

February 15, 2017

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

Dear Mr. LaVigne:

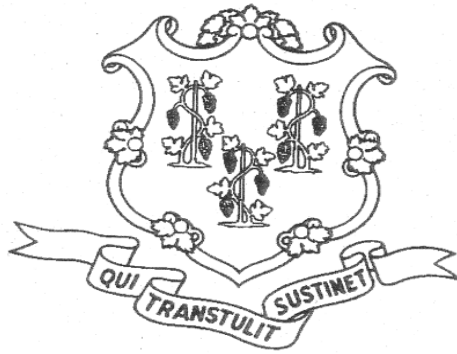
Enclosed please find the 2016 Medicaid Cost Report for Jewish Home for the Elderly of Fairfield County, Inc.

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.

Certain building assets were assigned a 40 year life for financial statement purposes. We adjusted these assets to a 30 year life for cost reporting purposes and included a positive disallowance for the difference.

As you are aware the organization moved its physical plant on July 1, 2016. Disallowances of certain costs as noted on pages 28 and 29 are handled differently for the period prior to and subsequent to the move.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County	
Address (No. & Street, City, State, Zip Code) 4200 Park Ave, Bridgeport, CT 06604	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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) Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2016	Page 1	of 37
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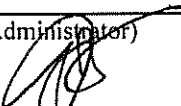
Administrator's/Owner's Certification

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

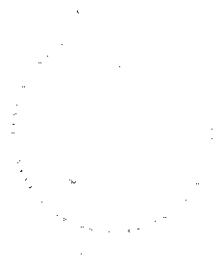
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Jewish Home for the Elderly of Fairfield County [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) 		Date 2/10/17	Signed (Owner)		Date
Printed Name (Administrator) Andrew Banoff Andrew H. Banoff			Printed Name (Owner)		
Subscribed and Sworn to before me: Kathryn Kelly	State of CT	Date 2/10/17	Signed (Notary Public) Kathryn Kelly		Comm. Expires 12/31/18
Address of Notary Public 50 Ripton Ridge Monroe CT					

(Notary Seal)



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 10/1/2015	To 9/30/2016	
Address of Facility 4200 Park Ave, Bridgeport, CT 06604				
Report Prepared By Blum Shapiro & Company, P.C.	Phone Number 860-561-4000	Date 2/15/2017		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-365-6400		Report for Year Ended 9/30/2016	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) 4200 Park Ave, Bridgeport, CT 06604		
License Numbers:	CCNH 923-C	RHNS	(Specify)	Medicare Provider No. 07-5353
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Andrew Banoff		Nursing Home Administrator's License No.:	001719	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Jewish Home for the Elderly of Fairfield Cour	License No. 923-C	Report for Year Ended 9/30/2016	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
2016

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**)
Linda Lazinger (**Women's Auxiliary**)
Richard Levin
David Levine (**Men's Club**)
Renee Manger

Michael Marcus
Emil Meshberg
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**)
Mike Wolfson
Sandra Young

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	9/30/2016	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2016	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	15/ 1e	3,926	3,926
Susan Greenwald	Options for Elders LLC	<input checked="" type="radio"/>	<input type="radio"/>		Medicaid Consulting	16 / m13	6,570	6,570
James Sugarman	Eastern Bag & Paper Co.	<input checked="" type="radio"/>	<input type="radio"/>		Paper Supplies	See Attached	217,531	217,531
Michael Marcus	Marcus Dairy	<input checked="" type="radio"/>	<input type="radio"/>		Dairy Products	18 / 2a1	22,640	22,640
Roy Friedman	Standard Oil of Connecticut	<input checked="" type="radio"/>	<input type="radio"/>		Fuel Oil	22/ 6b	56,452	56,452
		<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 Jewish Home for the Elderly of Fairfield Count	License No. 923-C	Report for Year Ended 9/30/2016	Page 4a	of 37
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Description	Account	Amount	Page
Eastern Bag & Paper Co.	1520-	23,034	31 a4
	1600-	1,250	31 b1
	6735-1130	20	20 / 5c
	7210-5015	4,293	16 / m13
	7210-7225	28,453	20 / 4a1
	7212-7225	71,815	20 / 4a1
	7270-7225	1,320	20 / 4a1
	7420-1120	20	20 / 5c
	7420-2040	79	20 / 5c
	7455-5025	89	20 / 5j
	7455-5225	677	20 / 5j
	7455-7225	51,848	20 / 4a1
	7455-7325	34,595	19 / 3d
	7455-7425	39	22 / 6f
		<u><u>217,531</u></u>	

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> 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	9/30/2016			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	07/01/15	24 months	4,272		4,272	
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	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes	<input type="radio"/> No	Total ***
								64,967	

* 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.

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Accounting Basis**

Name of Facility Jewish Home for the Elderly of Fai	License No. 923-C	Report for Year Ended 9/30/2016	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	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co, P.C.	29 South Main Street, West Hartford, CT 06127
2 Blum Shapiro & Co, P.C.	29 South Main Street, West Hartford, CT 06127
3	
4	

Services Provided by This Firm (*describe fully*)

1 Annual audit and prep of FS, Medicaid & Medicare cost reporting, Retirement plan audits, 990 preparation	\$ 83,431
2 JHE Foundation audit, 990 preparation for Foundation and Auxillary Orgs - Disallowed	\$ 20,200
3	\$
4	\$
	Charge for Services Provided
	\$ 103,631

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	Telephone Number
1 See attached	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See attached	\$ 136,496
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 136,496

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	16,798 17,406 3,417	Disallowed	
Cohen and Wolf	Service Mark Application Sale to SHU Misc.	2,934 896 96	Disallowed Disallowed Disallowed	
Goldman Gruder & Woods	Collections	1,362	Disallowed	
Misc:	Treasurer State of CT Department of Revenue Service Record Sale of 175 Jefferson Braunstein and Todisco Verrill Dana LLP Pullman and Comley LLC Updike, Kelly and Spellacy Scott Gayos Nikki Arana Hellen M Carey Jacson Lewis Carlton Fields Jordan Burt	Civil Penalty Collections Sale of Property Gaynos Trust Transaction with Jewish Center for Community Service Correspondence on Debt Service Payments Merger with JHE Foundation Gaynos Drive Deed Gaynos Drive Deed Gaynos Drive Deed Employee relations Employee relations	2,240 500 12,411 1,780 37,546 (462) 3,059 1,000 1,000 2,000 7,950 24,563	Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed Disallowed
Total:		<u><u>136,496</u></u>	<u><u>116,281</u></u> Total Disallowed	

Schedule of Resident Statistics

Name of Facility Jewish Home for the Elderly of Fairfield County			License No. 923-C			Report for Year Ended 9/30/2016				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	360	360			360	360			360	360			
B. On last day of THIS report period	294	294			360	360			294	294			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	333	333			333	333			281	281			
B. As of midnight of THIS report period	284	284			281	281			284	284			
3. Total Number of Days Care Provided During Period													
A. Medicare	7,022	7,022			5,322	5,322			1,700	1,700			
B. Medicaid (Conn.)	80,954	80,954			61,572	61,572			19,382	19,382			
C. Medicaid (other states)													
D. Private Pay	18,165	18,165			14,413	14,413			3,752	3,752			
E. State SSI for RCH													
F. Other (Specify) Commercial Managed Care	6,656	6,656			5,246	5,246			1,410	1,410			
G. Total Care Days During Period (3A thru F)	112,797	112,797			86,553	86,553			26,244	26,244			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	80	80			69	69			11	11			
B. Other Bed Reserve Days	49	49			40	40			9	9			
5. Total Resident Days (3G + 4A + 4B)	112,926	112,926			86,662	86,662			26,264	26,264			

Schedule of Resident Statistics (Cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Court			License No. 923-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input 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)	CCNH	RHNS	(Specify)	
7/1/2016	X			66						294			New facility. 14 are temp. certifie
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									26,264				
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	24		206			54							
Per Diem Rate													
a. One bed rm.	PPS		297.28			510.00							
b. Two bed rms.	PPS		297.28			490.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,773	5,773			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									31,535	31,535			
D. Total Physical Therapy Treatments									37,308	37,308			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									32	32			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									3,053	3,053			
D. Total Speech Therapy Treatments									3,085	3,085			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									194	194			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									31,352	31,352			
D. Total Occupational Therapy Treatments									31,546	31,546			

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	9/30/2016	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)	538,580	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	206,237	2,080				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	2,169,598	85,059				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,694,067	114,486				
6. Housekeeping Service						
a. Head Housekeeper	18,840	693				
b. Other Housekeeping Workers	1,245,273	82,258				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	100,007	2,080				
b. Other Maintenance Workers	364,820	15,929				
8. Laundry Service						
a. Supervisor	18,840	693				
b. Other Laundry Workers	370,387	25,800				
9. Barber and Beautician Services						
10. Protective Services	163,290	9,040				
11. Accounting Services						
a. Head Accountant	204,141	2,080				
b. Other Accountants	517,419	17,750				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	490,345	9,883				
b. RN						
1. Direct Care	3,276,829	87,274				
2. Administrative**	813,751	19,153				
c. LPN						
1. Direct Care	2,978,954	90,736				
2. Administrative**						
d. Aides and Attendants	6,110,469	341,616				
e. Physical Therapists	881,588	29,983				
f. Speech Therapists	200,799	4,522				
g. Occupational Therapists	473,675	12,451				
h. Recreation Workers	579,835	29,277				
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	218,117	7,552				
n. Marketing	20,735	639				
o. Other (Specify)						
See Attached Schedule	5,832,502	270,488				
<i>A-13. Total Salary Expenditures</i>	29,489,098	1,263,602				

* 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	\$ 128,795	4,499				
ADHC - Disallowed	\$ 451,585	22,155				
COMPASSIONATE CARE COMPANIONS - Disallowed	\$ 2,410,295	144,491				
CHILDCARE SERVICES (s/b included as employee benefit)	\$ 413,601	24,878				
WAC - Disallowed	\$ 104,566	6,798				
ELDER, IAO, AND PHYSICIAN PRACTICE - Disallowed	\$ 205,831	6,439				
HOSPICE - Disallowed	\$ 260,503	8,076				
SENIOR CHOICE AT HOME - Disallowed	\$ 222,578	6,145				
MEDICAL HOME CARE - Disallowed	\$ 1,170,398	32,902				
OUTPATIENT - Disallowed	\$ 57,520	1,183				
Fitness Center - Disallowed	\$ 156,173	4,671				
Home Together - Disallowed	\$ 20,336	424				
Foundation - Disallowed	\$ 230,321	7,827				
Total	\$ 5,832,502	270,488	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
PASTORAL CARE PURCH. SERVICE	\$ 16,660	566				
POST-ACUTE PHYSICIAN	\$ 7,698	Disallowed				
LONG TERM CARE - PHYSICIAN	\$ 383	Disallowed				
MEDICAL HOME CARE BILLING SERVICES	\$ 58,930	Disallowed				
INPATIENT THERAPY TEMP HELP	\$ 67,699	Disallowed				
HOSPICE BILLING SERVICES	\$ 32,579	Disallowed				
EMPLOYEE RELATIONS - TEMP HELP	\$ 26,984	Disallowed				
COMPASSIONATE CARE COMPANIONS - PURCHASED SERVICES	\$ 6,965	Disallowed				
INPATIENT THERAPY - PURCHASED SERVICES	\$ 17,503	Disallowed				
Total	\$ 235,401	566	\$ -	-	\$ -	-

**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	9/30/2016				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	9/30/2016			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	538,580			Auto allowance included in salary	Administrator	2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	206,237			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.

Annual Report of Long-Term Care Facility

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	9/30/2016	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	18,764	157				
3. Pharmacist	18,024	506				
4. Podiatrist	4,315	63				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	360				
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	400				
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	8,003	125				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	235,401	566				
B-13 Total Fees Paid in Lieu of Salaries	325,449	2,177				

* 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 Jewish Home for the Elderly of Fairfield County		License No. 923-C		Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Carla Monteiro, 1825 Barnum Ave, Suite 303, Stratford, CT 06614	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 06851	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Value RX	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
		<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"/>			

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

Pastoral Services Individuals

Father Churchill Penn
Richard Wolpoe
Rabbi Sheldon Blech
Gerry Ginsburg
Joshua Halickman
Avi Schwarzmer
Rabbi Akiba Lubov
Rabbi Steven Zacharow
Rabbi Daniel Satlow
Jonah Sobin
Rabbinical Assembly
Simeon Cohen
Chad Hopkowitz
Jay Nathanson

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	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 1,154,715	1,154,715			
2. Disability Insurance	\$ 128,667	128,667			
3. Unemployment Insurance	\$ 188,682	188,682			
4. Social Security (F.I.C.A.)	\$ 2,131,700	2,131,700			
5. Health Insurance	\$ 3,237,873	3,237,873			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 17,189	17,189			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 849,001	849,001			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 18,822	18,822			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 103,631	103,631			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 136,496	136,496			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 188,817	188,817			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 85,708	85,708			
2. Cellular Phones	\$ 20,442	20,442			
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	\$ 1,657,858	1,657,858			
Subtotal	\$ 9,919,601	9,919,601			

* 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
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Tuition Reimbursement - Disallowed	\$ 18,822		
Total	\$ 18,822	\$ -	\$ -

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	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	9,919,601	9,919,601			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 60,000	60,000			
4. Employee Travel	\$ 203,685	203,685			
5. Education Expenses Related to Seminars and Conventions	\$ 67,696	67,696			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 32,173	32,173			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 21,463	21,463			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 158,879	158,879			
4. Fund-Raising***	\$ 16,019	16,019			
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 75,650	75,650			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 48,081	48,081			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 14,709	14,709			
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>)	\$ 159,813	159,813			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 2,031,128	2,031,128			
C-14 Total Administrative & General Expenditures	\$ 12,808,897	12,808,897			

* 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	\$ 158,879		
Total Other Advertising	\$ 158,879	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 33,687		
Assoc of Jewish Aging Services (AJAS)	\$ 7,462		
Secretary of State - disallowed	\$ 120		
Bridgeport Regional Business - disallowed	\$ 1,000		
Assisted Living Dues - disallowed	\$ 1,702		
Foundation Dues - disallowed	\$ 260		
ADHC-Grasmere Dues - \$950 Leading Age, \$550 CAADC - disallowed	\$ 1,500		
CALTC Expense - Disallowed	\$ 1,000		
American College of Healthcare Executives	\$ 325		
Greater Bridgeport Elderly Services Council	\$ 25		
Jewish Community Center	\$ 1,000		
Total Dues	\$ 48,081	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin recruiting fees	\$ 2,393		
IT Network	\$ 63,154		
Medical Homecare/Hospice/CCC Hardware - Disallowed	\$ 7,528		
IT Hardware	\$ 29,359		
Medical Home Care - Network - Disallowed	\$ 1,607		
Hospice software - disallowed	\$ 10,210		
IT Software	\$ 148,947		
Directors and Officer's Insurance	\$ 45,600		
Fitness Center Software - disallowed	\$ 3,062		
Inpatient therapy software- disallowed	\$ 4,740		
Admissions software	\$ 6,581		
Senior Choice at Home software- disallowed	\$ 8,230		
Outpatient and employee relations software - disallowed	\$ 23,262		
IT Support	\$ 127,767		
Finance Consulting \$4,979, Medicaid Consulting \$2,360	\$ 7,339		
Home Together Software - disallowed	\$ 250		
Senior Choice at Home consulting- disallowed	\$ 80,412		
Physician practice consulting - disallowed	\$ 1,215		
Clinical support services consulting - disallowed	\$ 28,346		
Senior Choice at Home purchased services - disallowed	\$ 259,784		
Bank fees/other charges - disallowed	\$ 93,782		
Pre-employment screening	\$ 55,951		
Workers comp transportation	\$ 193		
Human resources - Comp Study \$15,780, Culture Change \$44,800, HR consulting \$30,158, Insurance consulting \$114,992, Other \$6,523	\$ 212,253		
Admin meeting expense	\$ 39,751		
WAC expenses - disallowed	\$ 3,042		
Medical home care expenses- disallowed	\$ 19,161		
ADHC expenses - Disallowed	\$ 62,337		
Compassionate care expenses - disallowed	\$ 812		
Elder Abuse expenses - disallowed	\$ 1,245		
Child care center expenses	\$ 784		
Senior Choice at Home expenses - disallowed	\$ 7,163		
Minor equipment	\$ 55,940		
Admin/Education supplies expense	\$ 4,045		

Misc. consulting expenses - See attached schedule - Disallowed \$66,393	\$ 219,864		
Miscellaneous expenses - disallowed	\$ 377		
Outpatient therapy satellite TV - disallowed	\$ 239		
Other Employee Relations - See attached schedule - disallowed	\$ 401		
Employee Relations Printing - disallowed	\$ 770		
Senior Choice at Home-Printing Expense - disallowed	\$ 9,963		
Foundation expenses - disallowed	\$ 25,561		
Institute on Aging - consulting services - disallowed	\$ 34,250		
Inpatient therapy - consulting services - disallowed	\$ 923		
Fitness center supplies - disallowed	\$ 24,949		
Administration Moving - Disallowed	\$ 297,510		
Administration Printing - Disallowed	\$ 76		
Total Other Administrative and General	\$ 2,031,128	\$ -	\$ -

7010-7010 MISCELLANEOUS CONSULTING SERVICES

Murphy Consulting- Disallowed	Consulting on HUD registration/renewal	1,100	pg. 16
Expense Consulting	Expense Consulting	108,471	pg. 16
The Marsh & McLennan Agency LLC	Insurance Consulting	45,000	pg. 16
Evine LLC	Pharmacy consulting	25,000	pg. 16
Gaffney, Bennett - Disallowed	Lobbying/Public Relations	12,000	pg. 16
Greenbrier Development - Disallowed	New Campus Expansion Consulting	21,134	pg. 16
Marcum LLP - Disallowed	Consulting on R&B Rates	7,159	pg. 16
		219,864	

Total Disallowed 66,393

Education Expenses

	<u>Amount</u>	
Child Care Center-Education/Inservice Expense	6,466	Disallow
Employee Relations-Education/Inservice Expense	9,840	
Education-Education/Inservice Expense	37,758	
Elder Abuse Prevention-Seminars/Conferences	625	Disallow
Institute on Aging-Seminars/Conferences	75	Disallow
Administration-Seminars/Conferences	6,315	
Nursing Support-Seminars/Conferences	619	
Pastoral Services-Seminars/Conferences	485	
Employee Relations-Seminars/Conferences	349	
Information Technology Seminars/conferences	115	
Medical Home Care-Education/Inservice	1,499	Disallow
Senior Choice at Home-Seminars/Conferences	900	Disallow
Hospice-Conferences/Seminars	76	Disallow
Medical Home Care-Conferences/Seminars	165	Disallow
Foundation-Seminars/Conferences	95	Disallow
Dining Services-Seminars/Conferences	2,314	Disallow
Total	<u>\$ 67,696</u>	Total
		Amount to Include in OH Disallowance
		\$ 12,215
		Calculation on Pg. 29b attachment
		<u>\$ -</u>

Other Employee Relations expenses:

	Amount	Description	Disallowed Amount
Events - Net after donations:			
Holiday Party/15+ Celebration/Summer Event	25,702	December, 2015/Summer 2016	
Subtotal Employee Events:	\$ 25,702		\$ 12,851
Performance Incentive Program:			
Target Gift Cards	23,408	Performance Incentive Program	
Other Gift Cards	165	Performance Incentive Program	
Subtotal Performance Incentive:	\$ 23,573		\$ 12,575
Service Awards:			
October, 2015	1,778	Quarterly awards for customer service, annual awards in October for long service, special recognition.	
November, 2015	400		
February, 2016	400		
August, 2016	400		
September, 2016	5,276		
Subtotal Service Awards	\$ 8,254		\$ 8,254
Misc			
Other	\$ 2,471		\$ 2,471
Subtotal on Page 16 Line L3: Gifts to Employees	\$ 60,000	Pg. 16/L3	\$ 36,151
Other Employee Relations Exp.			
Customer Service	401		\$ 401
Subtotal other Employee Relations	\$ 401	Pg. 16/m13	\$ 401
GRAND TOTAL:	\$ 60,401		

Schedule C-1 - Management Services*

Name of Facility Jewish Home for the Elderly of Fairfield C	License No. 923-C	Report for Year Ended 9/30/2016	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	111,062	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	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 1,524,385	1,524,385			
2. Non-Food Supplies	\$ 243,557	243,557			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$ 111,062	111,062			
d. Other (Specify) _____ Dining Services Consulting	\$ 628,731	628,731			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 2,507,735	2,507,735			
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.		\$102,416
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.		\$75,548
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		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield County		923-C	9/30/2016		19	37
Item		Total	CCNH	RHNS	(Specify)	
3.	Laundry					
	a. In-House Processing*	Lbs.				
	1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
	3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
	4. Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
	c. Management Services**	\$				
	d. Other (<i>Specify</i>) Supplies, Linen, and Bedding	\$	82,501	82,501		
3E.	Total Laundry Expenditures (3a + b + c + d)	\$	82,501	82,501		
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 County		923-C	9/30/2016		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. \$	248,326	248,326		
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)	\$	248,326	248,326		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	557,448	557,448		
b.	Medicine Cabinet Drugs	\$	48,494	48,494		
c.	Medical and Therapeutic Supplies	\$	735,078	735,078		
d.	Ambulance/Limousine***	\$	108,489	108,489		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	32,869	32,869		
f.	X-rays and Related Radiological Procedures***	\$	36,070	36,070		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	10,924	10,924		
h.	Laboratory***	\$	58,757	58,757		
i.	Recreation	\$	144,973	144,973		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	84,171	84,171		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	1,817,273	1,817,273		

* 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	\$ 2,649		
PASTORAL SUPPLIES EXPENSE	\$ 2,308		
SNF THERAPY SUPP & EXPENSE - DISALLOWED	\$ 4,166		
POD/OPHTHAL/SUPPLIES MISC. - DISALLOWED	\$ 595		
SATELLITE TELEVISION & EXPENSE - DISALLOWED	\$ 51,338		
PATIENT LOST ARTICLES - DISALLOWED	\$ 1,213		
CHILD CARE CENTER SUPPLIES EXPENSE	\$ 10,529		
INPATIENT THERAPY SUPPLIES EXPENSE - DISALLOWED	\$ 9,071		
OUTPATIENT THERAPY SUPPLIES EXPENSE - DISALLOWED	\$ 677		
ADHC Grasmere Supplies Expense - Disallowed	\$ 944		
Medical Home Care Agency-Supplies Expense - Disallowed	\$ 646		
Elder Abuse Prevention-Supplies Expense - Disallowed	\$ 35		
Total Other Resident Care	\$ 84,171	\$ -	\$ -

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 9/30/2016			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
City Carting & Recycling	8 Viaduct Road, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	97,845			22	6f
Eastern Land Management	246 Selleck Street, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	12,758			22	6f
Riccio Landscaping LLC	388 Main St #2f, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	25,454			22	6f
Gallagher Benefit Service	#1505, East Hartford, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>		Compensation Study	15,780			16	M13
Cost Management Services	Pittsburgh, PA 15264-2444	<input type="radio"/>	<input checked="" type="radio"/>		Payroll System	30,158			16	M13
Marsh & McLennan Agency	Americas, New York, NY 10036	<input type="radio"/>	<input checked="" type="radio"/>		\$114,992 Ins. Cons., Other Cons. \$45,000	159,992			16	M13
Flagship Networks	10 Doverton Drive, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		IT Support	127,767			16	M13
Harmony Healthcare International	430 Boston St #104, Topsfield, MA 01983	<input type="radio"/>	<input checked="" type="radio"/>		Medicare Consulting	28,346			16	M13
Gaffney, Bennett	One Liberty Sq, New Britain, CT	<input type="radio"/>	<input checked="" type="radio"/>		Lobbying Consulting	12,000			16	M13
Greenbrier Development	Suite 1160, Dallas, TX 75204	<input type="radio"/>	<input checked="" type="radio"/>		New Campus Expansion Consulting	21,134			16	M13
Action Pact Holdings LLC	1 Cit Drive, Suite 3251-9, Livingston, NJ 07039	<input type="radio"/>	<input checked="" type="radio"/>		Culture Change	44,800			16	M13
Expense Consulting	811 Blue Hills Avenue, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		Cost Containment	108,472			16	M13
Evine LLC	54 Tuttle Place, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>		Pharmacy Consulting	25,000			16	m13
Morrison Senior Dining	Dunwoody Road, Atlanta, GA 30342	<input type="radio"/>	<input checked="" type="radio"/>		Food Services	2,523,551			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).

Annual Report of Long-Term Care Facility

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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 Count	923-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 233,241	233,241				
b. Heat	\$ 226,282	226,282				
c. Light & Power	\$ 648,663	648,663				
d. Water	\$ 61,465	61,465				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 64,967	64,967				
f. Other (<i>itemize</i>)	\$ 346,821	346,821				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,581,439	1,581,439				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 1,212,714	1,212,714				
c. Non-Movable Equipment	\$ 98,881	98,881				
d. Movable Equipment	\$ 333,761	333,761				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,645,356	1,645,356				
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	\$ 582,825	582,825				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 100,000	100,000				
c. Personal property taxes	\$ 1,811	1,811				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,390,096	2,390,096				

* 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	\$ 52,608		
Security Supplies	\$ 11,856		
Physical Plant Supplies Expense	\$ 125,276		
Furniture and Furnishings	\$ 4,070		
Waste Removal	\$ 102,794		
Physical Plant Uniform Expense	\$ 1,499		
Landscaping	\$ 40,113		
Snow Removal	\$ 8,605		
Total Other Repairs and Maintenance	\$ 346,821	\$ -	\$ -

Depreciation Schedule

Name of Facility Jewish Home for the Elderly of Fairfield County		License No. 923-C			Report for Year Ended 9/30/2016			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	28,996,188		28,996,188	24,422,350	SL	Various	683,715				
2. Disposals (attach schedule)	(29,008,581)		(29,008,581)	(25,106,999)	SL	Various					
3. Acquired during this report period (attach schedule)	87,416,099		87,416,099		SL	Various	528,999				
B-4. Subtotal								1,212,714			
C. Non-Movable Equipment											
1. Acquired prior to this report period	2,290,508		2,290,508	2,245,964	SL	Various	80,385				
2. Disposals (attach schedule)	(2,049,493)		(2,049,493)	(2,163,254)	SL	Various					
3. Acquired during this report period (attach schedule)	1,004,447		1,004,447		SL	Various	18,496				
C-4. Subtotal								98,881			
	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		222,354	222,354	222,354	SL	Various		
b. 2013 Glaval Concorde II Bus											
	X		8	2013	118,963	118,963	61,960	SL	4	29,741	
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period											
					8,319,822	8,319,822	6,868,925	SL	Various	257,761	
b. Disposals (attach schedule)											
					(6,687,542)	(6,687,542)	(6,302,075)	SL	Various		
c. Acquired during this report period (attach schedule)											
					1,946,321	1,946,321		SL	Various	46,259	
D-3. Subtotal											
											333,761
E. Total Depreciation											
											1,645,357

Jewish Home for the Elderly of Fairfield County
9/30/2016

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:				
10/30/2015	Replace chiller compressor in Bennett Burner	\$ 12,393	10	\$ 930
8/26/2016	Cubicle panels for finance office	\$ 2,006	10	\$ 17
7/1/2016	Civil Engineer Monitoring & reporting	\$ 583,211	40	\$ 2,430
7/1/2016	PROPERTY APPRAISAL-175 Jefferson Street - DISALLOWED	\$ 8,500	40	\$ 35
7/1/2016	Architect Fees for Park Avenue Site	\$ 3,785,536	40	\$ 15,773
7/1/2016	Legal services for Park Avenue site	\$ 160,495	40	\$ 669
7/1/2016	Legal-Zoning & Acquisition JCC	\$ 70,939	40	\$ 296
7/1/2016	Management Consulting for new site	\$ 1,082,141	40	\$ 4,509
7/1/2016	Certificate of Need-Advisory Services	\$ 20,164	40	\$ 84
7/1/2016	Preconstruction design for Park Ave site	\$ 151,976	40	\$ 633
7/1/2016	Title search-JCC Park Avenue	\$ 682	40	\$ 3
7/1/2016	Certificate of need filing	\$ 42,636	40	\$ 178
7/1/2016	Video inspection of storm drains-Park Ave	\$ 2,400	40	\$ 10
7/1/2016	Bonds financing	\$ 60,000	25	\$ 400
7/1/2016	Financial model used for new campus	\$ 27,124	25	\$ 181
7/1/2016	Appraisal and market study-Park Ave	\$ 15,750	40	\$ 66
7/1/2016	Financing with Peoples Bank for Park Ave	\$ 62,665	25	\$ 418
7/1/2016	Legal costs for new campus	\$ 45,520	40	\$ 190
7/1/2016	Electronic system design for Park Ave	\$ 1,728,432	10	\$ 28,807
7/1/2016	Asbestos survey, lead and pcp analyses	\$ 98,570	40	\$ 411
7/1/2016	Geotechnical consulting service	\$ 46,123	40	\$ 192
7/1/2016	Legal for design & construction agreements	\$ 16,312	40	\$ 68
7/1/2016	Peer review of construction	\$ 23,897	40	\$ 100
7/1/2016	Purchase property at 4200 Park Avenue, B	\$ 53,927	40	\$ 225
7/1/2016	DEEP permit for Park Ave	\$ 625	40	\$ 3
7/1/2016	Legal services for Park Ave	\$ 972	40	\$ 4
7/1/2016	Pre construction document review	\$ 28,321	40	\$ 118
7/1/2016	Builders risk insurance	\$ 82,954	40	\$ 346
7/1/2016	Title insurance-additional fees	\$ 1,888	40	\$ 8
7/1/2016	Construction Costs	\$ 48,854,470	40	\$ 203,560
7/1/2016	Construction Agreement-Uri-Electricity	\$ 14,280	40	\$ 60
7/1/2016	Soil and construction material testing	\$ 148,342	40	\$ 618
7/1/2016	Building permit fee-Park Avenue	\$ 1,591,875	40	\$ 6,633
7/1/2016	Sewer Use	\$ 2,410	40	-
7/1/2016	Capitalized Interest	\$ 932,498	40	\$ 3,885
7/1/2016	Signage Project-Interior	\$ 241,497	5	\$ 8,050
7/1/2016	Southern Conn Gas	\$ 92,488	40	\$ 385
7/1/2016	Electrical for Low Voltage system	\$ 279,349	20	\$ 2,328
7/1/2016	Monorail recessed track system	\$ 304,553	10	\$ 5,076
7/1/2016	Thermal Consulting and inspecting	\$ 25,800	40	\$ 108

7/1/2016	Soil sample, PH sample	\$ 441	40	\$ 2
7/1/2016	Artwork for Park Avenue	\$ 238,250	10	\$ 3,971
7/1/2016	New phone system-project managements	\$ 3,000	5	\$ 100
7/1/2016	Satellite Headend TV System	\$ 45,438	10	\$ 757
7/1/2016	Electricity	\$ 88,035	40	\$ 367
7/1/2016	Structural Engineer	\$ 7,000	40	\$ 29
7/1/2016	Courtyard Renderings	\$ 3,030	40	\$ 13
7/1/2016	Bridgeport Dept. of Health-Inspections	\$ 3,135	40	\$ 13
7/1/2016	Prof Services-Bond Financing	\$ 1,660	25	\$ 11
7/1/2016	Signage Project-Exterior	\$ 111,367	10	\$ 1,856
7/1/2016	Demolition and Abatement	\$ 881,042	40	\$ 3,671
7/1/2016	Fire Protection-Sprinkler	\$ 961,651	40	\$ 4,007
7/1/2016	Plumbing	\$ 5,543,297	20	\$ 46,194
7/1/2016	HVAC	\$ 7,626,407	15	\$ 84,738
7/1/2016	Electrical	\$ 7,464,317	20	\$ 62,203
7/1/2016	Landscaping	\$ 242,400	10	\$ 4,040
7/1/2016	Fencing	\$ 43,445	15	\$ 483
7/1/2016	Site work	\$ 3,448,464	20	\$ 28,737
Total additions for Building Improvements		\$ 87,416,099		\$ 528,999
Deletions:				
8/5/2016	Roof	200,499		
8/5/2016	Prior	2,062,516		
8/5/2016	Building	3,084,497		
8/5/2016	Elevator	176,000		
8/5/2016	Prior	1,434,658		
8/5/2016	Administration Addition	141,592		
8/5/2016	Improvement	212,701		
8/5/2016	Improvement	62,578		
8/5/2016	Improvement	24,301		
8/5/2016	Improvement	110,182		
8/5/2016	HVAC	1,450,000		
8/5/2016	Improvement	16,309		
8/5/2016	Improvement	3,900		
8/5/2016	Improvement	180,995		
8/5/2016	Improvement	206,785		
8/5/2016	Improvement	120,792		
8/5/2016	Improvement	363,944		
8/5/2016	Improvement	437,640		
8/5/2016	Improvement	84,035		
8/5/2016	Improvement	155,735		
8/5/2016	Roof Tandet	555,231		
8/5/2016	Nurse call system - TANDET	59,700		
8/5/2016	Tandet East Nourishment Station Renovation	1,616		
8/5/2016	Bennet Masonry	93,483		
8/5/2016	Fence for courtyard	4,250		
8/5/2016	Tandet Windows	47,420		
8/5/2016	Bennet windows	42,125		
8/5/2016	Fire Annunciate	271,984		
8/5/2016	Parking	42,548		
8/5/2016	Child care carpet	4,900		
8/5/2016	HVAC foundation	6,309		
8/5/2016	Staff cafeteria renovation	66,124		
8/5/2016	Front office renovation	25,593		
8/5/2016	Door Replacements	4,839		
8/5/2016	Main dining room	62,259		
8/5/2016	TW Room Renovation	2,675		
8/5/2016	Server Room Enlargement	4,860		
8/5/2016	Work activity center WAC	66,723		
8/5/2016	Internal Kuriansky Solarium	3,908		
8/5/2016	Windows Bennett	29,805		
8/5/2016	Windows Tandet	34,800		
8/5/2016	Heat exchanger	12,740		
8/5/2016	Heat pump TE	42,983		
8/5/2016	Dietary floor	21,041		
8/5/2016	Solarium door Bennett	2,040		
8/5/2016	Bennett 2 door alarms	1,165		
8/5/2016	Bennett nursing lounges	9,793		
8/5/2016	TE/TW Solariums	2,618		
8/5/2016	Main driveway	8,500		

8/5/2016	TW RENOVATION	42,607		
8/5/2016	HVAC MDR	38,235		
8/5/2016	FRONT OFFICE RNOV office, wind, door screens	20,443		
8/5/2016	doors metal	3,930		
8/5/2016	Water heater TE	28,200		
8/5/2016	Ceiling tiles	2,503		
8/5/2016	DOORS bronze tint wood glass	16,800		
8/5/2016	Heat pump	24,754		
8/5/2016	Music room automatic door, nurse call system	3,679		
8/5/2016	ADHC RENOVATION	31,747		
8/5/2016	HVAC EQUIPMENT	12,757		
8/5/2016	Carpeting for Food Services	1,721		
8/5/2016	Generator Replacement	312,140		
8/5/2016	Bennett Solarium Renovations	59,919		
8/5/2016	B-4 Subacute Renovations	16,942		
8/5/2016	Volunteer Office Renovations	4,627		
8/5/2016	Renovation of Northeast Solarium	9,024		
8/5/2016	Replacement HVAC Equipment	15,538		
8/5/2016	Renovation of Bennett Music Room	1,400		
8/5/2016	Bennett Solarium Renovations	85,977		
8/5/2016	Reface and Redo of Kuriansky and Tandet	2,775		
8/5/2016	Hot Water Heaters - Kuriansky	30,000		
8/5/2016	Emergency Plumbing Work in Dietary Department	52,844		
8/5/2016	Food Disposer in Dairy Kitchen	2,050		
8/5/2016	Doors at Elevator Lobby in Tandet & Kitchen	1,200		
8/5/2016	Fan, Steel, Condenser, 4 BLD; Motors/CDS	2,608		
8/5/2016	Packaged Terminal Air Conditioner	1,030		
8/5/2016	Packaged Terminal Air Conditioner	1,300		
8/5/2016	Packaged Terminal Air Conditioner	1,030		
8/5/2016	Packaged Terminal Air Conditioner	1,030		
8/5/2016	HVAC replacements	21,932		
8/5/2016	Air Conditioning Unit at 237 Jefferson Street	3,470		
8/5/2016	Chimney Reconstruction in Kuriansky	4,600		
8/5/2016	Replace Carpeting in 215 Jefferson Street	3,150		
8/5/2016	Automatic Doors in Tandet Lobby	1,942		
8/5/2016	Automatic Doors in Tandet Lobby	18,278		
8/5/2016	Renovations to Bennett Lobby	38,195		
8/5/2016	Coffee Shop Renovations	5,344		
8/5/2016	Kuriansky Solarium Renovations	7,758		
8/5/2016	Kuriansky Solarium Renovations	156,089		
8/5/2016	30 Gaynos Drive Repairs	13,035		
8/5/2016	Windows Kuriansky	21,625		
8/5/2016	Coffee Shop Renovations	157,359		
8/5/2016	Replace Current HVAC Equipment	17,630		
8/5/2016	Doors-Service Correct & Tandet Activity	3,407		
8/5/2016	Automatic Doors	2,800		
8/5/2016	New Logo Signs	9,475		
8/5/2016	Internal Kuriansky Solarium	11,230		
8/5/2016	Office Moves	3,757		
8/5/2016	Prior	11,225,875		
8/5/2016	Improvement	628,540		
8/5/2016	Improvement	32,365		
8/5/2016	Carpeting in Lobby & Hall	6,950		
8/5/2016	Fire doors	21,987		
8/5/2016	Door slide controls	2,975		
8/5/2016	Windows	29,820		
8/5/2016	Hot water heater K	82,205		
8/5/2016	Remodel shower rooms	7,350		
8/5/2016	Vinyl wall base Kurian sky	1,500		
8/5/2016	215 Jefferson	100,612		
8/5/2016	215 Jefferson	12,000		
8/5/2016	237 Jefferson	160,962		
8/5/2016	238 Jefferson	14,960		
8/5/2016	30 Gaynos	160,303		
8/5/2016	Red house renovation.	1,050		
8/5/2016	50 Gaynos	330,301		
8/5/2016	50 Gaynos	25,399		
8/5/2016	Door opener - TANDET	1,913		
8/5/2016	Repair Main Courtyard	23,216		

8/5/2016	Volunteer Office Carpeting	2,449		
8/5/2016	Master Facility Planning	30,065		
8/5/2016	237 Jefferson	11,231		
8/5/2016	Bennett Laundry Fire	4,791		
8/5/2016	Bennett Building #4 Domestic Hot	68,626		
8/5/2016	Renovate Bath Suites	7,250		
8/5/2016	Master Facility Planning	1,006		
8/5/2016	Master Facility Planning	15,593		
8/5/2016	Master Facility Planning	15,966		
8/5/2016	Master Facility Planning	23,978		
8/5/2016	Master Facility Planning	29,750		
8/5/2016	Master Facility Planning	19,752		
8/5/2016	Master Facility Planning	3,012		
8/5/2016	Master Facility Planning	2,909		
8/5/2016	Door Replacements	1,417		
8/5/2016	Door Replacements	4,358		
8/5/2016	Server Room Enlargement	10,872		
8/5/2016	TE/TW Solariums	2,280		
8/5/2016	TE/TW Solariums	3,322		
8/5/2016	TE/TW Solariums	3,826		
8/5/2016	TE/TW Solarium	1,002		
8/5/2016	Repair Main Courtyard	3,070		
8/5/2016	237 Jefferson	1,230		
8/5/2016	237 Jefferson	1,530		
8/5/2016	Bennett Laundry Fire	8,451		
8/5/2016	Door Replacements	2,472		
8/5/2016	Red House	5,750		
8/5/2016	Gift Shop Renovation	25,174		
8/5/2016	Dementia Center of Excellence	5,678		
8/5/2016	Dementia Center of Excellence	12,782		
8/5/2016	Master Facility Plan	64,822		
8/5/2016	Office Moves	8,241		
8/5/2016	Door Replacements	13,556		
8/5/2016	Replace Carpet/Baseboard Bennet 2/3/5	78,434		
8/5/2016	Flooring in Main Dining Room	21,853		
8/5/2016	Enlarge Rehab Space	5,410		
8/5/2016	Work Kitchen	5,470		
8/5/2016	School Playground	9,550		
8/5/2016	Replace Dietary Steamer	3,500		
8/5/2016	B5 Solarium	2,070		
8/5/2016	Concrete	34,245		
8/5/2016	Replace Carpet Bennett 2/3/5	9,334		
8/5/2016	ADHC Expansion	665		
8/5/2016	Nursing Conference Room	5,510		
8/5/2016	Tandet Bathrooms/Foundation Office	113,941		
8/5/2016	Nurses Station in Kuriansky	13,141		
8/5/2016	Tandet Palliative Family Room	10,918		
8/5/2016	Tandet East Solarium	129,709		
8/5/2016	Tub Room Renovation Tandet West	86,160		
8/5/2016	Replacement of Windows in Residents room	11,730		
8/5/2016	Miscellaneous Infrastructure Repairs	22,565		
8/5/2016	Door Replacement	33,767		
8/5/2016	Replace HVAC Equipment	29,722		
8/5/2016	House Repairs on Home Property	10,000		
8/5/2016	Upgrade Shower Rooms	30,176		
8/5/2016	Upgrade Redesign b	21,901		
8/5/2016	Tub Room Renovation-(TE)	358		
8/5/2016	Parking Lot Improvements	68,621		
8/5/2016	Miscellaneous Infrastructure	26,257		
8/5/2016	Tandet Roof	11,637		
8/5/2016	Synagogue Pew Replacement	23,360		
8/5/2016	Tub Room Renovation	14,600		
8/5/2016	Solarium Blinds	2,017		
8/5/2016	Miscellaneous Infrastructure repairs	11,481		
8/5/2016	Fire Sprinkler System	12,475		
8/5/2016	Brick Facade Repairs(Bennett and Tandet)	10,700		
8/5/2016	Replace HVAC window units in offices and	22,899		
8/5/2016	Resident Door Replacement (Metal, wood,	4,195		
8/5/2016	Office Moves	6,423		

8/5/2016	Bath Suite Upgrade (B3)	30,863		
8/5/2016	IT Training Room	19,879		
8/5/2016	Tandet Lobby	13,423		
8/5/2016	Nurses Lounge - TW	4,027		
8/5/2016	Disaster Recovery	40,060		
8/5/2016	Fire Sprinkler System in the closets (16	45,080		
8/5/2016	York DAC Seven Ton (dairy part of kitchen	2,236		
8/5/2016	Main Dinning Room	37,939		
8/5/2016	Pole Lights	12,269		
8/5/2016	Playground	9,365		
8/5/2016	Community services/Waverly construction	45,775		
8/5/2016	Community services/courtesy carpet	1,729		
8/5/2016	Community services/Fire Alarm Upgrade	1,250		
8/5/2016	Community services/Install work station	653		
8/5/2016	Facility emergency projects/asphalt resurfacing	2,782		
8/5/2016	Facility emergency projects/renovation t	2,927		
8/5/2016	Facility emergency projects/tile replace	555		
8/5/2016	Medical office/Waverly construction	9,000		
8/5/2016	Carpet Childcare	2,108		
8/5/2016	Carpeting Bennett	11,207		
8/5/2016	Lobby Bathrooms-Bennett-Demo and renovation	20,800		
8/5/2016	Replace Carpeting in Childcare-50% Depos	3,304		
8/5/2016	Replace Carpeting in Childcare-Final Dep	3,914		
8/5/2016	Common Bathrooms-Kuriansky-Demo and renovation	27,017		
8/5/2016	Medical Home Care Office and Fit Out	4,904		
8/5/2016	Remodeling Education Project	7,998		
8/5/2016	Carpeting-Education Office	1,597		
8/5/2016	Remodeling Education Project-Final Bill	1,890		
8/5/2016	Deposit for Architectural Design for TW	2,400		
8/5/2016	Nursing Call System	57,500		
8/5/2016	Final Payment for Architect Design TW	2,400		
8/5/2016	Architect Fee B2 & B3 House Des	2,340		
8/5/2016	Architect-Development Design-TW	11,000		
8/5/2016	Nursing Call System - Tandet East & West	66,618		
8/5/2016	Signs-parking lot and entry signs	4,086		
8/5/2016	Engineering consulting for court yard	11,600		
8/5/2016	Nurse call system-additional items required	3,537		
8/5/2016	Remove old signs and install new	2,595		
8/5/2016	Architect Fees for Bennett 4 renovation	37,281		
8/5/2016	Contractor cost for Bennett 4 renovation	266,657		
8/5/2016	pipings and fitting for kuranisky heat	7,274		
8/5/2016	consulting engineer for b4 renovation	9,750		
8/5/2016	B4 renovation plan review	565		
8/5/2016	13 External signs for campus	4,100		
8/5/2016	Architect fee for B4 renovation	5,000		
8/5/2016	30 2' x 3' combination boards for b4	3,600		
8/5/2016	Replace solenoids on emergency generator	15,518		
8/5/2016	Rental of generators for emergency repairs	4,066		
8/5/2016	Electrical work for emergency generator	2,880		
8/5/2016	Replace shower room ceiling tiles-B/K/T	8,159		
8/5/2016	Stove hood with fire suppression system	1,735		
8/5/2016	80 gal hot water tank in Bennett	7,263		
8/5/2016	119 gallon indirect hot water heater-Tan	7,624		
8/5/2016	40 internal signs for Bennett 4 project	4,941		
8/5/2016	Electrician to connect new ovens	1,680		
8/5/2016	Tandet courtyard renovation	74,000		
8/5/2016	Replace roof and gutters-215 Jefferson	3,880		
8/5/2016	Saw, cut replace asphalt in driveway	3,660		
8/5/2016	Mecho shades for B4 renovation	51,069		
8/5/2016	Replace roof and gutters-30 Gaynos Drive	9,997		
8/5/2016	Labor & materials for wiring for tvs	5,410		
8/5/2016	Replace fan motor in cooling tower	1,131		
8/5/2016	Replace portion of boiler in Bennett building	2,120		
8/5/2016	Design work for Dining Renovation	4,924		
8/5/2016	Remove & replace ceiling and lights-beau	6,000		
8/5/2016	Asphalt repair in parking lot & main driveway	15,350		
8/5/2016	Install new tile in Beauty Shop	4,800		
8/5/2016	Electrical work for courtyard	2,081		
8/5/2016	Remove wall, install new door & elec-cc	2,750		

8/5/2016	Install wood grain vinyl-Childcare office	1,025		
8/5/2016	Landscaping courtyard-soil, mulch	3,330		
8/5/2016	Installation of irrigation system-courtyard	2,500		
8/5/2016	Coat & seal roof over tandet	8,790		
8/5/2016	Paint 13 windows & trim-courtyard	4,750		
8/5/2016	Furnish & install Bennet loading dock dr	2,640		
8/5/2016	Install cold water drain & feed for steamers	1,010		
8/5/2016	Electrical install for new steamers dine	1,548		
8/5/2016	Remove & install new carpet-B5	8,964		
8/5/2016	Installation of new timeclocks	6,213		
8/5/2016	Furnish & install new carpet-Rabbis house	2,776		
8/5/2016	Roof repairs-various buildings	17,195		
8/5/2016	Demo closet and construct handicap shower	13,935		
8/5/2016	Replace control switches in PTAC K building	12,569		
8/5/2016	2-Hot water tanks	4,080		
8/5/2016	Access control conversion-5-doors	2,601		
8/5/2016	3 Heat pumps-12,000 BTU's	2,897		
8/5/2016	Hook up dryer, sheet metal, plumbing, electric	2,650		
8/5/2016	Replace leaking boiler section	24,698		
8/5/2016	Install new roof-Tandet East & West	61,500		
8/5/2016	3-Trane 9,000 Btu water heat pumps	9,908		
8/5/2016	Bohn evaporator coil & condensing unit	8,640		
8/5/2016	Compressor replacement in Bennett Build	6,613		
8/5/2016	New electrical outlets Bennett and K	5,310		
8/5/2016	Dining design for K and Bennett	3,000		
8/5/2016	Install hot water mixing valve	5,716		
8/5/2016	Salt and sand shed	12,900		
8/5/2016	3-Heat pumps for resident rooms TE/TW	2,925		
8/5/2016	Furnish & install awning for courtyard	21,750		
8/5/2016	Repair Torah-left in Aron & # 5	3,380		
8/5/2016	8-Replacement widows, K1 & K2	3,568		
8/5/2016	Install 24 sections of space picket fence	6,884		
8/5/2016	Trane 15 ton air conditioning system	28,474		
8/5/2016	Repair of Regular sabbat and Maftir Torah	2,160		
8/5/2016	3-Trane heat pumps, 12,000 btu wall mount	2,588		
8/5/2016	Repair of Shabbat Minchah Torah	2,700		
8/5/2016	Replace Bennett 2 and Bennet 3 carpet	15,305		
8/5/2016	Electrical installation of two power dro	2,040		
8/5/2016	2-Trane left hand heat pumps	5,865		
8/5/2016	Weil McClain 94 Ser boiler-replace rear	23,519		
8/5/2016	Bennett chiller compressor replacement	13,464		
8/5/2016	Replace chiller compressor in Bennett Burner	12,393		
8/5/2016	Adjustment for FS to CR historical variance	(62,938)		
Total deletions for Building Improvements		\$ 29,008,581		\$ - **

*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:				
7/1/2016	491 Pairs 18x96 Curtain-Panels & HW	\$ 156,206	5	\$ 5,207
7/1/2016	33 Valances-75x15x1&1/2	\$ 6,798	5	\$ 227
7/1/2016	9 Privacy Curtains	\$ 10,163	5	\$ 339
7/1/2016	9 Shower Curtains	\$ 2,889	5	\$ 96
7/1/2016	Mecho Roller Shades	\$ 135,458	5	\$ 4,515
7/1/2016	Install, Freight, & Delivery on Curtains	\$ 18,590	5	\$ 620
7/1/2016	360-Bedroom Furniture Built Ins-Wardrobes	\$ 673,965	15	\$ 7,489
7/1/2016	2-Mailboxes	\$ 378	15	\$ 4
Total additions for Non-Movable Equipment		\$ 1,004,447		\$ 18,496 *
Deletions:				
8/5/2016	Prior to 2004	\$ 578,138		
8/5/2016	Living Room	\$ 2,114		
8/5/2016	Judaica	\$ 10,559		
8/5/2016	Living Room	\$ 23,497		
8/5/2016	Pet Therapy	\$ 5,144		
8/5/2016	Kitchen OSHA/Electrical Safety	\$ 1,042		
8/5/2016	Energy. Waste Pipe Repairs	\$ 11,250		
8/5/2016	Emergency Generator Equipment	\$ 6,000		
8/5/2016	Security camera Upgrade	\$ 3,425		

8/5/2016	Rehab Equipment/Space	\$ 24,342		
8/5/2016	Coffee Shop Renovation	\$ 325		
8/5/2016	Signage & lighting	\$ 5,290		
8/5/2016	Candelabra	\$ 2,240		
8/5/2016	Institute of Aging	\$ 871		
8/5/2016	Heat Pumps	\$ 4,360		
8/5/2016	HVAC Equipment	\$ 2,933		
8/5/2016	Dementia Center of Excellence	\$ 15,347		
8/5/2016	Rehab Equipment/Space	\$ 2,116		
8/5/2016	Kitchen OSHA/Electrical Safety	\$ 7,472		
8/5/2016	Kitchen OSHA/Electrical Safety	\$ 14,000		
8/5/2016	Energy. Waste Pipe Repairs	\$ 11,984		
8/5/2016	Coffee Shop Renovation	\$ 1,230		
8/5/2016	Signage & lighting	\$ 2,565		
8/5/2016	Candelabras	\$ 1,000		
8/5/2016	Institute of Aging	\$ 974		
8/5/2016	HVAC Equipment	\$ 2,257		
8/5/2016	Institute of Aging	\$ 26,525		
8/5/2016	Institute of Aging	\$ 2,100		
8/5/2016	Institute of Aging	\$ 2,539		
8/5/2016	HVAC Equipment	\$ 3,545		
8/5/2016	HVAC Equipment	\$ 46,008		
8/5/2016	HVAC Equipment	\$ 2,525		
8/5/2016	HVAC Equipment	\$ 16,411		
8/5/2016	HVAC Equipment	\$ 4,956		
8/5/2016	HVAC Equipment	\$ 16,700		
8/5/2016	K Solarium	\$ 26,481		
8/5/2016	Music System	\$ 33,165		
8/5/2016	Misc. Infrastructure Repairs	\$ 30,263		
8/5/2016	Replacement of HVAC	\$ 30,505		
8/5/2016	Replace HVAC	\$ 8,884		
8/5/2016	Heat Recovery Wheel	\$ 27,872		
8/5/2016	Hands Free Elevator Phones	\$ 3,900		
8/5/2016	Vulcan Oven	\$ 68,533		
8/5/2016	Walk in Refrigerator	\$ 7,200		
8/5/2016	Boiler Replacement	\$ 12,087		
8/5/2016	Showcases	\$ 3,406		
8/5/2016	EKG Machines	\$ 11,290		
8/5/2016	Indirect Lamp	\$ 1,152		
8/5/2016	Office Moves	\$ 6,747		
8/5/2016	Replacement of Decorative Panel	\$ 2,500		
8/5/2016	Repair/Replacement of Wooden Walls in Co	\$ 2,500		
8/5/2016	Tables	\$ 13,209		
8/5/2016	Washer (K Laundry)	\$ 15,129		
8/5/2016	Auto scrubber	\$ 7,800		
8/5/2016	Medication Refrigerator	\$ 1,547		
8/5/2016	Beauty Shop Blinds	\$ 2,009		
8/5/2016	Overbed Tables for Tandet West (30)	\$ 1,729		
8/5/2016	Large Screen TV for Adult Day Care	\$ 2,335		
8/5/2016	Boiler for Steamer in Dietary	\$ 4,050		
8/5/2016	ICE Machine	\$ 2,815		
8/5/2016	Bed Alarms	\$ 17,961		
8/5/2016	Dementia Center of Excellence	\$ 35,443		
8/5/2016	Ice Machine for Tandet East	\$ 4,465		
8/5/2016	Aviarium for Bennet 3	\$ 7,932		
8/5/2016	Rewire for Satellite TV	\$ 24,626		
8/5/2016	Patio Furniture for Tandet Courtyard	\$ 3,129		
8/5/2016	Bariatric Pressure Reducing Mattresses	\$ 15,800		
8/5/2016	Wheelchair Scale (2)	\$ 3,984		
8/5/2016	Ergo Program Desks, Chair, Keyboard	\$ 2,364		
8/5/2016	Installation of Key Pad Door Locks	\$ 3,950		
8/5/2016	Repair Kuriansky Boiler Plates	\$ 13,935		
8/5/2016	Patient Room Enhance/Shades, Privacy Cur	\$ 58,631		
8/5/2016	Solarium Furniture/Fish Tank (TE)	\$ 2,380		
8/5/2016	Hoyer Lifts	\$ 12,799		
8/5/2016	Wheelchair Platform Scales (4)	\$ 5,129		
8/5/2016	Tono-pen Avia Tonometer/ prepay	\$ 3,307		
8/5/2016	TPC Security Equipment	\$ 48,500		
8/5/2016	Replace PVI Boiler Room (Bennett)	\$ 27,394		

8/5/2016	Hot Water Tank (Bennett)	\$ 10,122		
8/5/2016	Door Replacements	\$ 39,926		
8/5/2016	AC Heat Pumps	\$ 2,526		
8/5/2016	Dishwasher/Robo	\$ 52,683		
8/5/2016	Laminator	\$ 1,970		
8/5/2016	Tandet Solarium	\$ 42,778		
8/5/2016	Kettle Dietary	\$ 8,941		
8/5/2016	Furniture, B2, B3, B4	\$ 83,819		
8/5/2016	Emergency Capital Expenditures	\$ 17,467		
8/5/2016	Replacement of PVI Boiler (K laundry)	\$ 5,128		
8/5/2016	Hot Water Tank Bennett Boiler area(or Ta	\$ 11,566		
8/5/2016	Tent/Awning Playground, Rugs, Stove	\$ 4,347		
8/5/2016	Upgrade Kitchen(TW)	\$ 23,341		
8/5/2016	Tandet West Wing Flooring	\$ 25,594		
8/5/2016	Physical Therapy Countertop	\$ 1,650		
8/5/2016	Various Clinical/ Counter Tops	\$ 3,445		
8/5/2016	Lift	\$ 4,905		
8/5/2016	Facility Emergency Project/ Control Board	\$ 2,094		
8/5/2016	Facility Emergency Project/ Oxygen Enclosure	\$ 1,279		
8/5/2016	Facility Emergency Project/ 1.5 Ton AC/Heater	\$ 5,886		
8/5/2016	Facility Emergency Project/motor replacement	\$ 1,948		
8/5/2016	Facility Emergency Project/ Heat Pump Replace	\$ 7,129		
8/5/2016	Facility Emergency Project/ Upgrade Walk-in C	\$ 2,932		
8/5/2016	Facility Emergency Project/K Build cooling to	\$ 5,007		
8/5/2016	Facility Emergency Project/ New Compressor el	\$ 2,200		
8/5/2016	A/C Bennett	\$ 46,344		
8/5/2016	Office Moves/ counters	\$ 1,215		
8/5/2016	Emergency generator	\$ 10,362		
8/5/2016	Fan Motor Kuriansky Building	\$ 6,510		
8/5/2016	Fire Alarm System Upgrade	\$ 5,000		
8/5/2016	Heat Pumps	\$ 2,736		
8/5/2016	Tandet Roof AC Repair	\$ 17,789		
8/5/2016	Kitchen Equipment-ADC-Remainder	\$ 4,802		
8/5/2016	Renovations to Staff Lounges	\$ 15,707		
8/5/2016	Replace 2.5 HP Outdoor Condensing Unit i	\$ 5,169		
8/5/2016	Purchase & Install Formica Countertop fo	\$ 1,375		
8/5/2016	3-Emergency Exit Locks & Release System	\$ 10,950		
8/5/2016	Bennett Renovations-Reconfigure Lighting	\$ 4,400		
8/5/2016	Backflow Preventer Installation	\$ 23,051		
8/5/2016	Bennett Bldg.-Replace Plates for Hot Water	\$ 8,697		
8/5/2016	Shelf File- 84"	\$ 1,154		
8/5/2016	20 Lockers - Marine Blue	\$ 1,950		
8/5/2016	19 - Bobrick 16" wall shelf	\$ 988		
8/5/2016	Nursing Station for Bennett 4	\$ 24,166		
8/5/2016	Salamander Broiler natural gas	\$ 2,811		
8/5/2016	Installation of cpus and monitors	\$ 5,015		
Total deletions for Non-Movable Equipment		\$ 2,049,493	\$	- **

*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:				
6/3/2016	4 Portable wheelchair scales	\$ 4,650	10	\$ 116
8/5/2016	20 Freestanding black wave master bags	\$ 3,469	8	\$ 29
10/29/2015	10 Computers with Monitors	\$ 10,798	3	\$ 3,299
5/16/2016	22 Surface Tablets	\$ 38,356	3	\$ 4,262
5/16/2016	10 Dell Computers	\$ 9,224	3	\$ 1,025
6/1/2016	Computer	\$ 2,035	3	\$ 170
7/1/2016	New computer servers, switches, & storage	\$ 515,068	5	\$ 17,169
7/1/2016	Gym equip-exercise ball, dumbbells, kettlebells - DISALLOWED	\$ 6,412	10	\$ 107
7/1/2016	Gym-treadmill, bikes benches, arm/leg, row - DISALLOWED	\$ 160,036	10	\$ 2,667
7/1/2016	gym-kettlebells, bands, med balls - DISALLOWED	\$ 1,762	10	\$ 29
7/1/2016	Dumbbells - DISALLOWED	\$ 12,623	10	\$ 210
7/1/2016	280-40" Samsung tvs & mounts - resident/patient rooms - DISALLOWED	\$ 107,690	5	\$ 3,589
7/1/2016	39 50" TVs - common areas	\$ 21,255	5	\$ 709
7/1/2016	20-Med carts cherry mahogany	\$ 35,905	10	\$ 598
7/1/2016	Wheelchair recline platform-beauty shop - DISALLOWED	\$ 4,449	10	\$ 74
7/1/2016	12-Wildcat Carpet Spotter	\$ 6,413	5	\$ 214
7/1/2016	190-1 Drawer/1Door Bedside Cab w/lock	\$ 44,460	15	\$ 494
7/1/2016	2-Activity Table-Funny Face Game	\$ 880	5	\$ 29
7/1/2016	2-Barrell Tables-Laminate Tops	\$ 1,712	15	\$ 19
7/1/2016	190-Headboards(twin) w/A Frame mount leg	\$ 24,510	15	\$ 272
7/1/2016	4-Benches	\$ 3,870	15	\$ 43
7/1/2016	9-Bookcases	\$ 10,527	20	\$ 88
7/1/2016	2-Cabinets	\$ 4,961	15	\$ 55
7/1/2016	Utility Cart	\$ 707	10	\$ 12
7/1/2016	38-Single Seat Chairs	\$ 23,075	15	\$ 256
7/1/2016	169-Chair-Are w/Front Casters	\$ 63,277	15	\$ 703
7/1/2016	189-Charis	\$ 109,215	15	\$ 1,214
7/1/2016	20-Chairs-Conference	\$ 9,185	15	\$ 102
7/1/2016	6-Chairs-Task	\$ 2,319	10	\$ 39
7/1/2016	108-Chair-Stacking	\$ 33,020	10	\$ 550
7/1/2016	126-Armchairs-Stacking	\$ 9,621	10	\$ 160
7/1/2016	2-Guest Chairs	\$ 1,255	15	\$ 14
7/1/2016	2-Chairs-General Seating	\$ 369	15	\$ 4
7/1/2016	3-Seating-Playroom-Beach Stones	\$ 1,291	10	\$ 22
7/1/2016	4-Window Lounge Chairs	\$ 4,494	15	\$ 50
7/1/2016	2-Chests	\$ 1,322	15	\$ 15
7/1/2016	5-Console Tables	\$ 7,768	15	\$ 86
7/1/2016	7-Consoles	\$ 10,897	15	\$ 121
7/1/2016	7-Credenzas	\$ 15,419	15	\$ 171
7/1/2016	8-Cube Storage & Doors	\$ 1,712	15	\$ 19
7/1/2016	Property Cabinet-32 Box	\$ 2,373	15	\$ 26
7/1/2016	2-Entertainment Centers	\$ 750	15	\$ 8
7/1/2016	280-Lamps w/bolts-KA1270 Challenger	\$ 27,860	10	\$ 464
7/1/2016	82-Lamps-Table	\$ 17,740	10	\$ 296
7/1/2016	13-Chairs-Lounge	\$ 14,726	12	\$ 205
7/1/2016	4-Loveseats	\$ 10,397	12	\$ 144
7/1/2016	Reception Desk	\$ 4,723	20	\$ 39
7/1/2016	Sideboard	\$ 1,199	15	\$ 13
7/1/2016	2-Sideboards w/marble insert top	\$ 7,918	15	\$ 88
7/1/2016	2-Sofas and 1 Settee	\$ 6,870	10	\$ 115
7/1/2016	14-Table Tops & BasesCafe-36x60	\$ 13,776	15	\$ 153
7/1/2016	28-Table Top & Bases-CAfe-30x60	\$ 27,552	15	\$ 306
7/1/2016	21-Tables & Bases-cafe-36x84	\$ 23,604	15	\$ 262
7/1/2016	2-Table Top & Bases-Cafe-30x48	\$ 1,278	15	\$ 14
7/1/2016	2-TableTop & Bases-Cafe-36x70	\$ 1,054	15	\$ 12
7/1/2016	Rectangular Table	\$ 1,449	15	\$ 16
7/1/2016	Coffee Table-Round	\$ 1,420	15	\$ 16
7/1/2016	42-End Tables-Round	\$ 15,737	15	\$ 175
7/1/2016	3-Tables-Side-Round	\$ 1,582	15	\$ 18
7/1/2016	18-End Tables	\$ 8,556	15	\$ 95
7/1/2016	Table-Cocktail	\$ 1,006	15	\$ 11
7/1/2016	Table-Cocktail-Round Drum	\$ 950	15	\$ 11
7/1/2016	Table-Stand-Laminate	\$ 761	15	\$ 8
7/1/2016	19-Tables-39"-Outdoor	\$ 6,622	15	\$ 74
7/1/2016	6-Umbrellas-6'	\$ 1,046	10	\$ 17

7/1/2016	11-Tables-Dining	\$ 13,086	15	\$ 145
7/1/2016	4-Table-Conference	\$ 5,477	15	\$ 61
7/1/2016	6-Tables	\$ 4,444	15	\$ 49
7/1/2016	Table-Hi Fly Play	\$ 399	5	\$ 13
7/1/2016	19-Table-Side	\$ 1,620	15	\$ 18
7/1/2016	2-Tables	\$ 954	15	\$ 11
7/1/2016	31-Tables-Tapered Leg w/Metal Ferrules	\$ 11,386	15	\$ 127
7/1/2016	4-Tables- & Extensions	\$ 6,148	15	\$ 68
7/1/2016	3-Footstages 12x16	\$ 5,876	15	\$ 65
7/1/2016	1-3-Step Rise Steps	\$ 606	15	\$ 7
7/1/2016	Table-7 Base Cafe-32' Diameter	\$ 482	15	\$ 5
7/1/2016	Work surface w/credenza 60x24	\$ 1,992	15	\$ 133
7/1/2016	Torah Reader	\$ 4,643	10	\$ 77
7/1/2016	2-Table Top & Bases-Cafe-42x42	\$ 1,342	15	\$ 15
7/1/2016	Freight associated with Furniture	\$ 87,792	15	\$ 975
7/1/2016	Installation associated with Furniture	\$ 167,145	15	\$ 1,857
7/1/2016	Procurement Fee associated with Furniture	\$ 103,231	15	\$ 1,147
7/1/2016	48-Decorative & Lumbar Pillows	\$ 2,740	5	\$ 91
Total additions for Movable Equipment		\$ 1,946,321		\$ 46,259 *
Deletions:				
8/5/2016	Wound Care Beds	\$ 39,600		
8/5/2016	Miscellaneous Resident Equipment	\$ 4,373		
8/5/2016	Clinic Equipment	\$ 917		
8/5/2016	Tents for Adult Day Center	\$ 3,770		
8/5/2016	Replace Office Furniture	\$ 1,197		
8/5/2016	Miscellaneous Resident Equipment	\$ 13,436		
8/5/2016	Miscellaneous Resident Equipment	\$ 1,706		
8/5/2016	Miscellaneous Resident Equipment	\$ 965		
8/5/2016	Miscellaneous Resident Equipment	\$ 1,095		
8/5/2016	OSHA	\$ 1,606		
8/5/2016	Additions prior to 2004	\$ 3,563,114		
8/5/2016	Model 450 Vander Lift #5187	\$ 4,134		
8/5/2016	Floor machine KF204sl	\$ 1,200		
8/5/2016	Door tray cart 14x1	\$ 5,408		
8/5/2016	Ice Maker/Dispenser	\$ 2,477		
8/5/2016	Bed Alarms	\$ 4,845		
8/5/2016	Scale chair digital/power supply	\$ 1,130		
8/5/2016	Recliner tilt in space doeskin / part ta	\$ 13,850		
8/5/2016	Condenser motor	\$ 1,063		
8/5/2016	Container	\$ 2,000		
8/5/2016	Pagers - fy98-99 CIP closed	\$ 990		
8/5/2016	Bennet Oil tank	\$ 37,802		
8/5/2016	Wandergard	\$ 70,788		
8/5/2016	Heat pump	\$ 15,074		
8/5/2016	Tandet pump	\$ 17,454		
8/5/2016	Clinic Equipment	\$ 1,245		
8/5/2016	Ice maker	\$ 2,250		
8/5/2016	Vacuum /Benman Industries	\$ 2,100		
8/5/2016	Carpet extractor/Benman Industries	\$ 2,200		
8/5/2016	Wheelchair washer	\$ 7,792		
8/5/2016	Ice machine	\$ 1,125		
8/5/2016	Voice Mail	\$ 16,695		
8/5/2016	Control for Kuriansky HVAC system	\$ 5,441		
8/5/2016	Ice flaker dispenser #337217-03c /buller	\$ 2,477		
8/5/2016	Large capacity steamer	\$ 10,646		
8/5/2016	Sewer ejector pump	\$ 6,000		
8/5/2016	vander lift	\$ 7,229		
8/5/2016	Hoyer lift	\$ 8,998		
8/5/2016	Heated dish dispenser	\$ 3,035		
8/5/2016	Generator Radiator	\$ 12,908		
8/5/2016	Cooling tower k	\$ 1,309		
8/5/2016	Geri-chair recliners	\$ 22,767		
8/5/2016	Potato peeler	\$ 1,780		
8/5/2016	Heated 4 Well Bain Marie	\$ 10,657		
8/5/2016	Office furn. Foundation	\$ 6,205		
8/5/2016	staff cafeteria combo camtray (recl from b	\$ 1,776		
8/5/2016	staff cafeteria Trash contain (recl from b	\$ 840		
8/5/2016	staff cafeteria Microwave (recl from build	\$ 238		
8/5/2016	staff cafeteria/MDR Lamp clock (recl from	\$ 74		

8/5/2016	staff cafeteria Cash register (recl from b	\$	364		
8/5/2016	staff cafeteria Kitchenette (recl from buil	\$	300		
8/5/2016	MDR 99-00 recl from build -END TABLE	\$	127		
8/5/2016	MDR 99-99 recl from build -carpet vacuum	\$	2,100		
8/5/2016	MDR 99-99 recl from build -carpet extractor	\$	2,200		
8/5/2016	Recl from Build WAC Office furniture	\$	9,155		
8/5/2016	Recl from Build Reh house - house furniture	\$	3,441		
8/5/2016	From Building recl nurse lounge - Undercounter	\$	1,196		
8/5/2016	From Building recl nurse lounge - Microwave	\$	119		
8/5/2016	From Building recl nurse lounge - window t	\$	1,900		
8/5/2016	FLOOR LAMP TW RENOV	\$	773		
8/5/2016	Bed Electric	\$	14,210		
8/5/2016	work station front office renovation	\$	3,065		
8/5/2016	2Arme chairs, 2 Recline, 2 back chairs, 1 loves	\$	4,069		
8/5/2016	LINEN CART	\$	1,330		
8/5/2016	Child Care Change tables and cabinets	\$	15,120		
8/5/2016	Workstation Recreation	\$	14,413		
8/5/2016	Ice dispenser	\$	1,902		
8/5/2016	Vera II w/battery Hoyer lift	\$	2,290		
8/5/2016	steamer	\$	3,595		
8/5/2016	Piano	\$	8,900		
8/5/2016	Wheelchair LIFT	\$	3,991		
8/5/2016	Kenwood TK360G Radios Handheld w/Nicad b	\$	2,630		
8/5/2016	Electronic Monitoring System	\$	51,995		
8/5/2016	Hoyer lift tw	\$	2,517		
8/5/2016	Wheelchair Scale Digital B5	\$	1,429		
8/5/2016	Compact Ice Cuber	\$	1,250		
8/5/2016	Recliner Rosewood	\$	2,500		
8/5/2016	PVC vertical blinds and cornices	\$	2,722		
8/5/2016	Aluminum Folding Tables	\$	6,137		
8/5/2016	Kenwood TKR-820 Repeat with Duplexer	\$	2,192		
8/5/2016	Bodyguard 312 Treadmill	\$	5,015		
8/5/2016	Toaster Conveyor 208 v. for Dietary	\$	1,000		
8/5/2016	Wheelchairs	\$	5,781		
8/5/2016	Wheelchairs	\$	6,747		
8/5/2016	Wheelchairs	\$	4,918		
8/5/2016	Electric Pallet Jack	\$	4,000		
8/5/2016	Hoyer Lift TE	\$	2,526		
8/5/2016	Food Service Dietary Carts -B2	\$	14,037		
8/5/2016	Isolation Carts	\$	3,862		
8/5/2016	Paper Shredder for High Volume	\$	1,042		
8/5/2016	Q-Foam Fallout Chair	\$	2,080		
8/5/2016	Bed Mattress Replacement	\$	22,310		
8/5/2016	Replacement of Office Chairs	\$	3,004		
8/5/2016	Ice Machines	\$	11,927		
8/5/2016	Standup Patient Lifters	\$	5,693		
8/5/2016	Wheelchair Scale	\$	1,381		
8/5/2016	Therapeutic Recreation Chair Replacement	\$	20,000		
8/5/2016	Security	\$	19,522		
8/5/2016	Replacement of Refrigeration Equipment	\$	7,369		
8/5/2016	Miscellaneous Medical Equipment	\$	19,942		
8/5/2016	Carpeting, Work surfaces, and tables	\$	12,811		
8/5/2016	Umbrellas & Tables	\$	2,000		
8/5/2016	Umbrellas & Tables	\$	2,000		
8/5/2016	Umbrellas & Tables	\$	4,000		
8/5/2016	Armchairs	\$	3,850		
8/5/2016	Custom Market carts	\$	4,932		
8/5/2016	Cabinet & Cashier Stand	\$	3,290		
8/5/2016	Tables	\$	8,360		
8/5/2016	Chairs	\$	3,850		
8/5/2016	File Cabinets	\$	4,956		
8/5/2016	Custom Banquettes	\$	14,813		
8/5/2016	Desk chairs	\$	1,862		
8/5/2016	Cherry Cabinet and 2 Cocktail Tables	\$	2,875		
8/5/2016	3 Trees and 5 Lamps	\$	3,861		
8/5/2016	6 Arm Chairs and 2 Tufted Chairs and 3 S	\$	11,691		
8/5/2016	Kidney Pillows for Sofas	\$	738		
8/5/2016	2 Swivel Chairs and 2 Game tables and 8	\$	8,515		
8/5/2016	Reupholster 2 Loveseats & 8 Chairs	\$	9,192		

8/5/2016	3 Cocktail & 3 Side & 4 Louis XVI Tables	\$ 13,996		
8/5/2016	Desk, Credenza, & 2 Cocktail Tables	\$ 13,436		
8/5/2016	Custom Carpet	\$ 38,736		
8/5/2016	Carpet	\$ 4,178		
8/5/2016	Trees	\$ 1,344		
8/5/2016	Refinish Grand Piano	\$ 4,000		
8/5/2016	Wallpaper	\$ 8,160		
8/5/2016	Wallpaper	\$ 1,414		
8/5/2016	Entrance from Outside Carpet	\$ 414		
8/5/2016	2 Table Lamps & 1 Floor Lamp	\$ 795		
8/5/2016	cove Base	\$ 1,800		
8/5/2016	Kuriansky Blinds & Drapes in Resident Ro	\$ 19,992		
8/5/2016	215 Jefferson	\$ 3,664		
8/5/2016	237 Jefferson	\$ 5,019		
8/5/2016	30 Gaynos	\$ 12,186		
8/5/2016	50 Gaynos	\$ 18,885		
8/5/2016	51 Gaynos	\$ 1,143		
8/5/2016	Child care / play ground	\$ 28,781		
8/5/2016	Clinic Equipment	\$ 9,159		
8/5/2016	Intergenerational Facilities/Equip	\$ 19,291		
8/5/2016	Misc. Resident Equip	\$ 24,267		
8/5/2016	Resident Furniture	\$ 4,635		
8/5/2016	Cardilac Recliners	\$ 22,266		
8/5/2016	Trinova Mattresses	\$ 30,000		
8/5/2016	Extra Long/Low Beds	\$ 4,613		
8/5/2016	Bladder Scanner	\$ 10,690		
8/5/2016	Hoyer Lift	\$ 18,597		
8/5/2016	INR Machine	\$ 2,541		
8/5/2016	IOA Examination Chairs	\$ 720		
8/5/2016	IOA Misc. Furniture	\$ 6,756		
8/5/2016	Hair Drivers for Beauty Salon	\$ 2,975		
8/5/2016	Kuriansky Laundry Fire	\$ 4,097		
8/5/2016	Various Environ Services Equipment	\$ 2,843		
8/5/2016	Pressure Release Mattresses	\$ 3,113		
8/5/2016	Storage Trailers	\$ 3,173		
8/5/2016	Upgrade/Replace Furniture in Living Room	\$ 34,643		
8/5/2016	Overbed Tables Kuriansky	\$ 11,089		
8/5/2016	Overbed Tables Tandet (100)	\$ 5,664		
8/5/2016	High/Low Beds	\$ 77,969		
8/5/2016	Mobile Vital Signs Monitors	\$ 29,970		
8/5/2016	Trinova Pegasus	\$ 19,936		
8/5/2016	Fees Machine	\$ 23,793		
8/5/2016	Bladder Scanner	\$ 20,741		
8/5/2016	Replacement of Total Lift	\$ 3,990		
8/5/2016	Replacement of Sit Stand Lifts	\$ 3,839		
8/5/2016	Replacement of Lift Slings	\$ 2,483		
8/5/2016	Slit Lamp(cordless microscope)	\$ 4,160		
8/5/2016	One way Slides	\$ 1,688		
8/5/2016	Sound System K Building	\$ 8,950		
8/5/2016	Buffalo Chopper, Transport Trucks, Holding	\$ 25,303		
8/5/2016	Various Environmental Services Equipment	\$ 13,951		
8/5/2016	Aviary	\$ 8,068		
8/5/2016	Ergonomic Program	\$ 3,157		
8/5/2016	Potters Wheel	\$ 2,012		
8/5/2016	TW Activity Room	\$ 4,546		
8/5/2016	Various Clinical/ food cutter	\$ 1,500		
8/5/2016	Various Clinical/ Samsung TV	\$ 1,350		
8/5/2016	Various Clinical/ Cubicle Curtains	\$ 410		
8/5/2016	Night Stands (TE)	\$ 3,100		
8/5/2016	Arjo Bath Chair	\$ 5,329		
8/5/2016	Chair Scale	\$ 4,350		
8/5/2016	Mobile Vital Monitor	\$ 3,907		
8/5/2016	Lensmeter	\$ 3,015		
8/5/2016	Facility Emergency Project/ Mew Ice maker-rep	\$ 2,732		
8/5/2016	Kitchen Heater	\$ 33,656		
8/5/2016	Envirom Svc Equipment	\$ 17,272		
8/5/2016	Ergonomic program	\$ 7,115		
8/5/2016	Aviaries	\$ 13,283		
8/5/2016	Kitchen Equipment-ADC	\$ 27,210		

8/5/2016	Telephone System	\$ 7,662		
8/5/2016	Bath Equipment	\$ 2,385		
8/5/2016	Motion Chairs	\$ 10,425		
8/5/2016	Storage and Moving	\$ 525		
8/5/2016	TV	\$ 978		
8/5/2016	TV bracket Net	\$ 329		
8/5/2016	Sony TV	\$ 2,170		
8/5/2016	Guest Chair	\$ 9,240		
8/5/2016	Food Carrier	\$ 997		
8/5/2016	Patio Furniture	\$ 2,044		
8/5/2016	Trinova Pegasus Mattresses	\$ 8,896		
8/5/2016	Solarium Blinds	\$ 4,220		
8/5/2016	Lighting Retrofit Electric Fixture	\$ 77,052		
8/5/2016	Suction Machines	\$ 3,030		
8/5/2016	Mobile Vital Signs Monitors-2	\$ 3,700		
8/5/2016	Privacy Curtains/Shades	\$ 29,647		
8/5/2016	Nelson Fire Pillows	\$ 5,056		
8/5/2016	Replace Hobart 3 Door Roll in Refrigerator	\$ 8,360		
8/5/2016	Tilting Skillet	\$ 9,026		
8/5/2016	Kaivac Cleaning Machine	\$ 2,728		
8/5/2016	Clean Track Extractor, Hose, & Floor Wan	\$ 2,678		
8/5/2016	Hot Dog Grill	\$ 1,414		
8/5/2016	Steamer on 24" Cabinet Base & System Scanner	\$ 11,530		
8/5/2016	Ice Maker/Dispenser	\$ 3,838		
8/5/2016	Disposer	\$ 2,765		
8/5/2016	Shredder	\$ 1,799		
8/5/2016	16 Elfa start a stack 4 drawer shelves	\$ 1,630		
8/5/2016	Focus II Boost Scrubber	\$ 8,794		
8/5/2016	Plaque- Installation and lettering	\$ 3,387		
8/5/2016	Self Serve Refrigerator Case	\$ 7,702		
8/5/2016	12 Soup kettles-2.5 qt	\$ 2,013		
8/5/2016	Butcher block work table	\$ 1,212		
8/5/2016	GE Refrigerator	\$ 850		
8/5/2016	GE Range	\$ 2,465		
8/5/2016	30-Nightstands, 14-Wardrobes, 14-4 Drawer	\$ 35,399		
8/5/2016	3-wood planters & 4-plastic benches, umbrellas	\$ 4,063		
8/5/2016	Hobart 3 door roll in refrigerator	\$ 8,480		
8/5/2016	5 Pendant lights-crackled gold/silver	\$ 1,506		
8/5/2016	Food slicer	\$ 2,187		
8/5/2016	27-Singular tubular hamper w/foot pedal	\$ 3,895		
8/5/2016	75-Wall lamp-single swing arm	\$ 2,843		
8/5/2016	2-Refrigerater Sandwich unit	\$ 5,108		
8/5/2016	25-Framed prints	\$ 8,050		
8/5/2016	Used Vulcan 20 gal electric tili kettle	\$ 4,245		
8/5/2016	UHF radio repeater stations	\$ 9,409		
8/5/2016	Ice maker & water dispenser-TW	\$ 4,219		
8/5/2016	Generac portable generator & transfer sw	\$ 1,665		
8/5/2016	2-4 well hot food tables	\$ 3,780		
8/5/2016	Ice machine-nugget for B4	\$ 4,219		
8/5/2016	Prodigy ice maker	\$ 5,520		
8/5/2016	Software and License Fees	\$ 11,375		
8/5/2016	Network Servers and Equipment	\$ 25,384		
8/5/2016	Network Enhancements	\$ 10,396		
8/5/2016	replace PC's/Printer	\$ 36,920		
8/5/2016	State Survey Issues	\$ 4,000		
8/5/2016	Software and License Fees	\$ 4,130		
8/5/2016	Network Servers and Equipment	\$ 84,262		
8/5/2016	Network Servers and Equipment	\$ 25,970		
8/5/2016	Network Servers and Equipment	\$ 9,447		
8/5/2016	Network Servers and Equipment	\$ 13,904		
8/5/2016	Computer Upgrades	\$ 15,407		
8/5/2016	Network Servers and Equipment	\$ 23,630		
8/5/2016	Network Servers and Equipment	\$ 645		
8/5/2016	Network Servers and Equipment	\$ 26,829		
8/5/2016	Network Servers and Equipment	\$ 34,681		
8/5/2016	Network Servers and Equipment	\$ 3,995		
8/5/2016	replace PC's/Printer	\$ 2,134		
8/5/2016	replace PC's/Printer	\$ 12,632		
8/5/2016	Wiring for Color Printer Upgrade	\$ 1,540		

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield County			923-C		9/30/2016			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	59,714	SL		42,151	
2.									
3.									
B-4. Subtotal									42,151
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	8	9	Various	199,194	128,894			17,953	
2. Disposals (attach schedule)					(660)				
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 9/30/2016	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		02/24/14		
2. Date Structure Completed		07/01/16		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		1973		
5. Total Licensed Bed Capacity		294		
6. Square Footage		367,000		
7. Acquisition Cost				
a. Land		5,000,000		
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%	2.38-2.67%
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 9/30/16				61,406,667
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 Fairfie	923-C	9/30/2016	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 59,821	59,821		
Name of Lender	Rate			
Connecticut Community Bank dba Westport National Bank	4.00%			
Address of Lender				
1495 Post Road EastWestport, CT 06881				
2. Second Mortgage	\$ 42,794	42,794		
Name of Lender	Rate			
Connecticut Community Bank dba Westport National Bank	4.00%			
Address of Lender				
1495 Post Road EastWestport, CT 06881				
3. Third Mortgage	\$ 883,069	883,069		
Name of Lender	Rate			
People's United Bank	2.38-2.67%			
Address of Lender				
850 Main StreetBridgeport, 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)	\$ 985,684	985,684		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Jewish Home for the Elderly of Fair		923-C		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				985,684	985,684			
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (<i>Specify</i>)				\$ 76,124	76,124			
A. Item		Rate	Amount					
Equipment		3.99%	2,000,000					
Lender								
Westport National Bank								
Address of Lender								
1495 Post Rd East, Westport, CT 06880								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 76,124	76,124			
12. D. Other Interest Expense (<i>Specify</i>)				\$ 594,771	594,771			
Line of credit and bridge loan								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 1,656,579	1,656,579			
14. Insurance								
a. Insurance on Property (buildings only)				\$ 73,724	73,724			
b. Insurance on Automobiles				\$ 21,435	21,435			
c. Insurance other than Property (as specified above)								
1. Umbrella (<i>Blanket Coverage</i>)				\$ 247,146	247,146			
2. Fire and Extended Coverage				\$				
3. Other (<i>Specify</i>)				\$ 10,234	10,234			
Child Care insurance								
14d. Total Insurance Expenditures (14a + b + c)				\$ 352,539	352,539			
15. Total All Expenditures (A-13 thru C-14)				\$ 53,259,932	53,259,932			

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	9/30/2016	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	\$ 473,675	473,675		
4.			Other - See attached Schedule	\$ 5,648,881	5,648,881		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 258,762	258,762		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d, 1e	Accounting & Legal	\$ 136,481	136,481		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 19,002	19,002		
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	\$ 18,822	18,822		
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)	\$ 18,017	18,017		
18.	16	m3	Unallowable Advertising *	\$ 158,879	158,879		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 16,019	16,019		
21.			Unallowable Management Fees	\$			
22.	30	IV7	Barber and Beauty	\$ 124,642	124,642		
23.			Other - See attached Schedule	\$ 3,089,021	3,089,021		
Page 18 - Dietary Expenditures							
24.	30	IV1/8	Meals to employees, guests and others who are not residents	\$ 177,964	177,964		
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)				\$ 10,140,165	10,140,165		

* 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	\$ 20,735		
10	A2	Administrator's salary allocable to Foundation (10%) and Asst Living (5% for 3 months) of allowable portion of administrator's salary of \$121,993)	\$ 13,724		
10	11a	Head accountant salary (5% allocable Asst Living for 3 months)	\$ 2,552		
10	11b	Other accountant salaries (5% allocable to Asst Living for 3 months)	\$ 6,468		
10	11b	Other accountant salaries (3 ees, 20% allocable to Foundation)	\$ 41,796		
10	A4	Other administrative salaries (5% allocable to Assisted Living for 3 months)	\$ 27,120		
10	A10	Protective services salaries allocable to Assisted Living based on square footage for 3 months	\$ 3,743		
10	8a	Head laundry salaries allocable to Assisted Living based on resident days for 3 months	\$ 1,301		
10	8b	Laundry salaries allocable to Assisted Living based on resident days for 3 months	\$ 25,575		
10	5c	Dietary salaries allocable to Assisted Living based on resident days for 3 months	\$ 116,973		
10	6a	Head of housekeeping salaries allocable to Assisted Living based on square footage for 3 months	\$ 432		
10	6b	Housekeeping salaries allocable to Assisted Living based on square footage for 3 months	\$ 28,542		
10	7a	Chief of maintenance salaries allocable to Assisted Living based on square footage for 3 months	\$ 2,292		
10	7b	Maintenance salaries allocable to Assisted Living based on square footage for 3 months	\$ 8,362		
10	12o	Compassionate Care Companions	\$ 2,410,295		
10	12o	ADHC Wages	\$ 451,585		
10	12o	WAC Wages	\$ 104,566		
10	12o	ELDER, IAO, AND PHYSICIAN PRACTICE	\$ 205,831		
10	12o	Medical Home Care	\$ 1,170,398		
10	12o	Senior Choice at Home Wages	\$ 222,578		
10	12o	Hospice Wages	\$ 260,503		
10	12o	INPATIENT / OUTPATIENT	\$ 57,520		
10	A4	Past President deferred compensation expense	\$ 59,161		
10	120	Foundation	\$ 230,321		
10	12o	Fitness Center	\$ 156,173		
10	12o	Home Together	\$ 20,336		
Total Other Salaries Adjustment			\$ 5,648,881	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 18,764		
13	B4	Podiatrist	\$ 4,315		
13	B8e	Psychiatrist	\$ 16,942		

13	B12	Resident Care	\$ 383		
13	B12	MEDICAL HOME CARE BILLING SERVICES	\$ 58,930		
13	B12	POST-ACUTE PHYSICIAN	\$ 7,698		
13	B12	INPATIENT THERAPY TEMP HELP	\$ 67,699		
13	B12	COMPASSIONATE CARE COMPANIONS PURCHASED SERVICES	\$ 6,965		
13	B12	EMPLOYEE RELATIONS TEMP HELP	\$ 26,984		
13	B12	HOSPICE BILLING SERVICES	\$ 32,579		
13	B12	INPATIENT THERAPY PURCHASED SERVICES	\$ 17,503		
Total Other Fees Adjustments			\$ 258,762	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1G	Office Supplies (IOA)	\$ 305		
15	1G	Office Supplies (CCC)	\$ 340		
15	1G	Office Supplies (Medical Home Care)	\$ 7,187		
15	1G	Office supplies - minor equipment (Medical Home Care)	\$ 548		
15	1G	Office Supplies (Hospice)	\$ 403		
15	1G	Office supplies (Foundation)	\$ 19,233		
15	1G	Office Supplies (Home Together)	\$ 3,266		
15	1G	Office Supplies (Fitness Center)	\$ 6,338		
16	m11	Home Together purchased services	\$ 145,133		
16	m11	Fitness center purchased services	\$ 6,159		
16	m13	Employee Relations Printing	\$ 770		
16	m13	WAC Expense	\$ 3,042		
16	m13	ADHC Expense	\$ 62,337		
16	m13	Comp Care Expense	\$ 812		
16	m13	Elder Abuse	\$ 1,245		
16	15	Education Expenses - see pg.16d attachment	\$ 12,215		
16	m13	Bank Fees/Other Charges	\$ 93,782		
15	1a1-9	Benefits on disallowed salaries	\$ 1,591,907		
16	m13	Professional Services - consulting expenses attachment 16c	\$ 66,393		
16	m13	Senior Choice at Home-Printing Expense	\$ 9,963		
16	m8	Dues	\$ 5,582		
16	m13	Medical Home Care network	\$ 1,607		
16	m13	Medical Home Care Expense	\$ 19,161		
16	m13	Senior Choice at Home Expense	\$ 7,163		
15	1G	Post acute office supplies (minor equipment)	1,110		
15	1G	Inpatient therapy office supplies (minor equipment)	1,200		
16	m13	Inpatient therapy software	\$ 4,740		
16	m13	Senior Choice at Home software	\$ 8,230		
16	m13	Other Employee Relations Exp - see pg. 16 attachment	\$ 401		
16	L3	Other Employee Relations Exp - see pg. 16 attachment	\$ 36,151		
16	m13	SENIOR CHOICE AT HOME PURCHASED SERVICES	\$ 259,784		
16	m13	Misc. Expense	\$ 377		
16	m13	SENIOR CHOICE AT HOME CONSULTING	\$ 80,412		
16	m13	Foundation Expenses	\$ 25,561		
16	m13	Hospice software	\$ 10,210		
16	m13	PHYSICIAN PRACTICE CONSULTING	\$ 1,215		
16	m13	OUTPATIENT AND EMPLOYEE RELATED SOFTWARE	\$ 23,262		
16	m13	Outpatient therapy satellite TV	\$ 239		
16	m13	Medical Homecare/Hospice/CCC Hardware	\$ 7,528		

16	m13	Therapeutic Recreation - printing expense	\$ 76		
16	m13	Institute on Aging - consulting services	\$ 34,250		
16	m13	Inpatient Therapy - consulting services	\$ 923		
16	m11	Medical Home Care purchased services	\$ 721		
16	m13	Home Together software	\$ 250		
16	m13	Clinical support services consulting	\$ 28,346		
16	m13	Administration - Moving	\$ 297,510		
16	L4	Travel - Senior Choice at Home, CCC, IOA, MHC, Hospice, Elder Abuse, Home Together	\$ 173,623		
16	m13	Fitness center software	\$ 3,062		
16	m13	Fitness center supplies	\$ 24,949		
Total Other A&G Adjustments			\$ 3,089,021	\$ -	\$ -

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	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 10,140,165	10,140,165		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 452,416	452,416		
28.	20	5d	Ambulance/Limousine	\$ 108,489	108,489		
29.	20	5f	X-rays, etc	\$ 36,070	36,070		
30.	20	5h	Laboratory	\$ 58,757	58,757		
31.	20	5c	Medical Supplies	\$ 168,150	168,150		
32.	20	5 e2	Oxygen (non emergency)	\$ 32,869	32,869		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 85,056	85,056		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	7d	Depreciation on Unallowable Motor Vehicles	\$ 29,741	29,741		
37.	22	10c	Unallowable Property and Real Estate Taxes	\$ 1,811	1,811		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 622,087	622,087		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14B	Property Insurance	\$ 12,004	12,004		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$ 18,477	18,477		
44.	30	IV8	Vending Machine Revenue	\$ 435	435		
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	\$ 1,739,400	1,739,400		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 329,728	329,728		
51.	Total Amount of Decrease (Items 1 - 50)			\$ 13,835,654	13,835,654		

*** 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
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5g	Dental Supplies	\$ 10,924		
20	5j	SNF Therapy Supp&Exp	\$ 4,166		
20	5j	POD/OPHTHAL/SUPPLIES MISC.	\$ 595		
20	5j	Patient Lost Articles	\$ 1,213		
20	5j	Medical Home Care supplies	\$ 646		
20	5j	ADHC Grasmere Supplies Expense	\$ 944		
20	5j	Satellite TV	\$ 51,338		
20	5j	INPATIENT THERAPY SUPPLIES EXPENSE	\$ 9,071		
20	5j	OUTPATIENT THERAPY SUPPLIES EXPENSE	\$ 677		
20	5j	Elder Abuse Prevention - Supplies Expense	\$ 35		
20	4E	Housekeeping expenditures for Assisted Living based on resident days- less amount specifically disallowed or already included in overhead disallowance	\$ 3,542		
20	4a1	Housekeeping Supplies - Comp Care Companioes, ADHC	1,905		
Total Other Ancillary Costs			\$ 85,056	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	9	ADHC rental payments on leased property	\$ 202,611		
22	9	Outpatient rental payments on leased property	\$ 369,414		
22	9	CCC rental payments	\$ 10,800		
22	8b	Amortization expense	\$ 42,151		
22	7d	Disallowed Depreciation - TVs	\$ 3,589		
22	7b	Disallowed Depreciation on Rabbi's house carpet	\$ 463		
22	7b	Disallowed Depreciation - install wood grain vinyl childcare office	\$ 85		
22	7b	Disallowed Depreciation - landscaping courtyard - soil, mulch	\$ 555		
22	7b	Disallowed Depreciation - new tile in beauty shop	\$ 400		
22	7d	Disallowed Depreciation - Wheelchair recline platform - beauty shop	\$ 74		
22	7d	Disallowed Depreciation - Gym Equipment	\$ 3,014		
22	7d	Disallowed Depreciation - Allscripts software for Homecare/CCC	\$ 3,420		

22	7d	Depreciation - Timeclock system, accelerated life used in 2013	\$ (19,108)		
22	7d	Disallowed Depreciation - Outpatient therapy equipment	\$ 996		
22	6e	Vehicle lease - used for Homecare	\$ 3,588		
22	7b	Disallowed depreciation - property appraisal old campus	\$ 35		
Total Other Property Adjustments			\$ 622,087	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Child Care Revenue	\$ 526,851		
		Physician Practice Overhead Adjustment to 6/30/16 - reference pg 29B	\$ 21,797		
		WAC Overhead Adjustment - reference pg 29B	\$ 40,141		
		Senior Choice at Home Overhead Adjustment - reference pg 29B	\$ 18,856		
		Elder Abuse overhead adjustment to 6/30/16 - reference pg 29B	\$ 8,926		
		ADHC Overhead Adjustment - reference attached worksheet pg 29B	\$ 81,386		
		Medical Home Care/CCC/Hospice Overhead Adjustment -reference pg 29B	\$ 6,632		
		Foundation Overhead Adjustment - reference pg. 29B	\$ 14,306		
		Outpatient therapy overhead adjustment - reference pg. 29B	\$ 986		
		IOA Overhead Adjustment to 6/30/16 - reference pg. 29B	\$ 6,632		
		Fitness Center Overhead Adjustment - reference pg. 29B	\$ 53,131		
		Home Together Overhead Adjustment - reference pg. 29B	\$ 479		
		Assisted Living Overhead Adjustment - reference pg. 29B	\$ 72,846		
		Jewish Federation Overhead Adjustment - reference pg. 29B	\$ 18,015		
		IOA/Physician Practice/Elder Abuse Overhead Adjustment 7/1/16-9/30/16 - reference pg. 29B	\$ 3,844		
27	12d	Interest Expense	\$ 594,771		
30	IV8	Misc. Revenue - See pg. 30a Attachment	\$ 35,760		
30	IV2	Rental of rooms to non residents	\$ 29,250		
18	2A1	Food expense - Post acute, Assisted living, Comp Care Companions, Hospice, PP, Outpatient Therapy, Fitness Center	27,235		
18	2A1	Food expense - senior choice at home, Elder Abuse	\$ 1,326		
18	2E	Dietary expenditures for Assisted Living based on resident days - less amounts already disallowed, based on resident days	\$ 171,184		
19	3E	Laundry supplies for Assisted Living based on resident days - less amounts already included in overhead disallowance	\$ 5,047		
Total Other Adjustments			\$ 1,739,400	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
24	D	Leasehold Improvements Amortization	\$ 17,953		
22	7d	Moveable depreciation disallowance for fair rental - see attachment page 29d	\$ 8,299		
22	7b and 7c	Building and nonmoveable depreciation disallowance for fair rental - see attachment page 29d	\$ 147,836		
22	7b	Depreciation - Adjust assets to 30 year life - see attachment page 29c	\$ (83,231)		
26	12A3	Interest expense for fair rental - disallow 27.05%	\$ 238,870		
Total Unallowable Building Interest			\$ 329,728	\$ -	\$ -

Adult Day Care (ADHC) Overhead Adjustment

	10/1/15-2/29/16	3/1/16-6/30/16	7/1/16-9/30/16
Square footage of ADHC	5,154	6,570	6,570
Total square footage of facility	194,263 D	189,119 E	317,000 F
ADHC space as a percent of total space, weighted average	2.78%		

Facility Expenses:

	Total	ADHC Allocation %	ADHC Amount
Occupancy and Insurance <small>Per Financial Stmt's</small>	2,398,634	see wp 34-JHE attachment 28b	
Less: Rental expense ADHC/OT	(572,025) B	traced to wp 34-JHE attachment 28b groupings	
Satellite TV	(51,338) B		
ADHC Satellite TV (included in ADHC disallowance already)	(1,486) B		
Electricity	(648,663) C		
Elevator Maintenance	(33,269) C		
Fire Alarm Maint	(5,777) C		
Fuel Oil	(56,289) C		
HVAC	(82,697) C		
Repairs and maintenance	(85,835) C		
Pest control	(5,632) C		
Auto lease	(4,183) C		
Sewage/Solid Waste Removal	(155,402) C		
Snow removal	(8,605) C		
Water	(61,465) C		
Landscaping	(40,113) C		
Natural Gas	(87,296) C		
Adj. Occupancy and Insurance	498,559	2.7816%	13,868
Other Administrative <small>Per Financial Stmt's as adjusted</small>	2,427,315	2.7816%	67,518
Depreciation - Equipment <small>Per Cost Report, less amts specifically disallowed</small>	314,748	0.0000% A	0
Depreciation - Bldg & Impr <small>Per Cost Report, less amts specifically disallowed</small>	1,294,407	0.0000% A	0
Interest and Amortization <small>Per Financial Stmt's</small>	1,698,730		
Less: Interest already disallowed	(594,771) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	1,061,808	0.0000% A	0
			81,386

- 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
- E** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- F** The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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

	Total	CCH
100.00%		
Administrative and General:		
Other Administrative	67,518	67,518
50% of Occupancy & Insurance	6,934	6,934
Total	74,452	74,452
Capital:		
50% of Occupancy & Insurance	6,934	6,934
Depreciation - Equipment:	0	0
Sub-Total: ADHC overhead	81,386	81,386
Adjusted on Cost Report Page 29:		
ADHC Overhead adjustment relating to fair value		
Not Adjusted on Cost Report:		
Depreciation - Bldg & Impr:	0	0

Interest and Amortization

0

0

Support for Other administrative calculation

Other Administrative from F/S

5,616,567 [see wp 34-JHE attachment 28b](#)

Less (amounts already disallowed):

User Tax (not disallowed on CR, but does not apply to OH allocation)	1,657,858	traced to wp 34-JHE attachment 28b groupings
Disallowed legal fees - see pg. 7a attachment	116,281	
Cell phone	19,002	traced to wp 34-JHE attachment 28b groupings
Bank fees	93,782	
Office Supplies (IOA)	305	
Office Supplies (CCC)	340	
ADHC client transportation	62,594	
Food expense - Elder Abuse and Senior Choice at Home	1,326	
Comp Care Expense pg 16a	812	
Supplies - Comp Care Companions, ADHC	1,905	
Elder Abuse	1,197	
Elder abuse - supplies expense	35	
Education Expenses - see pg.16d attachment	12,215	
ADHC Supplies expense	944	
ADHC property tax	1,811	
Medical Home Care - Billing service	58,930	
Medical Home care - minor equipment	548	
Medical home care - purchased services	721	
Hospice Billing Service	32,579	
Hospice medical supplies	4,011	
Hospice office supplies	403	
Inpatient therapy minor equipment (office supplies)	1,200	
Outpatient therapy - supplies expense	677	
Medical home care - network	1,607	
Medical home care - office supplies	7,187	
Hospice-Software	10,210	
Medical supplies - 5% disallowed	2,123	
Medical supplies -CCC, Home Together, IOA, Hospice, Senior Choice - 100% disallowed	5,806	
Professional Services - Bennet - see page 21	12,000	
Senior Choice at Home-Printing Expense	9,963	
Medical Home Care Expense	19,161	
Senior Choice at Home Expense	7,163	
MEDICAL HOME CARE HARWARE	7,528	
Employee relations software	17,922	
SENIOR CHOICE AT HOME SOFTWARE	8,230	
Other Employee Relations Exp - see pg. 16 attachment	401	
Other Employee Relations Exp - see pg. 16 attachment	36,151	
Misc. Expense	377	
SENIOR CHOICE AT HOME CONSULTING	80,412	
Elder abuse support expense	48	
PHYSICIAN PRACTICE CONSULTING	1,215	
Advertising Other	158,879	
Inpatient Therapy Consulting	923	
ADHC Travel expenses	1,081	
Compassionate Care Companions Purchased Services	6,965	
IOA Consulting	34,250	
PHYSICIAN PRACTICE CONSULTING	1,215	
Foundation Expenses	41,580	
Foundation office supplies	19,233	
Travel - Senior Choice at Home, CCC, IOA, MHC, Hospice, Elder Abuse, Home Together	173,623	
SENIOR CHOICE AT HOME PURCHASED SERVICES	259,784	
Fitness center purchased services	6,159	
Fitness center office supplies	6,338	
Fitness center software	3,062	
Fitness center supplies	24,949	
Home Together purchased services	145,133	
Home Together software	250	
Home Together office supplies	3,266	
Disallowed dues 28a	5,582	
	2,427,315	

Outpatient Therapy Overhead Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of therapy space	6,560	0 C	1,636 D
Total square footage of facility	194,263 A		317,000 E
Therapy space as a percent of total space	1.5360%		

- A** The offsite square footage of 11,714 is added to the facility of 182,549
- B** This activity was offsite through 2/29/16 and depreciation for the building, equipment, interest, and amortization will not be taken for
- C** Outpatient therapy used space as available from inpatient therapy for this period and no longer leased space offsite
- D** Outpatient therapy is onsite beginning 7/1/16
- E** The offsite square footage of 6,570 is added to the square footage of the new facility

Outpatient therapy treatments	4,866	From client questionnaire
Total therapy treatments	71,939	From client questionnaire
Outpatient therapy treatments as a percent of total treatments	6.7641%	

Outpatient Allocation of Therapy Space: 0.1039%

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	226,282	226,282	From GL
22.6.c.	Light and Power	648,663	648,663	From GL
	Total	874,945	874,945	
	Outpatient Allocation		0.1039%	
	Unallowable Amount		909	

Capital:

27.14.a.	Property Insurance	73,724	73,724	From GL
	Outpatient Allocation		0.1039%	
	Unallowable Amount		77	

Depreciation:

22.7.c.d.	Depreciation - Equipment	314,748	0	From PPE Detail
	Outpatient Allocation		0.1039%	
	Unallowable Amount		0	

Sub-Total: Unallowable Outpatient Therapy Adjusted on Cost Report

986

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	1,294,407	755,071	B From cost report, less amounts specifically disallowed
22.8.b.	Amortization	17,953	10,473	B From GL
	Total	1,312,360	765,543	
	Outpatient Allocation		0.1039%	
	Unallowable Amount		795	

W/P Index: 11

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

JHE Foundation Overhead Adjustment

	<u>10/1/15-6/30/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of JHE Foundation	718	718	413
Total square footage of facility	194,263 A	189,119 C	317,000 D
JHE Foundation space as a percent of total space	0.3131%		

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>ADHC Allocation %</u>	<u>ADHC Amount</u>
Occupancy and Insurance <small>Per Financial Stmts</small>	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	0.3131%	5,720
Other Administrative <small>Per Financial Stmts</small>	2,427,315	0.3131%	7,600
Depreciation - Equipment <small>Per Cost Report</small>	314,748	0.3131%	986
Depreciation - Bldg & Impr <small>Per Cost Report</small>	1,294,407	0.3131%	4,053
Interest and Amortization <small>Per Financial Stmts</small>	1,698,730		
Less: LOC and other Interest	(594,771) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	1,061,808	0.3131%	3,325
			21,683

- 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 disallowec
- C** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- D** The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	7,600	7,600
50% of Occupancy & Insurance	2,860	2,860
Total	10,460	10,460

Capital:

50% of Occupancy & Insurance	2,860	2,860
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Depreciation - Equipment:

	986	986
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Sub-Total: JHE Foundation overhead

Adjusted on Cost Report:	14,306	14,306
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JHE Foundation Overhead adjustment relating to fair value

Not Adjusted on Cost Report:

Depreciation - Bldg & Impr:

	4,053	4,053
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Interest and Amortization

	3,325	3,325
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WAC Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of WAC	2,050	2,050	984
Total square footage of facility	194,263 A	189,119 C	317,000 D
WAC space as a percent of total space	0.8786%		

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>WAC Allocation %</u>	<u>WAC Amount</u>
Occupancy and Insurance <small>Per Financial Stmts</small>	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	0.8786%	16,049
Other Administrative <small>Per Financial Stmts</small>	2,427,315	0.8786%	21,327
Depreciation - Equipment <small>Per Cost Report</small>	314,748	0.8786%	2,765
Depreciation - Bldg & Impr <small>Per Cost Report</small>	1,294,407	0.8786%	11,373
Interest and Amortization <small>Per Financial Stmts</small>	1,698,730		
Less: LOC and other Interest	(594,771) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	1,061,808	0.8786%	9,329
			60,844

- 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 disallowec
- C** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- D** The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	21,327	21,327
50% of Occupancy & Insurance	8,025	8,025
Total	29,351	29,351

Capital:

50% of Occupancy & Insurance	8,025	8,025
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Depreciation - Equipment:

	2,765	2,765
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Sub-Total: WAC overhead

Adjusted on Cost Report:	40,141	40,141
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WAC Overhead adjustment relating to fair value

Not Adjusted on Cost Report:

Depreciation - Bldg & Impr:

	11,373	11,373
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Interest and Amortization

	9,329	9,329
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W/P Index: 11

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

Senior Choice Overhead Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of Senior Choice	718	718	1,676
Total square footage of facility	194,263 A	189,119 C	317,000
Senior Choice's space as a percent of total space		0.4127%	

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>SC Allocation %</u>	<u>SC Amount</u>
Occupancy and Insurance <small>Per Financial Stmts</small>	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	0.4127%	7,539
Other Administrative <small>Per Financial Stmts</small>	2,427,315	0.4127%	10,018
Depreciation - Equipment <small>Per Cost Report</small>	314,748	0.4127%	1,299
Depreciation - Bldg & Impr <small>Per Cost Report</small>	1,294,407	0.4127%	5,342
Interest and Amortization <small>Per Financial Stmts</small>	1,698,730 B		
Less: LOC and other Interest	(594,771) B		
Additional Mortgage Expense	(42,151)		
Adj. Interest and Amortization	1,061,808	0.4127%	4,382
			<u>28,581</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 or
- C** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- D** The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	10,018	10,018
50% of Occupancy & Insurance	3,769	3,769
Total	<u>13,788</u>	<u>13,788</u>

Capital:

50% of Occupancy & Insurance	<u>3,769</u>	<u>3,769</u>
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Depreciation - Equipment:

	<u>1,299</u>	<u>1,299</u>
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**Sub-Total: Senior Choice overhead
Adjusted on Cost Report:**

	<u>18,856</u>	<u>18,856</u>
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**Senior Choice Overhead adjustment relating to fair value
Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:

	<u>5,342</u>	<u>5,342</u>
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Interest and Amortization

	<u>4,382</u>	<u>4,382</u>
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W/P Index: 11

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

Home Together Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of Home Together	0	0	133
Total square footage of facility	194,263 A	189,119 C	317,000 D
Home Together space as a percent of total space	0.0105%		

Facility Expenses per Financial Statements:

		<u>Total</u>	<u>Home Together Allocation %</u>	<u>Amount</u>
Occupancy and Insurance	Per Financial Stmts	2,398,634		
Less: Rental expense ADHC/OT		(572,025) B		
Adj. Occupancy and Insurance		1,826,609	0.0105%	192
Other Administrative	Per Financial Stmts	2,427,315	0.0105%	255
Depreciation - Equipment	Per Cost Report	314,748	0.0105%	33
Depreciation - Bldg & Impr	Per Cost Report	1,294,407	0.0105%	136
Interest and Amortization	Per Financial Stmts	1,698,730		
Less: LOC and other Interest		(594,771) B		
Additional Mortgage Expense		(42,151) B		
Adj. Interest and Amortization		1,061,808	0.0105%	111
				726

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 disallo

C The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549

D The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	255	255
50% of Occupancy & Insurance	96	96
Total	350	350

Capital:

50% of Occupancy & Insurance	96	96
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Depreciation - Equipment:

	33	33
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**Sub-Total: Home Together overhead
Adjusted on Cost Report:**

	479	479
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**Home Together Overhead adjustment relating to fair value
Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:

	136	136
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Interest and Amortization

	111	111
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Assisted Living Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of Assisted Living	0	0	29,063
Total square footage of facility	194,263 A	189,119 C	317,000 D
Assisted Living space as a percent of total space		2.2920%	
Less: 14 of 46 Units temporarily certified as Skilled Beds		0.6976%	percentage used as skilled
Adjusted Assisted Living space as a percent of total space		1.5945%	

Facility Expenses per Financial Statements:

		<u>Total</u>	<u>Assisted Living Allocation %</u>	<u>Amount</u>
Occupancy and Insurance	Per Financial Stmts	2,398,634		
Less: Rental expense ADHC/OT		(572,025) B		
Adj. Occupancy and Insurance		1,826,609	1.5945%	29,125
Other Administrative	Per Financial Stmts	2,427,315	1.5945%	38,703
Depreciation - Equipment	Per Cost Report	314,748	1.5945%	5,019
Depreciation - Bldg & Impr	Per Cost Report	1,294,407	1.5945%	20,639
Interest and Amortization	Per Financial Stmts	1,698,730		
Less: LOC and other Interest		(594,771) B		
Additional Mortgage Expense		(42,151) B		
Adj. Interest and Amortization		1,061,808	1.5945%	16,930
				110,414

- 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
- C** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- D** The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	38,703	38,703
50% of Occupancy & Insurance	14,562	14,562
Total	53,265	53,265

Capital:

50% of Occupancy & Insurance	14,562	14,562
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Depreciation - Equipment:

	5,019	5,019
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**Sub-Total: Assisted Living overhead
 Adjusted on Cost Report:**

	72,846	72,846
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**Assisted Living Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:

	20,639	20,639
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Interest and Amortization

	16,930	16,930
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Federation Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of Jewish Federation center	0	0	5,000
Total square footage of facility	194,263 A	189,119 C	317,000 D
Federation space as a percent of total space	0.3943%		

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>Fitness Allocation %</u>	<u>Fitness Amount</u>
Occupancy and Insurance	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	0.3943%	7,203
Other Administrative	2,427,315	0.3943%	9,571
Depreciation - Equipment	314,748	0.3943%	1,241
Depreciation - Bldg & Impr	1,294,407	0.3943%	5,104
Interest and Amortization	1,698,730		
Less: LOC and other Interest	(594,771) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	1,061,808	0.3943%	4,187
			27,306

- 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 C
- C** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- D** The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	9,571	9,571
50% of Occupancy & Insurance	3,601	3,601
Total	13,173	13,173

Capital:

50% of Occupancy & Insurance	3,601	3,601
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Depreciation - Equipment:

	1,241	1,241
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Sub-Total: Federation overhead

Adjusted on Cost Report:	18,015	18,015
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**Federation Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:	5,104	5,104
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Interest and Amortization	4,187	4,187
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Fitness Center Adjustment

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>	<u>7/1/16-9/30/16</u>
Square footage of Fitness center	0	0	14,746
Total square footage of facility	194,263 A	189,119 C	317,000 D
Fitness center space as a percent of total space		1.1629%	

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>Fitness Allocation %</u>	<u>Fitness Amount</u>
Occupancy and Insurance Per Financial Stmts	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	1.1629%	21,242
Other Administrative Per Financial Stmts	2,427,315	1.1629%	28,228
Depreciation - Equipment Per Cost Report	314,748	1.1629%	3,660
Depreciation - Bldg & Impr Per Cost Report	1,294,407	1.1629%	15,053
Interest and Amortization Per Financial Stmts	1,698,730		
Less: LOC and other Interest	(594,771) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	1,061,808	1.1629%	12,348
			80,532

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 C

C The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549

D The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000

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	28,228	28,228
50% of Occupancy & Insurance	10,621	10,621
Total	38,849	38,849

Capital:

50% of Occupancy & Insurance	10,621	10,621
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Depreciation - Equipment:

	3,660	3,660
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**Sub-Total: Fitness Center overhead
Adjusted on Cost Report:**

	53,131	53,131
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**Fitness Center Overhead adjustment relating to fair value
Not Adjusted on Cost Report:**

Depreciation - Bldg & Impr:

	15,053	15,053
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Interest and Amortization

	12,348	12,348
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Elder Abuse Overhead Adjustment through 6/30/16

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>
Square footage of Elder Abuse	500	500
Total square footage of facility	194,263 A	189,119 C
Elder Abuse's space as a percent of total space		0.1954%

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>Elder Allocation %</u>	<u>Elder Amount</u>
Occupancy and Insurance Per Financial Stmts	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	0.1954%	3,569
Other Administrative Per Financial Stmts	2,427,315	0.1954%	4,742
Depreciation - Equipment Per Cost Report	314,748	0.1954%	615
Depreciation - Bldg & Impr Per Cost Report	1,294,407	0.1954%	2,529
Interest and Amortization Per Financial Stmts	1,698,730 B		
Less: LOC and other Interest	(594,771) B		
Additional Mortgage Expense	(42,151)		
Adj. Interest and Amortization	1,061,808	0.1954%	2,074
			<u>13,529</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

C The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and 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.

100.00%

Administrative and General:

	<u>Total</u>	<u>CCH</u>
Other Administrative	4,742	4,742
50% of Occupancy & Insurance	1,784	1,784
Total	<u>6,527</u>	<u>6,527</u>

Capital:

50% of Occupancy & Insurance	1,784	1,784
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Depreciation - Equipment:

	615	615
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Sub-Total: Eldercare overhead

Adjusted on Cost Report:	<u>8,926</u>	<u>8,926</u>
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**Eldercare Overhead adjustment relating to fair value
Not Adjusted on Cost Report:**

<u>Depreciation - Bldg & Impr:</u>	<u>2,529</u>	<u>2,529</u>
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<u>Interest and Amortization</u>	<u>2,074</u>	<u>2,074</u>
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Institute on Aging Overhead Adjustment Through 6/30/16

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>
Square footage of IOA	372 A	372
Total square footage of facility	194,263 B	189,119 D
IOA space as a percent of total space		0.1452%

- A** IOA, Medical Homecare, Compassionate Care Companions (non medical homecare), and Hospice shared a space of 743 square feet through 6/30/16 (50% to IOA)
- 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
- D** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>IOA Allocation %</u>	<u>IOA Amount</u>
Occupancy and Insurance Per Financial Stmts	2,398,634		
Less: Rental expense ADHC/OT	(572,025) C		
Adj. Occupancy and Insurance	1,826,609	0.1452%	2,652
Other Administrative Per Financial Stmts	2,427,315	0.1452%	3,524
Depreciation - Equipment Per Cost Report	314,748	0.1452%	457
Depreciation - Bldg & Impr Per Cost Report	1,294,407	0.1452%	1,879
Interest and Amortization Per Financial Stmts	1,698,730		
Less: LOC and other Interest	(594,771) C		
Additional Mortgage Expense	(42,151) C		
Adj. Interest and Amortization	1,061,808	0.1452%	1,541
			<u>10,052</u>

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	3,524	3,524
50% of Occupancy & Insurance	1,326	1,326
Total	<u>4,849</u>	<u>4,849</u>

Capital:

50% of Occupancy & Insurance	1,326	1,326
	<u>1,326</u>	<u>1,326</u>

Depreciation - Equipment:

	457	457
	<u>457</u>	<u>457</u>

Sub-Total: IOA overhead

Adjusted on Cost Report:	<u>6,632</u>	<u>6,632</u>
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IOA Overhead adjustment relating to fair value

Not Adjusted on Cost Report:

Depreciation - Bldg & Impr:

	1,879	1,879
	<u>1,879</u>	<u>1,879</u>

Interest and Amortization

	1,541	1,541
	<u>1,541</u>	<u>1,541</u>

MHC/CCC/Hospice Overhead Adjustment

	10/1/15-2/29/16	3/1/16-6/30/16	7/1/16-9/30/16
Square footage of Medical Home Care	372 A	372	2,958
Total square footage of facility	194,263 B	189,119 D	
MHC, CCC, Hospice's space as a percent of total space		0.1452% E	

Facility Expenses per Financial Statements:

	Total	MHC/CCC/Hospice	
		Allocation %	Amount
Occupancy and Insurance	2,398,634		
Less: Rental expense ADHC/OT	(572,025) C		
Adj. Occupancy and Insurance	1,826,609	0.1452%	2,652
Other Administrative	2,427,315	0.1452%	3,524
Depreciation - Equipment	314,748	0.1452%	457
Depreciation - Bldg & Impr	1,294,407	0.1452%	1,879
Interest and Amortization	1,698,730		
Less: LOC Interest	(594,771) C		
Additional Mortgage Expense	(42,151) C		
Adj. Interest and Amortization	1,061,808	0.1452%	1,541
			<u>10,052</u>

- A** IOA, Medical Homecare, Compassionate Care Companions (non medical homecare), and Hospice shared a space of 743 square feet through 6/30/16 (50% to IOA)
- 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
- D** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and is added to the facility of 182,549
- E** Medical Homecare, Compassionate Care Companions (non medical homecare), and Hospice shared a space of 2,958 from 7/1/16-9/30/16 (1/3 each)

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	3,524	3,524
50% of Occupancy & Insurance	1,326	1,326
Total	4,849	4,849

Capital:

50% of Occupancy & Insurance	1,326	1,326
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Depreciation - Equipment:

	457	457
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Sub-Total: Medical Home care overhead

Adjusted on Cost Report:	6,632	6,632
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MHC, CCC, Hospice Overhead adjustment relating to fair value

Not Adjusted on Cost Report:

Depreciation - Bldg & Impr:

	1,879	1,879
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Interest and Amortization

	1,541	1,541
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PHYSICIAN'S Overhead Adjustment through 6/30/16

	<u>10/1/15-2/29/16</u>	<u>3/1/16-6/30/16</u>
Square footage of Physician's	1,221	1,221
Total square footage of facility	194,263 A	189,119 C
Physician's space as a percent of total space		0.4771%

Facility Expenses per Financial Statements:

	<u>Total</u>	<u>PSY Allocation %</u>	<u>PSY Amount</u>
Occupancy and Insurance	2,398,634		
Less: Rental expense ADHC/OT	(572,025) B		
Adj. Occupancy and Insurance	1,826,609	0.4771%	8,715
Other Administrative	2,427,315	0.4771%	11,581
Depreciation - Equipment	314,748	0.4771%	1,502
Depreciation - Bldg & Impr	1,294,407	0.4771%	6,176
Interest and Amortization	1,698,730		
Less: LOC Interest	(594,771) B		
Additional Mortgage Expense	(42,151) B		
Adj. Interest and Amortization	1,061,808	0.4771%	5,066
			33,038

- 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 disallow
- C** The offsite square footage of 11,714 was reduced to 6,570 effective 3/1/16, and 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.

100.00%

Administrative and General:

	<u>Total</u>	<u>CCH</u>
Other Administrative	11,581	11,581
50% of Occupancy & Insurance	4,357	4,357
Total	15,938	15,938

Capital:

50% of Occupancy & Insurance	4,357	4,357
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Depreciation - Equipment:

	1,502	1,502
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Sub-Total: Physician's overhead

Adjusted on Cost Report:	21,797	21,797
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**Physician's Overhead adjustment relating to fair value
 Not Adjusted on Cost Report:**

<u>Depreciation - Bldg & Impr:</u>	6,176	6,176
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<u>Interest and Amortization</u>	5,066	5,066
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IOA/Physician/Elder Abuse's Overhead Adjustment for 7/1/16-9/30/16

	7/1/16-9/30/16	
Square footage of space	1,067	
Total square footage of facility	317,000 A	
IOA/PP/EA as a percent of total space, for 3 months		0.0841%

Facility Expenses per Financial Statements:

		Total	IOA/PP/EA	
			Allocation %	Amount
Occupancy and Insurance	Per Financial Stmts	2,398,634		
Less: Rental expense ADHC/OT		(572,025) B		
Adj. Occupancy and Insurance		1,826,609	0.0841%	1,537
Other Administrative	Per Financial Stmts	2,427,315	0.0841%	2,043
Depreciation - Equipment	Per Cost Report	314,748	0.0841%	265
Depreciation - Bldg & Impr	Per Cost Report	1,294,407	0.0841%	1,089
Interest and Amortization	Per Financial Stmts	1,698,730		
Less: LOC and other Interest		(594,771) B		
Additional Mortgage Expense		(42,151) B		
Adj. Interest and Amortization		1,061,808	0.0841%	893
				5,827

A The offsite square footage of 6,570 is added to the square footage of the new facility of 317,000
B Rent, additional mortgage expenses, financing fees, and LOC interest is subtracted because they are

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

	100.00%
<u>Administrative and General:</u>	
	Total CCH
Other Administrative	2,043 2,043
50% of Occupancy & Insurance	769 769
Total	2,811 2,811
<u>Capital:</u>	
50% of Occupancy & Insurance	769 769
<u>Depreciation - Equipment:</u>	265 265
Sub-Total: IOA/PP/EA overhead	
Adjusted on Cost Report:	3,844 3,844

IOA/PP/EA's Overhead adjustment relating to fair value
Not Adjusted on Cost Report:

<u>Depreciation - Bldg & Impr:</u>	1,089 1,089
<u>Interest and Amortization</u>	893 893

Jewish Home for the Elderly of Fairfield County Inc., d/b/a Jewish Senior Services
2016 Medicaid Cost Report
Attachment page 29c

Below calculation is to determine the depreciation adjustment to convert all 40 year assets to 30 year assets for cost report purposes. Depreciation began 8/1/2016 in accordance with the capitalization policy of the Home.

Date in Service	Description	2016		2016		Positive Disallowance
		Amount	Life	Depreciation Taken	Adjusted Life	
7/1/2016	Civil Engineer Monitoring & reporting	583,211	40	2,430	30	3,240 810
7/1/2016	Architect Fees for Park Avenue Site	3,785,536	40	15,773	30	21,031 5,258
7/1/2016	Legal services for Park Avenue site	160,495	40	669	30	892 223
7/1/2016	Legal-Zoning & Acquisition JCC	70,939	40	296	30	394 98
7/1/2016	Management Consulting for new site	1,082,141	40	4,509	30	6,012 1,503
7/1/2016	Certificate of Need-Advisory Services	20,164	40	84	30	112 28
7/1/2016	Preconstruction design for Park Ave site	151,976	40	633	30	844 211
7/1/2016	Title search-JCC Park Avenue	682	40	3	30	4 1
7/1/2016	Certificate of need filing	42,636	40	178	30	237 59
7/1/2016	Video inspection of storm drains-Park Ave	2,400	40	10	30	13 3
7/1/2016	Appraisal and market study-Park Ave	15,750	40	66	30	88 22
7/1/2016	Legal costs for new campus	45,520	40	190	30	253 63
7/1/2016	Asbestos survey, lead and pcp analyses	98,570	40	411	30	548 137
7/1/2016	Geotechnical consulting service	46,123	40	192	30	256 64
7/1/2016	Legal for design & construction agreements	16,312	40	68	30	91 23
7/1/2016	Peer review of construction	23,897	40	100	30	133 33
7/1/2016	Purchase property at 4200 Park Avenue, B	53,927	40	225	30	300 75
7/1/2016	DEEP permit for Park Ave	625	40	3	30	3 0
7/1/2016	Legal services for Park Ave	972	40	4	30	5 1
7/1/2016	Pre construction document review	28,321	40	118	30	157 39
7/1/2016	Builders risk insurance	82,954	40	346	30	461 115
7/1/2016	Title insurance-additional fees	1,888	40	8	30	10 2
7/1/2016	Construction Costs	48,854,470	40	203,560	30	271,414 67,854
7/1/2016	Construction Agreement-Uri-Electricity	14,280	40	60	30	79 19
7/1/2016	Soil and construction material testing	148,342	40	618	30	824 206
7/1/2016	Building permit fee-Park Avenue	1,591,875	40	6,633	30	8,844 2,211
7/1/2016	Sewer Use	2,410	40	-	30	13 13
7/1/2016	Capitalized Interest	932,498	40	3,885	30	5,181 1,296
7/1/2016	Southern Conn Gas	92,488	40	385	30	514 129
7/1/2016	Thermal Consulting and inspecting	25,800	40	108	30	143 35
7/1/2016	Soil sample, PH sample	441	40	2	30	2 0
7/1/2016	Electricity	88,035	40	367	30	489 122
7/1/2016	Structural Engineer	7,000	40	29	30	39 10
7/1/2016	Courtyard Renderings	3,030	40	13	30	17 4
7/1/2016	Bridgeport Dept. of Health-Inspections	3,135	40	13	30	17 4
7/1/2016	Demolition and Abatement	881,042	40	3,671	30	4,895 1,224
7/1/2016	Fire Protection-Sprinkler	961,651	40	4,007	30	5,343 1,336

83,231

Jewish Home for the Elderly d/b/a Jewish Senior Services
9/30/16 Medicaid Cost Report
Fair Rental Calculation - Assets capitalized through 9/30/16
Attachment 29d page 1 of 2

Allowable Costs up to \$65 million, exclusive of capitalized financing

	Allowable Allocation	Actual Spent	Actual Spent less Capitalized Costs	Actual Spent less Capitalized Costs and Disallowed Moveable	Calculated Max Allowable
Land	4,000,000	5,000,000	5,000,000	5,000,000	4,000,000
Moveable					
Buildings, improvements, and nonmovable equipment					
Total	65,000,000	95,285,942	94,222,279	93,929,307	65,000,000

Capitalized financing included building, actual spent column, as well as disallowed cost:

Interest	932,498	
Financing	62,665	
Bond financing	60,000	
Property appraisal old campus	8,500	disallowed
Total	1,063,663	

Moveable costs not allowed 292,972

FAIR RENT ALLOCATION - Actual Spend times Square Footage Allocation

	(A) Reimbursable Costs - % applied to actual amount spent less disallowed costs	(B) Nonreimbursable Costs
Land	3,650,446	1,349,554
Moveable	1,157,058	506,835
Building	63,769,275	23,575,215
	68,576,780	25,431,604

	Square Footage	% of Total
Skilled Nursing	133,349	65.12% (A)
Physical Therapy	935	0.46%
Child Care	7,047	3.44%
Rehab	6,853	3.35%
Occupational Therapy	1,312	0.64%
Assisted Living (1)	29,063	14.19% (B)
Foundation	413	0.20%
Institute on Aging / Physician Practice / Elder Abuse	1,067	0.52%
Medical Homecare / Compassionate Care / Hospice	2,958	1.44%
Fitness Center	14,746	7.20%
Beauty Salon	1,051	0.51%
Gift Shop	199	0.10%
Senior Choice at Home	1,676	0.82%
Home Together	133	0.06%
Clinic	1,342	0.66%
Work Activity Center	984	0.48%
Outpatient Therapy	1,636	0.80%
	204,764	100.00%
Finance	2,113	0.40% (C)
Common Areas	106,740	20.46%
Employee Relations	3,383	0.65%
TOTAL	317,000	

72.95% Percent reimburseable of costs in or out
27.05% Percent non reimburseable

(1) Note: 14 units currently temp SNF certified not included in Skilled column, as only a 1 year waiver

Jewish Home for the Elderly d/b/a Jewish Senior Services
9/30/16 Medicaid Cost Report
Fair Rental Calculation - Includes all assets to be capitalized as of 2/1/17
Attachment 29d page 2 of 2

Allowable Costs up to \$65 million, exclusive of capitalized financing

	Allowable Allocation	Actual Spent	Actual Spent less Capitalized Costs	Actual Spent less Capitalized Costs and Disallowed Moveable	Calculated Max Allowable
Land	4,000,000	5,000,000	5,000,000	5,000,000	4,000,000
Moveable					
Buildings, improvements, and nonmovable equipment	in total	1,877,789	1,877,789	1,584,817	1,584,817
	remaining	91,040,520	89,976,857	89,976,857	59,415,183
Total	65,000,000	97,918,309	96,854,646	96,561,674	65,000,000

Capitalized financing included building, actual spent column, as well as disallowed cost:

Interest	932,498
Financing	62,665
Bond financing	60,000
Property appraisal old campus	8,500 <i>disallowed</i>
Total	1,063,663

Moveable costs not allowed 292,972

FAIR RENT ALLOCATION - Actual Spend times Square Footage Allocation

	(A) Reimbursable Costs - % applied to actual amount spent less disallowed costs	(B) Nonreimbursable Costs
Land	3,650,446	1,349,554
Moveable	1,157,057.89	506,835
Building	65,691,138	24,285,719
	70,498,642	26,142,108

	Square Footage	% of Total
Skilled Nursing	133,349	65.12% (A)
Physical Therapy	935	0.46%
Child Care	7,047	3.44%
Rehab	6,853	3.35%
Occupational Therapy	1,312	0.64%
Assisted Living (1)	29,063	14.19% (B)
Foundation	413	0.20%
Institute on Aging / Physician Practice / Elder Abuse	1,067	0.52%
Medical Homecare / Compassionate Care / Hospice	2,958	1.44%
Fitness Center	14,746	7.20%
Beauty Salon	1,051	0.51%
Gift Shop	199	0.10%
Senior Choice at Home	1,676	0.82%
Home Together	133	0.06%
Clinic	1,342	0.66%
Work Activity Center	984	0.48%
Outpatient Therapy	1,636	0.80%
	204,764	100.00%
Finance	2,113	0.40% (C)
Common Areas	106,740	20.46%
Employee Relations	3,383	0.65%
TOTAL	317,000	

72.95% Percent reimburseable of costs in or out
27.05% Percent non reimburseable

(1) Note: 14 units currently temp SNF certified not included in Skilled column, as only a 1 year waiver

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield Co	923-C	9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 41,146,975	41,146,975			
b. Medicaid Room and Board Contractual Allowance **	\$ (19,118,167)	(19,118,167)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 6,385,437	6,385,437			
b. Medicare Room and Board Contractual Allowance **	\$ (764,265)	(764,265)			
4. a. Private-Pay Residents and Other	\$ 11,260,134	11,260,134			
b. Private-Pay Room and Board Contractual Allowance **	\$ (758,166)	(758,166)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 512,686	512,686			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (512,686)	(512,686)			
c. Prescription Drugs - Non-Medicare	\$ 42,941	42,941			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (42,941)	(42,941)			
2. a. Medical Supplies - Medicare	\$ 10,628	10,628			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (10,496)	(10,496)			
c. Medical Supplies - Non-Medicare	\$ 1,047	1,047			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (1,690)	(1,690)			
3. a. Physical Therapy - Medicare	\$ 1,983,069	1,983,069			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,834,670)	(1,834,670)			
c. Physical Therapy - Non-Medicare	\$ 401,107	401,107			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (324,231)	(324,231)			
4. a. Speech Therapy - Medicare	\$ 154,923	154,923			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (99,629)	(99,629)			
c. Speech Therapy - Non-Medicare	\$ 91,250	91,250			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (43,124)	(43,124)			
5. a. Occupational Therapy - Medicare	\$ 872,602	872,602			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (792,563)	(792,563)			
c. Occupational Therapy - Non-Medicare	\$ 381,186	381,186			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (292,749)	(292,749)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 5,933	5,933			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 37,301	37,301			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 38,691,842	38,691,842			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 130,835	130,835			
2. Rental of rooms to non-residents	\$ 29,250	29,250			
3. Telephone	\$				
4. Rental of Television and Cable Services	\$ 18,477	18,477			
5. Interest Income (<i>Specify</i>)	\$ 2,669	2,669			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 124,642	124,642			
8. Other (<i>Specify</i>)	\$ 22,020,205	22,020,205			
V. Total Other Revenue (1 thru 8)	\$ 22,326,078	22,326,078			
VI. Total All Revenue (III +V)	\$ 61,017,920	61,017,920			

* 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	\$ 117,313		
	Medicare A Contractual Allowance	\$ (111,380)		
	Total Other Resident Revenue - Medicare	\$ 5,933	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-ray and other lab	\$ 42,458		
	Commercial Long Term Care Comb Contractual Allowance	\$ (5,157)		
	Total Other Resident Revenue	\$ 37,301	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	People's Bank checking interest	101,018	\$ 2,533		
	Interest Income checking		\$ 136		
	Total Interest Income		\$ 2,669	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Work Activity Center-WAC Medicaid Recoupment	\$ (10,288)		
	ADHC Grasmere revenues	\$ 840,418		
	Assisted Living Revenue	\$ 418,367		
	Antenna revenue	\$ 153,404		
	Miscellaneous revenue - See attached schedule - Disallowed \$35,760	\$ 237,866		
	Home Together Revenue	\$ 203,855		
	Vending machine revenue - Disallowed	\$ 435		
	WAC revenue	\$ 13,255		
	Adult day health meals - Disallowed	\$ 47,129		
	GPG LLC income	\$ 30,631		
	Fitness Center Revenue	\$ 113,439		

Elder Abuse revenue	\$ 14,476		
CCC revenue	\$ 3,121,362		
Other Comprehensive income - change in pension liability	\$ (39,829)		
Medical Home Care revenue	\$ 1,341,846		
Child care tuition fees revenue - disallowed	\$ 526,851		
Therapeutic recreation revenue	\$ 958		
Gain on sale of assets	\$ 10,585,821		
Child Care Center fundraising revenue	\$ 1,506		
Long term care late fee revenue	\$ 11,656		
IOA case management revenue	\$ 4,086		
Dental revenue	\$ 31,993		
Senior Choice at Home	\$ 987,795		
Contributions, net	\$ 2,323,009		
Contributions from auxiliary organizations	\$ 35,000		
Investment income	\$ 609,557		
Realized gains on investments, net	\$ 15,126		
Unrealized losses on investments, net	\$ 516,841		
Change in Value of Swap	\$ (116,360)		
Total Other Revenue	\$ 22,020,205	\$ -	\$ -

PBC - BSC edits are noted in blue and red.

Jewish Home for the Elderly
 FY 2016
 Summary of Miscellaneous Revenue
 Account #5630-6000

Anthem	\$	1,556	Refund of Overpayment	Disallowed
Canon Solutions America, Inc.	\$	2,476	Refund of Overpayment	Disallowed
Connecticut Post	\$	174	Refund of Overpayment	Disallowed
Credit Card Charge	\$	826	Refund	Disallowed
Federation for Jewish Philanthropy of Upper Fairfield County Foundation	\$	100	Refund	Disallowed
Foundation	\$	490	Centenarian Lunch & Other Resident Activities	Disallowed
Matrix Cash Receipt	\$	50	Refund	Disallowed
Narry/Adele Witt & Regine Aroute	\$	880	Room Rental	Disallowed
VGM Homelink	\$	339	Refund	Disallowed
ADHC Miscellaneous Private	\$	15	ADHC Grasmere Charge	Disallowed
Amazon.com	\$	119	Amazon Smiles Rewards Program	Disallowed
Metlife	\$	131,741	Annual Dividend/Cashout of Life Insurance Policy	
Various Settlement Funds	\$	250	Class Action Lawsuit Settlements	Disallowed
Various Settlement Funds	\$	862	Securities Litigation Settlements	Disallowed
Various Attorneys & Law Firms	\$	857	Copies of Medical Records	Disallowed
APWU	\$	74	Dental Insurance	Disallowed
Marsh & McLennan Agency LLC	\$	121	Insurance Refund	Disallowed
WEBTPA/Anthem	\$	5	Interest	Disallowed
Western Union/United States Postal Service	\$	400	JCC Bridge Club	Disallowed
Rubino Brothers	\$	2,050	Jewish Community Center	Disallowed
Cash	\$	40	Lunch for Staff	Disallowed
National Government Services, Inc.	\$	4,724	Medicare	Disallowed
Sacred Heart University	\$	3,000	Monthly Parking Lease Agreement	Disallowed
Hartford Fire Insurance Company	\$	3,988	Payment For Damaged Awning Due To Accident	Disallowed
Veterans Administration	\$	656	Payment for Resident	Disallowed
Matrix Cash Receipt	\$	1,539	Pharmacy Reimbursement	Disallowed
United Healthcare	\$	70,365	Evercare Quality Savings	
The Conservative Synagogue Inc./Temple Israel, Westport, Inc.	\$	278	Rabbi Blech	Disallowed
Federation for Jewish Philanthropy of Upper Fairfield County	\$	833	Rabbi Consultation Fee	Disallowed
Congregation Rodeph Shalom	\$	36	Rabbi Levin's Classes	Disallowed
Marcus Diary	\$	310	Rebate/Discount	Disallowed
Leadingage Connecticut/Congregation Beth El	\$	1,164	Refund	Disallowed
United Illuminating/Aquarion/Comcast	\$	194	Refund of Credit Balance on Closed Account	Disallowed
Konica Minolta Premier Finance	\$	11	Refund of Excess Tax Payment From Closed Account	Disallowed
Ascension Health Ministry SVC CTR	\$	1,520	Refund of Overpayment Due To Billing Error	Disallowed
Canon Solutions America, Inc.	\$	349	Reimbursement	Disallowed
The Jewish Home for the Elderly - Resident Trust Account	\$	24	Reimbursement for Credit Card Purchase	Disallowed
Fabrice Percy	\$	300	Reimbursement for Overuse of Business Phone	Disallowed
Cash From Employees	\$	155	Replacement of Lost ID Badges	Disallowed
Matrix Cash Receipt	\$	7	Supplies Sold to OT Patient	Disallowed
Office of the State Treasurer	\$	4,988	Unclaimed Property Funds	Disallowed
TOTAL:	\$	237,866		

Total Disallowed \$ 35,760

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,354,348
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,081,504
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	27,664
4 Inventories			\$	131,993
5. Prepaid Expenses			\$	25,184
a. Prepaid dues	15,885			
b. Prepaid software costs	9,299			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,986,647
Residents' Trust Funds	176,093			
Contributions receivable	690,633			
Due from GPG	2,804			
Assets held by Trustee	1,117,117			
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,607,340
B. Fixed Assets				
1. Land			\$	5,000,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>87,403,706</u>		\$	86,875,641
	Accum. Depreciation <u>528,065</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>199,194</u>		\$	53,007
	Accum. Depreciation <u>146,187</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>1,245,463</u>		\$	1,063,871
	Accum. Depreciation <u>181,591</u>	Net		
6. Movable Equipment	*Historical Cost <u>3,578,601</u>		\$	2,707,730
	Accum. Depreciation <u>870,870</u>	Net		
7. Motor Vehicles	*Historical Cost <u>341,317</u>		\$	27,262
	Accum. Depreciation <u>314,055</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,425,128
Construction in Progress	1,425,128			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	97,152,639

* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$ 104,759,979	
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>)				
			Investments	16,438,529
			Contributions receivable	1,998,638
			Charitable remainder trust	268,090
				\$ 18,705,257
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
				\$ 18,705,257
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
				\$ 123,465,236

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield Count	923-C	9/30/2016	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,941,640
2. Notes Payable (<i>itemize</i>)			\$	4,598,449
Term loan payable			389,637	
Line of credit			4,208,812	
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>)			\$	497,735
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	35,777
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	1,805,000
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	3,008,981
Deferred Revenue	325,330	Employee Giving Fund	36,659	
Resident Funds	176,092	Deferred Compensation	84,309	
Nursing home user fee	385,991	Deposits - Assisted Living	208,850	
Accrued Vacation	991,635	Additional (Attached)	800,115	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	11,887,582

* 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	9/30/2016	33a	37

Other Current Liabilities - additional

Other accrued expenses	54,029
Accrued lease settlement	301,867
Pharmacy expenses	59,446
Due to Men's Club	275
Due to Auxiliary	250
Garnishments	(100)
Straight-line rent adjustment	68,064
Employee insurance withholdings and accruals	118,982
Employee pension liability	85
Hospice pass through	197,217
	\$ 800,115

G. Balance Sheet (cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Cou	License No. 923-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account			Amount	
Total Brought Forward:			11,887,582	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 58,649,762
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>)				\$ 6,884,451
Accrued Pension Cost		2,623,748		
Deferred Compensation Obligation		98,030		
Deferred Revenue		2,738,384		
Additional (Attached)		1,424,289		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 65,534,213
C. Total All Liabilities (Lines A-13 + B-5)				\$ 77,421,795

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	9/30/2016	34a	37

Other Current Liabilities - additional

Gift Annuity Liability	191,425
Term Loan Note Payable - L/T	1,116,504
Swap Liability	116,360
	<u>\$ 1,424,289</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	9/30/2016	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			\$	38,285,453
6. Gain or Loss for Period			\$	7,757,988
	10/1/2015	thru 9/30/2016		
7. Total Net Worth			\$	46,043,441
C. Total Reserves and Net Worth			\$	46,043,441
D. Total Liabilities, Reserves, and Net Worth			\$	123,465,236

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	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	38,285,453
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	61,017,920
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	53,259,932
D. Net Income or Deficit			\$	7,757,988
E. Balance			\$	46,043,441
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
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		09/30/16	\$	46,043,441

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for the Elderly of Fairfield		License No. 923-C	Report for Year Ended 9/30/2016	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 2/13/17	
Printed Name of Preparer Blum Shapiro & Company, P.C.					
Address Address 2 Enterprise Dr, Shelton, CT 06484				Phone Number 860-561-4000	