Equipment:

	760	760
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Sub-Total: Medical Home care overhead

Adjusted on Cost Report:	8,098	8,098
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Medical Home care Overhead adjustment relating to fair value

Not Adjusted on Cost Report:

Depreciation - Bldg & Impr:	1,667	1,667
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Interest and Amortization	258	258
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Senior Choice Overhead Adjustment

Square footage of Senior Choice	472
Total square footage of facility	194,263 A
Senior Choice's space as a percent of total space	0.2430%

Facility Expenses per Financial Statements:

		Total	SC Allocation %	SC Amount
Occupancy and Insurance	Per Financial Stmt	2,239,417		
Less: Rental expense ADHC/OT		(361,164) B		
Adj. Occupancy and Insurance		1,878,253	0.2430%	4,564
Other Administrative	Per Financial Stmt	1,958,839	0.2430%	4,759
Depreciation - Equipment	Per Cost Report	397,221	0.2430%	965
Depreciation - Bldg & Impr	Per Cost Report	871,485	0.2430%	2,117
Interest and Amortization	Per Financial Stmt	254,023 B		
Less: LOC Interest		(76,922) B		
Additional Mortgage Expense		(42,151)		
Adj. Interest and Amortization		134,950	0.2430%	<u>328</u>
				<u>12,733</u>

A The offsite square footage of 11,714 is added to the facility of 182,549

B Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are already disallowed on Cost Report

NOTE: Per the 1996 field audit, "Occupancy and Insurance" is allocated one half to Administrative & General and one half to Capital.

100.00%

Administrative and General:

	Total	CCH
Other Administrative	4,759	4,759
50% of Occupancy & Insurance	2,282	2,282
Total	7,041	7,041

Capital:

50% of Occupancy & Insurance	2,282	2,282
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Depreciation - Equipment:

	965	965
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Sub-Total: Senior Choice overhead

Adjusted on Cost Report:	10,288	10,288
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**Senior Choice Overhead adjustment relating to fair value
Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:

	2,117	2,117
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Interest and Amortization

	328	328
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W/P Index: 11

W/P Name: Pg 29b Attachment - Adjustments to Expenditures Allocation

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield (923-C)		9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 41,151,505	41,151,505				
b. Medicaid Room and Board Contractual Allowance **	\$ (19,442,075)	(19,442,075)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 6,986,507	6,986,507				
b. Medicare Room and Board Contractual Allowance **	\$ (170,744)	(170,744)				
4. a. Private-Pay Residents and Other	\$ 12,722,921	12,722,921				
b. Private-Pay Room and Board Contractual Allowance **	\$ (168,216)	(168,216)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 629,680	629,680				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (629,680)	(629,680)				
c. Prescription Drugs - Non-Medicare	\$ 51,426	51,426				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (51,426)	(51,426)				
2. a. Medical Supplies - Medicare	\$ 61,786	61,786				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (49,794)	(49,794)				
c. Medical Supplies - Non-Medicare	\$ 992	992				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (7,803)	(7,803)				
3. a. Physical Therapy - Medicare	\$ 1,802,497	1,802,497				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,617,249)	(1,617,249)				
c. Physical Therapy - Non-Medicare	\$ 310,792	310,792				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (123,153)	(123,153)				
4. a. Speech Therapy - Medicare	\$ 164,697	164,697				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (138,298)	(138,298)				
c. Speech Therapy - Non-Medicare	\$ 89,016	89,016				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (52,783)	(52,783)				
5. a. Occupational Therapy - Medicare	\$ 1,246,857	1,246,857				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,148,527)	(1,148,527)				
c. Occupational Therapy - Non-Medicare	\$ 465,407	465,407				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (366,883)	(366,883)				
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ (35,653)	(35,653)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 41,681,799	41,681,799				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 138,122	138,122				
2. Rental of rooms to non-residents	\$ 5,437	5,437				
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 8,312	8,312				
5. Interest Income (Specify)	\$ 168	168				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 106,135	106,135				
8. Other (Specify)	\$ 8,137,793	8,137,793				
V. Total Other Revenue (1 thru 8)	\$ 8,395,967	8,395,967				
VI. Total All Revenue (III +V)	\$ 50,077,766	50,077,766				

* 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)
	X-ray and other lab	\$ 134,466		
	Medicare A Contractual Allowance	\$ (134,466)		
	Total Other Resident Revenue - Medicare	\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-ray and other lab	\$ 65,557		
	Commercial Long Term Care Comb Contractual Allowance	\$ (7,244)		
	Outpatient therapy contractual	\$ (93,966)		
	Total Other Resident Revenue	\$ (35,653)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	TD Bank and People's Bank checking Interest	1,279,862	\$ 10		
	Interest Income checking		\$ 22		
	Miscellaneous Interest Income		\$ 136		
	Total Interest Income		\$ 168	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Work Activity Center-WAC Medicaid Recoupment	\$ (12,471)		
	ADHC Grasmere revenues	\$ 810,406		
	Prior period adjustments	\$ (2,008)		
	Antenna revenue	\$ 155,717		
	Miscellaneous revenue - See attached schedule - Disallowed \$154,726	\$ 195,278		
	Community revenue	\$ 26,400		
	Vending machine revenue - Disallowed	\$ 354		

WAC revenue	\$ 11,404		
Adult day health meals - Disallowed	\$ 51,237		
GPG LLC income	\$ 87,000		
Foundation overhead allocation	\$ 22,500		
Elder Abuse revenue	\$ 5,715		
CCC revenue	\$ 3,344,196		
Other Comprehensive income - change in pension liability	\$ 13,123		
Medical Home Care revenue	\$ 1,576,948		
Child care tuition fees revenue - disallowed	\$ 574,657		
Therapeutic recreation revenue	\$ 594		
Physician Practice revenue	\$ 14,063		
Child Care Center fundraising revenue	\$ 1,330		
Long term care late fee revenue	\$ 14,969		
IOA case management revenue	\$ 86,624		
Other operating revenue	\$ 21,832		
Senior Choice at Home	\$ 532,500		
Foundation - contributions for annual campaign	\$ 245,645		
Contributions from auxiliary organizations	\$ 28,575		
Foundation - contributions	\$ 929,585		
Foundation - Bad debt expense, interest expense, change in annuities	\$ (5,012)		
Investment income	\$ 123,529		
Realized gains on investments, net	\$ 6,330		
Unrealized losses on investments, net	\$ (723,237)		
Rounding adjustment	\$ 10		
Total Other Revenue	\$ 8,137,793	\$ -	\$ -

PBC - BSC edits are noted in blue and red.

Jewish Home for the Elderly
 FY 2015
 Summary of Miscellaneous Revenue
 Account #5630-6000

Badge	155	Disallowed	Badge replacement
Berkshire Food	94	A	Vending machines
Bridge club	1,000	Disallowed	Offset food provided to group that meets weekly
CALTC	2,339	Disallowed	CT Alliance for Long Term Care
Interest	136	B	
			Monies received to offset previous year legal expense (which was disallowed)
Excess of Quinn Settlement	40,552		
Consumer Protec refund	19	Disallowed	Misc 3rd party settlement
Craftwood vs int/other income	182	Disallowed	Misc 3rd party settlement
Defined benefit pen plan/ share	325	Disallowed	Misc 3rd party settlement
Frontier	14	Disallowed	Misc 3rd party settlement
Merrill Lynch	232	Disallowed	Misc 3rd party settlement
Robbins Geller Rudman/ share of the distribution	79	Disallowed	Misc 3rd party settlement
Rosenblum Newfield	161	Disallowed	Misc 3rd party settlement
Western Mass Rendering	39	Disallowed	Misc 3rd party settlement
Cummis power/Credit on acc	1,573	Disallowed	Overpayment
Dalling Const	3,409	Disallowed	Overpayment
Direct Energy credit balance	630	Disallowed	Overpayment
Foundation activity	8,765	Disallowed	Misc Foundation Income
GEICO	2,465	Disallowed	Insurance reimbursement
Home depot ref	100	Disallowed	Overpayment
Israel Trip	16,160	Disallowed	Payments to offset cost of trip
Marcus	570	Disallowed	Rebates
Medical records	2,967	Disallowed	Medical Records
Metlife	4,054		Dividends on stocks
Mohegan Sun return	60	Disallowed	Overpayment
Overpaid EMS	183	Disallowed	Overpayment
Pmnt for ADC awning	3,500	Disallowed	Insurance reimbursement
SCG refund	9,998	Disallowed	Overpayment
SHU/Parking	5,500	Disallowed	Overpayment
Unclaimed Property	1,721	Disallowed	Use of parking spaces
United Health	83,925		Quarterly Quality Income
Misc	4,603	Disallowed	Misc
	<u>195,508</u>		
	(94)	A	
	(136)	B	
	<u>195,278</u>		

Total Disallowance 66,747

A - BSC reclassified the vending machine revenues out of miscellaneous revenue and into vending machine revenues included on Page 30, Line IV8.

B - BSC reclassified the interest income into a interest income account included on Page 30, Line IV5.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	6,431,137
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,022,284
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	13,649
4 Inventories			\$	116,061
5. Prepaid Expenses			\$	40,563
a. Prepaid sewer taxes	14,055			
b. Prepaid software costs	8,778			
c. Prepaid dues	16,884			
d. Prepaid insurance	846			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,761,828
Residents' Trust Funds	177,706			
Contributions receivable	2,581,435			
Due from GPG	2,687			
A-9. Total Current Assets (Lines A1 thru 8)			\$	13,385,522
B. Fixed Assets				
1. Land			\$	1,131,517
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 28,996,188		\$	4,573,838
	Accum. Depreciation 24,422,350	Net		
4. Leasehold Improvements	*Historical Cost 199,194		\$	70,300
	Accum. Depreciation 128,894	Net		
5. Non-Movable Equipment	*Historical Cost 2,290,508		\$	44,544
	Accum. Depreciation 2,245,964	Net		
6. Movable Equipment	*Historical Cost 8,319,822		\$	1,450,897
	Accum. Depreciation 6,868,925	Net		
7. Motor Vehicles	*Historical Cost 358,817		\$	57,002
	Accum. Depreciation 301,815	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	60,422,663
Construction in Progress	59,809,562			
Net Book Value C/R to F/S	613,101			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	67,750,761

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	81,136,283
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>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	39,439,810
	Bond escrow	21,720,511		
	Investments	15,819,063		
	Additional (Attached)	1,900,236		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	39,439,810
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	120,576,093

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923C	9/30/2015	32a	37

Other Assets - additional

Contributions receivable	1,632,146
Charitable remainder trust	268,090
	<u>\$ 1,900,236</u>

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield Cour	923-C	9/30/2015	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,746,835
2. Notes Payable (<i>itemize</i>)			\$	1,974,422
Term loan payable				374,422
Line of credit				1,600,000
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	874,100
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	62,619
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	3,658,405
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	7,070,207
Deferred Revenue			214,610	Employee Giving Fund 32,462
Resident Funds			177,706	Deferred Compensation F 84,309
Deposit for sale of property			4,500,000	Deposits - Assisted Livin 60,000
Accrued Vacation			983,929	Additional (Attached) 1,017,191
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	15,386,588

* 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	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923C	9/30/2015	33a	37

Other Current Liabilities - additional

Other accrued expenses	18,628
Accrued accounting fees	58,850
Straight-line rent adjustment	79,948
Nursing home user fee accrual	438,268
Employee insurance withholdings and accruals	107,906
Employee pension liability	670
Due to Cadbury	124,890
Hospice pass through	188,031
	<u>\$ 1,017,191</u>

G. Balance Sheet (cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Co	License No. 923-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount
Total Brought Forward:				15,386,588
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 60,412,611
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>)				\$ 6,491,441
Accrued Pension Cost		2,476,757		
Deferred Compensation Obligation		124,078		
Deferred Revenue		2,178,930		
Additional (Attached)		1,711,676		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 66,904,052
C. Total All Liabilities (Lines A-13 + B-5)				\$ 82,290,640

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923C	9/30/2015	34a	37

Other Current Liabilities - additional

Gift Annuity Liability	206,909
Term Loan Note Payable - L/T	1,504,767
	<u>\$ 1,711,676</u>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2015	35	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			\$	38,930,187
6. Gain or Loss for Period			\$	(644,734)
10/1/2014 thru 9/30/2015				
7. Total Net Worth			\$	38,285,453
C. Total Reserves and Net Worth			\$	38,285,453
D. Total Liabilities, Reserves, and Net Worth			\$	120,576,093

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	9/30/2015	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2014		\$	19,004,415
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	50,077,766
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	50,722,500
D.	Net Income or Deficit		\$	(644,734)
E.	Balance		\$	18,359,681
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	Combination of JHE Foundation, Inc.	19,567,070		
	2. Other (<i>itemize</i>)			
	Adjustment to tie to page 36	358,702		
F-3.	Total Additions		\$	19,925,772
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$	
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount	
	2. Other Withdrawings (<i>Specify</i>)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	
H.	Balance at End of Period	09/30/15	\$	38,285,453

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for the Elderly of Fairfield		License No. 923-C	Report for Year Ended 9/30/2015	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					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Blum, Shapiro & Company, P.C.</i>		Title		Date Signed 2/2/16	
Printed Name of Preparer Blum Shapiro & Company, P.C.					
Address Address 29 S Main St, West Hartford, CT 06107				Phone Number 860-561-4000	