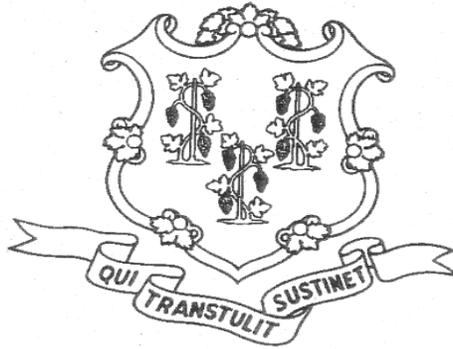


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services	
Address (No. & Street, City, State, Zip Code) 4200 Park Ave, Bridgeport, CT 06604	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 923-C	RHNS	(Specify)	Medicare Provider 07-5353
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Medicaid Provider Numbers:	CCNH 9233	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County, Inc.	License No. 923-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

{a} Subject to desk audit review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 4200 Park Ave, Bridgeport, CT 06604				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/14/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-561-4000		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jew		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="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Andrew Banoff		Nursing Home Administrator's License No.:	001719	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services	4200 Park Ave, Bridgeport, CT 06604		Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See attached listing of Board of Directors				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Jewish Senior Services® – The Jewish Home
Board of Directors
2021

Mitchell Adelstein (**Men's Club**)
Jon August (**Vice Chairperson**)
Andrew H. Banoff
Russell Beitman (**Secretary**)
Carl Bennett (**Honorary Director for Life**)
Jim Bennett
Edward Burger
Janet Freedman
Ed Friedland
Roy Friedman (**Honorary Director for Life**)
Roslyn Goldstein (**Honorary Director for Life**)
Eric Hendlin (**Treasurer**)
Eric Katz
Mitchell Kornblit
Mark A. Lapine (**Honorary Director for Life**)
Marc Levey
Gerald Luterman
Nancy Magida
Michael Marcus
Emil Meshberg

Brian Miles
Jerry Minsky
Frank Morse
Nate Nevas
Alan Phillips (**Chairperson**)
Ellen Hyde Phillips (**Women's Auxiliary**)
Jeff Radler
Hal Rosnick (**Honorary Director for Life**)
Philip Schaefer
Dr. Scott Serels
Amanda Shapiro
William Sims
Art Spinner
Carol Spinner
Milton Sutin (**Honorary Director for Life**)
Kenneth I. Wirfel
Martin F. Wolf (**Honorary Director for Life**)
Mike Wolfson

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County, Inc.	923-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

Jewish Senior Services
Page 4 Related Party
FYE 9/30/2021

<u>Name</u>	<u>Address</u>	<u>Description</u>	<u>Total Expense</u>	ALLOCATED <u>Amount</u>	<u>Allocation Stat</u>	A.022 <u>%</u>
Marty Wolf	Cohen & Wolf, P.C.	Legal service	208	144	Accum Cost	69.0595%
Roy Friedman	Standard Oil of Connecticut	Fuel / oil	2,716	1,914	Sq / Ft	70.4578%
Women's Auxillary	4200 Park Ave, Bridgeport, CT 06604	Loan interest	5,519	3,889	Sq / Ft	70.4578%

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 9/30/2021	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.				
The facility utilizes an allocation template and allocates costs for non-reimbursable programs out on the allocation template using appropriate methodologies, accumulated cost, or direct assignment. The non-reimbursable costs are not included in the cost report. Please see cover letter included with the cost report.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
See page 4 and page 4 attachment.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
30 I1A.10	Medicaid R&B SNF Only	(21,644,399)	Nursing home	(21,644,399)	-	(21,644,399)
30 I1A.22	Medicaid R&B A/L Only	-	Nursing home	-	-	-
30 I3A.10	Medicare R&B - SNF Only	(5,521,635)	Nursing home	(5,521,635)	-	(5,521,635)
30 I3A.22	Medicare R&B - A/L Only	-	Nursing home	-	-	-
30 I4A.10	Private pay R&B - SNF Only	(13,178,632)	Nursing home	(13,178,632)	-	(13,178,632)
30 I4A.22	Private pay R&B - A/L Only	-	Nursing home	-	-	-
30 II1A.10	Prescription Drugs Medicare - Patient Days	-	Nursing home	-	-	-
30 II1C.10	Prescription drugs - Patient Days	6	Nursing home	6	-	6
30 II2A.22	Medical Supplies Medicare Non Reimbursable	-	Nursing home	-	-	-
30 II3AM.07	PT Medicare PT Treatments	-	Nursing home	-	-	-
30 II3A.10	PT Medicare PT Treatments	(284,375)	Nursing home	(284,375)	-	(284,375)
30 II3CO.07	PT Other - PT Treatments	-	Nursing home	-	-	-
30 II3C.10	PT Other - PT Treatments	(340,506)	Nursing home	(340,506)	-	(340,506)
30 II4AM.08	ST Medicare - ST Treatments	-	Nursing home	-	-	-
30 II4A.10	ST Medicare - ST Treatments	(53,978)	Nursing home	(53,978)	-	(53,978)
30 II4CO.08	ST Other - ST Treatments	-	Nursing home	-	-	-
30 II4C.10	ST Other - ST Treatments	(45,183)	Nursing home	(45,183)	-	(45,183)
30 II5A.10	OT Medicare - OT Treatments	(193,877)	Nursing home	(193,877)	-	(193,877)
30 II5C.10	OT - OT Treatments	(156,687)	Nursing home	(156,687)	-	(156,687)
30 II6A.10	Other Medicare - Patient Days	(10,431)	Nursing home	(10,431)	-	(10,431)
30 II6B.10	Other - Patient Days	(5,240)	Nursing home	(5,240)	-	(5,240)
30 IV5.22	Interest - Patient Days	-	Nursing home	-	-	-
30 IV7.22	Barber, coffee, etc - Non Reimbursable	-	Nursing home	-	-	-
30 IV8.25	Other - Transportation Services	-	Accum Costs	-	-	-
30 IV8.45	Other - Total Expenses Page 27	-	Accum Costs	-	-	-
30 IV8.10	Other - SNF	-	Nursing home	-	-	-
30 IV8.42	Other - Accum Costs	-	Accum Costs	-	-	-
30 IV8.41	Other - Non Salary Expenses	-	Payroll	-	-	-
30 IV8.33	Other - Resident Capacity	-	Capacity	-	-	-
30 IV8.07	Other - PT Treatments	-	PT Treat	-	-	-
30 IV8.22	Other - Non Reimbursable	(14,402,334)	A/L	-	(14,402,334)	(14,402,334)
30 IV8.10	Other - Patient Days	(4,977,217)	Nursing home	(4,977,217)	-	(4,977,217)
	Total Revenue	(60,826,525.00)		(46,424,191)	(14,402,334)	(60,826,525)

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2021		TOTAL				
		INPUT	ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
10-A 2.16	Administrators	633,477	Nursing Home	633,477	-	633,477
10-A 3.16	Assistant Administrator	246,500	Patient days	222,200	24,300	246,500
10-A 4.10	Other Admin - SNF Only	88,700	Nursing Home	88,700	-	88,700
10-A 4.19	Other Admin - All Programs	1,815,316	Accum Costs	1,253,648	561,668	1,815,316
10-A 4.34	Other Admin - SNF & A/L	147,108	Patient days	132,606	14,502	147,108
10-A 5B	Food Service Supervisor	-	Meals	-	-	-
10-A 5C.3	Dietary Workers	1,875,229	Meals	1,468,827	406,402	1,875,229
10-A 6A	Head Housekeeper	-	Sqft	-	-	-
10-A 6B.2	Other Housekeeping Workers	1,116,491	Sqft	786,655	329,836	1,116,491
10-A 7B.33	Other Maintenance Workers	324,773	Sqft	228,828	95,945	324,773
10-A 8A	Laundry Supervisor	-	Laundry	-	-	-
10-A 8B.5	Other Laundry Workers	306,475	Laundry	279,825	26,650	306,475
10-A 10.19	Protective Services	152,526	Sqft	107,466	45,060	152,526
10-A 11A	Head Accountant	241,500	Accum Costs	166,779	74,721	241,500
10-A 11B	Other Accountants	394,426	Accum Costs	272,389	122,037	394,426
10-A 12A.10	Director of Nurses/Assistant Director	184,947	Nursing Home	184,947	-	184,947
10-A 12B1.10	RNs - Direct Care	2,711,354	Nursing Home	2,711,354	-	2,711,354
10-A 12B2.10	RNs - Administrative	942,156	Nursing Home	942,156	-	942,156
10-A 12C1.10	LPNs - Direct Care	3,518,740	Nursing Home	3,518,740	-	3,518,740
10-A 12D.10	Aides and Attendants	6,369,427	Nursing Home	6,369,427	-	6,369,427
10-A 12E	Physical Therapists	912,089	Nursing Home	912,089	-	912,089
10-A 12F	Speech Therapists	198,336	Nursing Home	198,336	-	198,336
10-A 12G	Occupational Therapists	655,373	Nursing Home	655,373	-	655,373
10-A 12H.10	Recreation Workers	543,646	Nursing Home	543,646	-	543,646
10-A 12M.33	Social Workers/Case Management - Direct	268,083	Nursing Home	268,083	-	268,083
10-A 12O.25	Other - Accum Costs	52,465	Accum Costs	36,232	16,233	52,465
10-A 12O.10	Other - SNF	586,412	Nursing Home	586,412	-	586,412
10-A 12O.22	Other - Non Reimbursible	6,587,747	A/L	-	6,587,747	6,587,747
13-B 2.22	Dentist	30,986	Nursing Home	30,986	-	30,986
13-B 3.03	Pharmacist	17,869	Nursing Home	17,869	-	17,869
13-B 4	Podiatrist	4,200	Nursing Home	4,200	-	4,200
13-B 8A.10	Medical Director - Direct	27,961	Nursing Home	27,961	-	27,961
13-B 8E	Other - SNF	16,942	Nursing Home	16,942	-	16,942
13-B 12.10	Other - SNF only	7,218	Nursing Home	7,218	-	7,218
13-B 12.22	Other - Non Reimbursible	495,438	A/L	-	495,438	495,438

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2021		TOTAL				
		INPUT	ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
15 1A1.15	Workmen's Compensation - Salary%	1,073,908	Payroll	766,037	307,871	1,073,908
15 1A2.15	Disability Insurance - Salary %	118,042	Payroll	84,201	33,841	118,042
15 1A3.15	Unemployment Insurance - Nursing Home	113,479	Payroll	80,946	32,533	113,479
15 1A4.15	Social Security (FICA) - Salary %	2,005,533	Payroll	1,430,581	574,952	2,005,533
15 1A5.15	Health Insurance - Salary %	2,627,145	Payroll	1,873,987	753,158	2,627,145
15 1A6.15	Life Insurance - Salary %	24,056	Payroll	17,160	6,896	24,056
15 1A7.15	Pensions - Salary %	1,011,091	Payroll	721,228	289,863	1,011,091
15 1A9.10	Other - Salary %	2,500	Payroll	1,783	717	2,500
15 1C.42	Bad Debts	391,568	Nursing Home	391,568	-	391,568
15 1D.42	Accounting and Auditing	148,542	Accum Costs	102,582	45,960	148,542
15 1E.10	Legal - Expenses	83,934	Accum Costs	57,964	25,970	83,934
15 1G.22	Office Supplies - Non Reimbursible	41,140	A/L	-	41,140	41,140
15 1G.10	Office Supplies - SNF Only	14,396	Nursing Home	14,396	-	14,396
15 1G.15	Office Supplies - Accum Costs	86,443	Accum Costs	59,697	26,746	86,443
15 1H1.42	Telephone and Telegraph - Accum Costs	75,536	Accum Costs	52,165	23,371	75,536
15 1H2.30	Cellular Phones and Beepers - Accum Costs	88,791	Accum Costs	61,319	27,472	88,791
15 1K3.03	Resident Day User Fee	1,340,109	Nursing Home	1,340,109	-	1,340,109
16 3	Gifts to Staff and Residents	118,560	Accum Costs	81,877	36,683	118,560
16 4.10	Employee Travel -SNF Only	1,938	Nursing Home	1,938	-	1,938
16 4.15	Employee Travel - Non Reimbursible	68,565	A/L	-	68,565	68,565
16 4.42	Employee Travel - Accum Costs	1,966	Accum Costs	1,358	608	1,966
16 5.10	Education Expense - Accum Costs	87,558	Accum Costs	60,467	27,091	87,558
16 5.22	Education Expense - Non Reimbursible	3,322	A/L	-	3,322	3,322
16 6.10	Automobile Expense - SNF Only	22,784	Nursing Home	22,784	-	22,784
16 M1.15	Advertising Help Wanted - Accum Costs	17,295	Accum Costs	11,944	5,351	17,295
16 M3.22	Advertising Other - Non Reimbursible	62,924	A/L	-	62,924	62,924
16 M3.42	Advertising Other	62,231	Accum Costs	42,976	19,255	62,231
16 M4	Fund Raising	1,709	Accum Costs	1,180	529	1,709
16 M5.34	Medical Records	-	Accum Costs	-	-	-
16 M6.03	Barber & Beauty - SNF	7,009	Nursing Home	7,009	-	7,009
16 M7.10	Postage	25,968	Accum Costs	17,933	8,035	25,968
16 M7.42	Postage - Non Reimbursible	302	A/L	-	302	302
16 M8.10	Dues and Membership Fees to Professional Associations - Accum Cost	42,608	Accum Costs	29,425	13,183	42,608
16 M8.22	Dues and Membership Fees to Professional Associations - Non Reimb	9,633	A/L	-	9,633	9,633
16 M9.10	Subscriptions - Accum Costs	23,121	Accum Costs	15,967	7,154	23,121
16 M9.22	Subscriptions - Non Reimb	9,895	A/L	-	9,895	9,895

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2021		TOTAL				
		INPUT	ALLOCATED AMOUNTS			
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
16 M11.10	Services Provided by Contract - Accum Costs	74,174	Accum Costs	51,224	22,950	74,174
16 M11.22	Administrative Management Services - Patient days	1,206,560	A/L	-	1,206,560	1,206,560
16 M13.25	Other - Accum Costs	1,507,670	Accum Costs	1,041,189	466,481	1,507,670
16 M13.22	Other - Non Reimbursible	2,316,248	A/L	-	2,316,248	2,316,248
18 2A1.03	Raw Food - Meals	58,447	Meals	45,780	12,667	58,447
18 2A1.22	Raw Food - Non Reimb	8,996	A/L	-	8,996	8,996
18 2A2.03	Non Food Supplies	17,066	Meals	13,367	3,699	17,066
18 2B.03	Purchased Service - Meals	2,612,073	Meals	2,045,982	566,091	2,612,073
18 2C.03	Other - Meals	135,671	Meals	106,268	29,403	135,671
19 3A1.10	Bed, Linens, Etc.	13,802	Laundry	12,602	1,200	13,802
19 3A2	Employee Items	-	Laundry	-	-	-
19 3A4.10	Repair and/or purchased linens	28,403	Laundry	25,933	2,470	28,403
19 3B.10	Purchased Services - Pounds of Laundry	71,936	Laundry	65,681	6,255	71,936
19 3C.05	Other - Pounds of Laundry	23,749	Laundry	21,684	2,065	23,749
20 4A1.02	In-House Care Supplies - Sqft	43,786	Sqft	30,851	12,935	43,786
20 4A1.22	In-House Care Supplies - Non Reimb	9,786	A/L	-	9,786	9,786
20 4B.02	Purchased Services - Sqft	71,936	Sqft	50,685	21,251	71,936
20 4C	Other	23,749	Sqft	16,733	7,016	23,749
20 5A.03	Purchased From - Pharmacy - SNF Only	358,940	Nursing Home	358,940	-	358,940
20 5A2.22	Purchased From - Pharmacy - Non reimb	0	A/L	-	-	-
20 5B.10	Medicine Cabinet Drugs - SNF Only	3,968	Nursing Home	3,968	-	3,968
20 5C.10	Medical and Therapeutic Supplies - SNF only	777,825	Nursing Home	777,825	-	777,825
20 5C.22	Medical and Therapeutic Supplies - Non Reimb	63,210	A/L	-	63,210	63,210
20 5D.03	Ambulance/Limousine - SNF Only	11,783	Nursing Home	11,783	-	11,783
20 5E2.10	Oxygen - Other - SNF Only	44,660	Nursing Home	44,660	-	44,660
20 5F.22	X-Rays and related radiological - SNF Only	37,205	Nursing Home	37,205	-	37,205
20 5G	Dental - SNF Only	11,807	Nursing Home	11,807	-	11,807
20 5H.10	Laboratory - SNF	118,066	Nursing Home	118,066	-	118,066
20 5I.10	Recreation - SNF	122,700	Nursing Home	122,700	-	122,700
20 5I.22	Recreation - Non Reimb	7,505	A/L	-	7,505	7,505
20 5L.03	Other - SNF	108,920	Nursing Home	108,920	-	108,920
20 5L.10	Other - Sqft	76,586	Sqft	53,961	22,625	76,586
20 5L.15	Other - Salary %	-	Payroll	-	-	-

Jewish Senior Services						
ALLOCATION SECTION						
Cost Year 2021				TOTAL		
		INPUT		ALLOCATED AMOUNTS		
ACCOUNT		Total	ALLOCATION	Skilled Nursing	A/L	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Facility	Unit	TOTAL
20 5L.22	Other - Non Reimbursible	1,821	A/L	-	1,821	1,821
20 5L.33	Other - Accum Costs	-	Accum Costs	-	-	-
22 6A.02	Repairs and Maintenance - Sqft	352,696	Sqft	248,502	104,194	352,696
22 6A.22	Repairs and Maintenance - Non Reimb	832	A/L	-	832	832
22 6B.33	Heat - Sqft	204,275	Sqft	143,928	60,347	204,275
22 6C.33	Light & Power - Sqft	853,687	Sqft	601,489	252,198	853,687
22 6D.33	Water	37,415	Sqft	26,362	11,053	37,415
22 6E.33	Equipment Lease - Sqft	92,964	Sqft	65,500	27,464	92,964
22 6F.02	Other - Sqft	410,194	Sqft	289,014	121,180	410,194
22 7B.10	Building & Building Improvements - Sqft	3,356,329	Sqft	2,364,796	991,533	3,356,329
22 7B.22	Building & Building Improvements - Non Reimb	-	A/L	-	-	-
22 7C.10	Non-movable Equipment - Sqft	131,587	Sqft	92,713	38,874	131,587
22 7D.10	Movable Equipment - Sqft	387,750	Sqft	273,200	114,550	387,750
22 8B.33	Mortgage Expense - Sqft	42,151	Sqft	29,699	12,452	42,151
22 9.33	Rental Payments - Non Reimb	-	A/L	-	3	3
22 10B	Real estate taxes paid by lessor - Sqft	50,000	Sqft	35,229	14,771	50,000
22 10C	Personal property taxes - Non Reimb	-	A/L	-	-	-
26 12A1	First Mortgage	2,047,472	Sqft	1,442,604	604,868	2,047,472
26 12A2	Second Mortgage	-	Sqft	-	-	-
26 12B5.10	Other- SNF	-	Nursing Home	-	-	-
27 12D.10	Other Interest Expense - Sqft	5,519	Sqft	3,889	1,630	5,519
27 12C2	Other	-		-	-	-
27 14A.10	Insurance on Property - Sqft	90,428	Sqft	63,714	26,714	90,428
27 14A.22	Insurance on Property - Non Reimb	9,269	A/L	-	9,269	9,269
27 14B	Insurance of Automobiles	18,320	Sqft	12,908	5,412	18,320
27 14C1	Umbrella	469,395	Sqft	330,725	138,670	469,395
27 14C3.10	Other - SNF	11,252	Nursing Home	11,252	-	11,252
27 14C3.42	Other - Accum Costs	23,519	Accum Costs	16,242	7,277	23,519
				-	-	-
		60,109,145		41,511,065	18,598,083	60,109,145
				(4,913,126)	4,195,749	(717,380)
	Reconciliation to Cost Report	(717,380.00)		41,511,065	18,598,083	
	Cost Report Total	717,380.00		41,511,065	18,598,083	
		-	<i>Immaterial</i>	-	-	

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, Inc. d/b/a		923-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Paul Miller Nissan, LLC, 930 Kings Highway East, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	Automobile	01/22/20	36 months	3,783	2,665
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	07/01/17	63 months	59,064	41,615
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/02/18	60 months	4,608	3,247
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers (2 separate agreements)	5/3/2016 & 5/24/2016	60 months	20,303	14,305
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers (2 separate agreements)	11/1/2016 & 9/12/2016	60 months	322	227
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	07/22/16	58 months	276	194
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers (2 separate agreements)	10/15/19	60 months	4,608	3,247
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input checked="" type="radio"/> Yes	<input type="radio"/> No
Total ***						65,500	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Jewish Senior Services
Page 6 Leases Breakout
FYE 9/30/2021

A.022
70.4578%

<u>Name and Address of Lessor</u>	<u>Description</u>	<u>Date of Lease</u>	<u>Term</u>	<u>Total Expense</u>	ALLOCATED <u>Amount</u>
Paul Miller Nissan, LLC, 930 Kings Highway East, Fairfield, CT 06825	Automobile	1/22/2020	36 months	3,783	2,665
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	7/1/2017	63 months	59,064	41,615
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	1/2/2018	60 months	4,608	3,247
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers (2 separate agreements)	5/3/2016 & 5/24/2016	60 months	20,303	14,305
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers (2 separate agreements)	11/1/2016 & 9/12/2016	60 months	322	227
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers	7/22/2016	58 months	276	194
Canon Solutions America, One Canon Park, Melville, NY 11747	Copiers (2 separate agreements)	10/15/2019	60 months	4,608	3,247
				<u>92,964</u>	<u>65,500</u>

General Information and Questionnaire
Accounting Basis

Name of Facility Jewish Home for the Elderly of Fai	License No. 923-C	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT 06511		
2 CliftonLarsonAllen LLP		29 South Main Street, West Hartford, CT 06127		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Annual FS audit, Medicaid and Medicare cost reporting		\$	83,522
2	Annual FS audit, Medicaid and Medicare cost reporting, 990 prep, benefit plan audits		\$	19,060
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 102,582	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 See attached			See attached	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 See attached				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See attached		\$	57,964
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 57,964	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, line 1e				

Jewish Senior Services
Page 7 Attachment - Legal / Accounting Breakout
FYE 9/30/2021

<u>Law Firm</u>	<u>Address</u>	<u>Phone Number</u>	<u>Total Expense</u>	<u>Description</u>	<u>Allowable</u>	<u>Disallowed</u>	A.022 69.0595% <u>ALLOCATED</u>		
							<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Wiggin & Dana	One Century Tower, New Haven, CT 06508	203-498-4384	51,868	General legal / collections	11,560	40,308	35,819	7,983	27,837
Goldman, Gruder & Woods, LLC	200 Connecticut Avenue, Norwalk, CT 06854	203-899-8900	4,695	General legal / Medicaid eligibility	4,695		3,242	3,242	-
Cohen and Wolf Sheriff	1115 Broad Street, Bridgeport, CT 06604	203-368-0211	208	Attention to trademarks		208	144	-	144
Treasurer, State of CT			108	Probate		108	75	-	75
			518	Probate		518	358	-	358
Greenberg Trauig	200 Park Avenue, New York, NY 10166	212-801-9200	4,640	Review of deferred compensation options		4,640	3,204	-	3,204
Shipman & Goodwin	265 Church Street, New Haven, CT 06510	203-836-2801	3,197	Review of bond issues		3,197	2,208	-	2,208
Litchfield Cavo LLP	82 Hopmeadow Street #210, Weatogue, CT 06089	860-413-2800	18,700	Pending cases - ongoing	18,700	-	12,914	12,914	-
			83,934		34,955	48,979	57,964	24,139	33,826

<u>Accounting Firm</u>	<u>Address</u>	<u>7005-7250</u>	<u>Description</u>	<u>Allowable</u>	<u>Disallowed</u>	<u>ALLOCATED</u>		
						<u>Amount</u>	<u>Allowable</u>	<u>Disallowed</u>
Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511	120,942		120,942		83,522	83,522	-
CLA	29 South Main Street, West Hartford, CT 06127	27,600		27,600	-	19,060	19,060	-
		148,542		148,542	-	102,582	102,582	-

Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior			923-C		9/30/2021				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	280	280			280	280							
B. On last day of THIS report period	280	280							280	280			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	239	239			239	239							
B. As of midnight of THIS report period	248	248							248	248			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,755	5,755			4,361	4,361			1,394	1,394			
B. Medicaid (Conn.)	65,546	65,546			48,173	48,173			17,373	17,373			
C. Medicaid (other states)													
D. Private Pay	16,895	16,895			12,490	12,490			4,405	4,405			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Insurance	4,767	4,767			3,510	3,510			1,257	1,257			
G. Total Care Days During Period (3A thru F)	92,963	92,963			68,534	68,534			24,429	24,429			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	62	62			41	41			21	21			
B. Other Bed Reserve Days	45	45			33	33			12	12			
5. Total Resident Days (3G + 4A + 4B)	93,070	93,070			68,608	68,608			24,462	24,462			

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

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services	923-C	9/30/2021	8a	37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)
1. Certified Bed Capacity				
A. On last day of PREVIOUS report period	294	294		
B. On last day of THIS report period	294	294		
2. Number of Residents				
A. As of midnight of PREVIOUS report period	252	252		
B. As of midnight of THIS report period	277	277		
3. Total Number of Days Care Provided During Period				
A. Medicare	8,069	8,069		
B. Medicaid (Conn.)	65,896	65,896		
C. Medicaid (other states)	0	0		
D. Private Pay	17,063	17,063		
E. State SSI for RCH	0	0		
F. Other (Specify)	6,159	6,159		
G. Total Care Days During Period (3A thru F)	97,187	97,187		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds				
A. Medicaid Bed Reserve Days	62	62		
B. Other Bed Reserve Days	45	45		
5. Total Resident Days (3G + 4A + 4B)	97,294	97,294		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Cour			License No. 923-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No											If "YES", provide the following information:		
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	18		186			44							
Per Diem Rate													
a. One bed rm.	Various		361.80			604.00							
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										11,896	11,896		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										39,901	39,901		
D. Total Physical Therapy Treatments										51,797	51,797		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										862	862		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										3,655	3,655		
D. Total Speech Therapy Treatments										4,517	4,517		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										6,094	6,094		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										33,369	33,369		
D. Total Occupational Therapy Treatments										39,463	39,463		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a J	923-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	633,477	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	222,200	1,875				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,474,954	48,211				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,468,827	86,042				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	786,655	45,042				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	228,828	9,526				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	279,825	17,749				
9. Barber and Beautician Services						
10. Protective Services	107,466	5,429				
11. Accounting Services						
a. Head Accountant	166,779	1,436				
b. Other Accountants	272,389	7,800				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	184,947	3,065				
b. RN						
1. Direct Care	2,711,354	63,831				
2. Administrative**	942,156	23,802				
c. LPN						
1. Direct Care	3,518,740	102,811				
2. Administrative**						
d. Aides and Attendants	6,369,427	311,513				
e. Physical Therapists	912,089	23,207				
f. Speech Therapists	198,336	3,825				
g. Occupational Therapists	655,373	15,010				
h. Recreation Workers	543,646	24,222				
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	268,083	9,235				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	622,644	32,250				
<i>A-13. Total Salary Expenditures</i>	22,568,195	837,961				

* 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
	-				-	
Childcare services	\$ 335,157	19,446				
Pastoral care	112,359	2,943				
Outpatient therapy (Disallowed)	138,896	9,015				
Education	36,232	846				
Total	\$ 622,644	32,250	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Medicare office visit (Disallowed)	\$ 127	No hours				
Medicare office visits (Disallowed)	5,291	No hours				
Pastoral care	1,800	15				
Total	\$ 7,218	15	\$ -	-	\$ -	-

**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, Inc. d/b/a Jewish Senior				923-C	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
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, Inc. d/b/a Jewish Ser				923-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Andrew Banoff	633,477			Auto allowance included in salary	Administrator / CEO / BOD	2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	222,200			Non-discriminatory	Asst. Administrator	1,875	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for the Elderly of Fairfield County, Inc	923-C	9/30/2021	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	30,986	172				
3. Pharmacist	17,869	323				
4. Podiatrist	4,200	86				
5. Physical Therapy						
a. Resident Care	72,495	900				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	27,961	180				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Psychiatric (Disallowed)	16,942	450				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	25,094	415				
2. Administrative***						
b. LPN						
1. Direct Care	66,180	1,213				
2. Administrative***						
c. Aides	93,763	3,531				
d. Other						
12. Other (Specify) See Attached Schedule	7,218	15				
B-13 Total Fees Paid in Lieu of Salaries	362,708	7,285				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield County, Inc. d/		923-C	9/30/2021		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Carla Monteiro, D.M.D., 1825 Barnum Ave, Suite 303, Stratford, CT 06614	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy, 6 Thompson Rd, East Windsor CT 06088	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Northeast Medical Group, 55 Holly Hill Ln, Greenwich, CT 06830	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Summit Healthcare LLC, 24 Silver Ridge Common, Weston, CT 06883	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Joseph Fickes, M.D., 51 Merwins Ln, Fairfield, CT 06824	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
JP American Staffing, 1825 Barnum Ave, Stratford, CT 06614	RN, LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dependable Nursing	RN, LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care, 3303 Main St, Stratford, CT 06614	LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Jeffrey Kerner, 95 Intrevale Rd, Stamford, CT 06905	Medicare office visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Churchhill Penn, Saint Charles Parish, 391 Ogden St, Bridgeport, CT 06608	Pastoral care	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Sacred Heart University, 5150 Park Ave, Fairfield, CT 06825	Inpatient physical therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County,	923-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 766,037	766,037		
2. Disability Insurance	\$ 84,201	84,201		
3. Unemployment Insurance	\$ 80,946	80,946		
4. Social Security (F.I.C.A.)	\$ 1,430,581	1,430,581		
5. Health Insurance	\$ 1,873,987	1,873,987		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 17,160	17,160		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 721,228	721,228		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,783	1,783		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 391,568	391,568		
d. Accounting and Auditing	\$ 102,582	102,582		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 57,964	57,964		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 74,093	74,093		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 52,165	52,165		
2. Cellular Phones	\$ 61,319	61,319		
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	\$ 1,340,109	1,340,109		
Subtotal	\$ 7,055,723	7,055,723		

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

(Carry Subtotals forward to next page)

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, Inc.	923-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	7,055,723	7,055,723			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 81,877	81,877			
4. Employee Travel	\$ 3,296	3,296			
5. Education Expenses Related to Seminars and Conventions	\$ 60,467	60,467			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 22,784	22,784			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 11,944	11,944			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 42,976	42,976			
4. Fund-Raising***	\$ 1,180	1,180			
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 7,009	7,009			
7. Postage	\$ 17,933	17,933			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 29,425	29,425			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 15,967	15,967			
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>)	\$ 51,224	51,224			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 1,041,189	1,041,189			
C-14 Total Administrative & General Expenditures	\$ 8,442,994	8,442,994			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		-
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		-
Marketing expenses (Disallowed)	\$ 42,976		
Total Other Advertising	\$ 42,976	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		-
CALTC (Disallowed)	\$ 691		
AJAS	5,153		
Leading Age	22,717		
CAHCF	242		
Pastoral dues	622		
Total Dues	\$ 29,425	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		-
Employee relations - Pre-employment screening	\$ 32,825		
Insurance consulting	31,077		
Lobbying consulting (Disallowed)	8,287		
HIPPA compliance & consulting	14,844		
Compensation study & consulting (Disallowed)	17,519		
New campus expansion	7,136		
Medical insurance consulting	18,991		
Executive job search consulting	36,236		
Other consulting (Disallowed)	572		
Employee relations - Recruitment fees	6,842		
IT support expense	119,800		
Finance / bank / credit cards fees (Disallowed)	169,881		
Administration miscellaneous (Disallowed)	274,645		
IT hardware	30,062		
IT network expense	54,641		
Software expense	168,660		
D&O insurance	49,005		
License fee	166		
Total Other Administrative and General	\$ 1,041,189	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Jewish Home for the Elderly of Fairfield C	923-C	9/30/2021	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Morrison Mgmt. Specialists, Inc. - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	106,268	Management Services - Dietary	Page 18 / Line 2c
Morrison Mgmt. Specialists, Inc. - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	21,684	Management Services - Laundry	Page 19 / Line 3c
Morrison Mgmt. Specialists, Inc. - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	16,733	Management Services - Housekeeping	Page 20 / Line 4c

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County, Inc. c		923-C	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 45,780	45,780			
2. Non-Food Supplies	\$ 13,367	13,367			
3. Other (<i>Specify</i>) _____	\$ _____				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$ 2,045,982	2,045,982			
c. Other (<i>Specify</i>) _____ Management Services	\$ 106,268	106,268			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 2,211,397	2,211,397			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Not reported
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Not reported
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield County, Inc. d/		923-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	12,602	12,602		
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. \$	25,933	25,933		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	65,681	65,681		
c. Other (<i>Specify</i>) Management Services		\$	21,684	21,684		
3D. Total Laundry Expenditures (3a + b + c)		\$	125,900	125,900		
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield Count		923-C	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	30,851	30,851		
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. \$	50,685	50,685		
C.	Other (<i>Specify</i>) Management Services		\$ 16,733	16,733		
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 98,269	98,269		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	358,940	358,940		
b.	Medicine Cabinet Drugs	\$	3,968	3,968		
c.	Medical and Therapeutic Supplies	\$	777,825	777,825		
d.	Ambulance/Limousine***	\$	11,783	11,783		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	44,660	44,660		
f.	X-rays and Related Radiological Procedures***	\$	37,205	37,205		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	11,807	11,807		
h.	Laboratory***	\$	118,066	118,066		
i.	Recreation	\$	122,700	122,700		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	162,881	162,881		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,649,835	1,649,835		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		-
Inpatient therapy expense (Disallowed)	\$ 102		
SDX swallowing diagnostics (Disallowed)	4,827		
Medicare consulting (Disallowed)	44,604		
Inpatient therapy equipment (Disallowed)	13,720		
Nursing support - Patient lost articles (Disallowed)	2,550		
LTC - Minor equipment	979		
Inpatient therapy - Minor equipment (Disallowed)	2,358		
Clinical support services - Minor equipment	608		
Nursing support - Minor equipment	3,243		
Child care center supplies	751		
Inpatient therapy supplies (Disallowed)	10,257		
Outpatient therapy supplies (Disallowed)	686		
Clinic supplies	46		
Nursing supplies	23,307		
Pastoral services supplies	882		
Satellite TV	53,961		
Total Other Resident Care	\$ 162,881	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of				
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior S			923-C	9/30/2021	21	37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Marsh & McLennan Agency LLC	Avenue, Suite 4E03, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Insurance Consulting	31,077			16	m13
Blueorange Compliance	Suite 200, Columbus, OH 43235	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HIPAA Compliance & Consulting	14,844			16	m13
Gallagher Benefit Services		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Compensation Study & Consulting	17,519			16	m13
Weston Benefit Cards of Naples, LLC	Suite 200, Naples, FL 34103-3108	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical Insurance Consulting	18,991			16	m13
ZurickDavis, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Executive Job Search Consulting	36,236			16	m13
Peretz Robinson	84 Senior Place, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Supervision & Consulting	10,875			18	2b
Evan Rogol	73 West Rock Ave, New Haven, CT 06515	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Supervision & Consulting	17,009			18	2b
Harmony Healthcare International	430 Boston St #403, Topsfield, MA 01983	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medicare Consulting	44,604			20	5L
Canon Financial Services	America, One Canon Park, Melville, NY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Copier Lease & Maintenance	76,604			Var	Var
MBS Lawn & Tree	65 Riverview Pl, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	34,841			22	6f
ADT Commercial/Red Hawk	55 Robinson Blvd, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm Maintenance	33,720			22	6a
Nick's Carting, Inc.	388 Knowlton St, Bridgeport, CT 06608	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	61,925			22	6f
Bioserv	10 Grammar Avenue, Prospect, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	29,885			22	6f
Kone Elevators & Escalators		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	40,298			22	6a

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services				License No. 923-C	Report for Year Ended 9/30/2021	Page 21a	of 37			
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Flagship Networks, Inc.	100 Beard SawmillRd, Suite 340, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT support	119,800			16	m13
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary services	2,110,703			18	2b/c
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry services	87,365			19	Var
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping services	67,418			20	Var

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield Cour	923-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 248,502	248,502				
b. Heat	\$ 143,928	143,928				
c. Light & Power	\$ 601,489	601,489				
d. Water	\$ 26,362	26,362				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 65,500	65,500				
f. Other (<i>itemize</i>)	\$ 289,014	289,014				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,374,795	1,374,795				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 2,364,796	2,364,796				
c. Non-Movable Equipment	\$ 92,713	92,713				
d. Movable Equipment	\$ 273,200	273,200				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 2,730,709	2,730,709				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 29,699	29,699				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 29,699	29,699				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 35,229	35,229				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,795,637	2,795,637				

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

Schedule of Land Improvements Acquired during this report period

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

*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:				
8/27/2020	sliding glass door enclosure for lobby	\$ 8,525	10	\$ 853
3/3/2021	30 Wall scones for lobby area	12,567	10	628
7/7/2021	200 Smoke head replacements for building	16,906	10	282
Total additions for Building Improvement		\$ 37,998		\$ 1,763 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/9/2020	I55-TC M720Q tiny I5-9500, 5-TP T14	\$ 9,480	3	\$ 2,633
10/1/2020	2-Temperature screening systems	6,838		1,254
2/17/2021	Convection gas oven & mixer	10,873		634
3/24/2021	BLOOD PRESSURE MONITOR	3,795		190
4/13/2021	3 Hoyer lifts with smart monitor	15,765		657
6/21/2021	4-Hoyers lifts & accessories	21,012		525
8/26/2021	3-electric beds, head/foot boards, rails	5,041		35
9/17/2021	Recumbent Cross trainer T4r-P	4,689		-
Total additions for Movable Equipmen		\$ 77,493		\$ 5,928 *
Deletions:				
Prior Period	2008 Chevy Truck & Snow Plow	\$ (33,822)	5	\$ -
Total deletions for Movable Equipmen		\$ (33,822)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Jewish Senior Services
Depreciation Schedule
9/30/21**

Asset ID	Asset Class ID	Asset Description	Place in Service Date	Orig Life Years / Days	Cost Basis	2020 Accum Dep.	2021 Depreciation	2021 Accum Dep.	NBV
BUILDING IMPROVEMENTS									
Various	Various	Roll Forward from FY2020	Various	Various	92,422,666	13,821,593	3,354,566	17,176,159	75,246,507
001251	BLDG	sliding glass door enclosure for lobby	8/27/2020	10-000	8,525	-	853	853	7,672
001256	BLDG	30 Wall scones for lobby area	3/3/2021	10-000	12,567	-	628	628	11,939
001262	BLDG	200 Smoke head replacements for building	7/7/2021	10-000	16,906	-	282	282	16,624
					92,460,664	13,821,593	3,356,329	17,177,922	75,282,742
Non-Movable Equipment									
Various	Various	Roll Forward from FY2020	Various	Various	1,299,965	714,438	131,587	846,025	453,940
Movable Equipment									
Various	Various	Roll Forward from FY2020	Various	Various	4,253,152	2,636,632	372,618	3,009,250	1,243,902
001253	COMP	I55-TC M720Q tiny I5-9500, 5-TP T14	11/9/2020	03-000	9,480	-	2,633	2,633	6,847
001252	FURN	2-Temperature screening systems	10/1/2020	05-000	6,838	-	1,254	1,254	5,584
001255	FURN	Convection gas oven & mixer	2/17/2021	10-000	10,873	-	634	634	10,239
001257	FURN	BLOOD PRESSURE MONITOR	3/24/2021	10-000	3,795	-	190	190	3,605
001258	FURN	3 Hoyer lifts with smart monitor	4/13/2021	10-000	15,765	-	657	657	15,108
001261	FURN	4-Hoyers lifts & accessories	6/21/2021	10-000	21,012	-	525	525	20,487
001264	FURN	3-electric beds, head/foot boards, rails	8/26/2021	12-000	5,041	-	35	35	5,006
001265	FURN	Recumbent Cross trainer T4r-P	9/17/2021	10-000	4,689	-	-	-	4,689
					4,330,645	2,636,632	378,546	3,015,178	1,315,467
Vehicles									
Various	Various	Roll Forward from FY2020	Various		294,515	264,652	9,204	273,856	20,659
000593	AUTO	2008 Chevy Truck & Snow Plow	Prior Period		(33,822)	-	-	(33,822)	-
					260,693	264,652	9,204	240,034	20,659
TOTAL					98,351,967	17,437,315	3,875,666	21,279,159	77,072,808
Financial Statement Rounding/Variance F/S vs C/R					98,351,966	17,437,315	3,875,666	21,279,160	77,072,806
					1 ¢			(1) ¢	2 ¢
					-	-	-	-	-

	A.022 70.4578%	A.022 29.5422%	
	<u>CCNH</u>	<u>Other</u>	
Depreciation Expense Allocation			
Building & Building Improvement	2,364,796	991,533	- Check
Non-movable	92,713	38,874	- Check
Movable	<u>273,200</u>	<u>114,550</u>	- Check
Total	2,730,709	1,144,957	

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield County, Inc. d/b/a J			923-C		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Debt Issuance Cost - Bonds	4	2014	25	1,053,768	270,320	S/L		42,151	
2. Decrease due to allocation								(12,452)	
3.									
B-4. Subtotal									29,699
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									29,699

* Straight-line method must be used.

** Specify which of the following bases were used:

- 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 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes	<input checked="" type="radio"/> No
			If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		02/24/14		
2. Date Structure Completed		07/01/16		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		05/26/05		
5. Total Licensed Bed Capacity		294		
6. Square Footage		367,000		
7. Acquisition Cost				
a. Land		5,000,000		
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Var. Tax - Exempt		
b. Date Mortgage Obtained		04/29/14		
c. Interest Rate for the Cost Year		2.38%-2.67%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		62,000,000		
f. Principal balance outstanding as of 9/30/2021		52,604,167		
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 Fairfi	923-C	9/30/2021	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 1442604	1,442,604		
Name of Lender	Rate			
People's United Bank	2.38% - 2.67%			
Address of Lender				
850 Main Street, Bridgeport, CT 06604				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$ 1,442,604	1,442,604		

(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		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				1,442,604	1,442,604		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Equipment loan			34,217				
Lender							
W.I. Clark Company							
Address of Lender							
30 Barnes Industrial Park Rd, Wallingford, CT 06492							
B. Item		Rate	Amount				
Equipment loan			75,826				
Lender							
W.I. Clark Company							
Address of Lender							
30 Barnes Industrial Park Rd, Wallingford, CT 06492							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	3,889	3,889	
Related party loan							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,446,493	1,446,493	
14. Insurance							
a. Insurance on Property (buildings only)				\$	63,714	63,714	
b. Insurance on Automobiles				\$	12,908	12,908	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	330,725	330,725	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	27,494	27,494	
Crime, Fiduciary & Cyber / Childcare insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	434,841	434,841	
15. Total All Expenditures (A-13 thru C-14)				\$	41,511,064	41,511,064	

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, Inc. d/b/a Jew				923-C	9/30/2021	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.		A12g	Occupational Therapy	\$ 655,373	655,373		
4.			Other - See attached Schedule	\$ 713,974	713,974		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 130,876	130,876		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 391,568	391,568		
10.			Accounting	\$			
10a.			Legal	\$ 33,826	33,826		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 59,519	59,519		
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	\$ 1,783	1,783		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 4,262	4,262		
18.	16	m3	Unallowable Advertising *	\$ 42,976	42,976		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 7,009	7,009		
23.			Other - See attached Schedule	\$ 653,261	653,261		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
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)				\$ 2,694,427	2,694,427		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Past President deferred compensation expense	\$ 60,953		
10	A12o	Outpatient therapy salaries	138,896		
10	A2	Administrator's salary allocable to nonreimbursable programs (20%)	126,695		
10	A2	Administrator's bonus	30,000		
10	A12o	Child care salaries (See attachment)	281,099		
10	Var	Unallowable (Non-Medicaid) beds disallowance - Salaries and wages	76,331		
Total Other Salaries Adjustment			\$ 713,974	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 30,986		
13	B4	Podiatrist	4,200		
13	B5a	Physical Therapy	72,495		
13	B8e	Psychiatrist	16,942		
13	B12	Medicare office visit	127		
13	B12	Medicare office visits	5,291		
13	Var	Unallowable (Non-Medicaid) beds disallowance - Professional fees	835		
Total Other Fees Adjustments			\$ 130,876	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Child care services benefits (See attachment)	\$ 28,368		
15	Var	Benefits on disallowed salaries (See attachment)	92,943		
16	Var	Child care services expenses on pg. 16 (See attachment)	2,398		
16	L3	Employee relations	31,724		
16	m8	CALTC	691		
16	m13	Lobbying consulting	8,287		
16	m13	Compensation study & consulting	17,519		
16	m13	Other consulting	572		
16	m13	Finance / bank / credit cards fees	169,881		
16	m13	Administration miscellaneous	274,645		
15	Var	Unallowable (Non-Medicaid) beds disallowance - Employee benefits	17,411		
15-16	Var	Unallowable (Non-Medicaid) beds disallowance - A&G	8,822		
Total Other A&G Adjustments			\$ 653,261	\$ -	\$ -

Jewish Senior Services
 Cell Phone Disallowance
 September 30, 2021

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

Cell Phone Expense \$ 61,319 [TB Linked](#)

Amount Allowable 1,800

Disallowed Cell Phone Expense \$ 59,519 Page 28, Line 12

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

Page	Line	Description	Unallocated Amt	Allocation Basis	Allocation Stat	Allocated Amt	% Disallowed	Disallowed Amt
10	A12o	Child care salaries / wages	335,157	Direct	100.0000%	335,157	83.87%	281,099
15	1g	Office supplies	4,259	Direct	100.0000%	4,259	83.87%	3,572
15	1h2	Cell phone	1,301	Direct	100.0000%	1,301	0.00%	-
16	L6	Education	1,180	Direct	100.0000%	1,180	83.87%	990
16	m7	Postage	83	Accum cost	69.0595%	57	83.87%	48
16	m10	Subscriptions	2,349	Accum cost	69.0595%	1,622	83.87%	1,360
18	2a1	Raw food	2,945	Meals	78.3279%	2,307	83.87%	1,935
20	5c	Medical supplies	391	Direct	100.0000%	391	83.87%	328
20	5i	Recreation	6,880	Direct	100.0000%	6,880	83.87%	5,770
20	5l	Other	751	Direct	100.0000%	751	83.87%	630
27	14c3	Day care insurance	11,252	Direct	100.0000%	11,252	83.87%	9,437

See NOTE

<u>Disallowance Summary</u>	<u>Amount</u>	
Salaries	281,099	Ties to page 28, line 4
Benefits	28,368	Ties to page 28, line 23
Pg. 16	2,398	Ties to page 28, line 23
Pg. 18	1,935	Ties to page 29, line 42
Pg. 20 - Med Supplies	328	Ties to page 29, line 34
Pg. 20 - Other	6,400	Ties to page 29, line 34
Pg. - Other 27	9,437	Ties to page 29, line 39

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

	<u># of Children</u>		
Children of employees enrolled	5	16.13%	D.05
Other children enrolled	26	83.87%	D.05
Total children enrolled	31		

Accumulated cost basis stat	69.0595%	A.022
Meals basis stat	78.3279%	A.022
Total salaries per page 10	22,568,195	TB link
Total benefits (1a1, 1a3 & 1a4)	2,277,564	TB link
% to total	10.0919%	
Total benefits disallowed	28,368	Linked to the above

**Jewish Senior Services
Benefits Disallowance for Salaries
FYE 9/30/2021**

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

<u>Page</u>	<u>Line</u>	<u>Description</u>	<u>Salary Disallowed</u>	<u>Benefits Disallow %</u>	<u>Benefits Disallowed</u>
10	A12g	OT	655,373	10.0919%	66,140
10	A12o	20% of Administrator salary	126,695	10.0919%	12,786
10	A12o	Outpatient therapy	138,896	10.0919%	14,017
Ties to page 28, line 23					92,943

Total salaries per page 10	22,568,195	TB link
Total benefits (1a1, 1a3 & 1a4)	<u>2,277,564</u>	TB link
% to total	10.0919%	

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

Total Temporary Days	4,424	D.03
Total Medicaid days per Temporary Census	350	D.03
Total Days per the 2021 Annual Report	97,294	D.03
Percentage of Unallowable Days	0.36%	
Total Expenses for Cost Year 2021	41,511,064	
Total Disallowances Prior to Temp Days Disallowance	<u>3,117,259</u>	
Total Allowable Expenses for Cost Year 2020	38,393,805	
Total Unallowable Expenses	138,117	

Page #	Cost Center	Disallowance
10	Salary	1,293,016 Total Pg 10 Disallowances 22,568,195 Total Salary Expenses on Pg 10 <u>(1,293,016)</u> Less: Total Pg 10 Disallowances 21,275,179 Net Allowable Expenses 76,331 Temp Bed Days Disallowance
13	Professional Fees	130,041 Total Pg 13 Disallowances 362,708 Total Professional Fees Expenses on page 13 <u>(130,041)</u> Total Pg 13 Disallowances 232,667 Net Allowable Expenses 835 Temp Bed Days Disallowance
15	Emp Benefits	123,094 Total Pg 15 Benefits Disallowances 4,975,923 Total Emp Benefits Expenses on page 15 <u>(123,094)</u> Total Pg 15 Benefits Disallowances 4,852,829 Net Allowable Expenses 17,411 Temp Bed Days Disallowance
15/16	A/G	1,110,683 Total Pg 15/16 Disallowances 2,079,800 Total A&G Expenses on Pg 15 1,489,853 Total A&G Expenses on Pg 16 <u>(1,110,683)</u> Total Pg 15/16 A&G Disallowances 2,458,970 Net Allowable Expenses 8,822 Temp Bed Days Disallowance
18	Dietary	73,459 Total Pg 18 Disallowances 2,211,397 Total Dietary Expenses on Pg 18 <u>(73,459)</u> Total Pg 18 Disallowances

		2,137,938	Net Allowable Expenses
		7,670	Temp Bed Days Disallowance
19	Laundry	<u>125,900</u>	Total Laundry Expenses on Pg 19
		452	Temp Bed Days Disallowance
20	Housekeeping	<u>98,269</u>	Total Housekeeping Expenses on Pg 20
		353	Temp Bed Days Disallowance
20	Resident Care Exp	718,654	Total Pg 20 Resident Expense Disallowances
		1,649,835	Total Resident Care Expenses on Pg 20
		<u>(718,654)</u>	Total Pg 20 Resident Expense Disallowances
		931,181	Net Allowable Expenses
		3,341	Temp Bed Days Disallowance
22	Maint & Operating Exp	<u>1,374,795</u>	Total Maint & Oper Expenses on Pg 22
		4,932	Temp Bed Days Disallowance
22	Amortization	29,699	Total Pg 22 Disallowances
		29,699	Total Amortization Expenses on Pg 22
		<u>(29,699)</u>	Total Pg 22 Disallowances
		-	Net Allowable Expenses
		-	Temp Bed Days Disallowance
22	Depreciation	(374,713)	Total Pg 22 Disallowances
		2,730,709	Total Depreciation expenses on Pg 22
		<u>374,713</u>	Total Pg 22 Disallowances
		3,105,422	Net Allowable Expenses
		11,142	Temp Bed Days Disallowance
22	Property Exp	<u>35,229</u>	Total Property Expenses on Pg 22
		126	Temp Bed Days Disallowance
26/27	Interest Expense	3,889	Total Pg 27 Disallowances
		1,446,493	Total Interest Expense on Pg 26 & 27
		<u>(3,889)</u>	Total Pg 27 Disallowances
		1,442,604	Net Allowable Expenses
		5,176	Temp Bed Days Disallowance
27	Insurance Expense	9,437	Pg 27 Disallowances
		434,841	Total Insurance Exp on Pg 27
		<u>(9,437)</u>	Pg 27 Disallowances
		425,404	Net Allowable Expenses
		1,526	Temp Bed Days Disallowance
	Total Temp Bed Days Disallowance	138,117	
	Total Net Allowable Expenses	38,496,387	
Total Disallowances prior to Temp Bed		(3,117,259)	
Total Disallowances Per CR		<u>(3,255,376)</u>	Check
Variance		138,117	
Total Temp Bed Days Disallowance		<u>138,117</u>	
		-	Check

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, Inc. d/b/a J				923-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,694,427	2,694,427		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 358,940	358,940		
28.	20	5d	Ambulance/Limousine	\$ 11,783	11,783		
29.	20	5f	X-rays, etc	\$ 37,205	37,205		
30.	20	5h	Laboratory	\$ 118,066	118,066		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 44,660	44,660		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 151,341	151,341		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ (317,851)	(317,851)		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 81,934	81,934		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 65,806	65,806		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 9,065	9,065		
49. Total Amount of Decrease (Items 1 - 48)				\$ 3,255,376	3,255,376		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5g	Dental supplies	\$ 11,807		
20	5L	Inpatient therapy supplies	102		
20	5L	SDW swallowing diagnostics	4,827		
20	5L	Medicare consulting	44,604		
20	5L	Inpatient therapy equipment	13,720		
20	5L	Nursing support - Patient lost articles	2,550		
20	5L	Inpatient therapy - Minor equipment	2,358		
20	5c	Child care center medical supplies (See attachment)	328		
20	5L	Child care center supplies (See attachment)	6,400		
20	5L	Inpatient therapy supplies	10,257		
20	5L	Outpatient therapy supplies	686		
20	5L	Satellite TV (See attachment)	50,361		
20	Var	Unallowable (Non-Medicaid) beds disallowance - Resident care	3,341		
Total Other Ancillary Costs			\$ 151,341	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Amortization expense	\$ 29,699		
27	14c3	Child care insurance (See attachment)	9,437		
22	7b	Depreciation - adjust assets to 30 year life (See attachment)	(374,713)		
22	Var	Unallowable (Non-Medicaid) beds disallowance - Maint. And Operating	4,932		
22	Var	Unallowable (Non-Medicaid) beds disallowance - Depreciation expense	11,142		
22	Var	Unallowable (Non-Medicaid) beds disallowance - Property expense	126		
27	Var	Unallowable (Non-Medicaid) beds disallowance - Insurance expense	1,526		
Total Other Property Adjustments			\$ (317,851)	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
18	2a1	Child care services raw food (See attachment)	\$ 1,935		
30	IV8	Catering revenue	71,524		
18	Var	Unallowable (Non-Medicaid) beds disallowance - Dietary	7,670		
19	Var	Unallowable (Non-Medicaid) beds disallowance - Laundry	452		
20	Var	Unallowable (Non-Medicaid) beds disallowance - Housekeeping	353		
Total Other Adjustments			\$ 81,934	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Community events revenue	\$ 39,116		
30	IV8	Vending machine revenue	415		
30	IV8	Miscellaneous income	26,275		
Total Other Adjustments			\$ 65,806	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest on related party loan payable	\$ 3,889		
26	12a1	Unallowable (Non-Medicaid) beds disallowance - Interest	5,176		
Total Unallowable Building Interest			\$ 9,065	\$ -	\$ -

**Jewish Senior Services
Disallowance Schedule for Cable TV
FY 9/30/2021**

Pg. 29a

	<u>Amount</u>
Total Cable TV Expense acct #7275-7425	76,586 Pg. 20, line 5L
Sq/ft allocation	70.4578%
Allocated to SNF	53,961
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 50,361</u></u>

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

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

** Ties to page 29, line 39

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield (923-C)		9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 21,644,399	21,644,399				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,521,635	5,521,635				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 13,178,632	13,178,632				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ (6)	(6)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 12,037	12,037				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 284,375	284,375				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 340,506	340,506				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 53,978	53,978				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 45,183	45,183				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 193,877	193,877				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 156,687	156,687				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 10,431	10,431				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,240	5,240				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 41,446,974	41,446,974				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 4,977,217	4,977,217				
V. Total Other Revenue (1 thru 8)	\$ 4,977,217	4,977,217				
VI. Total All Revenue (III +V)	\$ 46,424,191	46,424,191				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		-
30 II 6a	Long term care-X-RAY-Medicare A	\$ 33,063		
30 II 6a	Long term care-X-RAY Allow-Medicare A	(33,063)		
30 II 6a	Long term care-Medical/Surgical-Medicare A	3,621		
30 II 6a	Long term care-Medical/Surgical Allow-Medicare A	(668)		
30 II 6a	Long term care-Laboratory-Medicare A	56,711		
30 II 6a	Long term care-Laboratory Allow-Medicare A	(56,711)		
30 II 6a	Long term care-Laboratory-Medicare B	7,154		
30 II 6a	Long term care-Laboratory Allow-Medicare B	324		
Total Other Resident Revenue - Medicare		\$ 10,431	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		-
30 II 6b	Long term care-X-RAY-Medicaid	\$ 132		
30 II 6b	Long term care-X-RAY Allow-Medicaid	(132)		
30 II 6b	Long term care-Laboratory-Medicaid	382		
30 II 6b	Long term care-Laboratory Allow-Medicaid	(382)		
30 II 6b	Long term care-X-RAY-Medicare Managed Care	19,027		
30 II 6b	Long term care-X-RAY Allow-Medicare Managed Care	(19,027)		
30 II 6b	Long term care-Medical/Surgical-Medicare Mgd Care	297		
30 II 6b	Long term care-Med/Surg Allow-Medicare Mgd Care	(297)		
30 II 6b	Long term care-Laboratory-Medicare Managed Care	36,723		
30 II 6b	Long term care-Laboratory Allow-Medicare Mgd Care	(36,449)		
30 II 6b	Long term care-X-RAY-Commercial	1,841		
30 II 6b	Long term care-X-RAY Allow-Commercial	(252)		
30 II 6b	Long term care-Medical/Surgical-Commercial	201		
30 II 6b	Long term care-Laboratory-Commercial	6,166		
30 II 6b	Long term care-Laboratory Allow-Commercial	(5,857)		
30 II 6b	Long term care-Medical/Surgical-Evercare	45		
30 II 6b	Long term care-Medical/Surgical Allow-Evercare	(45)		
30 II 6b	Long term care-Laboratory-Evercare	10,381		
30 II 6b	Long term care-Laboratory-Contractual-Evercare	(7,514)		
Total Other Resident Revenue		\$ 5,240	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		-
30 IV 8	HHS PRF (No disallowance necessary)	\$ 46,388		
30 IV 8	Medicaid CRF (No disallowance necessary)	353,079		
30 IV 8	Child care center revenue (related expenses disallowed)	409,970		
30 IV 8	Foundation contributions (Related expenses removed as non-reimb.)	1,755,356		
30 IV 8	Other operating - Caf� (Related expenses disallowed)	138,286		
30 IV 8	Foundation - Men's club / Women's Auxilliary (All foundation accounts grouped to non-reimb.)	271,806		
30 IV 8	Catering (Disallowed)	71,524		
30 IV 8	Community events (Disallowed)	39,116		
30 IV 8	Vending machine (Disallowed)	415		
30 IV 8	Congregate food program (Disallowed based on statistics for number of meals)	8,028		
30 IV 8	Television (Allocated expense disallowed)	65,440		
30 IV 8	Physician practice office rent (Expenses removed through sq/ft statistic)	13,500		
30 IV 8	Net investment activity (expenses are netted)	1,713,897		
30 IV 8	Interest income	58		
30 IV 8	Miscellaneous income (Allowable grants)	55,000		
30 IV 8	Miscellaneous income (Disallowed)	26,275		
30 IV 8	Late fee (Late fee expenses disallowed)	6,727		
30 IV 8	Change in swap (No disallowance necessary)	2,352		
Total Other Revenue		\$ 4,977,217	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	4,677,427
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	5,019,966
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	240,006
4. Inventories			\$	133,995
5. Prepaid Expenses			\$	43,461
a. Prepaid Expense - Agreements	43,461			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	394,226
Resident Trust Funds	217,727			
Current Portion of Pledge Rec	135,986			
Due from GPG	768			
See Schedule	39,745			
A-9. Total Current Assets (Lines A1 thru 8)			\$	10,509,081
B. Fixed Assets				
1. Land			\$	5,000,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>92,460,664</u>		\$	75,282,742
	Accum. Depreciation <u>17,177,922</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>1,299,965</u>		\$	453,940
	Accum. Depreciation <u>846,025</u>	Net		
6. Movable Equipment	*Historical Cost <u>4,296,823</u>		\$	1,315,467
	Accum. Depreciation <u>2,981,356</u>	Net		
7. Motor Vehicles	*Historical Cost <u>294,515</u>		\$	20,659
	Accum. Depreciation <u>273,856</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	30,481
Construction in Progress	30,483			
See Schedule	(2)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	82,103,289

* 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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	92,612,370
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>)			\$	
	Morgan Stanley	12,946,434		
	Merrill Lynch	1,215,329		
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	
	Pledge Receivables	543,284		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield Cour		923-C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	861,135
2. Notes Payable (<i>itemize</i>)				\$	179,517
ADHC related party loan					179,517
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	18,352
Name of Lender		Purpose	Amount	Date Due	
W.I. Clark Company		Equipment	18,352	Various	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	427,911
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	27,599
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	2,246,667
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	3,933,314
Accrued expenses		1,002,779	457B pension plan	34,844	
Patient refund clearing		(1,158)	Hospice pass thru	111,542	
Accrued vacation		1,102,661	Garnishments	129	
Employee pension liability		29,995	See Schedule	1,652,522	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,694,495

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Co		License No. 923-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				7,694,495	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	6,130
Name of Lender	Purpose	Amount	Date Due		
W.I. Clark Company	Equipment	6,130	Various		
2. Mortgages Payable				\$	50,357,500
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	4,910,808
Prepaid pension expense		1,337,236			
Deferred bond cost		(741,151)			
Deferred revenue - SCAH		4,051,049			
See Schedule		263,674			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	55,274,438
C. Total All Liabilities (Lines A-13 + B-5)				\$	62,968,933

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	9/30/2021	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			\$	43,631,104
6. Gain or Loss for Period			\$	717,380
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	44,348,484
C. Total Reserves and Net Worth			\$	44,348,484
D. Total Liabilities, Reserves, and Net Worth			\$	107,317,417

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	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	43,631,108
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	46,424,191
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	41,511,064
D. Net Income or Deficit			\$	4,913,127
E. Balance			\$	48,544,235
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Loss on nonreimbursable programs			(4,195,747)	
Rounding			(4)	
F-3. Total Additions			\$	(4,195,751)
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			\$	44,348,484
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/08/2022		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Roger F. Sliby		Phone Number 203-365-6405		
Contact Email Address RSLIBY@JSENIORS.ORG				

Client: **Jewish Senior Services**
 Engagement: **Medicaid - Jewish Senior Services**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
1003	People's Bank-Operating	2,751,436.00			2,751,436.00
1006	Checking Clearing Account	8,807.00			8,807.00
1016	PEOPLE'S BANK - PAYROLL	2,009.00			2,009.00
1018	CASH-SENIOR CHOICE AT HOME	981,018.00			981,018.00
1019	BANK OF AMERICA - UHC/DENTAL	5,000.00			5,000.00
1020	PETTY CASH JHE	600.00			600.00
1022	Petty Cash - ADHC	200.00			200.00
1025	PETTY CASH DINING SERVICES	500.00			500.00
1030	RESIDENT BANK - CHECKING	216,551.00			216,551.00
1035	RESIDENT BANK - CASH ON HAND	1,176.00			1,176.00
1044	PEOPLE'S BANK - FOUNDATION	924,211.00			924,211.00
1046	PEOPLE'S BANK - FOUNDATION - CREDIT CARDS	3,646.00			3,646.00
1101	MORGAN STANLEY - UNRESTRICTED	829,311.00			829,311.00
1103	MORGAN STANLEY - ENDOWMENT	9,713,581.00			9,713,581.00
1104	MORGAN STANLEY - TEMPORARILY RESTRICTED	2,303,542.00			2,303,542.00
1123	MERRILL LYNCH - HW	1,215,329.00			1,215,329.00
1131	ISRAEL BONDS	100,000.00			100,000.00
1210	A/R - PRIVATE	800,757.00			800,757.00
1212	A/R - Private Pending Medicaid	188,090.00			188,090.00
1220	A/R - MEDICAID	1,784,704.00			1,784,704.00
1230	A/R MEDICARE Fee for Service	521,494.00			521,494.00
1235	A/R MEDICARE PT B	50,777.00			50,777.00
1240	A/R MEDICARE A SECONDARY	173,709.00			173,709.00
1245	A/R MEDICARE B SECONDARY	16,545.00			16,545.00
1250	A/R COMMERCIAL	213,902.00			213,902.00
1255	A/R COMMERCIAL COINSURANCE	7,218.00			7,218.00
1260	A/R MEDICARE EVERCARE	37,130.00			37,130.00
1265	A/R MEDICARE MANAGED	333,696.00			333,696.00
1270	ALLOWANCE FOR DOUBTFUL ACCOUNT	(356,572.00)			(356,572.00)
1280	A/R-Assisted Living Private	27,798.00			27,798.00
1320	A/R - ADHC - GRASMERE - VETERANS ADMINISTRATION	3,064.00			3,064.00
1350	A/R - ADHC - GRASMERE - PRIVATE PAY	30,329.00			30,329.00
1355	A/R - ADHC - GRASMERE - SWCAA STATE	12,706.00			12,706.00
1360	A/R - ADHC - GRASMERE - RESPITE	4,260.00			4,260.00
1370 BSC	Current portion of pledges receivable	135,986.00			135,986.00
1371 BSC	Reclass portion of pledges receivable	(135,986.00)			(135,986.00)
1373	PLEDGES RECEIVABLE - ENDOWMENT	23,000.00			23,000.00
1374	PLEDGES RECEIVABLE - SPECIAL	5,721.00			5,721.00
1375	PLEDGES RECEIVABLE DISCOUNT - ENDOWMENT	(5,540.00)			(5,540.00)
1381	ANNUAL CAMPAIGN RECEIVABLE	11,222.00			11,222.00
1383	CONTRIBUTIONS RECEIVABLE	268,090.00			268,090.00
1383-BSC	CONTRIBUTIONS RECEIVABLE ALLOWANCE	(142,894.00)			(142,894.00)
1384	PLEDGES RECEIVABLE - VISION 2031	585,215.00			585,215.00
1385	PLEDGES DISCOUNT/ALLOWANCE	(65,544.00)			(65,544.00)
1405	HOME TOGETHER A/R	141,429.00			141,429.00
1410	A/R - FRIEDMAN HOME CARE	437,779.00			437,779.00
1412	A/R - MEDICAL HOME CARE	307,041.00			307,041.00
1413	A/R-Hospice	327,194.00			327,194.00
1414	MHC & HOSPICE-ALLOWANCE FOR DOUBTFUL ACCOUNTS	(1,148.00)			(1,148.00)
1415	FHC - ALLOWANCE FOR DOUBTFUL ACCT	(43,116.00)			(43,116.00)
1420	ENTRANCE FEE RECEIVABLE-SCAH	240,006.00			240,006.00
1435	A/R - CONGREGATE MEALS	1,180.00			1,180.00
1445	PREPAID EXPENSE - AGREEMENTS	43,461.00			43,461.00
1450	DUE FROM GPG	768.00			768.00
1464	DUE FROM AUXILIARY	4,467.00			4,467.00
1466	DUE FROM GIFT SHOP	1,457.00			1,457.00
1510	FOOD INVENTORY	85,439.00			85,439.00
1520	MED SURG INVENTORY	48,556.00			48,556.00
1610	LAND	5,000,000.00			5,000,000.00
1620	BUILDING	92,460,664.00			92,460,664.00
1630	FURNITURE & EQUIPMENT	4,106,691.00			4,106,691.00
1635	COMPUTERS AND SOFTWARE	1,407,610.00			1,407,610.00
1645	AUTOMOBILES	377,001.00			377,001.00
1650	CONSTRUCTION IN PROGRESS	30,483.00			30,483.00
1720	ACCUM.DEP-BUILDING	(17,177,922.00)			(17,177,922.00)
1730	ACCUM.DEP-FURNITURE & EQUIPMEN	(2,493,498.00)			(2,493,498.00)
1735	ACCUM.DEP-COMPUTERS & SOFTWARE	(1,277,073.00)			(1,277,073.00)
1745	ACCUM.DEP-AUTOMOBILES	(330,667.00)			(330,667.00)
1800	PREPAID PENSION EXPENSE	(1,337,236.00)			(1,337,236.00)
1825	457B PENSION PLAN	33,821.00			33,821.00
1930	DEFERRED BOND COST	741,151.00			741,151.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
2105	ACCOUNTS PAYABLE	(861,135.00)			(861,135.00)
2110	ACCRUED EXPENSES	(1,002,779.00)			(1,002,779.00)
2120	PATIENT REFUND CLEARING	1,158.00			1,158.00
2140	ACCRUED PAYROLL	(427,911.00)			(427,911.00)
2150	ACCRUED VACATION	(1,102,661.00)			(1,102,661.00)
2160	EMPLOYEE PENSION LIABILITY	(29,995.00)			(29,995.00)
2165	457B PENSION PLAN	(34,844.00)			(34,844.00)
2170	FICA PAYABLE	(27,599.00)			(27,599.00)
2200	HOSPICE PASS THRU	(111,542.00)			(111,542.00)
2210	GARNISHMENTS	(129.00)			(129.00)
2220	PAID FAMILY LEAVE	(35,835.00)			(35,835.00)
2230	VOLUNTARY CHOICE CARE W/H	(95,771.00)			(95,771.00)
2290	EMPLOYEE GIVING FUND	(44,632.00)			(44,632.00)
2300	DEFERRED EXPENSES	(52,097.00)			(52,097.00)
2305	DEFERRED REVENUE - STIMULUS	(260,700.00)			(260,700.00)
2305-Marcum	Medicaid Advances	(385,000.00)			(385,000.00)
2310	DEFERRED REVENUE - RECEIVABLES	(186,661.00)			(186,661.00)
2320	DEFERRED REVENUE-ADHC	(26,250.00)			(26,250.00)
2322	Deferred Revenue-Grants	(52,940.00)			(52,940.00)
2330	Deferred Revenue-Senior Choice at Home	(4,051,049.00)			(4,051,049.00)
2335	DEFERRED REVENUE - SENIOR CHOICE - CARE COORDINATI	(17,710.00)			(17,710.00)
2337	Deposits-Assisted Living	(277,200.00)			(277,200.00)
2350	RESIDENT BANK - EQUITY	(217,726.00)			(217,726.00)
2400	GIFT ANNUITY LIABILITY	(152,384.00)			(152,384.00)
2426-BSC	Current Portion of ADHC Debt	(179,517.00)			(179,517.00)
2427-BSC	Current portion of equipment loan	(18,352.00)			(18,352.00)
2445	LOAN PAYABLE - EQUIPMENT	(6,130.00)			(6,130.00)
2449	BOND LIABILITY - S/T	(2,246,667.00)			(2,246,667.00)
2450	BOND LIABILITY - L/T	(50,357,500.00)			(50,357,500.00)
2500	Swap Liability	(111,290.00)			(111,290.00)
3010	FUND BALANCE	(31,440,689.00)			(31,440,689.00)
3013	NET ASSETS - ENDOWMENT-PERM RESTRICTED	(11,007,594.00)			(11,007,594.00)
3014	NET ASSETS - TEMP RESRTICTED	(1,182,821.00)			(1,182,821.00)
4100-1000	Long term care-Room and Board-Private	(9,850,706.00)			(9,850,706.00)
4100-2040	Post-acute/Rehab-Room and Board-Private	(548,982.00)			(548,982.00)
4103-1000	Long term care-Private Pending Medicaid	330,174.00			330,174.00
4120-1000	Long term care-PT (in patient)-Private	259.00			259.00
4120-2040	Post-acute/Rehab-PT (in patient)-Private	(325.00)			(325.00)
4130-1000	Long term care-OT (in patient)-Private	(881.00)			(881.00)
4140-1000	Long term care-ST (in patient)-Private	7,917.00			7,917.00
4190-1000	Long term care-Dental-Private	(12,037.00)			(12,037.00)
4200-1000	Long term care-Room and Board-Medicare A	(668,745.00)			(668,745.00)
4200-2040	Post-acute/Rehab-Room and Board-Medicare A	(6,175,733.00)			(6,175,733.00)
4200-2040-Marcum	CARES Medicare Monies	(46,388.00)			(46,388.00)
4201-1000	Long term care-Room & Board Allow-Medicare A	(102,346.00)			(102,346.00)
4201-2040	Post-acute/Rehab-Room & Board Allow-Medicare A	1,425,189.00			1,425,189.00
4220-1000	Long term care-PT (in patient)-Medicare A	(738,353.00)			(738,353.00)
4221-1000	Long term care-PT (in patient) Allow-Medicare A	743,394.00			743,394.00
4230-1000	Long term care-OT (in patient)-Medicare A	(728,688.00)			(728,688.00)
4231-1000	Long term care-OT (in patient) Allow-Medicare A	729,034.00			729,034.00
4240-1000	Long term care-ST (in patient)-Medicare A	(115,736.00)			(115,736.00)
4241-1000	Long term care-ST (in patient) Allow-Medicare A	122,748.00			122,748.00
4250-1000	Long term care-X-RAY-Medicare A	(33,063.00)			(33,063.00)
4251-1000	Long term care-X-RAY Allow-Medicare A	33,063.00			33,063.00
4260-1000	Long term care-Medical/Surgical-Medicare A	(3,621.00)			(3,621.00)
4261-1000	Long term care-Medical/Surgical Allow-Medicare A	668.00			668.00
4270-1000	Long term care-Pharmacy-Medicare A	(174,878.00)			(174,878.00)
4271-1000	Long term care-Pharmacy Allow-Medicare A	174,878.00			174,878.00
4280-1000	Long term care-Laboratory-Medicare A	(56,711.00)			(56,711.00)
4281-1000	Long term care-Laboratory Allow-Medicare A	56,711.00			56,711.00
4320-1000	Long term care-PT (in patient)-Medicare B	7,467.00			7,467.00
4320-5220	Inpatient Therapy-PT (in patient)-Medicare B	(794,268.00)			(794,268.00)
4321-1000	Long term care-PT (in patient) Allow-Medicare B	10,732.00			10,732.00
4321-5220	Inpatient Therapy-PT (inpatient) Allow-Medicare B	486,653.00			486,653.00
4330-1000	Long term care-OT (in patient)-Medicare B	(1,523.00)			(1,523.00)
4330-5220	Inpatient Therapy-OT (in patient)-Medicare B	(228,143.00)			(228,143.00)
4331-5220	Inpatient Therapy-OT-(inpatient) Allow-Medicare B	35,443.00			35,443.00
4340-5220	Inpatient Therapy-ST (in patient)-Medicare B	(61,487.00)			(61,487.00)
4341-5220	Inpatient Therapy-ST (inpatient)-Allow-Medicare B	497.00			497.00
4350-1000	Long term care-Laboratory-Medicare B	(7,154.00)			(7,154.00)
4351-1000	Long term care-Laboratory Allow-Medicare B	(324.00)			(324.00)
4400-1000	Long term care-Room and Board-Medicaid	(39,609,826.00)			(39,609,826.00)
4400-1000-Marcum	Medicaid CRF Funds	(353,079.00)			(353,079.00)
4400-2040	Post-acute/Rehab-Room and Board-Medicaid	(456,056.00)			(456,056.00)
4401-1000	Long term care-Room & Board Allow-Medicaid	17,805,229.00			17,805,229.00
4401-2040	Post-acute/Rehab-Room & Board Allow-Medicaid	286,080.00			286,080.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
4420-1000	Long term care-PT (in patient)-Medicaid	93.00			93.00
4421-1000	Long term care-PT (in patient) Allow-Medicaid	(339.00)			(339.00)
4430-1000	Long term care-OT (in patient)-Medicaid	473.00			473.00
4431-1000	Long term care-OT (in patient) Allow-Medicaid	(473.00)			(473.00)
4440-1000	Long term care-ST (in patient)-Medicaid	213.00			213.00
4441-1000	Long term care-ST (in patient) Allow-Medicaid	(462.00)			(462.00)
4450-1000	Long term care-X-RAY-Medicaid	(132.00)			(132.00)
4451-1000	Long term care-X-RAY Allow-Medicaid	132.00			132.00
4470-1000	Long term care-Pharmacy-Medicaid	(6,835.00)			(6,835.00)
4471-1000	Long term care-Pharmacy Allow-Medicaid	6,835.00			6,835.00
4480-1000	Long term care-Laboratory-Medicaid	(382.00)			(382.00)
4481-1000	Long term care-Laboratory Allow-Medicaid	382.00			382.00
4500-1000	Long term care-Room and Board-Medicare Mgd Care	(406,928.00)			(406,928.00)
4500-2040	Post-acute/Rehab-Room & Board-Mdcare Mgd Care	(3,375,512.00)			(3,375,512.00)
4501-1000	Long term care-Room & Board Allow-Mdcare Mgd Care	834,747.00			834,747.00
4501-2040	Post-acute/Rehab-Room & Board Allow-Mdcare Mgd	932,255.00			932,255.00
4521-1000	Long term care-PT (in pat) Allow-Medicare Mgd Care	(158.00)			(158.00)
4550-1000	Long term care-X-RAY-Medicare Managed Care	(19,027.00)			(19,027.00)
4551-1000	Long term care-X-RAY Allow-Medicare Managed Care	19,027.00			19,027.00
4560-1000	Long term care-Medical/Surgical-Medicare Mgd Care	(297.00)			(297.00)
4561-1000	Long term care-Med/Surg Allow-Medicare Mgd Care	297.00			297.00
4570-1000	Long term care-Pharmacy-Medicare Managed Care	(101,186.00)			(101,186.00)
4571-1000	Long term care-Pharmacy Allow-Medicare Mgd Care	101,192.00			101,192.00
4580-1000	Long term care-Laboratory-Medicare Managed Care	(36,723.00)			(36,723.00)
4581-1000	Long term care-Laboratory Allow-Medicare Mgd Care	36,449.00			36,449.00
4600-1000	Long term care-Room and Board-Commercial	(540,453.00)			(540,453.00)
4600-2040	Post-acute/Rehab-Room and Board-Commercial	(253,208.00)			(253,208.00)
4601-1000	Long term care-Room & Board Allow-Commercial	173,022.00			173,022.00
4601-2040	Post-acute/Rehab-Room & Board Allow-Commercial	85,651.00			85,651.00
4620-1000	Long term care-PT (in patient)-Commercial	(8,308.00)			(8,308.00)
4620-5220	Inpatient Therapy-PT (in patient)-Commercial	(39,192.00)			(39,192.00)
4621-1000	Long term care-PT Inpatient Comm Allowance	(45,100.00)			(45,100.00)
4621-5220	Inpatient Therapy-PT (in patient) Allow-Commercial	36,496.00			36,496.00
4630-5220	Inpatient Therapy-OT (in patient)-Commercial	(496,876.00)			(496,876.00)
4631-5220	Inpatient Therapy-OT (in patient) Allow-Commercial	436,139.00			436,139.00
4640-1000	Long term care-ST (in patient)-Commercial	460.00			460.00
4640-5220	Inpatient Therapy-ST (in patient)-Commercial	(83,634.00)			(83,634.00)
4641-5220	Inpatient Therapy-ST (in patient) Allow-Commercial	58,290.00			58,290.00
4650-1000	Long term care-X-RAY-Commercial	(1,841.00)			(1,841.00)
4651-1000	Long term care-X-RAY Allow-Commercial	252.00			252.00
4660-1000	Long term care-Medical/Surgical-Commercial	(201.00)			(201.00)
4670-1000	Long term care-Pharmacy-Commercial	(28,660.00)			(28,660.00)
4671-1000	Long term care-Pharmacy Allow-Commercial	28,660.00			28,660.00
4680-1000	Long term care-Laboratory-Commercial	(6,166.00)			(6,166.00)
4681-1000	Long term care-Laboratory Allow-Commercial	5,857.00			5,857.00
4700-1000	Long term care-Room and Board-Evercare	(328,576.00)			(328,576.00)
4701-1000	Long term care-Room & Board Allow-Evercare	100,058.00			100,058.00
4720-1000	Long term care-PT (in patient)-Evercare	(4,587.00)			(4,587.00)
4720-5220	Inpatient Therapy- PT (inpatient)-Evercare B	(145,187.00)			(145,187.00)
4721-1000	Long term care-PT (in patient) Allow-Evercare	4,587.00			4,587.00
4721-5220	Inpatient Therapy- PT (inpatient)-Allow-Evercare B	14,302.00			14,302.00
4730-1000	Long term care-OT (in patient)-Evercare	(6,487.00)			(6,487.00)
4730-5220	Inpatient Therapy-OT (inpatient)-Evercare B	(75,846.00)			(75,846.00)
4731-1000	Long term care-OT (in patient) Allow-Evercare	6,487.00			6,487.00
4731-5220	Inpatient Therapy-OT (inpatient)-Evercare B	(3,382.00)			(3,382.00)
4740-1000	Long term care-ST (in patient)-Evercare	(1,603.00)			(1,603.00)
4740-5220	Inpatient Therapy-ST (inpatient)-Evercare B	(20,970.00)			(20,970.00)
4741-1000	Long term care-ST (in patient) Allow-Evercare	1,226.00			1,226.00
4741-5220	Inpatient Therapy-ST (inpatient)-Allow-Evercare B	(2,590.00)			(2,590.00)
4760-1000	Long term care-Medical/Surgical-Evercare	(45.00)			(45.00)
4761-1000	Long term care-Medical/Surgical Allow-Evercare	45.00			45.00
4770-1000	Long term care-Pharmacy-Evercare	(6,273.00)			(6,273.00)
4771-1000	Long term care-Pharmacy Allow-Evercare	6,273.00			6,273.00
4780-1000	Long term care-Laboratory-Evercare	(10,381.00)			(10,381.00)
4781-1000	Long term care-Laboratory-Contractual-Evercare	7,514.00			7,514.00
4800-2510	Assisted Living - Private	(1,336,082.00)			(1,336,082.00)
4800-2520	Assisted Living/Memory Care - Private	(1,221,164.00)			(1,221,164.00)
4800-2530	Assisted Living -Marvin-Private	(31,296.00)			(31,296.00)
4801-2530	Assisted Living -Marvin-Medicaid	(379.00)			(379.00)
4802-2530	Assisted Living -Marvin-Other	(1,835.00)			(1,835.00)
4803-2510	Assisted Living-Levels of Care	(98,300.00)			(98,300.00)
4803-2520	Assisted Living/Memory Care-Levels of Care	(39,135.00)			(39,135.00)
4805-2510	Assisted Living-Medication Packages	(61,686.00)			(61,686.00)
4805-2520	Assisted Living/Memory Care-Medicatin Packages	(20,850.00)			(20,850.00)
4807-2510	Assisted Living-Other Services	(3,710.00)			(3,710.00)
4807-2520	Assisted Living/Memory Care-Other Services	175.00			175.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
5000-5025	Child Care Center-Revenue	(409,970.00)			(409,970.00)
5000-5030	Senior Choice at Home-Revenue	(677,738.00)			(677,738.00)
5000-5050	Friedman Home Care-Revenue	(2,843,334.00)			(2,843,334.00)
5000-5070	Home Together - Revenue	(1,774,678.00)			(1,774,678.00)
5000-5075	Elder Abuse Prevention-Revenue	(3,667.00)			(3,667.00)
5000-5150	Medical Home Care-Revenue	(1,832,460.00)			(1,832,460.00)
5000-6000	Other Operating- Dental Revenue	(59,398.00)			(59,398.00)
5000-7550	Work Activity Center-Revenue	(4,322.00)			(4,322.00)
5000-7600	Fitness Center - Revenue - Dues	(375,032.00)			(375,032.00)
50011.00	VP OF OPERATIONS/BUSINESS	0.00		246,500.00	246,500.00
			RJE - 3001	246,500.00	
5002-5050	Friedman Home Care-Revenue-Other	(32,513.00)			(32,513.00)
5002-7600	Fitness Center - Revenue - Personal Trainer	(19,072.00)			(19,072.00)
5003-5155	Hospice Revenue	(1,583,397.00)			(1,583,397.00)
5005-5025	Child Care Center-Fund Raising Revenue	(82.00)			(82.00)
5008-7600	Fitness Center - Revenue - Swim Lessons	(76,465.00)			(76,465.00)
5009-7600	Fitness Center - Revenue - Other	(70,328.00)			(70,328.00)
5025-5225	Outpatient Therapy-Physical Therapy	(208,335.00)			(208,335.00)
5031-5225	Outpatient Therapy-Contractual	55,288.00			55,288.00
5035-5225	Outpatient Therapy-Occupational Therapy	(15,841.00)			(15,841.00)
5045-5225	Outpatient Therapy-Speech Therapy	(4,030.00)			(4,030.00)
5100-5015	ADHC-Grasmere-Private Pay Revenue	(166,028.00)			(166,028.00)
5110-5015	ADHC-Grasmere-SW CAA/Medicaid Revenue	(126,578.00)			(126,578.00)
5115-5015	ADHC-Grasmere-Respite (State) Revenue	(23,144.00)			(23,144.00)
5130-5015	ADHC-Grasmere-Title III Grant	(25,837.00)			(25,837.00)
5140-5015	ADHC-Grasmere-Department of Ed Grant	(8,939.00)			(8,939.00)
5150-5015	ADHC-Grasmere-Veterans Admin Revenue	(14,280.00)			(14,280.00)
5155-5015	ADHC-Grasmere-TOF Grant Revenue	(35,000.00)			(35,000.00)
5165-5015	ADHC-Grasmere-CDBG Grant Revenue	(5,000.00)			(5,000.00)
5175-5015	ADHC-Grasmere-Alzheimers Grant	(12,204.00)			(12,204.00)
5178-5015	ADHC-Grasmere-EML Revenue	(26,950.00)			(26,950.00)
5200-5030	Senior Choice at Home - Monthly Revenue	(761,352.00)			(761,352.00)
5210-5030	Senior Choice at Home-Application Fee	(2,500.00)			(2,500.00)
5215-5030	Senior Choice at Home - Care Coordination Revenue	(1,610.00)			(1,610.00)
5401-3000	Foundation-Contributions - Unrestricted	(1,553,762.00)			(1,553,762.00)
5403-3000	Foundation-Contributions - Endowment	(33,054.00)			(33,054.00)
5404-3000	Foundation-Contributions - Temporarily Restricted	(168,540.00)			(168,540.00)
5520-6000	Other Operating-Cafe	(138,286.00)			(138,286.00)
5523-3000	Foundation-Men's Club/Women's Auxiliary	(271,806.00)			(271,806.00)
5525-6000	Other Operating-Catering	(71,524.00)			(71,524.00)
5530-6000	Other Operating - Community Events	(39,116.00)			(39,116.00)
5535-6000	Other Operating-Vending Machine	(415.00)			(415.00)
5540-6000	Other Operating-Congregate Food Program	(8,028.00)			(8,028.00)
5545-6000	Other Operating-ADHC Meals	(21,775.00)			(21,775.00)
5550-6000	Other Operating-Television	(65,440.00)			(65,440.00)
5555-6000	Other Operating-Physician Practice Office Rent	(13,500.00)			(13,500.00)
5565-6000	Other Operating-Beauty Salon	(29,634.00)			(29,634.00)
5570-6000	Other Operating-GPG LLC Income	(12,703.00)			(12,703.00)
5601-7710	Non-Operating-Investment Income - Unrestricted	(53,711.00)			(53,711.00)
5603-7710	Non-Operating-Investment Income - Restricted	(77,335.00)			(77,335.00)
5604-7710	Non-Operating-Investment Income - Temp Restricted	(432,371.00)			(432,371.00)
5620-7710	Non-Operating-Interest Income	(58.00)			(58.00)
5621-7710	Non-Operating-Realized Gain/Loss-Unrestricted	(43,505.00)			(43,505.00)
5623-7710	Non-Operating-Realized Gain/Loss-Endowment	(41,330.00)			(41,330.00)
5624-7710	Non-Operating-Realized Gain/Loss-Temporarily Restr	(350,215.00)			(350,215.00)
5630-6000	Other Operating-Miscellaneous Income	(81,275.00)			(81,275.00)
5632-1000	Long term care-Late Fee	(6,727.00)			(6,727.00)
5641-7710	Non-Operating-Unrealized Gain/Loss - Unrestricted	(65,957.00)			(65,957.00)
5643-7710	Non-Operating-Unrealized Gain/Loss - Restricted	(201,664.00)			(201,664.00)
5644-7710	Non-Operating-Unrealized Gain/Loss - Temp Restrict	(530,952.00)			(530,952.00)
5651-7710	Non-Operating-Unrealized Gain/Loss-Change in Swap	(2,352.00)			(2,352.00)
6010-7010	Administration-Salary - Director	1,652,501.00		(1,177,382.00)	475,119.00
			RJE - 3001	(1,177,382.00)	
6010-7010a	Admin Salary - Administrator	0.00		689,382.00	689,382.00
			RJE - 3001	689,382.00	
6010-7010c	Administration Salary - VP Finance	0.00		241,500.00	241,500.00
			RJE - 3001	241,500.00	
6020-2100	Post-Acute/Rehab-Salary - Director	88,534.00			88,534.00
6020-2510	Assisted Living - Salary - Director	40,032.00			40,032.00
6020-5015	ADHC-Grasmere-Salary - Director	17,515.00			17,515.00
6020-5025	Child Care Center-Salary - Director	59,705.00			59,705.00
6020-5070	Home Together - Salary - Director	75,140.00			75,140.00
6020-5075	Elder Abuse Prevention-Salary - Director	9,552.00			9,552.00
6020-5125	Institute on Aging-Salary - Director	9,687.00			9,687.00
6020-5155	Hospice-Salary - Director	68,447.00			68,447.00
6020-7075	Clinical Support Services-Salary - Director	119,026.00			119,026.00

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6020-7250	Finance-Salary - Director	209,834.00			209,834.00
6020-7300	Information Technology-Salary - Director	76,620.00			76,620.00
6020-7400	Pastoral Services-Salary - Director	96,842.00			96,842.00
6020-7450	Purchasing-Salary - Director	73,339.00			73,339.00
6020-7525	Therapeutic Recreation-Salary - Director	87,338.00			87,338.00
6020-7550	Work Activity Center-Salary - Director	43,551.00			43,551.00
6020-7600	Fitness Center - Salary - Director	88,153.00			88,153.00
6025-1190	1f-FTO Accrual	8,899.00			8,899.00
6025-1201	2-FTO Accrual	(3,327.00)			(3,327.00)
6025-1300	3-FTO Accrual	(27,589.00)			(27,589.00)
6025-1400	4-FTO Accrual	(10,744.00)			(10,744.00)
6025-2100	Post-Acute/Rehab-FTO Accrual	(15,130.00)			(15,130.00)
6025-2510	Assisted Living-FTO Accrual	(16,816.00)			(16,816.00)
6025-2530	Assisted Living -Marvin-FTO Accrual	(16,116.00)			(16,116.00)
6025-3000	Foundation-FTO Accrual	(3,789.00)			(3,789.00)
6025-5015	ADHC-Grasmere-FTO Accrual	(3,585.00)			(3,585.00)
6025-5025	Child Care Center-FTO Accrual	(39.00)			(39.00)
6025-5030	Senior Choice at Home-FTO Accrual	(3,706.00)			(3,706.00)
6025-5050	Friedman Home Care-FTO Accrual	(3,619.00)			(3,619.00)
6025-5070	Home Together-FTO Accrual	561.00			561.00
6025-5125	Institute on Aging-FTO Accrual	(1,251.00)			(1,251.00)
6025-5150	Medical Home Care-FTO Accrual	(3,802.00)			(3,802.00)
6025-5155	Hospice-FTO Accrual	(11,390.00)			(11,390.00)
6025-5220	Inpatient Therapy-FTO Accrual	(1,319.00)		1,319.00	0.00
			RJE - 3001	1,319.00	
6025-5225	Outpatient Therapy-FTO Accrual	19.00			19.00
6025-7010	Administration-FTO Accrual	(55,905.00)			(55,905.00)
6025-7025	Administrative Services-FTO Accrual	(6,237.00)			(6,237.00)
6025-7050	Admissions-FTO Accrual	(2,276.00)			(2,276.00)
6025-7075	Clinical Support Services-FTO Accrual	4,427.00			4,427.00
6025-7080	Clinic-FTO Accrual	(927.00)			(927.00)
6025-7150	Dining Services-FTO Accrual	1,286.00			1,286.00
6025-7200	Employee Relations-FTO Accrual	(1,080.00)			(1,080.00)
6025-7225	Environmental Services-FTO Accrual	(13,732.00)			(13,732.00)
6025-7250	Finance-FTO Accrual	(460.00)			(460.00)
6025-7275	Health Information-FTO Accrual	191.00			191.00
6025-7300	Information Technology-FTO Accrual	(991.00)			(991.00)
6025-7325	Laundry-FTO Accrual	(6,404.00)			(6,404.00)
6025-7400	Pastoral Services-FTO Accrual	750.00			750.00
6025-7425	Physical Plant-FTO Accrual	(7,065.00)			(7,065.00)
6025-7450	Purchasing-FTO Accrual	(1,500.00)			(1,500.00)
6025-7500	Security-FTO Accrual	433.00			433.00
6025-7525	Therapeutic Recreation-FTO Accrual	(5,707.00)			(5,707.00)
6025-7550	Work Activity Center-FTO Accrual	(257.00)			(257.00)
6025-7600	Fitness Center-FTO Accrual	(4,722.00)			(4,722.00)
6040-2510	Assisted Living - Salary - Salaried Staff	25,575.00			25,575.00
6040-3000	Foundation-Salary - Salaried Staff	240,111.00			240,111.00
6040-5015	ADHC-Grasmere - Salary - Salaried	63,451.00			63,451.00
6040-5030	Senior Choice at Home-Salary - Salaried Staff	80,472.00			80,472.00
6040-5050	Friedman Home Care-Salary - Salaried Staff	240,335.00			240,335.00
6040-5070	Home Together-Salary - Salaried Staff	9,677.00			9,677.00
6040-5075	Elder Abuse Prevention-Salary - Salaried Staff	1,380.00			1,380.00
6040-5125	Institute on Aging-Salary - Salaried Staff	12,507.00			12,507.00
6040-5150	Medical Home Care-Salary - Salaried Staff	138,734.00			138,734.00
6040-5200	Physician Practice-Salary - Salaried Staff	55,585.00			55,585.00
6040-7025	Administrative Svcs-Salary - Salaried Staff	221,492.00			221,492.00
6040-7050	Admissions-Salary - Salaried Staff	80,591.00			80,591.00
6040-7200	Employee Relations-Salary - Salaried Staff	209,812.00			209,812.00
6040-7600	Fitness Center-Salary-Salaried Staff	59,161.00			59,161.00
6050-5015	ADHC-Grasmere-Salary - Hourly Staff	174,512.00			174,512.00
6050-5025	Child Care Center-Salary - Hourly Staff	93,815.00			93,815.00
6050-5050	Friedman Home Care-Salary - Hourly Staff	99,627.00			99,627.00
6050-5070	Home Together - Salary - Hourly Staff	13,709.00			13,709.00
6050-5075	Elder Abuse Prevention-Salary - Hourly Staff	18,759.00			18,759.00
6050-5125	Institute on Aging-Salary - Hourly Staff	2,949.00			2,949.00
6050-5150	Medical Home Care-Salary - Hourly Staff	133,696.00			133,696.00
6050-5155	Hospice-Salary-Hourly	28,439.00			28,439.00
6050-7025	Administrative Svcs-Salary - Hourly Staff	282,981.00			282,981.00
6050-7050	Admissions-Hourly Staff	68,793.00			68,793.00
6050-7080	Clinic- Salary - Hourly Staff	117,972.00			117,972.00
6050-7200	Employee Relations-Salary - Hourly Staff	195,869.00			195,869.00
6050-7210	Education-Salary - Hourly Staff	52,465.00			52,465.00
6050-7225	Environmental Services-Salary - Hourly Staff	1,130,223.00			1,130,223.00
6050-7250	Finance-Salary - Hourly Staff	185,052.00			185,052.00
6050-7275	Health Information-Salary - Hourly Staff	44,657.00			44,657.00
6050-7300	Information Technology-Salary - Hourly Staff	88,253.00			88,253.00

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6050-7325	Laundry-Salary - Hourly Staff	312,879.00			312,879.00
6050-7425	Physical Plant-Salary - Hourly Staff	264,733.00			264,733.00
6050-7450	Purchasing-Salary - Hourly Staff	32,303.00			32,303.00
6050-7500	Security-Salary - Hourly Staff	152,093.00			152,093.00
6050-7525	Therapeutic Recreation-Salary - Hourly Staff	462,015.00			462,015.00
6050-7550	Work Activity Center-Salary - Hourly Staff	1,795.00			1,795.00
6050-7600	Fitness Center - Salary - Hourly	394,423.00			394,423.00
6060-7425	Physical Plant-Salary - Supervisor	67,105.00			67,105.00
6070-7150	Dining Services -Salary - Cooks	389,552.00			389,552.00
6080-7150	Dining Services -Salary - Full Time Workers	1,451,321.00			1,451,321.00
6090-7150	Dining Services -Salary - Shift Leaders	33,070.00			33,070.00
6120-1190	1f-Salary - Social Worker	20,836.00			20,836.00
6120-1201	2 - Salary - Social Worker	60,415.00			60,415.00
6120-1300	3 - Salary - Social Worker	57,454.00			57,454.00
6120-1400	4 - Salary - Social Worker	72,175.00			72,175.00
6120-2100	Post-Acute/Rehab - Salary - Social Worker	57,203.00			57,203.00
6120-5030	Senior Choice at Home-Salary - Social Worker	8,387.00			8,387.00
6120-5150	Medical Home Care-Salary - Social Worker	20,504.00			20,504.00
6120-5155	Hospice-Salary-Social Worker	111,692.00			111,692.00
6130-5015	ADHC-Grasmere-Salary - Professional Staff -Hourly	44,271.00			44,271.00
6130-5025	Child Care Center-Salary - Prof Staff - Hourly	181,675.00			181,675.00
6140-5050	Friedman Home Care-Salary - Caregivers	1,498,943.00			1,498,943.00
6140-5150	Medical Home Care-Salary - Caregivers	59,968.00			59,968.00
6150-1300	3-Salary-Guide	96,413.00			96,413.00
6160-5030	Senior Choice at Home-Salary - Coordinator	42,018.00			42,018.00
6160-5050	Friedman Home Care-Salary - Coordinator	18,544.00			18,544.00
6160-5125	Institute on Aging-Salary - Coordinator	(135.00)			(135.00)
6160-5150	Medical Home Care-Salary - Coordinator	126,849.00			126,849.00
6160-5200	Physician Practice-Salary - Coordinator	1,279.00			1,279.00
6170-1190	1f - Salary - RN	34,965.00			34,965.00
6170-1201	2 - Salary - RN/Clinical Leader	496,810.00			496,810.00
6170-1300	3 - Salary - RN/Clinical Leader	538,063.00			538,063.00
6170-1400	4 - Salary - RN/Clinical Leader	412,124.00			412,124.00
6170-2100	Post-Acute/Rehab - Salary - RN/Clinical Leader	703,789.00			703,789.00
6170-2510	Assisted Living - Salary - Clinical Nurse Leader	192,696.00			192,696.00
6170-2530	Assisted Living -Marvin - Salary - CNL	17,659.00			17,659.00
6170-5070	Home Together - Salary - RN	80,687.00			80,687.00
6170-5150	Medical Home Care-Salary - RN	381,939.00			381,939.00
6170-5155	Hospice-Salary - RN	237,003.00			237,003.00
6175-1201	2 - Salary - Assistant Guide	100,562.00			100,562.00
6175-1300	3 - Salary -Assistant Guide	89,439.00			89,439.00
6175-1400	4 - Salary - Assistant Guide	99,531.00			99,531.00
6180-1190	1f - Salary - LPN	290,024.00			290,024.00
6180-1201	2-Salary-LPN/Clinical Leader	1,281,170.00			1,281,170.00
6180-1300	3-Salary-LPN/Clinical Leader	518,901.00			518,901.00
6180-1400	4-Salary-LPN/Clinical Leader	1,204,767.00			1,204,767.00
6180-2100	Post-Acute/Rehab-Salary - LPN	223,878.00			223,878.00
6180-2510	Assisted Living - Salary - LPN	128,540.00			128,540.00
6180-5150	Medical Home Care-Salary - LPN	27,578.00			27,578.00
6180-5155	Hospice-Salary - LPN	16,051.00			16,051.00
6190-1190	1f - Salary - CNA	215,528.00			215,528.00
6190-1201	2 - Salary - CNA	1,682,765.00			1,682,765.00
6190-1300	3 - Salary - CNA	1,792,337.00			1,792,337.00
6190-1400	4 - Salary - CNA	2,177,580.00			2,177,580.00
6190-2100	Post-Acute/Rehab - Salary - CNA	549,108.00			549,108.00
6190-2510	Assisted Living - Salary - CNA	611,695.00			611,695.00
6190-2530	Assisted Living -Marvin - Salary - CNA	49,917.00			49,917.00
6190-5150	Medical Home Care-Salary - CNA	1,078.00			1,078.00
6190-5155	Hospice-Salary - CNA	111,197.00			111,197.00
6200-1400	4-Salary - Neighborhood Associate	42,566.00			42,566.00
6200-2100	Post-Acute/Rehab-Salary - Neighborhood Associates	1,286.00			1,286.00
6210-7550	Work Activity Center-Residents (WAC)	2,545.00			2,545.00
6212-7525	Therapeutic Recreation-Salary-Beauty Salon	5,540.00			5,540.00
6220-7075	Clinical Support Svcs-Salary - Nursing - Salaried	499,135.00			499,135.00
6230-7075	Clinical Support Svcs-Salary - Nursing - Hourly	438,594.00			438,594.00
6240-5150	Medical Home Care-Salary- PT	472,884.00			472,884.00
6240-5155	Hospice-Salary-PT	10,807.00			10,807.00
6240-5220	Inpatient Therapy-Salary Expense - PT	703,129.00		(526.00)	702,603.00
			RJE - 3001	(526.00)	
6240-5225	Outpatient Therapy-Salary Expense - PT	128,814.00			128,814.00
6245-5150	Medical Home Care-Salary Expense-OT	169,223.00			169,223.00
6245-5220	Inpatient Therapy-Salary Expense - OT	655,862.00		(489.00)	655,373.00

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			RJE - 3001	(489.00)	
6245-5225	Outpatient Therapy-Salary Expense - OT	6,631.00			6,631.00
6250-5150	Medical Home Care-Salary Expense - ST	26,246.00			26,246.00
6250-5220	Inpatient Therapy-Salary Expense - ST	198,484.00		(148.00)	198,336.00
			RJE - 3001	(148.00)	
6250-5225	Outpatient Therapy-Salary Expense - ST	3,433.00			3,433.00
6255-5220	Inpatient Therapy-Rehab Program Manager	209,642.00		(156.00)	209,486.00
			RJE - 3001	(156.00)	
6260-7400	Pastoral Services-Pastoral Student Stipend	14,767.00			14,767.00
6280-7025	Administrative Services-Receptionist	169,336.00			169,336.00
6510-7200	Employee Relations-Dental Insurance	194,534.00			194,534.00
6515-7200	Employee Relations-DPC Deduction	97,227.00			97,227.00
6517-7200	Employee Relations-Dental Contributions	(120,533.00)			(120,533.00)
6520-7200	Employee Relations-FICA Expense	2,005,533.00			2,005,533.00
6530-7200	Employee Relations-Group Life Insurance	24,056.00			24,056.00
6535-7200	Employee Relations-Medical Insurance	3,027,506.00			3,027,506.00
6537-7200	Employee Relations-Medical Contributions	(571,589.00)			(571,589.00)
6540-7200	Employee Relations-Pension Plan	1,011,091.00			1,011,091.00
6545-7200	Employee Relations-Pre-Employment Screening	47,532.00			47,532.00
6550-7200	Employee Relations-Short Term/Long Term Disability	118,042.00			118,042.00
6555-7200	Employee Relations-State Unemployment Insurance	113,479.00			113,479.00
6560-7200	Employee Relations-Tuition Reimbursement	2,500.00			2,500.00
6565-7200	Employee Relations-Workers' Comp Insurance	1,073,908.00			1,073,908.00
66000.BSC	Additional Pension Liability	(962,052.00)			(962,052.00)
6705-2100	Post-Acute/Rehab-Ambulance Expense	4,520.00			4,520.00
6721-7075	Clinical Support Svcs-Consulting Expense - Dental	30,986.00			30,986.00
6723-7075	Clinical Support Svcs-Consulting Expense-Pharmacy	17,869.00			17,869.00
6730-1000	Long term care-Lab Expense	19,914.00			19,914.00
6730-2100	Post-Acute/Rehab-Lab Expense	98,152.00			98,152.00
6733-5075	Elder Abuse Prevention-Medical Director	5,000.00			5,000.00
6733-5125	Institute on Aging-Medical Director	9,000.00			9,000.00
6733-5155	Hospice-Medical Director	25,200.00			25,200.00
6733-7075	Clinical Support Services-Medical Director	27,961.00			27,961.00
6735-1000	Long term care-Medical/Surgical Supplies	74,884.00			74,884.00
6735-1190	1f - Medical/Surgical Supplies	36,752.00			36,752.00
6735-1240	2a - Medical/Surgical Supplies	29,212.00			29,212.00
6735-1250	2b - Medical/Surgical Supplies	12,604.00			12,604.00
6735-1260	2c - Medical/Surgical Supplies	33,405.00			33,405.00
6735-1270	2d - Medical/Surgical Supplies	36,219.00			36,219.00
6735-1280	2e - Medical/Surgical Supplies	26,794.00			26,794.00
6735-1290	2f - Medical/Surgical Supplies	31,318.00			31,318.00
6735-1340	3a - Medical/Surgical Supplies	27,173.00			27,173.00
6735-1350	3b - Medical/Surgical Supplies	37,096.00			37,096.00
6735-1360	3c - Medical/Surgical Supplies	29,055.00			29,055.00
6735-1370	3d - Medical/Surgical Supplies	31,422.00			31,422.00
6735-1380	3e - Medical/Surgical Supplies	26,873.00			26,873.00
6735-1390	3f - Medical/Surgical Supplies	34,162.00			34,162.00
6735-1440	4a - Medical/Surgical Supplies	27,751.00			27,751.00
6735-1450	4b - Medical/Surgical Supplies	29,649.00			29,649.00
6735-1460	4c - Medical/Surgical Supplies	31,052.00			31,052.00
6735-1470	4d - Medical/Surgical Supplies	37,653.00			37,653.00
6735-1480	4e - Medical/Surgical Supplies	23,857.00			23,857.00
6735-1490	4f - Medical/Surgical Supplies	26,500.00			26,500.00
6735-2100	Post-Acute/Rehab-Medical/Surgical Supplies	87,986.00			87,986.00
6735-2510	Assisted Living-Medical/Surgical Supplies	948.00			948.00
6735-2520	Assisted Living/Memory Care-Medical/Surgical Suppl	499.00			499.00
6735-2530	Assisted Living -Marvin-Medical/Surgical Supplies	84.00			84.00
6735-5015	ADHC-Grasmere-Medical/Surgical Su	133.00			133.00
6735-5025	Child Care Center-Medical/Surgical Supplies	391.00			391.00
6735-5150	Medical Home Care-Medical/Surgical Supplies	7,120.00			7,120.00
6735-5155	Hospice-Medical/Surgical Supplies	50,364.00			50,364.00
6735-5220	Inpatient Therapy-Medical/Surgical Supplies	636.00			636.00
6735-5225	Outpatient Therapy-Medical/Surgical Supplies	10.00			10.00
6735-7075	Clinical Support Svcs-Medical/Surgical Supplies	55.00			55.00
6735-7080	Clinic-Medical/Surgical Supplies	647.00			647.00
6735-7150	Dining Services-Medical/Surgical Supplies	12,773.00			12,773.00
6735-7350	Nursing Support-Medical/Surgical Supplies	31,958.00			31,958.00
6740-1000	Long term care-Oxygen Expense	30,882.00			30,882.00
6740-2100	Post-Acute/Rehab-Oxygen Expense	13,778.00			13,778.00
6745-1000	Long term care-Pharmacy Expense	82,890.00			82,890.00
6745-2100	Post-Acute/Rehab-Pharmacy Expense	209,952.00			209,952.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
6745-5155	Hospice-Pharmacy Expense	66,098.00			66,098.00
6745-7075	Clinical Support Svcs-Pharmacy Expense	3,968.00			3,968.00
6750-1000	Long term care-Physician	127.00			127.00
6750-2100	Post-Acute/Rehab-Physician	5,291.00			5,291.00
6755-7075	Clinical Support Svcs-Podiatric Expense	4,200.00			4,200.00
6760-7075	Clinical Support Svcs-Psychiatric Expense	16,942.00			16,942.00
6765-5220	Inpatient Therapy-Therapy Supplies & Expense	102.00			102.00
6770-1000	Long term care-X-Ray Expense	3,385.00			3,385.00
6770-2100	Post-Acute/Rehab-X-Ray Expense	33,820.00			33,820.00
7005-7250	Finance-Accounting Expense	148,542.00			148,542.00
7008-5150	Medical Home Care-Billing Services	69,635.00			69,635.00
7008-5155	Hospice-Billing Services	78,483.00			78,483.00
7010-5030	Senior Choice at Home-Consulting Services	13,500.00			13,500.00
7010-5125	Institute on Aging-Consulting Services	34,310.00			34,310.00
7010-5220	Inpatient Therapy-Consulting Services	4,827.00			4,827.00
7010-7010	Administration-Consulting Services	100,249.00			100,249.00
7010-7075	Clinical Support Services-Consulting	44,604.00			44,604.00
7010-7150	Dining Services-Consulting Service	44,999.00			44,999.00
7010-7200	Employee Relations-Consulting Services	94,745.00			94,745.00
7010-7250	Finance-Consulting	2,043.00			2,043.00
7011-7150	Dining Services-Consulting Service-Morrison	781,925.00			781,925.00
7011-7225	Environmental Services-Consulting Services-Morrison	7,198.00			7,198.00
7011-7325	Laundry-Consulting Services-Morrison	7,198.00			7,198.00
7015-7010	Administration-Legal Expense	63,112.00			63,112.00
7015-7200	Employee Relations-Legal Expense	20,822.00			20,822.00
7020-7150	Dining Services -Management Fee-Morrison	135,671.00			135,671.00
7020-7225	Environmental Services-Management Fee-Morrison	23,749.00			23,749.00
7020-7325	Laundry-Management Fee-Morrison	23,749.00			23,749.00
7030-7200	Employee Relations-Payroll Processing	17,936.00			17,936.00
7035-2510	Assisted Living-Purchased Services	932.00			932.00
7035-5030	Senior Choice at Home-Purchased Services	1,960,799.00			1,960,799.00
7035-5050	Friedman Home Care-Purchased Services	347,113.00			347,113.00
7035-5070	Home Together - Purchased Services	1,076,416.00			1,076,416.00
7035-5150	Medical Home Care-Purchased Services	43,496.00			43,496.00
7035-5155	Hospice-Purchased Services	207.00			207.00
7035-5220	Inpatient Therapy-Purchased Service	13,720.00			13,720.00
7035-7010	Administration-Purchased Services	54,195.00			54,195.00
7035-7150	Dining Services-Purchased Services	8,044.00			8,044.00
7035-7400	Pastoral Services-Purchased Services	1,800.00			1,800.00
7035-7600	Fitness Center - Purchased Services	86,648.00			86,648.00
7040-7200	Employee Relations-Recruitment Fees	9,908.00			9,908.00
7045-7300	Information Technology-Support Expense	173,474.00			173,474.00
7050-5220	Inpatient Therapy-Temporary Help	72,495.00			72,495.00
7050-7350	Nursing Support-Temporary Help	185,037.00		(159,943.00)	25,094.00
			RJE - 3002	(159,943.00)	
7050-7350.1	Nursing Support - Temp Help - LPN	0.00		66,180.00	66,180.00
			RJE - 3002	66,180.00	
7050-7350.2	Nursing Support - Temp Help - CNA	0.00		93,763.00	93,763.00
			RJE - 3002	93,763.00	
7080-5015	ADHC-Grasmere-Client Transportation	7,263.00			7,263.00
7085-1190	1f-Food Expense	11,065.00			11,065.00
7085-1240	2a - Food Expense	10,992.00			10,992.00
7085-1250	2b - Food Expense	4,489.00			4,489.00
7085-1260	2c - Food Expense	11,712.00			11,712.00
7085-1270	2d - Food Expense	10,235.00			10,235.00
7085-1280	2e - Food Expense	10,698.00			10,698.00
7085-1290	2f - Food Expense	10,656.00			10,656.00
7085-1340	3a - Food Expense	10,797.00			10,797.00
7085-1350	3b - Food Expense	10,861.00			10,861.00
7085-1360	3c - Food Expense	10,977.00			10,977.00
7085-1370	3d - Food Expense	10,028.00			10,028.00
7085-1380	3e - Food Expense	10,295.00			10,295.00
7085-1390	3f - Food Expense	10,989.00			10,989.00
7085-1440	4a - Food Expense	10,546.00			10,546.00
7085-1450	4b - Food Expense	9,839.00			9,839.00
7085-1460	4c - Food Expense	10,196.00			10,196.00
7085-1470	4d - Food Expense	10,332.00			10,332.00
7085-1480	4e - Food Expense	10,466.00			10,466.00
7085-1490	4f - Food Expense	8,403.00			8,403.00
7085-2100	Post-Acute/Rehab-Food Expense	21,334.00			21,334.00
7085-2510	Assisted Living-Food Expense	13,118.00			13,118.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
7085-2520	Assisted Living/Memory Care-Food Expense	11,024.00			11,024.00
7085-3000	Foundation-Food Expense	2,152.00			2,152.00
7085-5015	ADHC-Grasmere-Food Expense	28,508.00			28,508.00
7085-5025	Child Care Center-Food Expense	2,945.00			2,945.00
7085-5030	Senior Choice at Home-Food Expense	506.00			506.00
7085-5155	Hospice-Food Expense	18.00			18.00
7085-5200	Physician Practice-Food Expense	10.00			10.00
7085-7010	Administration-Food Expense	56,261.00			56,261.00
7085-7150	Dining Services -Food Expense	(270,395.00)			(270,395.00)
7085-7200	Employee Relations-Food Expense	212.00			212.00
7085-7400	Pastoral Services-Food Expense	1,864.00			1,864.00
7085-7525	Therapeutic Recreation-Food Expense	634.00			634.00
7086-7150	Dining Services-Food Expense-Morrison	1,460,944.00			1,460,944.00
7088-7600	Fitness Center - Juice Bar	6,310.00			6,310.00
7100-5030	Senior Choice at Home-Marketing	39,348.00			39,348.00
7100-7600	Fitness Center - Marketing	7,991.00			7,991.00
7105-5015	ADHC-Grasmere-Advertising - Classified	473.00			473.00
7105-5050	Friedman Home Care-Advertising - Classi	3,116.00			3,116.00
7105-7100	Marketing-Advertising - Classified	16,174.00			16,174.00
7105-7200	Employee Relations-Advertising - Classified	17,295.00			17,295.00
7107-5030	Senior Choice at Home-Direct Mail	6,742.00			6,742.00
7110-3000	Foundation-Bad Debt Expense	65,544.00			65,544.00
7110-5050	Friedman Home Care-Bad Debt Expense	6,290.00			6,290.00
7110-5150	Medical Home Care-Bad Debt Expense	32,930.00			32,930.00
7110-5155	Hospice-Bad Debt Expense	3,550.00			3,550.00
7110-7250	Finance-Bad Debt Expense	391,568.00			391,568.00
7111-3000	Foundation-Investment Management Fees-Unrestricted	7,385.00			7,385.00
7113-3000	Foundation-Investment Management Fees - Restricted	16,307.00			16,307.00
7114-3000	Foundation-Investment Management Fees-Temp Restrict	59,451.00			59,451.00
7115-7250	Finance-Bank/Credit Card Fees	245,992.00			245,992.00
7125-2510	Assisted Living-Telephone	2,700.00			2,700.00
7125-2530	Assisted Living -Marvin-Cell Phone Expense	253.00			253.00
7125-5015	ADHC-Grasmere-Cell Phone Expense	879.00			879.00
7125-5025	Child Care Center-Cell Phone Expense	1,301.00			1,301.00
7125-5030	Senior Choice at Home-Cell Phone Expense	1,231.00			1,231.00
7125-5050	Friedman Home Care-Cell Phone Expense	24,420.00			24,420.00
7125-5070	Home Together-Cell Phone Expense	610.00			610.00
7125-5075	Elder Abuse Prevention-Cell Phone Expense	29.00			29.00
7125-5125	Institute on Aging-Cell Phone Expense	1,414.00			1,414.00
7125-5150	Medical Home Care-Cell Phone Expense	20,606.00			20,606.00
7125-5155	Hospice-Cell Phone Expense	18,746.00			18,746.00
7125-5220	Inpatient Therapy-Cell Phone Expense	439.00			439.00
7125-7025	Administrative Services-Cell Phone Expense	1,218.00			1,218.00
7125-7050	Admissions-Cell Phone Expense	468.00			468.00
7125-7075	Clinical Support Services-Cell Phone Expense	113.00			113.00
7125-7200	Employee Relations-Cell Phone Expense	325.00			325.00
7125-7225	Environmental Services-Cell Phone Expense	439.00			439.00
7125-7300	Information Technology-Cell Phone Expense	764.00			764.00
7125-7350	Nursing Support-Cell Phone Expense	14,334.00			14,334.00
7125-7425	Physical Plant-Telephone Expense	583.00			583.00
7125-7500	Security-Cell Phone Expense	439.00			439.00
7125-7525	Therapeutic Recreation - Cell Phone Expense	113.00			113.00
7125-7600	Fitness Center-Cell Phone Expense	650.00			650.00
7130-7200	Employee Relations-Employee Relations	118,560.00			118,560.00
7133-3000	Foundation-Donor Recognition	1,663.00			1,663.00
7134-3000	Foundation-Special Events	46.00			46.00
7136-3000	Foundation-Contribution Expense	11,133.00			11,133.00
7140-5050	Friedman Home Care-Marketing Supplies	128.00			128.00
7140-5070	Home Together - Marketing Supplies	3,232.00			3,232.00
7140-5075	Elder Abuse Prevention-Marketing Supplies	1,266.00			1,266.00
7140-5150	Medical Home Care-Marketing Supplies	143.00			143.00
7140-5155	Hospice-Marketing Supplies	335.00			335.00
7140-7010	Administration-Marketing Supplies	420.00			420.00
7140-7200	Employee Relations-Marketing Supplies	249.00			249.00
7141-5015	ADHC-Grasmere-EML-Marketing Supp	150.00			150.00
7145-5015	ADHC-Grasmere-Miscellaneous Expen	15.00			15.00
7145-7010	Administration-Miscellaneous Expense	397,694.00			397,694.00
7150-7010	Administration-Nursing Home User Tax	1,340,109.00			1,340,109.00
7152-7010	Administration-Property Tax	50,000.00			50,000.00
7155-7350	Nursing Support-Patient Lost Articles	2,550.00			2,550.00
7160-7525	Therapeutic Recreation-Pets Expense	32,839.00			32,839.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
7205-7425	Physical Plant-Auto Maintenance & Repairs	22,784.00			22,784.00
7210-7225	Environmental Services-Cleaning Supplies	26,352.00			26,352.00
7210-7600	Fitness Center - Cleaning Supplies	9,786.00			9,786.00
7215-7425	Physical Plant-Electricity	853,687.00			853,687.00
7220-7425	Physical Plant-Elevator Maintenance	58,634.00			58,634.00
7225-7425	Physical Plant-Fire Alarm Maintenance	57,957.00			57,957.00
7230-7425	Physical Plant-Fuel Oil	2,716.00			2,716.00
7235-7425	Physical Plant-Heating, Vent. Air Conditioning	56,943.00			56,943.00
7240-7425	Physical Plant-Landscaping	49,967.00			49,967.00
7245-7300	Information Technology-Maint Expense & Contracts	23,338.00			23,338.00
7245-7425	Physical Plant-Maint Expense & Contracts	83,707.00			83,707.00
7245-7600	Fitness Center - Facilities Maintenance/Contracts	227.00			227.00
7246-7600	Fitness Center - Equipment Maintenance/Contracts	2,866.00			2,866.00
7247-7600	Fitness Center - Pool Maintenance	21,782.00			21,782.00
7250-7425	Physical Plant-Natural Gas	144,616.00			144,616.00
7255-7225	Environmental Services-Pest Control	8,342.00			8,342.00
7270-7225	Environmental Services-Repairs & Maintenance	2,167.00			2,167.00
7270-7325	Laundry-Repairs & Maintenance	6,073.00			6,073.00
7270-7425	Physical Plant-Repairs & Maintenance	126,893.00			126,893.00
7270-7600	Fitness Center - Facilities Repairs	832.00			832.00
7271-7600	Fitness Center - Equipment Repairs	4,122.00			4,122.00
7273-7600	Fitness Center - Facilities Parts	6,049.00			6,049.00
7275-7425	Physical Plant-Satellite Television Expense	76,586.00			76,586.00
7280-7425	Physical Plant-Sewage	87,389.00			87,389.00
7285-7425	Physical Plant-Snow Removal	1,603.00			1,603.00
7290-7425	Physical Plant-Solid Waste Removal	130,820.00			130,820.00
7295-5030	Senior Choice at Home-Telephone Expense	288.00			288.00
7295-5200	Physician Practice-Telephone Expense	4,922.00			4,922.00
7295-7010	Administration-Telephone Expense	549.00			549.00
7295-7300	Information Technology-Telephone Expense	66,494.00			66,494.00
7305-7425	Physical Plant-Water	37,415.00			37,415.00
7410-3000	Foundation-Printing Expense	14,818.00			14,818.00
7410-5150	Medical Home Care-Printing Expense	724.00			724.00
7410-7100	Marketing-Graphic Des/Printing Expense	40,839.00			40,839.00
7410-7200	Employee Relations-Printing Expense	174.00			174.00
7410-7275	Health Information-Printing Expense	402.00			402.00
7410-7400	Pastoral Services-Printing Expense	190.00			190.00
7415-7325	Laundry-Linen & Bedding	13,802.00			13,802.00
7420-5150	Medical Home Care-Medical Supplies - nonbil	3,826.00			3,826.00
7420-5155	Hospice-Medical Supplies-Nonbillable	236.00			236.00
7420-7080	Clinic-Medical Supplies - non billable	(62.00)			(62.00)
7425-1000	Long term care-Minor Equipment	979.00			979.00
7425-1260	2c - Minor Equipment	124.00			124.00
7425-1290	2f - Minor Equipment	414.00			414.00
7425-1480	4e - Minor Equipment	75.00			75.00
7425-5015	ADHC-Grasmere-Minor Equipment	202.00			202.00
7425-5025	Child Care Center-Minor Equipment	388.00			388.00
7425-5220	Inpatient Therapy-Minor Equipment	2,358.00			2,358.00
7425-7010	Administration-Minor Equipment	797.00			797.00
7425-7025	Administrative Services-Minor Equipment	339.00			339.00
7425-7075	Clinical Support Services-Minor Equipment	608.00			608.00
7425-7150	Dining Services-Minor Equipment	1,585.00			1,585.00
7425-7350	Nursing Support-Minor Equipment	3,243.00			3,243.00
7425-7425	Physical Plant-Minor Equipment	3,180.00			3,180.00
7425-7525	Therapeutic Recreation-Minor Equipment	18.00			18.00
7425-7600	Fitness Center - Small Equipment	8,930.00			8,930.00
7430-1190	1f-Office Supplies	1,196.00			1,196.00
7430-1240	2a - Office Supplies	664.00			664.00
7430-1250	2b - Office Supplies	647.00			647.00
7430-1290	2f - Office Supplies	336.00			336.00
7430-1340	3a - Office Supplies	336.00			336.00
7430-1360	3c - Office Supplies	24.00			24.00
7430-1390	3f - Office Supplies	306.00			306.00
7430-1440	4a - Office Supplies	397.00			397.00
7430-1460	4c - Office Supplies	29.00			29.00
7430-1480	4e - Office Supplies	23.00			23.00
7430-1490	4f - Office Supplies	1,708.00			1,708.00
7430-2100	Post-Acute/Rehab-Office Supplies	1,661.00			1,661.00
7430-2510	Assisted Living- Office Supplies	6,481.00			6,481.00
7430-2530	Assisted Living -Marvin-Office Supplies	33.00			33.00
7430-3000	Foundation-Office Supplies	1,791.00			1,791.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
7430-5015	ADHC-Grasmere-Office Supplies	3,771.00			3,771.00
7430-5025	Child Care Center-Office Supplies	3,871.00			3,871.00
7430-5030	Senior Choice at Home-Office Supplies	240.00			240.00
7430-5050	Friedman Home Care-Office Supplies	43.00			43.00
7430-5070	Home Together - Office Supplies	723.00			723.00
7430-5125	Institute on Aging-Office Supplies	28.00			28.00
7430-5150	Medical Home Care-Office Supplies	15,763.00			15,763.00
7430-5155	Hospice-Office Supplies	3,195.00			3,195.00
7430-5200	Physician Practice-Office Supplies	348.00			348.00
7430-5220	Inpatient Therapy-Office Supplies	3,858.00			3,858.00
7430-5225	Outpatient Therapy-Office Supplies	357.00			357.00
7430-7010	Administration-Office Supplies	8,811.00			8,811.00
7430-7025	Administrative Services-Office Supplies	959.00			959.00
7430-7050	Admissions-Office Supplies	2,577.00			2,577.00
7430-7080	Clinic-Office Supplies	2,075.00			2,075.00
7430-7150	Dining Services-Office Supplies	2,537.00			2,537.00
7430-7200	Employee Relations-Office Supplies	4,899.00			4,899.00
7430-7210	Education-Office Supplies	5.00			5.00
7430-7225	Environmental Services-Office Supplies	310.00			310.00
7430-7250	Finance-Office Supplies	4,943.00			4,943.00
7430-7275	Health Information-Office Supplies	7,955.00			7,955.00
7430-7300	Information Technology-Office Supplies	206.00			206.00
7430-7350	Nursing Support-Office Supplies	1,876.00			1,876.00
7430-7425	Physical Plant-Office Supplies	1,360.00			1,360.00
7430-7450	Purchasing-Office Supplies	8,228.00			8,228.00
7430-7525	Therapeutic Recreation-Office Supplies	385.00			385.00
7430-7550	Work Activity Center-Office Supplies	2,275.00			2,275.00
7430-7600	Fitness Center-Office Supplies	1,061.00			1,061.00
7437-7600	Fitness Center-Pool Supplies	5,622.00			5,622.00
7445-5025	Child Care Center-Postage	83.00			83.00
7445-5030	Senior Choice at Home-Postage	63.00			63.00
7445-7010	Administration-Postage	25,799.00			25,799.00
7445-7200	Employee Relations-Postage	29.00			29.00
7445-7450	Purchasing-Postage	57.00			57.00
7445-7550	Work Activity Center-Postage	239.00			239.00
7450-1190	1f-Recreation Supplies & Activities	5.00			5.00
7450-1240	2a - Recreation Supplies & Activities	90.00			90.00
7450-1250	2b - Recreation Supplies & Activities	200.00			200.00
7450-1260	2c - Recreation Supplies & Activities	201.00			201.00
7450-1270	2d - Recreation Supplies & Activities	255.00			255.00
7450-1280	2e - Recreation Supplies & Activities	239.00			239.00
7450-1290	2f - Recreation Supplies & Activities	660.00			660.00
7450-1340	3a - Recreation Supplies & Activities	248.00			248.00
7450-1350	3b - Recreation Supplies & Activities	248.00			248.00
7450-1360	3c - Recreation Supplies & Activities	248.00			248.00
7450-1370	3d - Recreation Supplies & Activities	250.00			250.00
7450-1380	3e - Recreation Supplies & Activities	250.00			250.00
7450-1390	3f - Recreation Supplies & Activities	250.00			250.00
7450-1440	4a - Recreation Supplies & Activities	193.00			193.00
7450-1450	4b - Recreation Supplies & Activities	193.00			193.00
7450-1460	4c - Recreation Supplies & Activities	193.00			193.00
7450-1470	4d - Recreation Supplies & Activities	182.00			182.00
7450-1480	4e - Recreation Supplies & Activities	216.00			216.00
7450-1490	4f - Recreation Supplies & Activities	159.00			159.00
7450-2100	Post-Acute/Rehab - Recreation Supplies & Activitie	9.00			9.00
7450-2510	Assisted Living-Recreation Supplies & Activities	3,929.00			3,929.00
7450-2520	Assisted Living/Memory Care-Recreation Supplies &	255.00			255.00
7450-2530	Assisted Living -Marvin-Recreation Supplies & Acti	34.00			34.00
7450-5015	ADHC-Grasmere-Recreation Supplies & Activities	2,540.00			2,540.00
7450-5025	Child Care Center-Recreation Supplies & Activities	6,880.00			6,880.00
7450-7400	Pastoral Services-Recreation Supplies & Activities	2,776.00			2,776.00
7450-7525	Therapeutic Recreation-Recreation Supplies & Activ	71,805.00			71,805.00
7451-5015	ADHC-Grasmere-EML-Recreation Supplies	724.00			724.00
7452-7525	Therapeutic Recreation-Beauty Salon Supplies	1,469.00			1,469.00
7455-2510	Assisted Living-Supplies Expense	23.00			23.00
7455-5015	ADHC-Grasmere-Supplies Expense	449.00			449.00
7455-5025	Child Care Center-Supplies Expense	751.00			751.00
7455-5050	Friedman Home Care-Supplies Expense	633.00			633.00
7455-5070	Home Together-Supplies Expense	96.00			96.00
7455-5150	Medical Home Care-Supplies Expense	535.00			535.00
7455-5155	Hospice-Supplies Expense	108.00			108.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
7455-5220	Inpatient Therapy-Supplies Expense	10,257.00			10,257.00
7455-5225	Outpatient Therapy-Supplies Expense	686.00			686.00
7455-7010	Administration-Supplies Expense	2,769.00			2,769.00
7455-7080	Clinic-Supplies Expense	46.00			46.00
7455-7150	Dining Services-Supplies Expense	15,481.00			15,481.00
7455-7200	Employee Relations-Supplies Expense	213.00			213.00
7455-7225	Environmental Services-Supplies Expense	8,266.00			8,266.00
7455-7325	Laundry-Supplies Expense	22,330.00			22,330.00
7455-7350	Nursing Support-Supplies Expense	23,307.00			23,307.00
7455-7400	Pastoral Services-Supplies Expense	882.00			882.00
7455-7425	Physical Plant-Supplies Expense	131,247.00			131,247.00
7455-7500	Security-Supplies Expense	223.00			223.00
7455-7525	Therapeutic Recreation-Supplies Expense	2,719.00			2,719.00
7455-7550	Work Activity Center-Supplies Expense	1,788.00			1,788.00
7455-7600	Fitness Center - Amenities Supplies	3,764.00			3,764.00
7456-7075	Clinical Support Svcs-Supplies Expense - Dental	11,807.00			11,807.00
7457-7150	Dining Services-Supplies Expense-Morrison	157,275.00			157,275.00
7459-7150	Dining Services-Direct Expenses-Morrison	158,886.00			158,886.00
7459-7225	Environmental Services-Direct Expenses-Morrison	64,738.00			64,738.00
7459-7325	Laundry-Direct Expenses-Morrison	64,738.00			64,738.00
7460-7225	Environmental Services-Uniform Expense	826.00			826.00
7460-7425	Physical Plant-Uniform Expense	1,265.00			1,265.00
7505-7010	Administration-Business Meals	1,146.00			1,146.00
7510-7010	Administration-CALTC Expense	1,000.00			1,000.00
7515-2510	Assisted Living-Dues	1,344.00			1,344.00
7515-5015	ADHC-Grasmere-Dues	1,200.00			1,200.00
7515-5150	Medical Home Care-Dues	7,089.00			7,089.00
7515-7010	Administration-Dues	40,948.00		(240.00)	40,708.00
			RJE - 3006	(240.00)	
7515-7010.1	License Fee	0.00		240.00	240.00
			RJE - 3006	240.00	
7515-7400	Pastoral Services-Dues	900.00			900.00
7520-5025	Child Care Center-Education/Inservice Expense	1,180.00			1,180.00
7520-5200	Physician Practice-Education/Inservice Expense	1,000.00			1,000.00
7520-7010	Administration-Education/Inservice Expense	1,545.00			1,545.00
7520-7200	Employee Relations-Education/Inservice Expense	9,218.00			9,218.00
7520-7210	Education-Education/Inservice Expense	54,734.00			54,734.00
7520-7350	Nursing Support-Education/Inservice Expense	19,083.00			19,083.00
7525-5025	Child Care Center-Licenses/Permits	880.00			880.00
7525-5050	Friedman Home Care-Licenses/Permits	375.00			375.00
7525-5150	Medical Home Care-Licenses/Permits	180.00			180.00
7525-5155	Hospice-Licenses/Permits	145.00			145.00
7525-7010	Administration-Licenses/Permits	11,484.00			11,484.00
7525-7150	Dining Services-Licenses/Permits	2,530.00			2,530.00
7525-7425	Physical Plant-Licenses/Permits	767.00			767.00
7525-7550	Work Activity Center-Licenses/Permits	452.00			452.00
7525-7600	Fitness Center-Licenses/Permits	1,551.00			1,551.00
7530-5030	Senior Choice at Home-Meeting Expense	6,439.00			6,439.00
7535-2510	Assisted Living-Seminars/Conferences	1,058.00			1,058.00
7535-5015	ADHC-Grasmere-Seminars/Conferences	50.00			50.00
7535-5030	Senior Choice at Home-Seminars/Conferences	259.00			259.00
7535-5050	Friedman Home Care-Seminars/Conferences	(139.00)			(139.00)
7535-5150	Medical Home Care-Conferences/Seminars	399.00			399.00
7535-5155	Hospice-Conferences/Seminars	695.00			695.00
7535-7010	Administration-Seminars/Conferences	1,698.00			1,698.00
7535-7400	Pastoral Services-Seminars/Conferences	100.00			100.00
7540-5015	ADHC-Grasmere-Subscriptions	350.00			350.00
7540-5025	Child Care Center-Subscriptions	1,469.00			1,469.00
7540-5150	Medical Home Care-Subscriptions	6,526.00			6,526.00
7540-5155	Hospice-Subscriptions	316.00			316.00
7540-7010	Administration-Subscriptions	5,428.00			5,428.00
7540-7150	Dining Services-Subscriptions	64.00			64.00
7540-7450	Purchasing-Subscriptions	499.00			499.00
7550-5015	ADHC-Grasmere-Travel Expense	72.00			72.00
7550-5030	Senior Choice at Home-Travel Expense	2,190.00			2,190.00
7550-5050	Friedman Home Care-Travel Expense	33,080.00			33,080.00
7550-5070	Home Together-Travel Expense	2,111.00			2,111.00
7550-5075	Elder Abuse Prevention-Travel Expense	700.00			700.00
7550-5150	Medical Home Care-Travel Expense	25,573.00			25,573.00
7550-5155	Hospice-Travel Expense	4,839.00			4,839.00
7550-7010	Administration-Travel Expense	795.00			795.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
7550-7200	Employee Relations-Travel Expense	25.00			25.00
7550-7350	Nursing Support-Travel Expense	183.00			183.00
7550-7400	Pastoral Services-Travel Expense	1,908.00			1,908.00
7550-7525	Therapeutic Recreation-Travel Expense	(153.00)			(153.00)
7605-7300	Information Technology-Hardware	43,531.00			43,531.00
7610-7300	Information Technology-Network Expense	79,121.00			79,121.00
7615-3000	Foundation-Software	20,186.00			20,186.00
7615-5015	ADHC-Grasmere-Software	4,125.00			4,125.00
7615-5030	Senior Choice at Home-Software	23.00			23.00
7615-5050	Friedman Home Care-Software	19,468.00			19,468.00
7615-5070	Home Together-Software	8,064.00			8,064.00
7615-5150	Medical Home Care-Software	24,752.00			24,752.00
7615-5155	Hospice-Software	17,683.00			17,683.00
7615-5220	Inpatient Therapy-Software	6,639.00			6,639.00
7615-7050	Admissions-Software	7,124.00			7,124.00
7615-7200	Employee Relations-Software	24,017.00			24,017.00
7615-7250	Finance-Software	8,051.00			8,051.00
7615-7300	Information Technology-Software	198,393.00			198,393.00
7615-7425	Physical Plant-Software	4,500.00			4,500.00
7615-7525	Therapeutic Recreation-Software	355.00			355.00
7615-7600	Fitness Center - Software	5,038.00			5,038.00
7620-7100	Marketing-Website Maintenance	875.00			875.00
7620-7300	Information Technology-Website Maintenance	3,674.00			3,674.00
7620-7600	Fitness Center - Website Maintenance	3,802.00			3,802.00
7705-7010	Administration-Insurance General	693,143.00		(602,715.00)	90,428.00
			RJE - 3004	(602,715.00)	
7705-7010A	Directors and Officers Insurance	0.00		70,960.00	70,960.00
			RJE - 3004	70,960.00	
7705-7010C	Auto Insurance	0.00		18,320.00	18,320.00
			RJE - 3004	18,320.00	
7705-7010D	Umbrella Insurance	0.00		469,395.00	469,395.00
			RJE - 3004	469,395.00	
7705-7010E	Day Care Insurance	0.00		11,252.00	11,252.00
			RJE - 3004	11,252.00	
7705-7010F	Crime & Fiduciary / Cyber	0.00		23,519.00	23,519.00
			RJE - 3004	23,519.00	
7705-7010G	Insurance - GPG Group	0.00		9,269.00	9,269.00
			RJE - 3004	9,269.00	
7805-7010	Administration-Equipment Rental	5,006.00			5,006.00
7805-7300	Information Technology-Leasing (Photocopy) Costs	116,975.00			116,975.00
7805-7425	Physical Plant-Auto/Equipment Lease	3,783.00			3,783.00
7805-7450a	Equipment lease	0.00		(89,181.00)	(89,181.00)
			RJE - 3003	(89,181.00)	
7805-7450b	Equipment lease	0.00		89,181.00	89,181.00
			RJE - 3003	89,181.00	
7805-7550	Work Activity Center-Leasing (Photocopy) Costs	5,186.00			5,186.00
8005-7250	Finance - Interest Expense - ADHC Note Payable	5,519.00			5,519.00
8010-7250	Finance-Bond SWAP Expense	1,369,222.00			1,369,222.00
8040-7250	Finance-Bond Expense	42,151.00			42,151.00
8050-7250	Finance-Interest Expense - Revenue Bonds	678,250.00			678,250.00
8051-3000	Foundation-Annuity Interest Expense-Unrestricted	6,973.00			6,973.00
8105-7720	Depreciation-Depreciation - Building	3,356,329.00			3,356,329.00
8110-7720	Depreciation-Depreciation - Computers/Software	153,669.00			153,669.00
8115-7720	Depreciation-Depreciation - Furniture/Fixtures	330,440.00			330,440.00
8130-7720	Depreciation-Depreciation - Vehicles	35,228.00			35,228.00
8150-7720A	Depreciation-Depreciation - Non-movable Reclass	0.00		(131,587.00)	(131,587.00)
			RJE - 3005	(131,587.00)	
8150-7720B	Depreciation-Depreciation - Non-movable Reclass	0.00		131,587.00	131,587.00
			RJE - 3005	131,587.00	
Total		0.00		0.00	0.00

Client: **Jewish Senior Services**
 Engagement: **Medicaid - Jewish Senior Services**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**
 Workpaper: **A.012 - TB Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2.16]	Administrator -SNF Only				
6010-7010a	Admin Salary - Administrator	0.00		689,382.00	689,382.00
6025-7010	Administration-FTO Accrual	(55,905.00)	RJE - 3001	689,382.00	
Subtotal [2.16]	Administrator -SNF Only	(55,905.00)		0.00	(55,905.00)
Subgroup : [3.16]	Assistant Administrator - Res Days				
50011.00	VP OF OPERATIONS/BUSINESS	0.00		246,500.00	246,500.00
Subtotal [3.16]	Assistant Administrator - Res Days	0.00	RJE - 3001	246,500.00	246,500.00
Subgroup : [4.10]	Other Administrative Salaries - SNF Only				
6025-7275	Health Information-FTO Accrual	191.00		0.00	191.00
6050-7275	Health Information-Salary - Hourly Staff	44,657.00		0.00	44,657.00
6200-1400	4-Salary - Neighborhood Associate	42,566.00		0.00	42,566.00
6200-2100	Post-Acute/Rehab-Salary - Neighborhood Associates	1,286.00		0.00	1,286.00
Subtotal [4.10]	Other Administrative Salaries - SNF Only	88,700.00		0.00	88,700.00
Subgroup : [4.19]	Other Administrative Salaries - All Programs				
6010-7010	Administration-Salary - Director	1,652,501.00		(1,177,382.00)	475,119.00
6020-7300	Information Technology-Salary - Director	76,620.00	RJE - 3001	(1,177,382.00)	76,620.00
6020-7450	Purchasing-Salary - Director	73,339.00		0.00	73,339.00
6025-7025	Administrative Services-FTO Accrual	(6,237.00)		0.00	(6,237.00)
6025-7200	Employee Relations-FTO Accrual	(1,080.00)		0.00	(1,080.00)
6025-7300	Information Technology-FTO Accrual	(991.00)		0.00	(991.00)
6025-7450	Purchasing-FTO Accrual	(1,500.00)		0.00	(1,500.00)
6040-7025	Administrative Svcs-Salary - Salaried Staff	221,492.00		0.00	221,492.00
6040-7200	Employee Relations-Salary - Salaried Staff	209,812.00		0.00	209,812.00
6050-7025	Administrative Svcs-Salary - Hourly Staff	282,981.00		0.00	282,981.00
6050-7200	Employee Relations-Salary - Hourly Staff	195,869.00		0.00	195,869.00
6050-7300	Information Technology-Salary - Hourly Staff	88,253.00		0.00	88,253.00
6050-7450	Purchasing-Salary - Hourly Staff	32,303.00		0.00	32,303.00
6280-7025	Administrative Services-Receptionist	169,336.00		0.00	169,336.00
Subtotal [4.19]	Other Administrative Salaries - All Programs	2,992,698.00		(1,177,382.00)	1,815,316.00
Subgroup : [4.34]	Other Administrative Salaries - SNF & AL				
6025-7050	Admissions-FTO Accrual	(2,276.00)		0.00	(2,276.00)
6040-7050	Admissions-Salary - Salaried Staff	80,591.00		0.00	80,591.00
6050-7050	Admissions-Hourly Staff	68,793.00		0.00	68,793.00
Subtotal [4.34]	Other Administrative Salaries - SNF & AL	147,108.00		0.00	147,108.00
Subgroup : [5C.3]	Dietary Workers				
6025-7150	Dining Services-FTO Accrual	1,286.00		0.00	1,286.00
6070-7150	Dining Services -Salary - Cooks	389,552.00		0.00	389,552.00
6080-7150	Dining Services -Salary - Full Time Workers	1,451,321.00		0.00	1,451,321.00
6090-7150	Dining Services -Salary - Shift Leaders	33,070.00		0.00	33,070.00
Subtotal [5C.3]	Dietary Workers	1,875,229.00		0.00	1,875,229.00
Subgroup : [6B.2]	Other Housekeeping Workers				
6025-7225	Environmental Services-FTO Accrual	(13,732.00)		0.00	(13,732.00)
6050-7225	Environmental Services-Salary - Hourly Staff	1,130,223.00		0.00	1,130,223.00
Subtotal [6B.2]	Other Housekeeping Workers	1,116,491.00		0.00	1,116,491.00
Subgroup : [7B.33]	Other Maintenance Workers				
6025-7425	Physical Plant-FTO Accrual	(7,065.00)		0.00	(7,065.00)
6050-7425	Physical Plant-Salary - Hourly Staff	264,733.00		0.00	264,733.00
6060-7425	Physical Plant-Salary - Supervisor	67,105.00		0.00	67,105.00
Subtotal [7B.33]	Other Maintenance Workers	324,773.00		0.00	324,773.00
Subgroup : [8B.5]	Other Laundry Workers				
6025-7325	Laundry-FTO Accrual	(6,404.00)		0.00	(6,404.00)
6050-7325	Laundry-Salary - Hourly Staff	312,879.00		0.00	312,879.00
Subtotal [8B.5]	Other Laundry Workers	306,475.00		0.00	306,475.00
Subgroup : [10.19]	Protective Services				
6025-7500	Security-FTO Accrual	433.00		0.00	433.00
6050-7500	Security-Salary - Hourly Staff	152,093.00		0.00	152,093.00
Subtotal [10.19]	Protective Services	152,526.00		0.00	152,526.00
Subgroup : [11A]	Head Accountant				
6010-7010c	Administration Salary - VP Finance	0.00		241,500.00	241,500.00
Subtotal [11A]	Head Accountant	0.00	RJE - 3001	241,500.00	241,500.00
Subgroup : [11B]	Other Accountants				
6020-7250	Finance-Salary - Director	209,834.00		0.00	209,834.00
6025-7250	Finance-FTO Accrual	(460.00)		0.00	(460.00)

6050-7250	Finance-Salary - Hourly Staff	185,052.00	0.00	185,052.00
Subtotal [11B]	Other Accountants	394,426.00	0.00	394,426.00
Subgroup : [12A.10]	Director of Nurses/Assistant Director - SNF Only			
6020-2100	Post-Acute/Rehab-Salary - Director	88,534.00	0.00	88,534.00
6150-1300	3-Salary-Guide	96,413.00	0.00	96,413.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - SNF Only	184,947.00	0.00	184,947.00
Subgroup : [12B1.10]	RNs - Direct Care - Direct			
6020-7075	Clinical Support Services-Salary - Director	119,026.00	0.00	119,026.00
6025-7080	Clinic-FTO Accrual	(927.00)	0.00	(927.00)
6050-7080	Clinic- Salary - Hourly Staff	117,972.00	0.00	117,972.00
6170-1190	1f - Salary - RN	34,965.00	0.00	34,965.00
6170-1201	2 - Salary - RN/Clinical Leader	496,810.00	0.00	496,810.00
6170-1300	3 - Salary - RN/Clinical Leader	538,063.00	0.00	538,063.00
6170-1400	4 - Salary - RN/Clinical Leader	412,124.00	0.00	412,124.00
6170-2100	Post-Acute/Rehab - Salary - RN/Clinical Leader	703,789.00	0.00	703,789.00
6175-1201	2 - Salary - Assistant Guide	100,562.00	0.00	100,562.00
6175-1300	3 - Salary -Assistant Guide	89,439.00	0.00	89,439.00
6175-1400	4 - Salary - Assistant Guide	99,531.00	0.00	99,531.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	2,711,354.00	0.00	2,711,354.00
Subgroup : [12B2.10]	RNs - Administrative - Direct			
6025-7075	Clinical Support Services-FTO Accrual	4,427.00	0.00	4,427.00
6220-7075	Clinical Support Svcs-Salary - Nursing - Salaried	499,135.00	0.00	499,135.00
6230-7075	Clinical Support Svcs-Salary - Nursing - Hourly	438,594.00	0.00	438,594.00
Subtotal [12B2.10]	RNs - Administrative - Direct	942,156.00	0.00	942,156.00
Subgroup : [12C1.10]	LPNs - Direct Care - Direct			
6180-1190	1f - Salary - LPN	290,024.00	0.00	290,024.00
6180-1201	2-Salary-LPN/Clinical Leader	1,281,170.00	0.00	1,281,170.00
6180-1300	3-Salary-LPN/Clinical Leader	518,901.00	0.00	518,901.00
6180-1400	4-Salary-LPN/Clinical Leader	1,204,767.00	0.00	1,204,767.00
6180-2100	Post-Acute/Rehab-Salary - LPN	223,878.00	0.00	223,878.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	3,518,740.00	0.00	3,518,740.00
Subgroup : [12D.10]	Aides and Attendants - Direct			
6025-1190	1f-FTO Accrual	8,899.00	0.00	8,899.00
6025-1201	2-FTO Accrual	(3,327.00)	0.00	(3,327.00)
6025-1300	3-FTO Accrual	(27,589.00)	0.00	(27,589.00)
6025-1400	4-FTO Accrual	(10,744.00)	0.00	(10,744.00)
6025-2100	Post-Acute/Rehab-FTO Accrual	(15,130.00)	0.00	(15,130.00)
6190-1190	1f - Salary - CNA	215,528.00	0.00	215,528.00
6190-1201	2 - Salary - CNA	1,682,765.00	0.00	1,682,765.00
6190-1300	3 - Salary - CNA	1,792,337.00	0.00	1,792,337.00
6190-1400	4 - Salary - CNA	2,177,580.00	0.00	2,177,580.00
6190-2100	Post-Acute/Rehab - Salary - CNA	549,108.00	0.00	549,108.00
Subtotal [12D.10]	Aides and Attendants - Direct	6,369,427.00	0.00	6,369,427.00
Subgroup : [12E]	Physical Therapists - SNF Only			
6025-5220	Inpatient Therapy-FTO Accrual	(1,319.00)	1,319.00	0.00
6240-5220	Inpatient Therapy-Salary Expense - PT	703,129.00	(526.00)	702,603.00
6255-5220	Inpatient Therapy-Rehab Program Manager	209,642.00	(156.00)	209,486.00
Subtotal [12E]	Physical Therapists - SNF Only	911,452.00	637.00	912,089.00
Subgroup : [12F]	Speech Therapists			
6250-5220	Inpatient Therapy-Salary Expense - ST	198,484.00	(148.00)	198,336.00
Subtotal [12F]	Speech Therapists	198,484.00	(148.00)	198,336.00
Subgroup : [12G]	Occupational Therapists - SNF Only			
6245-5220	Inpatient Therapy-Salary Expense - OT	655,862.00	(489.00)	655,373.00
Subtotal [12G]	Occupational Therapists - SNF Only	655,862.00	(489.00)	655,373.00
Subgroup : [12H.10]	Recreation Workers - SNF Only			
6020-7525	Therapeutic Recreation-Salary - Director	87,338.00	0.00	87,338.00
6025-7525	Therapeutic Recreation-FTO Accrual	(5,707.00)	0.00	(5,707.00)
6050-7525	Therapeutic Recreation-Salary - Hourly Staff	462,015.00	0.00	462,015.00
Subtotal [12H.10]	Recreation Workers - SNF Only	543,646.00	0.00	543,646.00
Subgroup : [12M.33]	Social Workers/Case Management - SNF Only			
6120-1190	1f-Salary - Social Worker	20,836.00	0.00	20,836.00
6120-1201	2 - Salary - Social Worker	60,415.00	0.00	60,415.00
6120-1300	3 - Salary - Social Worker	57,454.00	0.00	57,454.00
6120-1400	4 - Salary - Social Worker	72,175.00	0.00	72,175.00
6120-2100	Post-Acute/Rehab - Salary - Social Worker	57,203.00	0.00	57,203.00
Subtotal [12M.33]	Social Workers/Case Management - SNF Only	268,083.00	0.00	268,083.00
Subgroup : [12O.10]	Other - SNF Only			
6020-5025	Child Care Center-Salary - Director	59,705.00	0.00	59,705.00
6020-7400	Pastoral Services-Salary - Director	96,842.00	0.00	96,842.00
6025-5025	Child Care Center-FTO Accrual	(39.00)	0.00	(39.00)
6025-5225	Outpatient Therapy-FTO Accrual	19.00	0.00	19.00

6025-7400	Pastoral Services-FTO Accrual	750.00	0.00	750.00
6050-5025	Child Care Center-Salary - Hourly Staff	93,815.00	0.00	93,815.00
6130-5025	Child Care Center-Salary - Prof Staff - Hourly	181,675.00	0.00	181,675.00
6240-5225	Outpatient Therapy-Salary Expense - PT	128,814.00	0.00	128,814.00
6245-5225	Outpatient Therapy-Salary Expense - OT	6,631.00	0.00	6,631.00
6250-5225	Outpatient Therapy-Salary Expense - ST	3,433.00	0.00	3,433.00
6260-7400	Pastoral Services-Pastoral Student Stipend	14,767.00	0.00	14,767.00
Subtotal [120.10]	Other - SNF Only	586,412.00	0.00	586,412.00

Subgroup : [120.22]	Other - NON Reimbursible			
6020-2510	Assisted Living - Salary - Director	40,032.00	0.00	40,032.00
6020-5015	ADHC-Grasmere-Salary - Director	17,515.00	0.00	17,515.00
6020-5070	Home Together - Salary - Director	75,140.00	0.00	75,140.00
6020-5075	Elder Abuse Prevention-Salary - Director	9,552.00	0.00	9,552.00
6020-5125	Institute on Aging-Salary - Director	9,687.00	0.00	9,687.00
6020-5155	Hospice-Salary - Director	68,447.00	0.00	68,447.00
6020-7550	Work Activity Center-Salary - Director	43,551.00	0.00	43,551.00
6020-7600	Fitness Center - Salary - Director	88,153.00	0.00	88,153.00
6025-2510	Assisted Living-FTO Accrual	(16,816.00)	0.00	(16,816.00)
6025-2530	Assisted Living -Marvin-FTO Accrual	(16,116.00)	0.00	(16,116.00)
6025-3000	Foundation-FTO Accrual	(3,789.00)	0.00	(3,789.00)
6025-5015	ADHC-Grasmere-FTO Accrual	(3,585.00)	0.00	(3,585.00)
6025-5030	Senior Choice at Home-FTO Accrual	(3,706.00)	0.00	(3,706.00)
6025-5050	Friedman Home Care-FTO Accrual	(3,619.00)	0.00	(3,619.00)
6025-5070	Home Together-FTO Accrual	561.00	0.00	561.00
6025-5125	Institute on Aging-FTO Accrual	(1,251.00)	0.00	(1,251.00)
6025-5150	Medical Home Care-FTO Accrual	(3,802.00)	0.00	(3,802.00)
6025-5155	Hospice-FTO Accrual	(11,390.00)	0.00	(11,390.00)
6025-7550	Work Activity Center-FTO Accrual	(257.00)	0.00	(257.00)
6025-7600	Fitness Center-FTO Accrual	(4,722.00)	0.00	(4,722.00)
6040-2510	Assisted Living - Salary - Salaried Staff	25,575.00	0.00	25,575.00
6040-3000	Foundation-Salary - Salaried Staff	240,111.00	0.00	240,111.00
6040-5015	ADHC-Grasmere - Salary - Salaried	63,451.00	0.00	63,451.00
6040-5030	Senior Choice at Home-Salary - Salaried Staff	80,472.00	0.00	80,472.00
6040-5050	Friedman Home Care-Salary - Salaried Staff	240,335.00	0.00	240,335.00
6040-5070	Home Together-Salary - Salaried Staff	9,677.00	0.00	9,677.00
6040-5075	Elder Abuse Prevention-Salary - Salaried Staff	1,380.00	0.00	1,380.00
6040-5125	Institute on Aging-Salary - Salaried Staff	12,507.00	0.00	12,507.00
6040-5150	Medical Home Care-Salary - Salaried Staff	138,734.00	0.00	138,734.00
6040-5200	Physician Practice-Salary - Salaried Staff	55,585.00	0.00	55,585.00
6040-7600	Fitness Center-Salary-Salaried Staff	59,161.00	0.00	59,161.00
6050-5015	ADHC-Grasmere-Salary - Hourly Staff	174,512.00	0.00	174,512.00
6050-5050	Friedman Home Care-Salary - Hourly Staff	99,627.00	0.00	99,627.00
6050-5070	Home Together - Salary - Hourly Staff	13,709.00	0.00	13,709.00
6050-5075	Elder Abuse Prevention-Salary - Hourly Staff	18,759.00	0.00	18,759.00
6050-5125	Institute on Aging-Salary - Hourly Staff	2,949.00	0.00	2,949.00
6050-5150	Medical Home Care-Salary - Hourly Staff	133,696.00	0.00	133,696.00
6050-5155	Hospice-Salary-Hourly	28,439.00	0.00	28,439.00
6050-7550	Work Activity Center-Salary - Hourly Staff	1,795.00	0.00	1,795.00
6050-7600	Fitness Center - Salary - Hourly	394,423.00	0.00	394,423.00
6120-5030	Senior Choice at Home-Salary - Social Worker	8,387.00	0.00	8,387.00
6120-5150	Medical Home Care-Salary - Social Worker	20,504.00	0.00	20,504.00
6120-5155	Hospice-Salary-Social Worker	111,692.00	0.00	111,692.00
6130-5015	ADHC-Grasmere-Salary - Professional Staff -Hourly	44,271.00	0.00	44,271.00
6140-5050	Friedman Home Care-Salary - Caregivers	1,498,943.00	0.00	1,498,943.00
6140-5150	Medical Home Care-Salary - Caregivers	59,968.00	0.00	59,968.00
6160-5030	Senior Choice at Home-Salary - Coordinator	42,018.00	0.00	42,018.00
6160-5050	Friedman Home Care-Salary - Coordinator	18,544.00	0.00	18,544.00
6160-5125	Institute on Aging-Salary - Coordinator	(135.00)	0.00	(135.00)
6160-5150	Medical Home Care-Salary - Coordinator	126,849.00	0.00	126,849.00
6160-5200	Physician Practice-Salary - Coordinator	1,279.00	0.00	1,279.00
6170-2510	Assisted Living - Salary - Clinical Nurse Leader	192,696.00	0.00	192,696.00
6170-2530	Assisted Living -Marvin - Salary - CNL	17,659.00	0.00	17,659.00
6170-5070	Home Together - Salary - RN	80,687.00	0.00	80,687.00
6170-5150	Medical Home Care-Salary - RN	381,939.00	0.00	381,939.00
6170-5155	Hospice-Salary - RN	237,003.00	0.00	237,003.00
6180-2510	Assisted Living - Salary - LPN	128,540.00	0.00	128,540.00
6180-5150	Medical Home Care-Salary - LPN	27,578.00	0.00	27,578.00
6180-5155	Hospice-Salary - LPN	16,051.00	0.00	16,051.00
6190-2510	Assisted Living - Salary - CNA	611,695.00	0.00	611,695.00
6190-2530	Assisted Living -Marvin - Salary - CNA	49,917.00	0.00	49,917.00
6190-5150	Medical Home Care-Salary - CNA	1,078.00	0.00	1,078.00
6190-5155	Hospice-Salary - CNA	111,197.00	0.00	111,197.00
6210-7550	Work Activity Center-Residents (WAC)	2,545.00	0.00	2,545.00
6240-5150	Medical Home Care-Salary- PT	472,884.00	0.00	472,884.00
6240-5155	Hospice-Salary-PT	10,807.00	0.00	10,807.00
6245-5150	Medical Home Care-Salary Expense-OT	169,223.00	0.00	169,223.00
6250-5150	Medical Home Care-Salary Expense - ST	26,246.00	0.00	26,246.00
6733-5075	Elder Abuse Prevention-Medical Director	5,000.00	0.00	5,000.00
6733-5125	Institute on Aging-Medical Director	9,000.00	0.00	9,000.00
6733-5155	Hospice-Medical Director	25,200.00	0.00	25,200.00
Subtotal [120.22]	Other - NON Reimbursible	6,587,747.00	0.00	6,587,747.00

Subgroup : [120.25]	Other - Accum Costs			
6050-7210	Education-Salary - Hourly Staff	52,465.00	0.00	52,465.00
Subtotal [120.25]	Other - Accum Costs	52,465.00	0.00	52,465.00

Total [10-A]	Salaries and Wages	30,873,296.00	0.00	30,873,296.00
Group : [13-B]	Professional Fees			
Subgroup : [2.22]	Dentist - SNF Only			
6721-7075	Clinical Support Svcs-Consulting Expense - Dental	30,986.00	0.00	30,986.00
Subtotal [2.22]	Dentist - SNF Only	30,986.00	0.00	30,986.00
Subgroup : [3.03]	Pharmacist			
6723-7075	Clinical Support Svcs-Consulting Expense-Pharmacy	17,869.00	0.00	17,869.00
Subtotal [3.03]	Pharmacist	17,869.00	0.00	17,869.00
Subgroup : [4]	Podiatrist			
6755-7075	Clinical Support Svcs-Podiatric Expense	4,200.00	0.00	4,200.00
Subtotal [4]	Podiatrist	4,200.00	0.00	4,200.00
Subgroup : [5A.07]	PT - Resident Care - SNF Only			
7050-5220	Inpatient Therapy-Temporary Help	72,495.00	0.00	72,495.00
Subtotal [5A.07]	PT - Resident Care - SNF Only	72,495.00	0.00	72,495.00
Subgroup : [8A.10]	Medical Director - SNF Only			
6733-7075	Clinical Support Services-Medical Director	27,961.00	0.00	27,961.00
Subtotal [8A.10]	Medical Director - SNF Only	27,961.00	0.00	27,961.00
Subgroup : [8E]	Other - SNF Only			
6760-7075	Clinical Support Svcs-Psychiatric Expense	16,942.00	0.00	16,942.00
Subtotal [8E]	Other - SNF Only	16,942.00	0.00	16,942.00
Subgroup : [11A1]	RN's - Direct Care - Direct			
7050-7350	Nursing Support-Temporary Help	185,037.00	(159,943.00)	25,094.00
Subtotal [11A1]	RN's - Direct Care - Direct	185,037.00	(159,943.00)	25,094.00
Subgroup : [11B1]	LPN's - Direct Care			
7050-7350.1	Nursing Support - Temp Help - LPN	0.00	66,180.00	66,180.00
Subtotal [11B1]	LPN's - Direct Care	0.00	66,180.00	66,180.00
Subgroup : [11C]	Aides			
7050-7350.2	Nursing Support - Temp Help - CNA	0.00	93,763.00	93,763.00
Subtotal [11C]	Aides	0.00	93,763.00	93,763.00
Subgroup : [12.10]	Other - SNF Only			
6750-1000	Long term care-Physician	127.00	0.00	127.00
6750-2100	Post-Acute/Rehab-Physician	5,291.00	0.00	5,291.00
7035-7400	Pastoral Services-Purchased Services	1,800.00	0.00	1,800.00
Subtotal [12.10]	Other - SNF Only	7,218.00	0.00	7,218.00
Subgroup : [12.22]	Other - Non Reimbursible			
7008-5150	Medical Home Care-Billing Services	69,635.00	0.00	69,635.00
7008-5155	Hospice-Billing Services	78,483.00	0.00	78,483.00
7035-5050	Friedman Home Care-Purchased Services	347,113.00	0.00	347,113.00
7035-5155	Hospice-Purchased Services	207.00	0.00	207.00
Subtotal [12.22]	Other - Non Reimbursible	495,438.00	0.00	495,438.00
Total [13-B]	Professional Fees	858,146.00	0.00	858,146.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1.15]	Workmen's Compensation			
6565-7200	Employee Relations-Workers' Comp Insurance	1,073,908.00	0.00	1,073,908.00
Subtotal [1A1.15]	Workmen's Compensation	1,073,908.00	0.00	1,073,908.00
Subgroup : [1A2.15]	Disability Insurance			
6550-7200	Employee Relations-Short Term/Long Term Disability	118,042.00	0.00	118,042.00
Subtotal [1A2.15]	Disability Insurance	118,042.00	0.00	118,042.00
Subgroup : [1A3.15]	Unemployment Insurance			
6555-7200	Employee Relations-State Unemployment Insurance	113,479.00	0.00	113,479.00
Subtotal [1A3.15]	Unemployment Insurance	113,479.00	0.00	113,479.00
Subgroup : [1A4.15]	Social Security (FICA)			
6520-7200	Employee Relations-FICA Expense	2,005,533.00	0.00	2,005,533.00
Subtotal [1A4.15]	Social Security (FICA)	2,005,533.00	0.00	2,005,533.00
Subgroup : [1A5.15]	Health Insurance			
6510-7200	Employee Relations-Dental Insurance	194,534.00	0.00	194,534.00
6515-7200	Employee Relations-DPC Deduction	97,227.00	0.00	97,227.00
6517-7200	Employee Relations-Dental Contributions	(120,533.00)	0.00	(120,533.00)
6535-7200	Employee Relations-Medical Insurance	3,027,506.00	0.00	3,027,506.00
6537-7200	Employee Relations-Medical Contributions	(571,589.00)	0.00	(571,589.00)
Subtotal [1A5.15]	Health Insurance	2,627,145.00	0.00	2,627,145.00
Subgroup : [1A6.15]	Life Insurance			
6530-7200	Employee Relations-Group Life Insurance	24,056.00	0.00	24,056.00
Subtotal [1A6.15]	Life Insurance	24,056.00	0.00	24,056.00

Subgroup : [1A7.15]	Pensions			
6540-7200	Employee Relations-Pension Plan	1,011,091.00	0.00	1,011,091.00
Subtotal [1A7.15]	Pensions	1,011,091.00	0.00	1,011,091.00
Subgroup : [1A9.10]	Other			
6560-7200	Employee Relations-Tuition Reimbursement	2,500.00	0.00	2,500.00
Subtotal [1A9.10]	Other	2,500.00	0.00	2,500.00
Subgroup : [1C.42]	Bad Debts - SNF Only			
7110-7250	Finance-Bad Debt Expense	391,568.00	0.00	391,568.00
Subtotal [1C.42]	Bad Debts - SNF Only	391,568.00	0.00	391,568.00
Subgroup : [1D.42]	Accounting and Auditing			
7005-7250	Finance-Accounting Expense	148,542.00	0.00	148,542.00
Subtotal [1D.42]	Accounting and Auditing	148,542.00	0.00	148,542.00
Subgroup : [1E.10]	Legal			
7015-7010	Administration-Legal Expense	63,112.00	0.00	63,112.00
7015-7200	Employee Relations-Legal Expense	20,822.00	0.00	20,822.00
Subtotal [1E.10]	Legal	83,934.00	0.00	83,934.00
Subgroup : [1G.10]	Office Supplies - SNF Only			
7425-1260	2c - Minor Equipment	124.00	0.00	124.00
7425-1290	2f - Minor Equipment	414.00	0.00	414.00
7425-1480	4e - Minor Equipment	75.00	0.00	75.00
7425-5025	Child Care Center-Minor Equipment	388.00	0.00	388.00
7430-1190	1f-Office Supplies	1,196.00	0.00	1,196.00
7430-1240	2a - Office Supplies	664.00	0.00	664.00
7430-1250	2b - Office Supplies	647.00	0.00	647.00
7430-1290	2f - Office Supplies	336.00	0.00	336.00
7430-1340	3a - Office Supplies	336.00	0.00	336.00
7430-1360	3c - Office Supplies	24.00	0.00	24.00
7430-1390	3f - Office Supplies	306.00	0.00	306.00
7430-1440	4a - Office Supplies	397.00	0.00	397.00
7430-1460	4c - Office Supplies	29.00	0.00	29.00
7430-1480	4e - Office Supplies	23.00	0.00	23.00
7430-1490	4f - Office Supplies	1,708.00	0.00	1,708.00
7430-5025	Child Care Center-Office Supplies	3,871.00	0.00	3,871.00
7430-5220	Inpatient Therapy-Office Supplies	3,858.00	0.00	3,858.00
Subtotal [1G.10]	Office Supplies - SNF Only	14,396.00	0.00	14,396.00
Subgroup : [1G.15]	Office Supplies - Split			
7410-7200	Employee Relations-Printing Expense	174.00	0.00	174.00
7410-7275	Health Information-Printing Expense	402.00	0.00	402.00
7410-7400	Pastoral Services-Printing Expense	190.00	0.00	190.00
7425-7010	Administration-Minor Equipment	797.00	0.00	797.00
7425-7025	Administrative Services-Minor Equipment	339.00	0.00	339.00
7430-2100	Post-Acute/Rehab-Office Supplies	1,661.00	0.00	1,661.00
7430-5225	Outpatient Therapy-Office Supplies	357.00	0.00	357.00
7430-7010	Administration-Office Supplies	8,811.00	0.00	8,811.00
7430-7025	Administrative Services-Office Supplies	959.00	0.00	959.00
7430-7050	Admissions-Office Supplies	2,577.00	0.00	2,577.00
7430-7080	Clinic-Office Supplies	2,075.00	0.00	2,075.00
7430-7150	Dining Services-Office Supplies	2,537.00	0.00	2,537.00
7430-7200	Employee Relations-Office Supplies	4,899.00	0.00	4,899.00
7430-7210	Education-Office Supplies	5.00	0.00	5.00
7430-7225	Environmental Services-Office Supplies	310.00	0.00	310.00
7430-7250	Finance-Office Supplies	4,943.00	0.00	4,943.00
7430-7275	Health Information-Office Supplies	7,955.00	0.00	7,955.00
7430-7300	Information Technology-Office Supplies	206.00	0.00	206.00
7430-7350	Nursing Support-Office Supplies	1,876.00	0.00	1,876.00
7430-7425	Physical Plant-Office Supplies	1,360.00	0.00	1,360.00
7430-7450	Purchasing-Office Supplies	8,228.00	0.00	8,228.00
7455-7010	Administration-Supplies Expense	2,769.00	0.00	2,769.00
7455-7200	Employee Relations-Supplies Expense	213.00	0.00	213.00
7805-7010	Administration-Equipment Rental	5,006.00	0.00	5,006.00
7805-7300	Information Technology-Leasing (Photocopy) Costs	116,975.00	0.00	116,975.00
7805-7450a	Equipment lease	0.00	(89,181.00)	(89,181.00)
Subtotal [1G.15]	Office Supplies - Split	175,624.00	(89,181.00)	86,443.00
Subgroup : [1G.22]	Office Supplies - Non Reimb			
7425-5015	ADHC-Grasmere-Minor Equipment	202.00	0.00	202.00
7430-2510	Assisted Living- Office Supplies	6,481.00	0.00	6,481.00
7430-2530	Assisted Living -Marvin-Office Supplies	33.00	0.00	33.00
7430-3000	Foundation-Office Supplies	1,791.00	0.00	1,791.00
7430-5015	ADHC-Grasmere-Office Supplies	3,771.00	0.00	3,771.00
7430-5030	Senior Choice at Home-Office Supplies	240.00	0.00	240.00
7430-5050	Friedman Home Care-Office Supplies	43.00	0.00	43.00
7430-5070	Home Together - Office Supplies	723.00	0.00	723.00
7430-5125	Institute on Aging-Office Supplies	28.00	0.00	28.00
7430-5150	Medical Home Care-Office Supplies	15,763.00	0.00	15,763.00
7430-5155	Hospice-Office Supplies	3,195.00	0.00	3,195.00
7430-5200	Physician Practice-Office Supplies	348.00	0.00	348.00
7430-7550	Work Activity Center-Office Supplies	2,275.00	0.00	2,275.00
7430-7600	Fitness Center-Office Supplies	1,061.00	0.00	1,061.00
7805-7550	Work Activity Center-Leasing (Photocopy) Costs	5,186.00	0.00	5,186.00

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Subtotal [1G.22]	Office Supplies - Non Reimb	41,140.00	0.00	41,140.00
Subgroup : [1H1.42]	Telephone and Telegraph			
7125-2510	Assisted Living-Telephone	2,700.00	0.00	2,700.00
7125-7425	Physical Plant-Telephone Expense	583.00	0.00	583.00
7295-5030	Senior Choice at Home-Telephone Expense	288.00	0.00	288.00
7295-5200	Physician Practice-Telephone Expense	4,922.00	0.00	4,922.00
7295-7010	Administration-Telephone Expense	549.00	0.00	549.00
7295-7300	Information Technology-Telephone Expense	66,494.00	0.00	66,494.00
Subtotal [1H1.42]	Telephone and Telegraph	75,536.00	0.00	75,536.00
Subgroup : [1H2.30]	Cellular Phones and Beepers			
7125-2530	Assisted Living -Marvin-Cell Phone Expense	253.00	0.00	253.00
7125-5015	ADHC-Grasmere-Cell Phone Expense	879.00	0.00	879.00
7125-5025	Child Care Center-Cell Phone Expense	1,301.00	0.00	1,301.00
7125-5030	Senior Choice at Home-Cell Phone Expense	1,231.00	0.00	1,231.00
7125-5050	Friedman Home Care-Cell Phone Expense	24,420.00	0.00	24,420.00
7125-5070	Home Together-Cell Phone Expense	610.00	0.00	610.00
7125-5075	Elder Abuse Prevention-Cell Phone Expense	29.00	0.00	29.00
7125-5125	Institute on Aging-Cell Phone Expense	1,414.00	0.00	1,414.00
7125-5150	Medical Home Care-Cell Phone Expense	20,606.00	0.00	20,606.00
7125-5155	Hospice-Cell Phone Expense	18,746.00	0.00	18,746.00
7125-5220	Inpatient Therapy-Cell Phone Expense	439.00	0.00	439.00
7125-7025	Administrative Services-Cell Phone Expense	1,218.00	0.00	1,218.00
7125-7050	Admissions-Cell Phone Expense	468.00	0.00	468.00
7125-7075	Clinical Support Services-Cell Phone Expense	113.00	0.00	113.00
7125-7200	Employee Relations-Cell Phone Expense	325.00	0.00	325.00
7125-7225	Environmental Services-Cell Phone Expense	439.00	0.00	439.00
7125-7300	Information Technology-Cell Phone Expense	764.00	0.00	764.00
7125-7350	Nursing Support-Cell Phone Expense	14,334.00	0.00	14,334.00
7125-7500	Security-Cell Phone Expense	439.00	0.00	439.00
7125-7525	Therapeutic Recreation - Cell Phone Expense	113.00	0.00	113.00
7125-7600	Fitness Center-Cell Phone Expense	650.00	0.00	650.00
Subtotal [1H2.30]	Cellular Phones and Beepers	88,791.00	0.00	88,791.00
Subgroup : [1K3.03]	Resident Day User Fee - SNF Only			
7150-7010	Administration-Nursing Home User Tax	1,340,109.00	0.00	1,340,109.00
Subtotal [1K3.03]	Resident Day User Fee - SNF Only	1,340,109.00	0.00	1,340,109.00
Total [15]	Expenditures Other than Salaries	9,335,394.00	(89,181.00)	9,246,213.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [3]	Gifts to Staff and Residents			
7130-7200	Employee Relations-Employee Relations	118,560.00	0.00	118,560.00
Subtotal [3]	Gifts to Staff and Residents	118,560.00	0.00	118,560.00
Subgroup : [4.10]	Employee Travel - SNF Only			
7550-7350	Nursing Support-Travel Expense	183.00	0.00	183.00
7550-7400	Pastoral Services-Travel Expense	1,908.00	0.00	1,908.00
7550-7525	Therapeutic Recreation-Travel Expense	(153.00)	0.00	(153.00)
Subtotal [4.10]	Employee Travel - SNF Only	1,938.00	0.00	1,938.00
Subgroup : [4.15]	Employee Travel - Non Reimbursible			
7550-5015	ADHC-Grasmere-Travel Expense	72.00	0.00	72.00
7550-5030	Senior Choice at Home-Travel Expense	2,190.00	0.00	2,190.00
7550-5050	Friedman Home Care-Travel Expense	33,080.00	0.00	33,080.00
7550-5070	Home Together-Travel Expense	2,111.00	0.00	2,111.00
7550-5075	Elder Abuse Prevention-Travel Expense	700.00	0.00	700.00
7550-5150	Medical Home Care-Travel Expense	25,573.00	0.00	25,573.00
7550-5155	Hospice-Travel Expense	4,839.00	0.00	4,839.00
Subtotal [4.15]	Employee Travel - Non Reimbursible	68,565.00	0.00	68,565.00
Subgroup : [4.42]	Employee Travel - All Programs			
7505-7010	Administration-Business Meals	1,146.00	0.00	1,146.00
7550-7010	Administration-Travel Expense	795.00	0.00	795.00
7550-7200	Employee Relations-Travel Expense	25.00	0.00	25.00
Subtotal [4.42]	Employee Travel - All Programs	1,966.00	0.00	1,966.00
Subgroup : [5.10]	Education Expense - SNF Only			
7520-5025	Child Care Center-Education/Inservice Expense	1,180.00	0.00	1,180.00
7520-7010	Administration-Education/Inservice Expense	1,545.00	0.00	1,545.00
7520-7200	Employee Relations-Education/Inservice Expense	9,218.00	0.00	9,218.00
7520-7210	Education-Education/Inservice Expense	54,734.00	0.00	54,734.00
7520-7350	Nursing Support-Education/Inservice Expense	19,083.00	0.00	19,083.00
7535-7010	Administration-Seminars/Conferences	1,698.00	0.00	1,698.00
7535-7400	Pastoral Services-Seminars/Conferences	100.00	0.00	100.00
Subtotal [5.10]	Education Expense - SNF Only	87,558.00	0.00	87,558.00
Subgroup : [5.22]	Education Expense - Non Reimbursible			
7520-5200	Physician Practice-Education/Inservice Expense	1,000.00	0.00	1,000.00
7535-2510	Assisted Living-Seminars/Conferences	1,058.00	0.00	1,058.00
7535-5015	ADHC-Grasmere-Seminars/Conferences	50.00	0.00	50.00
7535-5030	Senior Choice at Home-Seminars/Conferences	259.00	0.00	259.00
7535-5050	Friedman Home Care-Seminars/Conferences	(139.00)	0.00	(139.00)
7535-5150	Medical Home Care-Conferences/Seminars	399.00	0.00	399.00
7535-5155	Hospice-Conferences/Seminars	695.00	0.00	695.00

Subtotal [5.22]	Education Expense - Non Reimbursible	3,322.00	0.00	3,322.00
Subgroup : [6.10]	Automobile Expense - SNF			
7205-7425	Physical Plant-Auto Maintenance & Repairs	22,784.00	0.00	22,784.00
Subtotal [6.10]	Automobile Expense - SNF	22,784.00	0.00	22,784.00
Subgroup : [M1.15]	Advertising Help Wanted			
7105-7200	Employee Relations-Advertising - Classified	17,295.00	0.00	17,295.00
Subtotal [M1.15]	Advertising Help Wanted	17,295.00	0.00	17,295.00
Subgroup : [M3.22]	Advertising Other - Non Reimb			
7100-5030	Senior Choice at Home-Marketing	39,348.00	0.00	39,348.00
7100-7600	Fitness Center - Marketing	7,991.00	0.00	7,991.00
7105-5015	ADHC-Grasmere-Advertising - Classified	473.00	0.00	473.00
7105-5050	Friedman Home Care-Advertising - Classi	3,116.00	0.00	3,116.00
7107-5030	Senior Choice at Home-Direct Mail	6,742.00	0.00	6,742.00
7140-5050	Friedman Home Care-Marketing Supplies	128.00	0.00	128.00
7140-5070	Home Together - Marketing Supplies	3,232.00	0.00	3,232.00
7140-5075	Elder Abuse Prevention-Marketing Supplies	1,266.00	0.00	1,266.00
7140-5150	Medical Home Care-Marketing Supplies	143.00	0.00	143.00
7140-5155	Hospice-Marketing Supplies	335.00	0.00	335.00
7141-5015	ADHC-Grasmere-EML-Marketing Supp	150.00	0.00	150.00
Subtotal [M3.22]	Advertising Other - Non Reimb	62,924.00	0.00	62,924.00
Subgroup : [M3.42]	Advertising Other			
7105-7100	Marketing-Advertising - Classified	16,174.00	0.00	16,174.00
7140-7010	Administration-Marketing Supplies	420.00	0.00	420.00
7140-7200	Employee Relations-Marketing Supplies	249.00	0.00	249.00
7410-7100	Marketing-Graphic Des/Printing Expense	40,839.00	0.00	40,839.00
7620-7100	Marketing-Website Maintenance	875.00	0.00	875.00
7620-7300	Information Technology-Website Maintenance	3,674.00	0.00	3,674.00
Subtotal [M3.42]	Advertising Other	62,231.00	0.00	62,231.00
Subgroup : [M4]	Fund Raising			
7133-3000	Foundation-Donor Recognition	1,663.00	0.00	1,663.00
7134-3000	Foundation-Special Events	46.00	0.00	46.00
Subtotal [M4]	Fund Raising	1,709.00	0.00	1,709.00
Subgroup : [M6.03]	Barber and Beauty Supplies - SNF			
6212-7525	Therapeutic Recreation-Salary-Beauty Salon	5,540.00	0.00	5,540.00
7452-7525	Therapeutic Recreation-Beauty Salon Supplies	1,469.00	0.00	1,469.00
Subtotal [M6.03]	Barber and Beauty Supplies - SNF	7,009.00	0.00	7,009.00
Subgroup : [M7.10]	Postage			
7445-5025	Child Care Center-Postage	83.00	0.00	83.00
7445-7010	Administration-Postage	25,799.00	0.00	25,799.00
7445-7200	Employee Relations-Postage	29.00	0.00	29.00
7445-7450	Purchasing-Postage	57.00	0.00	57.00
Subtotal [M7.10]	Postage	25,968.00	0.00	25,968.00
Subgroup : [M7.22]	Postage - Non Reimb			
7445-5030	Senior Choice at Home-Postage	63.00	0.00	63.00
7445-7550	Work Activity Center-Postage	239.00	0.00	239.00
Subtotal [M7.22]	Postage - Non Reimb	302.00	0.00	302.00
Subgroup : [M8.10]	Dues and Membership Fees to Professional Associations - Accum Cost			
7510-7010	Administration-CALTC Expense	1,000.00	0.00	1,000.00
7515-7010	Administration-Dues	40,948.00	(240.00)	40,708.00
7515-7400	Pastoral Services-Dues	900.00	(240.00)	900.00
Subtotal [M8.10]	Dues and Membership Fees to Professional Associations - Accum Cost	42,848.00	(240.00)	42,608.00
Subgroup : [M8.22]	Dues and Membership Fees to Professional Associations - Non Reimb			
7515-2510	Assisted Living-Dues	1,344.00	0.00	1,344.00
7515-5015	ADHC-Grasmere-Dues	1,200.00	0.00	1,200.00
7515-5150	Medical Home Care-Dues	7,089.00	0.00	7,089.00
Subtotal [M8.22]	Dues and Membership Fees to Professional Associations - Non Reimb	9,633.00	0.00	9,633.00
Subgroup : [M9.10]	Subscriptions - SNF Only			
7525-5025	Child Care Center-Licenses/Permits	880.00	0.00	880.00
7525-7010	Administration-Licenses/Permits	11,484.00	0.00	11,484.00
7525-7150	Dining Services-Licenses/Permits	2,530.00	0.00	2,530.00
7525-7425	Physical Plant-Licenses/Permits	767.00	0.00	767.00
7540-5025	Child Care Center-Subscriptions	1,469.00	0.00	1,469.00
7540-7010	Administration-Subscriptions	5,428.00	0.00	5,428.00
7540-7150	Dining Services-Subscriptions	64.00	0.00	64.00
7540-7450	Purchasing-Subscriptions	499.00	0.00	499.00
Subtotal [M9.10]	Subscriptions - SNF Only	23,121.00	0.00	23,121.00
Subgroup : [M9.22]	Subscriptions - Non Reimb			
7525-5050	Friedman Home Care-Licenses/Permits	375.00	0.00	375.00
7525-5150	Medical Home Care-Licenses/Permits	180.00	0.00	180.00
7525-5155	Hospice-Licenses/Permits	145.00	0.00	145.00
7525-7550	Work Activity Center-Licenses/Permits	452.00	0.00	452.00
7525-7600	Fitness Center-Licenses/Permits	1,551.00	0.00	1,551.00
7540-5015	ADHC-Grasmere-Subscriptions	350.00	0.00	350.00
7540-5150	Medical Home Care-Subscriptions	6,526.00	0.00	6,526.00

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7540-5155	Hospice-Subscriptions	316.00	0.00	316.00
Subtotal [M9.22]	Subscriptions - Non Reimb	9,895.00	0.00	9,895.00
Subgroup : [M11.10]	Services Provided by Contract - SNF Only			
7010-7250	Finance-Consulting	2,043.00	0.00	2,043.00
7030-7200	Employee Relations-Payroll Processing	17,936.00	0.00	17,936.00
7035-7010	Administration-Purchased Services	54,195.00	0.00	54,195.00
Subtotal [M11.10]	Services Provided by Contract - SNF Only	74,174.00	0.00	74,174.00
Subgroup : [M11.22]	Services Provided by Contract - Non Reimb			
7035-5070	Home Together - Purchased Services	1,076,416.00	0.00	1,076,416.00
7035-5150	Medical Home Care-Purchased Services	43,496.00	0.00	43,496.00
7035-7600	Fitness Center - Purchased Services	86,648.00	0.00	86,648.00
Subtotal [M11.22]	Services Provided by Contract - Non Reimb	1,206,560.00	0.00	1,206,560.00
Subgroup : [M13.22]	Other - Non Reimb			
7010-5030	Senior Choice at Home-Consulting Services	13,500.00	0.00	13,500.00
7010-5125	Institute on Aging-Consulting Services	34,310.00	0.00	34,310.00
7035-2510	Assisted Living-Purchased Services	932.00	0.00	932.00
7035-5030	Senior Choice at Home-Purchased Services	1,960,799.00	0.00	1,960,799.00
7110-3000	Foundation-Bad Debt Expense	65,544.00	0.00	65,544.00
7110-5050	Friedman Home Care-Bad Debt Expense	6,290.00	0.00	6,290.00
7110-5150	Medical Home Care-Bad Debt Expense	32,930.00	0.00	32,930.00
7110-5155	Hospice-Bad Debt Expense	3,550.00	0.00	3,550.00
7136-3000	Foundation-Contribution Expense	11,133.00	0.00	11,133.00
7145-5015	ADHC-Grasmere-Miscellaneous Expen	15.00	0.00	15.00
7245-7600	Fitness Center - Facilities Maintenance/Contracts	227.00	0.00	227.00
7246-7600	Fitness Center - Equipment Maintenance/Contracts	2,866.00	0.00	2,866.00
7247-7600	Fitness Center - Pool Maintenance	21,782.00	0.00	21,782.00
7271-7600	Fitness Center - Equipment Repairs	4,122.00	0.00	4,122.00
7273-7600	Fitness Center - Facilities Parts	6,049.00	0.00	6,049.00
7410-3000	Foundation-Printing Expense	14,818.00	0.00	14,818.00
7410-5150	Medical Home Care-Printing Expense	724.00	0.00	724.00
7425-7600	Fitness Center - Small Equipment	8,930.00	0.00	8,930.00
7437-7600	Fitness Center-Pool Supplies	5,622.00	0.00	5,622.00
7455-7550	Work Activity Center-Supplies Expense	1,788.00	0.00	1,788.00
7455-7600	Fitness Center - Amenities Supplies	3,764.00	0.00	3,764.00
7530-5030	Senior Choice at Home-Meeting Expense	6,439.00	0.00	6,439.00
7615-3000	Foundation-Software	20,186.00	0.00	20,186.00
7615-5015	ADHC-Grasmere-Software	4,125.00	0.00	4,125.00
7615-5030	Senior Choice at Home-Software	23.00	0.00	23.00
7615-5050	Friedman Home Care-Software	19,468.00	0.00	19,468.00
7615-5070	Home Together-Software	8,064.00	0.00	8,064.00
7615-5150	Medical Home Care-Software	24,752.00	0.00	24,752.00
7615-5155	Hospice-Software	17,683.00	0.00	17,683.00
7615-7600	Fitness Center - Software	5,038.00	0.00	5,038.00
7620-7600	Fitness Center - Website Maintenance	3,802.00	0.00	3,802.00
8051-3000	Foundation-Annuity Interest Expense-Unrestricted	6,973.00	0.00	6,973.00
Subtotal [M13.22]	Other - Non Reimb	2,316,248.00	0.00	2,316,248.00
Subgroup : [M13.25]	Other - Accum Costs			
6545-7200	Employee Relations-Pre-Employment Screening	47,532.00	0.00	47,532.00
7010-7010	Administration-Consulting Services	100,249.00	0.00	100,249.00
7010-7200	Employee Relations-Consulting Services	94,745.00	0.00	94,745.00
7040-7200	Employee Relations-Recruitment Fees	9,908.00	0.00	9,908.00
7045-7300	Information Technology-Support Expense	173,474.00	0.00	173,474.00
7115-7250	Finance-Bank/Credit Card Fees	245,992.00	0.00	245,992.00
7145-7010	Administration-Miscellaneous Expense	397,694.00	0.00	397,694.00
7515-7010.1	License Fee	0.00	240.00	240.00
			RJE - 3006	240.00
7605-7300	Information Technology-Hardware	43,531.00	0.00	43,531.00
7610-7300	Information Technology-Network Expense	79,121.00	0.00	79,121.00
7615-5220	Inpatient Therapy-Software	6,639.00	0.00	6,639.00
7615-7050	Admissions-Software	7,124.00	0.00	7,124.00
7615-7200	Employee Relations-Software	24,017.00	0.00	24,017.00
7615-7250	Finance-Software	8,051.00	0.00	8,051.00
7615-7300	Information Technology-Software	198,393.00	0.00	198,393.00
7705-7010A	Directors and Officers Insurance	0.00	70,960.00	70,960.00
			RJE - 3004	70,960.00
Subtotal [M13.25]	Other - Accum Costs	1,436,470.00	71,200.00	1,507,670.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	5,601,080.00	70,960.00	5,672,040.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1.03]	Raw Food - Meals			
7085-1190	1f-Food Expense	11,065.00	0.00	11,065.00
7085-1240	2a - Food Expense	10,992.00	0.00	10,992.00
7085-1250	2b - Food Expense	4,489.00	0.00	4,489.00
7085-1260	2c - Food Expense	11,712.00	0.00	11,712.00
7085-1270	2d - Food Expense	10,235.00	0.00	10,235.00
7085-1280	2e - Food Expense	10,698.00	0.00	10,698.00
7085-1290	2f - Food Expense	10,656.00	0.00	10,656.00
7085-1340	3a - Food Expense	10,797.00	0.00	10,797.00
7085-1350	3b - Food Expense	10,861.00	0.00	10,861.00
7085-1360	3c - Food Expense	10,977.00	0.00	10,977.00
7085-1370	3d - Food Expense	10,028.00	0.00	10,028.00

7085-1380	3e - Food Expense	10,295.00	0.00	10,295.00
7085-1390	3f - Food Expense	10,989.00	0.00	10,989.00
7085-1440	4a - Food Expense	10,546.00	0.00	10,546.00
7085-1450	4b - Food Expense	9,839.00	0.00	9,839.00
7085-1460	4c - Food Expense	10,196.00	0.00	10,196.00
7085-1470	4d - Food Expense	10,332.00	0.00	10,332.00
7085-1480	4e - Food Expense	10,466.00	0.00	10,466.00
7085-1490	4f - Food Expense	8,403.00	0.00	8,403.00
7085-2100	Post-Acute/Rehab-Food Expense	21,334.00	0.00	21,334.00
7085-2510	Assisted Living-Food Expense	13,118.00	0.00	13,118.00
7085-2520	Assisted Living/Memory Care-Food Expense	11,024.00	0.00	11,024.00
7085-5015	ADHC-Grasmere-Food Expense	28,508.00	0.00	28,508.00
7085-5025	Child Care Center-Food Expense	2,945.00	0.00	2,945.00
7085-7010	Administration-Food Expense	56,261.00	0.00	56,261.00
7085-7150	Dining Services -Food Expense	(270,395.00)	0.00	(270,395.00)
7085-7200	Employee Relations-Food Expense	212.00	0.00	212.00
7085-7400	Pastoral Services-Food Expense	1,864.00	0.00	1,864.00
Subtotal [2A1.03]	Raw Food - Meals	58,447.00	0.00	58,447.00
Subgroup : [2A1.22]	Raw Food - Non Reimb			
7085-3000	Foundation-Food Expense	2,152.00	0.00	2,152.00
7085-5030	Senior Choice at Home-Food Expense	506.00	0.00	506.00
7085-5155	Hospice-Food Expense	18.00	0.00	18.00
7085-5200	Physician Practice-Food Expense	10.00	0.00	10.00
7088-7600	Fitness Center - Juice Bar	6,310.00	0.00	6,310.00
Subtotal [2A1.22]	Raw Food - Non Reimb	8,996.00	0.00	8,996.00
Subgroup : [2A2.03]	Non-Food Supplies			
7425-7150	Dining Services-Minor Equipment	1,585.00	0.00	1,585.00
7455-7150	Dining Services-Supplies Expense	15,481.00	0.00	15,481.00
Subtotal [2A2.03]	Non-Food Supplies	17,066.00	0.00	17,066.00
Subgroup : [2B.03]	Purchased Services - Meals			
7010-7150	Dining Services-Consulting Service	44,999.00	0.00	44,999.00
7011-7150	Dining Services-Consulting Service-Morrison	781,925.00	0.00	781,925.00
7035-7150	Dining Services-Purchased Services	8,044.00	0.00	8,044.00
7086-7150	Dining Services-Food Expense-Morrison	1,460,944.00	0.00	1,460,944.00
7457-7150	Dining Services-Supplies Expense-Morrison	157,275.00	0.00	157,275.00
7459-7150	Dining Services-Direct Expenses-Morrison	158,886.00	0.00	158,886.00
Subtotal [2B.03]	Purchased Services - Meals	2,612,073.00	0.00	2,612,073.00
Subgroup : [2D.03]	Other - Meals			
7020-7150	Dining Services -Management Fee-Morrison	135,671.00	0.00	135,671.00
Subtotal [2D.03]	Other - Meals	135,671.00	0.00	135,671.00
Total [18]	Dietary Basis for Allocation of Costs	2,832,253.00	0.00	2,832,253.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1.10]	Bed Linens, etc...washed, ironed..			
7415-7325	Laundry-Linen & Bedding	13,802.00	0.00	13,802.00
Subtotal [3A1.10]	Bed Linens, etc...washed, ironed..	13,802.00	0.00	13,802.00
Subgroup : [3A4.10]	Repair and/or purchased linens			
7270-7325	Laundry-Repairs & Maintenance	6,073.00	0.00	6,073.00
7455-7325	Laundry-Supplies Expense	22,330.00	0.00	22,330.00
Subtotal [3A4.10]	Repair and/or purchased linens	28,403.00	0.00	28,403.00
Subgroup : [3B.10]	Purchased Services			
7011-7325	Laundry-Consulting Services-Morrison	7,198.00	0.00	7,198.00
7459-7325	Laundry-Direct Expenses-Morrison	64,738.00	0.00	64,738.00
Subtotal [3B.10]	Purchased Services	71,936.00	0.00	71,936.00
Subgroup : [3D.05]	Other			
7020-7325	Laundry-Management Fee-Morrison	23,749.00	0.00	23,749.00
Subtotal [3D.05]	Other	23,749.00	0.00	23,749.00
Total [19]	Laundry-Basis for Allocation of Costs	137,890.00	0.00	137,890.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1.22]	In-House Care Supplies - Non Reimb			
7210-7600	Fitness Center - Cleaning Supplies	9,786.00	0.00	9,786.00
Subtotal [4A1.22]	In-House Care Supplies - Non Reimb	9,786.00	0.00	9,786.00
Subgroup : [4A1.02]	In-House Care Supplies - Sqft			
7210-7225	Environmental Services-Cleaning Supplies	26,352.00	0.00	26,352.00
7255-7225	Environmental Services-Pest Control	8,342.00	0.00	8,342.00
7455-7225	Environmental Services-Supplies Expense	8,266.00	0.00	8,266.00
7460-7225	Environmental Services-Uniform Expense	826.00	0.00	826.00
Subtotal [4A1.02]	In-House Care Supplies - Sqft	43,786.00	0.00	43,786.00
Subgroup : [4B.02]	Purchased Services - Sqft			
7011-7225	Environmental Services-Consulting Services-Morrison	7,198.00	0.00	7,198.00
7459-7225	Environmental Services-Direct Expenses-Morrison	64,738.00	0.00	64,738.00
Subtotal [4B.02]	Purchased Services - Sqft	71,936.00	0.00	71,936.00
Subgroup : [4D]	Other			

7020-7225	Environmental Services-Management Fee-Morrison	23,749.00	0.00	23,749.00
Subtotal [4D]	Other	23,749.00	0.00	23,749.00
Subgroup : [5A.03]	Purchased From - SNF			
6745-1000	Long term care-Pharmacy Expense	82,890.00	0.00	82,890.00
6745-2100	Post-Acute/Rehab-Pharmacy Expense	209,952.00	0.00	209,952.00
6745-5155	Hospice-Pharmacy Expense	66,098.00	0.00	66,098.00
Subtotal [5A.03]	Purchased From - SNF	358,940.00	0.00	358,940.00
Subgroup : [5B.10]	Medicine Cabinet Drugs - SNF Only			
6745-7075	Clinical Support Svcs-Pharmacy Expense	3,968.00	0.00	3,968.00
Subtotal [5B.10]	Medicine Cabinet Drugs - SNF Only	3,968.00	0.00	3,968.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF Only			
6735-1000	Long term care-Medical/Surgical Supplies	74,884.00	0.00	74,884.00
6735-1190	1f - Medical/Surgical Supplies	36,752.00	0.00	36,752.00
6735-1240	2a - Medical/Surgical Supplies	29,212.00	0.00	29,212.00
6735-1250	2b - Medical/Surgical Supplies	12,604.00	0.00	12,604.00
6735-1260	2c - Medical/Surgical Supplies	33,405.00	0.00	33,405.00
6735-1270	2d - Medical/Surgical Supplies	36,219.00	0.00	36,219.00
6735-1280	2e - Medical/Surgical Supplies	26,794.00	0.00	26,794.00
6735-1290	2f - Medical/Surgical Supplies	31,318.00	0.00	31,318.00
6735-1340	3a - Medical/Surgical Supplies	27,173.00	0.00	27,173.00
6735-1350	3b - Medical/Surgical Supplies	37,096.00	0.00	37,096.00
6735-1360	3c - Medical/Surgical Supplies	29,055.00	0.00	29,055.00
6735-1370	3d - Medical/Surgical Supplies	31,422.00	0.00	31,422.00
6735-1380	3e - Medical/Surgical Supplies	26,873.00	0.00	26,873.00
6735-1390	3f - Medical/Surgical Supplies	34,162.00	0.00	34,162.00
6735-1440	4a - Medical/Surgical Supplies	27,751.00	0.00	27,751.00
6735-1450	4b - Medical/Surgical Supplies	29,649.00	0.00	29,649.00
6735-1460	4c - Medical/Surgical Supplies	31,052.00	0.00	31,052.00
6735-1470	4d - Medical/Surgical Supplies	37,653.00	0.00	37,653.00
6735-1480	4e - Medical/Surgical Supplies	23,857.00	0.00	23,857.00
6735-1490	4f - Medical/Surgical Supplies	26,500.00	0.00	26,500.00
6735-2100	Post-Acute/Rehab-Medical/Surgical Supplies	87,986.00	0.00	87,986.00
6735-5025	Child Care Center-Medical/Surgical Supplies	391.00	0.00	391.00
6735-5220	Inpatient Therapy-Medical/Surgical Supplies	636.00	0.00	636.00
6735-5225	Outpatient Therapy-Medical/Surgical Supplies	10.00	0.00	10.00
6735-7075	Clinical Support Svcs-Medical/Surgical Supplies	55.00	0.00	55.00
6735-7080	Clinic-Medical/Surgical Supplies	647.00	0.00	647.00
6735-7150	Dining Services-Medical/Surgical Supplies	12,773.00	0.00	12,773.00
6735-7350	Nursing Support-Medical/Surgical Supplies	31,958.00	0.00	31,958.00
7420-7080	Clinic-Medical Supplies - non billable	(62.00)	0.00	(62.00)
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF Only	777,825.00	0.00	777,825.00
Subgroup : [5C.22]	Medical and Therapeutic Supplies - Non Reimb			
6735-2510	Assisted Living-Medical/Surgical Supplies	948.00	0.00	948.00
6735-2520	Assisted Living/Memory Care-Medical/Surgical Suppl	499.00	0.00	499.00
6735-2530	Assisted Living -Marvin-Medical/Surgical Supplies	84.00	0.00	84.00
6735-5015	ADHC-Grasmere-Medical/Surgical Su	133.00	0.00	133.00
6735-5150	Medical Home Care-Medical/Surgical Supplies	7,120.00	0.00	7,120.00
6735-5155	Hospice-Medical/Surgical Supplies	50,364.00	0.00	50,364.00
7420-5150	Medical Home Care-Medical Supplies - nonbil	3,826.00	0.00	3,826.00
7420-5155	Hospice-Medical Supplies-Nonbillable	236.00	0.00	236.00
Subtotal [5C.22]	Medical and Therapeutic Supplies - Non Reimb	63,210.00	0.00	63,210.00
Subgroup : [5D.03]	Abulance/Limousine			
6705-2100	Post-Acute/Rehab-Ambulance Expense	4,520.00	0.00	4,520.00
7080-5015	ADHC-Grasmere-Client Transportation	7,263.00	0.00	7,263.00
Subtotal [5D.03]	Abulance/Limousine	11,783.00	0.00	11,783.00
Subgroup : [5E2.10]	Oxygen - Other - SNF			
6740-1000	Long term care-Oxygen Expense	30,882.00	0.00	30,882.00
6740-2100	Post-Acute/Rehab-Oxygen Expense	13,778.00	0.00	13,778.00
Subtotal [5E2.10]	Oxygen - Other - SNF	44,660.00	0.00	44,660.00
Subgroup : [5F.22]	X-Rays and related radiological - SNF Only			
6770-1000	Long term care-X-Ray Expense	3,385.00	0.00	3,385.00
6770-2100	Post-Acute/Rehab-X-Ray Expense	33,820.00	0.00	33,820.00
Subtotal [5F.22]	X-Rays and related radiological - SNF Only	37,205.00	0.00	37,205.00
Subgroup : [5G]	Dental			
7456-7075	Clinical Support Svcs-Supplies Expense - Dental	11,807.00	0.00	11,807.00
Subtotal [5G]	Dental	11,807.00	0.00	11,807.00
Subgroup : [5H.10]	Laboratory - SNF			
6730-1000	Long term care-Lab Expense	19,914.00	0.00	19,914.00
6730-2100	Post-Acute/Rehab-Lab Expense	98,152.00	0.00	98,152.00
Subtotal [5H.10]	Laboratory - SNF	118,066.00	0.00	118,066.00
Subgroup : [5I.10]	Recreation - SNF Only			
7085-7525	Therapeutic Recreation-Food Expense	634.00	0.00	634.00
7160-7525	Therapeutic Recreation-Pets Expense	32,839.00	0.00	32,839.00
7425-7525	Therapeutic Recreation-Minor Equipment	18.00	0.00	18.00
7430-7525	Therapeutic Recreation-Office Supplies	385.00	0.00	385.00
7450-1190	1f-Recreation Supplies & Activities	5.00	0.00	5.00
7450-1240	2a - Recreation Supplies & Activities	90.00	0.00	90.00

7450-1250	2b - Recreation Supplies & Activities	200.00	0.00	200.00
7450-1260	2c - Recreation Supplies & Activities	201.00	0.00	201.00
7450-1270	2d - Recreation Supplies & Activities	255.00	0.00	255.00
7450-1280	2e - Recreation Supplies & Activities	239.00	0.00	239.00
7450-1290	2f - Recreation Supplies & Activities	660.00	0.00	660.00
7450-1340	3a - Recreation Supplies & Activities	248.00	0.00	248.00
7450-1350	3b - Recreation Supplies & Activities	248.00	0.00	248.00
7450-1360	3c - Recreation Supplies & Activities	248.00	0.00	248.00
7450-1370	3d - Recreation Supplies & Activities	250.00	0.00	250.00
7450-1380	3e - Recreation Supplies & Activities	250.00	0.00	250.00
7450-1390	3f - Recreation Supplies & Activities	250.00	0.00	250.00
7450-1440	4a - Recreation Supplies & Activities	193.00	0.00	193.00
7450-1450	4b - Recreation Supplies & Activities	193.00	0.00	193.00
7450-1460	4c - Recreation Supplies & Activities	193.00	0.00	193.00
7450-1470	4d - Recreation Supplies & Activities	182.00	0.00	182.00
7450-1480	4e - Recreation Supplies & Activities	216.00	0.00	216.00
7450-1490	4f - Recreation Supplies & Activities	159.00	0.00	159.00
7450-2100	Post-Acute/Rehab - Recreation Supplies & Activitie	9.00	0.00	9.00
7450-5025	Child Care Center-Recreation Supplies & Activities	6,880.00	0.00	6,880.00
7450-7400	Pastoral Services-Recreation Supplies & Activities	2,776.00	0.00	2,776.00
7450-7525	Therapeutic Recreation-Recreation Supplies & Activ	71,805.00	0.00	71,805.00
7455-7525	Therapeutic Recreation-Supplies Expense	2,719.00	0.00	2,719.00
7615-7525	Therapeutic Recreation-Software	355.00	0.00	355.00
Subtotal [5L.10]	Recreation - SNF Only	122,700.00	0.00	122,700.00
Subgroup : [5L.22]	Recreation - Non Reimb			
7450-2510	Assisted Living-Recreation Supplies & Activities	3,929.00	0.00	3,929.00
7450-2520	Assisted Living/Memory Care-Recreation Supplies &	255.00	0.00	255.00
7450-2530	Assisted Living -Marvin-Recreation Supplies & Acti	34.00	0.00	34.00
7450-5015	ADHC-Grasmere-Recreation Supplies & Activities	2,540.00	0.00	2,540.00
7451-5015	ADHC-Grasmere-EML-Recreation Supplies	724.00	0.00	724.00
7455-2510	Assisted Living-Supplies Expense	23.00	0.00	23.00
Subtotal [5L.22]	Recreation - Non Reimb	7,505.00	0.00	7,505.00
Subgroup : [5L.03]	Other - SNF			
6765-5220	Inpatient Therapy-Therapy Supplies & Expense	102.00	0.00	102.00
7010-5220	Inpatient Therapy-Consulting Services	4,827.00	0.00	4,827.00
7010-7075	Clinical Support Services-Consulting	44,604.00	0.00	44,604.00
7035-5220	Inpatient Therapy-Purchased Service	13,720.00	0.00	13,720.00
7155-7350	Nursing Support-Patient Lost Articles	2,550.00	0.00	2,550.00
7425-1000	Long term care-Minor Equipment	979.00	0.00	979.00
7425-5220	Inpatient Therapy-Minor Equipment	2,358.00	0.00	2,358.00
7425-7075	Clinical Support Services-Minor Equipment	608.00	0.00	608.00
7425-7350	Nursing Support-Minor Equipment	3,243.00	0.00	3,243.00
7455-5025	Child Care Center-Supplies Expense	751.00	0.00	751.00
7455-5220	Inpatient Therapy-Supplies Expense	10,257.00	0.00	10,257.00
7455-5225	Outpatient Therapy-Supplies Expense	686.00	0.00	686.00
7455-7080	Clinic-Supplies Expense	46.00	0.00	46.00
7455-7350	Nursing Support-Supplies Expense	23,307.00	0.00	23,307.00
7455-7400	Pastoral Services-Supplies Expense	882.00	0.00	882.00
Subtotal [5L.03]	Other - SNF	108,920.00	0.00	108,920.00
Subgroup : [5L.10]	Other - Sqft			
7275-7425	Physical Plant-Satellite Television Expense	76,586.00	0.00	76,586.00
Subtotal [5L.10]	Other - Sqft	76,586.00	0.00	76,586.00
Subgroup : [5L.22]	Other - Non Reimbursible			
7455-5015	ADHC-Grasmere-Supplies Expense	449.00	0.00	449.00
7455-5050	Friedman Home Care-Supplies Expense	633.00	0.00	633.00
7455-5070	Home Together-Supplies Expense	96.00	0.00	96.00
7455-5150	Medical Home Care-Supplies Expense	535.00	0.00	535.00
7455-5155	Hospice-Supplies Expense	108.00	0.00	108.00
Subtotal [5L.22]	Other - Non Reimbursible	1,821.00	0.00	1,821.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	1,894,253.00	0.00	1,894,253.00
Group : [22]	Maintenance and Property			
Subgroup : [6A.02]	Repairs and Maintenance - Sqft			
7220-7425	Physical Plant-Elevator Maintenance	58,634.00	0.00	58,634.00
7225-7425	Physical Plant-Fire Alarm Maintenance	57,957.00	0.00	57,957.00
7245-7300	Information Technology-Maint Expense & Contracts	23,338.00	0.00	23,338.00
7245-7425	Physical Plant-Maint Expense & Contracts	83,707.00	0.00	83,707.00
7270-7225	Environmental Services-Repairs & Maintenance	2,167.00	0.00	2,167.00
7270-7425	Physical Plant-Repairs & Maintenance	126,893.00	0.00	126,893.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	352,696.00	0.00	352,696.00
Subgroup : [6A.22]	Repairs and Maintenance - NON Reimbursible			
7270-7600	Fitness Center - Facilities Repairs	832.00	0.00	832.00
Subtotal [6A.22]	Repairs and Maintenance - NON Reimbursible	832.00	0.00	832.00
Subgroup : [6B.33]	Heat			
7230-7425	Physical Plant-Fuel Oil	2,716.00	0.00	2,716.00
7235-7425	Physical Plant-Heating, Vent. Air Conditioning	56,943.00	0.00	56,943.00
7250-7425	Physical Plant-Natural Gas	144,616.00	0.00	144,616.00
Subtotal [6B.33]	Heat	204,275.00	0.00	204,275.00

Subgroup : [6C.33]	Light & Power			
7215-7425	Physical Plant-Electricity	853,687.00	0.00	853,687.00
Subtotal [6C.33]	Light & Power	853,687.00	0.00	853,687.00
Subgroup : [6D.33]	Water - Sqft			
7305-7425	Physical Plant-Water	37,415.00	0.00	37,415.00
Subtotal [6D.33]	Water - Sqft	37,415.00	0.00	37,415.00
Subgroup : [6E]	Equipment Lease			
7805-7425	Physical Plant-Auto/Equipment Lease	3,783.00	0.00	3,783.00
7805-7450b	Equipment lease	0.00	89,181.00	89,181.00
Subtotal [6E]	Equipment Lease	3,783.00	89,181.00	92,964.00
Subgroup : [6F.02]	Other - Sqft			
7240-7425	Physical Plant-Landscaping	49,967.00	0.00	49,967.00
7280-7425	Physical Plant-Sewage	87,389.00	0.00	87,389.00
7285-7425	Physical Plant-Snow Removal	1,603.00	0.00	1,603.00
7290-7425	Physical Plant-Solid Waste Removal	130,820.00	0.00	130,820.00
7425-7425	Physical Plant-Minor Equipment	3,180.00	0.00	3,180.00
7455-7425	Physical Plant-Supplies Expense	131,247.00	0.00	131,247.00
7455-7500	Security-Supplies Expense	223.00	0.00	223.00
7460-7425	Physical Plant-Uniform Expense	1,265.00	0.00	1,265.00
7615-7425	Physical Plant-Software	4,500.00	0.00	4,500.00
Subtotal [6F.02]	Other - Sqft	410,194.00	0.00	410,194.00
Subgroup : [7B.10]	Building & Building Improvements - Sqft			
8105-7720	Depreciation-Depreciation - Building	3,356,329.00	0.00	3,356,329.00
Subtotal [7B.10]	Building & Building Improvements - Sqft	3,356,329.00	0.00	3,356,329.00
Subgroup : [7C.10]	Non-movable Equipment - SNF Only			
8150-7720B	Depreciation-Depreciation - Non-movable Reclass	0.00	131,587.00	131,587.00
Subtotal [7C.10]	Non-movable Equipment - SNF Only	0.00	131,587.00	131,587.00
Subgroup : [7D.10]	Movable Equipment - SNF			
8110-7720	Depreciation-Depreciation - Computers/Software	153,669.00	0.00	153,669.00
8115-7720	Depreciation-Depreciation - Furniture/Fixtures	330,440.00	0.00	330,440.00
8130-7720	Depreciation-Depreciation - Vehicles	35,228.00	0.00	35,228.00
8150-7720A	Depreciation-Depreciation - Non-movable Reclass	0.00	(131,587.00)	(131,587.00)
Subtotal [7D.10]	Movable Equipment - SNF	519,337.00	(131,587.00)	387,750.00
Subgroup : [8B.33]	Mortgage Expense			
8040-7250	Finance-Bond Expense	42,151.00	0.00	42,151.00
Subtotal [8B.33]	Mortgage Expense	42,151.00	0.00	42,151.00
Subgroup : [10B]	Real estate taxes paid by lessor - Sqft			
7152-7010	Administration-Property Tax	50,000.00	0.00	50,000.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	50,000.00	0.00	50,000.00
Total [22]	Maintenance and Property	5,830,699.00	89,181.00	5,919,880.00
Group : [26]	Interest			
Subgroup : [12A1]	First Mortgage - Sqft			
8010-7250	Finance-Bond SWAP Expense	1,369,222.00	0.00	1,369,222.00
8050-7250	Finance-Interest Expense - Revenue Bonds	678,250.00	0.00	678,250.00
Subtotal [12A1]	First Mortgage - Sqft	2,047,472.00	0.00	2,047,472.00
Total [26]	Interest	2,047,472.00	0.00	2,047,472.00
Group : [27]	Interest and Insurance			
Subgroup : [12D.10]	Other Interest Expense - Sqft			
8005-7250	Finance - Interest Expense - ADHC Note Payable	5,519.00	0.00	5,519.00
Subtotal [12D.10]	Other Interest Expense - Sqft	5,519.00	0.00	5,519.00
Subgroup : [14A.10]	Insurance on Property - SNF			
7705-7010	Administration-Insurance General	693,143.00	(602,715.00)	90,428.00
Subtotal [14A.10]	Insurance on Property - SNF	693,143.00	(602,715.00)	90,428.00
Subgroup : [14A.22]	Insurance on Property - Non Reimb.			
7705-7010G	Insurance - GPG Group	0.00	9,269.00	9,269.00
Subtotal [14A.22]	Insurance on Property - Non Reimb.	0.00	9,269.00	9,269.00
Subgroup : [14B]	Insurance of Automobiles			
7705-7010C	Auto Insurance	0.00	18,320.00	18,320.00
Subtotal [14B]	Insurance of Automobiles	0.00	18,320.00	18,320.00
Subgroup : [14C1]	Umbrella			
7705-7010D	Umbrella Insurance	0.00	469,395.00	469,395.00
Subtotal [14C1]	Umbrella	0.00	469,395.00	469,395.00

Subgroup : [14C3.10]	Other - SNF Only			
7705-7010E	Day Care Insurance	0.00	11,252.00	11,252.00
			RJE - 3004	11,252.00
Subtotal [14C3.10]	Other - SNF Only	0.00	11,252.00	11,252.00
Subgroup : [14C3.42]	Other - Accum Costs			
7705-7010F	Crime & Fiduciary / Cyber	0.00	23,519.00	23,519.00
			RJE - 3004	23,519.00
Subtotal [14C3.42]	Other - Accum Costs	0.00	23,519.00	23,519.00
Total [27]	Interest and Insurance	698,662.00	(70,960.00)	627,702.00
Group : [30]	Statement of Revenue			
Subgroup : [I1A.10]	Medicaid R&B SNF Only			
4103-1000	Long term care-Private Pending Medicaid	330,174.00	0.00	330,174.00
4400-1000	Long term care-Room and Board-Medicaid	(39,609,826.00)	0.00	(39,609,826.00)
4400-2040	Post-acute/Rehab-Room and Board-Medicaid	(456,056.00)	0.00	(456,056.00)
4401-1000	Long term care-Room & Board Allow-Medicaid	17,805,229.00	0.00	17,805,229.00
4401-2040	Post-acute/Rehab-Room & Board Allow-Medicaid	286,080.00	0.00	286,080.00
Subtotal [I1A.10]	Medicaid R&B SNF Only	(21,644,399.00)	0.00	(21,644,399.00)
Subgroup : [I3A.10]	Medicare R&B - SNF Only			
4200-1000	Long term care-Room and Board-Medicare A	(668,745.00)	0.00	(668,745.00)
4200-2040	Post-acute/Rehab-Room and Board-Medicare A	(6,175,733.00)	0.00	(6,175,733.00)
4201-1000	Long term care-Room & Board Allow-Medicare A	(102,346.00)	0.00	(102,346.00)
4201-2040	Post-acute/Rehab-Room & Board Allow-Medicare A	1,425,189.00	0.00	1,425,189.00
Subtotal [I3A.10]	Medicare R&B - SNF Only	(5,521,635.00)	0.00	(5,521,635.00)
Subgroup : [I4A.10]	Private Pay R&B - SNF Only			
4100-1000	Long term care-Room and Board-Private	(9,850,706.00)	0.00	(9,850,706.00)
4100-2040	Post-acute/Rehab-Room and Board-Private	(548,982.00)	0.00	(548,982.00)
4500-1000	Long term care-Room and Board-Medicare Mgd Care	(406,928.00)	0.00	(406,928.00)
4500-2040	Post-acute/Rehab-Room & Board-Mdcare Mgd Care	(3,375,512.00)	0.00	(3,375,512.00)
4501-1000	Long term care-Room & Board Allow-Mdcare Mgd Care	834,747.00	0.00	834,747.00
4501-2040	Post-acute/Rehab-Room & Board Allow-Mdcare Mgd Care	932,255.00	0.00	932,255.00
4600-1000	Long term care-Room and Board-Commercial	(540,453.00)	0.00	(540,453.00)
4600-2040	Post-acute/Rehab-Room and Board-Commercial	(253,208.00)	0.00	(253,208.00)
4601-1000	Long term care-Room & Board Allow-Commercial	173,022.00	0.00	173,022.00
4601-2040	Post-acute/Rehab-Room & Board Allow-Commercial	85,651.00	0.00	85,651.00
4700-1000	Long term care-Room and Board-Evercare	(328,576.00)	0.00	(328,576.00)
4701-1000	Long term care-Room & Board Allow-Evercare	100,058.00	0.00	100,058.00
Subtotal [I4A.10]	Private Pay R&B - SNF Only	(13,178,632.00)	0.00	(13,178,632.00)
Subgroup : [I1I.A.10]	Prescription Drugs Medicare - SNF Only			
4270-1000	Long term care-Pharmacy-Medicare A	(174,878.00)	0.00	(174,878.00)
4271-1000	Long term care-Pharmacy Allow-Medicare A	174,878.00	0.00	174,878.00
Subtotal [I1I.A.10]	Prescription Drugs Medicare - SNF Only	0.00	0.00	0.00
Subgroup : [I1I.C.10]	Prescription Drugs Non-Medicare - SNF Only			
4470-1000	Long term care-Pharmacy-Medicaid	(6,835.00)	0.00	(6,835.00)
4471-1000	Long term care-Pharmacy Allow-Medicaid	6,835.00	0.00	6,835.00
4570-1000	Long term care-Pharmacy-Medicare Managed Care	(101,186.00)	0.00	(101,186.00)
4571-1000	Long term care-Pharmacy Allow-Medicare Mgd Care	101,192.00	0.00	101,192.00
4670-1000	Long term care-Pharmacy-Commercial	(28,660.00)	0.00	(28,660.00)
4671-1000	Long term care-Pharmacy Allow-Commercial	28,660.00	0.00	28,660.00
4770-1000	Long term care-Pharmacy-Evercare	(6,273.00)	0.00	(6,273.00)
4771-1000	Long term care-Pharmacy Allow-Evercare	6,273.00	0.00	6,273.00
Subtotal [I1I.C.10]	Prescription Drugs Non-Medicare - SNF Only	6.00	0.00	6.00
Subgroup : [I1I3A.10]	PT Medicare - SNF Only			
4220-1000	Long term care-PT (in patient)-Medicare A	(738,353.00)	0.00	(738,353.00)
4221-1000	Long term care-PT (in patient) Allow-Medicare A	743,394.00	0.00	743,394.00
4320-1000	Long term care-PT (in patient)-Medicare B	7,467.00	0.00	7,467.00
4320-5220	Inpatient Therapy-PT (in patient)-Medicare B	(794,268.00)	0.00	(794,268.00)
4321-1000	Long term care-PT (in patient) Allow-Medicare B	10,732.00	0.00	10,732.00
4321-5220	Inpatient Therapy-PT (inpatient) Allow-Medicare B	486,653.00	0.00	486,653.00
Subtotal [I1I3A.10]	PT Medicare - SNF Only	(284,375.00)	0.00	(284,375.00)
Subgroup : [I1I3C.10]	PT Non Medicare - SNF Only			
4120-1000	Long term care-PT (in patient)-Private	259.00	0.00	259.00
4120-2040	Post-acute/Rehab-PT (in patient)-Private	(325.00)	0.00	(325.00)
4420-1000	Long term care-PT (in patient)-Medicaid	93.00	0.00	93.00
4421-1000	Long term care-PT (in patient) Allow-Medicaid	(339.00)	0.00	(339.00)
4521-1000	Long term care-PT (in pat) Allow-Medicare Mgd Care	(158.00)	0.00	(158.00)
4620-1000	Long term care-PT (in patient)-Commercial	(8,308.00)	0.00	(8,308.00)
4620-5220	Inpatient Therapy-PT (in patient)-Commercial	(39,192.00)	0.00	(39,192.00)
4621-1000	Long term care-PT Inpatient Comm Allowance	(45,100.00)	0.00	(45,100.00)
4621-5220	Inpatient Therapy-PT (in patient) Allow-Commercial	36,496.00	0.00	36,496.00
4720-1000	Long term care-PT (in patient)-Evercare	(4,587.00)	0.00	(4,587.00)
4720-5220	Inpatient Therapy- PT (inpatient)-Evercare B	(145,187.00)	0.00	(145,187.00)
4721-1000	Long term care-PT (in patient) Allow-Evercare	4,587.00	0.00	4,587.00
4721-5220	Inpatient Therapy- PT (inpatient)-Allow-Evercare B	14,302.00	0.00	14,302.00
5025-5225	Outpatient Therapy-Physical Therapy	(208,335.00)	0.00	(208,335.00)
5031-5225	Outpatient Therapy-Contractual	55,288.00	0.00	55,288.00
Subtotal [I1I3C.10]	PT Non Medicare - SNF Only	(340,506.00)	0.00	(340,506.00)

Subgroup : [I14A.10]	ST Medicare - SNF Only			
4240-1000	Long term care-ST (in patient)-Medicare A	(115,736.00)	0.00	(115,736.00)
4241-1000	Long term care-ST (in patient) Allow-Medicare A	122,748.00	0.00	122,748.00
4340-5220	Inpatient Therapy-ST (in patient)-Medicare B	(61,487.00)	0.00	(61,487.00)
4341-5220	Inpatient Therapy-ST (inpatient)-Allow-Medicare B	497.00	0.00	497.00
Subtotal [I14A.10]	ST Medicare - SNF Only	(53,978.00)	0.00	(53,978.00)
Subgroup : [I14C.10]	ST Other - SNF Only			
4140-1000	Long term care-ST (in patient)-Private	7,917.00	0.00	7,917.00
4440-1000	Long term care-ST (in patient)-Medicaid	213.00	0.00	213.00
4441-1000	Long term care-ST (in patient) Allow-Medicaid	(462.00)	0.00	(462.00)
4640-1000	Long term care-ST (in patient)-Commercial	460.00	0.00	460.00
4640-5220	Inpatient Therapy-ST (in patient)-Commercial	(83,634.00)	0.00	(83,634.00)
4641-5220	Inpatient Therapy-ST (in patient) Allow-Commercial	58,290.00	0.00	58,290.00
4740-1000	Long term care-ST (in patient)-Evercare	(1,603.00)	0.00	(1,603.00)
4740-5220	Inpatient Therapy-ST(inpatient)-Evercare B	(20,970.00)	0.00	(20,970.00)
4741-1000	Long term care-ST (in patient) Allow-Evercare	1,226.00	0.00	1,226.00
4741-5220	Inpatient Therapy-ST(inpatient)-Allow-Evercare B	(2,590.00)	0.00	(2,590.00)
5045-5225	Outpatient Therapy-Speech Therapy	(4,030.00)	0.00	(4,030.00)
Subtotal [I14C.10]	ST Other - SNF Only	(45,183.00)	0.00	(45,183.00)
Subgroup : [I15A.10]	OT Medicare - SNF Only			
4230-1000	Long term care-OT (in patient)-Medicare A	(728,688.00)	0.00	(728,688.00)
4231-1000	Long term care-OT (in patient) Allow-Medicare A	729,034.00	0.00	729,034.00
4330-1000	Long term care-OT (in patient)-Medicare B	(1,523.00)	0.00	(1,523.00)
4330-5220	Inpatient Therapy-OT (in patient)-Medicare B	(228,143.00)	0.00	(228,143.00)
4331-5220	Inpatient Therapy-OT-(inpatient) Allow-Medicare B	35,443.00	0.00	35,443.00
Subtotal [I15A.10]	OT Medicare - SNF Only	(193,877.00)	0.00	(193,877.00)
Subgroup : [I15C.10]	OT Non Medicare - SNF Only			
4130-1000	Long term care-OT (in patient)-Private	(881.00)	0.00	(881.00)
4430-1000	Long term care-OT (in patient)-Medicaid	473.00	0.00	473.00
4431-1000	Long term care-OT (in patient) Allow-Medicaid	(473.00)	0.00	(473.00)
4630-5220	Inpatient Therapy-OT (in patient)-Commercial	(496,876.00)	0.00	(496,876.00)
4631-5220	Inpatient Therapy-OT (in patient) Allow-Commercial	436,139.00	0.00	436,139.00
4730-1000	Long term care-OT (in patient)-Evercare	(6,487.00)	0.00	(6,487.00)
4730-5220	Inpatient Therapy-OT(inpatient)-Evercare B	(75,846.00)	0.00	(75,846.00)
4731-1000	Long term care-OT (in patient) Allow-Evercare	6,487.00	0.00	6,487.00
4731-5220	Inpatient Therapy-OT(inpatient)-Evercare B	(3,382.00)	0.00	(3,382.00)
5035-5225	Outpatient Therapy-Occupational Therapy	(15,841.00)	0.00	(15,841.00)
Subtotal [I15C.10]	OT Non Medicare - SNF Only	(156,687.00)	0.00	(156,687.00)
Subgroup : [I16A.10]	Other Medicare - SNF Only			
4250-1000	Long term care-X-RAY-Medicare A	(33,063.00)	0.00	(33,063.00)
4251-1000	Long term care-X-RAY Allow-Medicare A	33,063.00	0.00	33,063.00
4260-1000	Long term care-Medical/Surgical-Medicare A	(3,621.00)	0.00	(3,621.00)
4261-1000	Long term care-Medical/Surgical Allow-Medicare A	668.00	0.00	668.00
4280-1000	Long term care-Laboratory-Medicare A	(56,711.00)	0.00	(56,711.00)
4281-1000	Long term care-Laboratory Allow-Medicare A	56,711.00	0.00	56,711.00
4350-1000	Long term care-Laboratory-Medicare B	(7,154.00)	0.00	(7,154.00)
4351-1000	Long term care-Laboratory Allow-Medicare B	(324.00)	0.00	(324.00)
Subtotal [I16A.10]	Other Medicare - SNF Only	(10,431.00)	0.00	(10,431.00)
Subgroup : [I16B.10]	Other Non Medicare - SNF Only			
4450-1000	Long term care-X-RAY-Medicaid	(132.00)	0.00	(132.00)
4451-1000	Long term care-X-RAY Allow-Medicaid	132.00	0.00	132.00
4480-1000	Long term care-Laboratory-Medicaid	(382.00)	0.00	(382.00)
4481-1000	Long term care-Laboratory Allow-Medicaid	382.00	0.00	382.00
4550-1000	Long term care-X-RAY-Medicare Managed Care	(19,027.00)	0.00	(19,027.00)
4551-1000	Long term care-X-RAY Allow-Medicare Managed Care	19,027.00	0.00	19,027.00
4560-1000	Long term care-Medical/Surgical-Medicare Mgd Care	(297.00)	0.00	(297.00)
4561-1000	Long term care-Med/Surg Allow-Medicare Mgd Care	297.00	0.00	297.00
4580-1000	Long term care-Laboratory-Medicare Managed Care	(36,723.00)	0.00	(36,723.00)
4581-1000	Long term care-Laboratory Allow-Medicare Mgd Care	36,449.00	0.00	36,449.00
4650-1000	Long term care-X-RAY-Commercial	(1,841.00)	0.00	(1,841.00)
4651-1000	Long term care-X-RAY Allow-Commercial	252.00	0.00	252.00
4660-1000	Long term care-Medical/Surgical-Commercial	(201.00)	0.00	(201.00)
4680-1000	Long term care-Laboratory-Commercial	(6,166.00)	0.00	(6,166.00)
4681-1000	Long term care-Laboratory Allow-Commercial	5,857.00	0.00	5,857.00
4760-1000	Long term care-Medical/Surgical-Evercare	(45.00)	0.00	(45.00)
4761-1000	Long term care-Medical/Surgical Allow-Evercare	45.00	0.00	45.00
4780-1000	Long term care-Laboratory-Evercare	(10,381.00)	0.00	(10,381.00)
4781-1000	Long term care-Laboratory-Contractual-Evercare	7,514.00	0.00	7,514.00
Subtotal [I16B.10]	Other Non Medicare - SNF Only	(5,240.00)	0.00	(5,240.00)
Subgroup : [I16B.22]	Other Non Medicare - A/L			
4190-1000	Long term care-Dental-Private	(12,037.00)	0.00	(12,037.00)
Subtotal [I16B.22]	Other Non Medicare - A/L	(12,037.00)	0.00	(12,037.00)
Subgroup : [IV8.22]	Other - Non Reimbursible			
4800-2510	Assisted Living - Private	(1,336,082.00)	0.00	(1,336,082.00)
4800-2520	Assisted Living/Memory Care - Private	(1,221,164.00)	0.00	(1,221,164.00)
4800-2530	Assisted Living -Marvin-Private	(31,296.00)	0.00	(31,296.00)
4801-2530	Assisted Living -Marvin-Medicaid	(379.00)	0.00	(379.00)
4802-2530	Assisted Living -Marvin-Other	(1,835.00)	0.00	(1,835.00)
4803-2510	Assisted Living-Levels of Care	(98,300.00)	0.00	(98,300.00)
4803-2520	Assisted Living/Memory Care-Levels of Care	(39,135.00)	0.00	(39,135.00)

4805-2510	Assisted Living-Medication Packages	(61,686.00)	0.00	(61,686.00)
4805-2520	Assisted Living/Memory Care-Medicatin Packages	(20,850.00)	0.00	(20,850.00)
4807-2510	Assisted Living-Other Services	(3,710.00)	0.00	(3,710.00)
4807-2520	Assisted Living/Memory Care-Other Services	175.00	0.00	175.00
5000-5030	Senior Choice at Home-Revenue	(677,738.00)	0.00	(677,738.00)
5000-5050	Friedman Home Care-Revenue	(2,843,334.00)	0.00	(2,843,334.00)
5000-5070	Home Together - Revenue	(1,774,678.00)	0.00	(1,774,678.00)
5000-5075	Elder Abuse Prevention-Revenue	(3,667.00)	0.00	(3,667.00)
5000-5150	Medical Home Care-Revenue	(1,832,460.00)	0.00	(1,832,460.00)
5000-6000	Other Operating- Dental Revenue	(59,398.00)	0.00	(59,398.00)
5000-7550	Work Activity Center-Revenue	(4,322.00)	0.00	(4,322.00)
5000-7600	Fitness Center - Revenue - Dues	(375,032.00)	0.00	(375,032.00)
5002-5050	Friedman Home Care-Revenue-Other	(32,513.00)	0.00	(32,513.00)
5002-7600	Fitness Center - Revenue - Personal Trainer	(19,072.00)	0.00	(19,072.00)
5003-5155	Hospice Revenue	(1,583,397.00)	0.00	(1,583,397.00)
5005-5025	Child Care Center-Fund Raising Revenue	(82.00)	0.00	(82.00)
5008-7600	Fitness Center - Revenue - Swim Lessons	(76,465.00)	0.00	(76,465.00)
5009-7600	Fitness Center - Revenue - Other	(70,328.00)	0.00	(70,328.00)
5100-5015	ADHC-Grasmere-Private Pay Revenue	(166,028.00)	0.00	(166,028.00)
5110-5015	ADHC-Grasmere-SWCAA/Medicaid Revenue	(126,578.00)	0.00	(126,578.00)
5115-5015	ADHC-Grasmere-Respite (State) Revenue	(23,144.00)	0.00	(23,144.00)
5130-5015	ADHC-Grasmere-Title III Grant	(25,837.00)	0.00	(25,837.00)
5140-5015	ADHC-Grasmere-Department of Ed Grant	(8,939.00)	0.00	(8,939.00)
5150-5015	ADHC-Grasmere-Veterans Admin Revenue	(14,280.00)	0.00	(14,280.00)
5155-5015	ADHC-Grasmere-TOF Grant Revenue	(35,000.00)	0.00	(35,000.00)
5165-5015	ADHC-Grasmere-CDBG Grant Revenue	(5,000.00)	0.00	(5,000.00)
5175-5015	ADHC-Grasmere-Alzheimers Grant	(12,204.00)	0.00	(12,204.00)
5178-5015	ADHC-Grasmere-EML Revenue	(26,950.00)	0.00	(26,950.00)
5200-5030	Senior Choice at Home - Monthly Revenue	(761,352.00)	0.00	(761,352.00)
5210-5030	Senior Choice at Home-Application Fee	(2,500.00)	0.00	(2,500.00)
5215-5030	Senior Choice at Home - Care Coordination Revenue	(1,610.00)	0.00	(1,610.00)
5545-6000	Other Operating-ADHC Meals	(21,775.00)	0.00	(21,775.00)
5565-6000	Other Operating-Beauty Salon	(29,634.00)	0.00	(29,634.00)
5570-6000	Other Operating-GPG LLC Income	(12,703.00)	0.00	(12,703.00)
66000.BSC	Additional Pension Liability	(962,052.00)	0.00	(962,052.00)
Subtotal [IV8.22]	Other - Non Reimbursible	(14,402,334.00)	0.00	(14,402,334.00)
Subgroup : [IV8.10]	Other - SNF Only			
4200-2040-Marcum	CARES Medicare Monies	(46,388.00)	0.00	(46,388.00)
4400-1000-Marcum	Medicaid CRF Funds	(353,079.00)	0.00	(353,079.00)
5000-5025	Child Care Center-Revenue	(409,970.00)	0.00	(409,970.00)
5401-3000	Foundation-Contributions - Unrestricted	(1,553,762.00)	0.00	(1,553,762.00)
5403-3000	Foundation-Contributions - Endowment	(33,054.00)	0.00	(33,054.00)
5404-3000	Foundation-Contributions - Temporarily Restricted	(168,540.00)	0.00	(168,540.00)
5520-6000	Other Operating-Cafe	(138,286.00)	0.00	(138,286.00)
5523-3000	Foundation-Men's Club/Women's Auxiliary	(271,806.00)	0.00	(271,806.00)
5525-6000	Other Operating-Catering	(71,524.00)	0.00	(71,524.00)
5530-6000	Other Operating - Community Events	(39,116.00)	0.00	(39,116.00)
5535-6000	Other Operating-Vending Machine	(415.00)	0.00	(415.00)
5540-6000	Other Operating-Congregate Food Program	(8,028.00)	0.00	(8,028.00)
5550-6000	Other Operating-Television	(65,440.00)	0.00	(65,440.00)
5555-6000	Other Operating-Physician Practice Office Rent	(13,500.00)	0.00	(13,500.00)
5601-7710	Non-Operating-Investment Income - Unrestricted	(53,711.00)	0.00	(53,711.00)
5603-7710	Non-Operating-Investment Income - Restricted	(77,335.00)	0.00	(77,335.00)
5604-7710	Non-Operating-Investment Income - Temp Restricted	(432,371.00)	0.00	(432,371.00)
5620-7710	Non-Operating-Interest Income	(58.00)	0.00	(58.00)
5621-7710	Non-Operating-Realized Gain/Loss-Unrestricted	(43,505.00)	0.00	(43,505.00)
5623-7710	Non-Operating-Realized Gain/Loss-Endowment	(41,330.00)	0.00	(41,330.00)
5624-7710	Non-Operating-Realized Gain/Loss-Temporarily Restr	(350,215.00)	0.00	(350,215.00)
5630-6000	Other Operating-Miscellaneous Income	(81,275.00)	0.00	(81,275.00)
5632-1000	Long term care-Late Fee	(6,727.00)	0.00	(6,727.00)
5641-7710	Non-Operating-Unrealized Gain/Loss - Unrestricted	(65,957.00)	0.00	(65,957.00)
5643-7710	Non-Operating-Unrealized Gain/Loss - Restricted	(201,664.00)	0.00	(201,664.00)
5644-7710	Non-Operating-Unrealized Gain/Loss - Temp Restrict	(530,952.00)	0.00	(530,952.00)
5651-7710	Non-Operating-Unrealized Gain/Loss-Change in Swap	(2,352.00)	0.00	(2,352.00)
7111-3000	Foundation-Investment Management Fees-Unrestricted	7,385.00	0.00	7,385.00
7113-3000	Foundation-Investment Management Fees - Restricted	16,307.00	0.00	16,307.00
7114-3000	Foundation-Investment Management Fees-Temp Restrict	59,451.00	0.00	59,451.00
Subtotal [IV8.10]	Other - SNF Only	(4,977,217.00)	0.00	(4,977,217.00)
Total [30]	Statement of Revenue	(60,826,525.00)	0.00	(60,826,525.00)
		0.00	0.00	0.00
		0.00	0.00	0.00

Client: **Jewish Senior Services**
 Engagement: **Medicaid - Jewish Senior Services**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**
 Workpaper: **A.013 - Balance Sheet Grouping Report**

Account	Description	FINAL 9/30/2021
Group : [31 - 32]	Assets	
Subgroup : [A1]	Cash	
1003	People's Bank-Operating	2,751,436.00
1006	Checking Clearing Account	8,807.00
1016	PEOPLE'S BANK - PAYROLL	2,009.00
1018	CASH-SENIOR CHOICE AT HOME	981,018.00
1019	BANK OF AMERICA - UHC/DENTAL	5,000.00
1020	PETTY CASH JHE	600.00
1022	Petty Cash - ADHC	200.00
1025	PETTY CASH DINING SERVICES	500.00
1044	PEOPLE'S BANK - FOUNDATION	924,211.00
1046	PEOPLE'S BANK - FOUNDATION - CREDIT CARDS	3,646.00
Subtotal [A1]	Cash	4,677,427.00
Subgroup : [A2]	Resident Accounts Receivable	
1210	A/R - PRIVATE	800,757.00
1212	A/R - Private Pending Medicaid	188,090.00
1220	A/R - MEDICAID	1,784,704.00
1230	A/R MEDICARE Fee for Service	521,494.00
1235	A/R MEDICARE PT B	50,777.00
1240	A/R MEDICARE A SECONDARY	173,709.00
1245	A/R MEDICARE B SECONDARY	16,545.00
1250	A/R COMMERCIAL	213,902.00
1255	A/R COMMERCIAL COINSURANCE	7,218.00
1260	A/R MEDICARE EVERCARE	37,130.00
1265	A/R MEDICARE MANAGED	333,696.00
1270	ALLOWANCE FOR DOUBTFUL ACCOUNT	(356,572.00)
1280	A/R-Assisted Living Private	27,798.00
1320	A/R - ADHC - GRASMERE - VETERANS ADMINISTRATI	3,064.00
1350	A/R - ADHC - GRASMERE - PRIVATE PAY	30,329.00
1355	A/R - ADHC - GRASMERE - SWCAA STATE	12,706.00
1360	A/R - ADHC - GRASMERE - RESPITE	4,260.00
1405	HOME TOGETHER A/R	141,429.00
1410	A/R - FRIEDMAN HOME CARE	437,779.00
1412	A/R - MEDICAL HOME CARE	307,041.00
1413	A/R-Hospice	327,194.00

1414	MHC & HOSPICE-ALLOWANCE FOR DOUBTFUL ACCC	(1,148.00)
1415	FHC - ALLOWANCE FOR DOUBTFUL ACCT	(43,116.00)
1435	A/R - CONGREGATE MEALS	1,180.00
Subtotal [A2]	Resident Accounts Receivable	<u>5,019,966.00</u>
Subgroup : [A3]	Other Accounts Receivable	
1420	ENTRANCE FEE RECEIVABLE-SCAH	240,006.00
Subtotal [A3]	Other Accounts Receivable	<u>240,006.00</u>
Subgroup : [A4]	Inventory	
1510	FOOD INVENTORY	85,439.00
1520	MED SURG INVENTORY	48,556.00
Subtotal [A4]	Inventory	<u>133,995.00</u>
Subgroup : [A5]	Prepaid Expenses	
1445	PREPAID EXPENSE - AGREEMENTS	43,461.00
Subtotal [A5]	Prepaid Expenses	<u>43,461.00</u>
Subgroup : [A8]	Other Current Assets	
1030	RESIDENT BANK - CHECKING	216,551.00
1035	RESIDENT BANK - CASH ON HAND	1,176.00
1370 BSC	Current portion of pledges receivable	135,986.00
1450	DUE FROM GPG	768.00
1464	DUE FROM AUXILIARY	4,467.00
1466	DUE FROM GIFT SHOP	1,457.00
1825	457B PENSION PLAN	33,821.00
Subtotal [A8]	Other Current Assets	<u>394,226.00</u>
Subgroup : [B1]	Land	
1610	LAND	5,000,000.00
Subtotal [B1]	Land	<u>5,000,000.00</u>
Subgroup : [B3]	Building Improvements	
1620	BUILDING	92,460,664.00
1720	ACCUM.DEP-BUILDING	(17,177,922.00)
Subtotal [B3]	Building Improvements	<u>75,282,742.00</u>
Subgroup : [B5 - B6]	Non-Movable / Movable Equipment	
1630	FURNITURE & EQUIPMENT	4,106,691.00
1635	COMPUTERS AND SOFTWARE	1,407,610.00
1730	ACCUM.DEP-FURNITURE & EQUIPMEN	(2,493,498.00)
1735	ACCUM.DEP-COMPUTERS & SOFTWARE	(1,277,073.00)
Subtotal [B5 - B6]	Non-Movable / Movable Equipment	<u>1,743,730.00</u>

Subgroup : [B7]	Motor Vehicle	
1645	AUTOMOBILES	377,001.00
1745	ACCUM.DEP-AUTOMOBILES	(330,667.00)
Subtotal [B7]	Motor Vehicle	46,334.00
Subgroup : [B9]	Other Fixed Assets	
1650	CONSTRUCTION IN PROGRESS	30,483.00
Subtotal [B9]	Other Fixed Assets	30,483.00
Subgroup : [D5]	Investments Related to Resident Care	
1101	MORGAN STANLEY - UNRESTRICTED	829,311.00
1103	MORGAN STANLEY - ENDOWMENT	9,713,581.00
1104	MORGAN STANLEY - TEMPORARILY RESTRICTED	2,303,542.00
1123	MERRILL LYNCH - HW	1,215,329.00
1131	ISRAEL BONDS	100,000.00
Subtotal [D5]	Investments Related to Resident Care	14,161,763.00
Subgroup : [D7]	Other Assets	
1371 BSC	Reclass portion of pledges receivable	(135,986.00)
1373	PLEDGES RECEIVABLE - ENDOWMENT	23,000.00
1374	PLEDGES RECEIVABLE - SPECIAL	5,721.00
1375	PLEDGES RECEIVABLE DISCOUNT - ENDOWMENT	(5,540.00)
1381	ANNUAL CAMPAIGN RECEIVABLE	11,222.00
1383	CONTRIBUTIONS RECEIVABLE	268,090.00
1383-BSC	CONTRIBUTIONS RECEIVABLE ALLOWANCE	(142,894.00)
1384	PLEDGES RECEIVABLE - VISION 2031	585,215.00
1385	PLEDGES DISCOUNT/ALLOWANCE	(65,544.00)
Subtotal [D7]	Other Assets	543,284.00
Total [31 - 32]	Assets	107,317,417.00
Group : [32 - 34]	Liabilities	
Subgroup : [A1]	Accounts Payable	
2105	ACCOUNTS PAYABLE	(861,135.00)
Subtotal [A1]	Accounts Payable	(861,135.00)
Subgroup : [A2]	Notes Payable	
2426-BSC	Current Portion of ADHC Debt	(179,517.00)
Subtotal [A2]	Notes Payable	(179,517.00)
Subgroup : [A3]	Loans Payable for Equipment	
2427-BSC	Current portion of equipment loan	(18,352.00)
Subtotal [A3]	Loans Payable for Equipment	(18,352.00)

Subgroup : [A4]	Accrued Payroll	
2140	ACCRUED PAYROLL	(427,911.00)
Subtotal [A4]	Accrued Payroll	(427,911.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable	
2170	FICA PAYABLE	(27,599.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(27,599.00)
Subgroup : [A9]	Mortgage Payable	
2449	BOND LIABILITY - S/T	(2,246,667.00)
Subtotal [A9]	Mortgage Payable	(2,246,667.00)
Subgroup : [A12]	Other Current Liabilities	
2110	ACCRUED EXPENSES	(1,002,779.00)
2120	PATIENT REFUND CLEARING	1,158.00
2150	ACCRUED VACATION	(1,102,661.00)
2160	EMPLOYEE PENSION LIABILITY	(29,995.00)
2165	457B PENSION PLAN	(34,844.00)
2200	HOSPICE PASS THRU	(111,542.00)
2210	GARNISHMENTS	(129.00)
2220	PAID FAMILY LEAVE	(35,835.00)
2230	VOLUNTARY CHOICE CARE W/H	(95,771.00)
2290	EMPLOYEE GIVING FUND	(44,632.00)
2300	DEFERRED EXPENSES	(52,097.00)
2305	DEFERRED REVENUE - STIMULUS	(260,700.00)
2305-Marcum	Medicaid Advances	(385,000.00)
2310	DEFERRED REVENUE - RECEIVABLES	(186,661.00)
2320	DEFERRED REVENUE-ADHC	(26,250.00)
2322	Deferred Revenue-Grants	(52,940.00)
2335	DEFERRED REVENUE - SENIOR CHOICE - CARE COO	(17,710.00)
2337	Deposits-Assisted Living	(277,200.00)
2350	RESIDENT BANK - EQUITY	(217,726.00)
Subtotal [A12]	Other Current Liabilities	(3,933,314.00)
Subgroup : [B1]	Loans Payable - Equipment	
2445	LOAN PAYABLE - EQUIPMENT	(6,130.00)
Subtotal [B1]	Loans Payable - Equipment	(6,130.00)
Subgroup : [B2]	Mortgage payable	
2450	BOND LIABILITY - L/T	(50,357,500.00)
Subtotal [B2]	Mortgage payable	(50,357,500.00)
Subgroup : [B4]	Other Long Term Liabilities	
1800	PREPAID PENSION EXPENSE	(1,337,236.00)

1930	DEFERRED BOND COST	741,151.00
2330	Deferred Revenue-Senior Choice at Home	(4,051,049.00)
2400	GIFT ANNUITY LIABILITY	(152,384.00)
2500	Swap Liability	(111,290.00)
Subtotal [B4]	Other Long Term Liabilities	<u>(4,910,808.00)</u>
Total [32 - 34]	Liabilities	<u><u>(62,968,933.00)</u></u>
Group : [35]	Equity	
Subgroup : [B5]	Cumulated Earnings	
3010	FUND BALANCE	(31,440,689.00)
3013	NET ASSETS - ENDOWMENT-PERM RESTRICTED	(11,007,594.00)
3014	NET ASSETS - TEMP RESRTICTED	(1,182,821.00)
Subtotal [B5]	Cumulated Earnings	<u>(43,631,104.00)</u>
Total [35]	Equity	<u><u>(43,631,104.00)</u></u>

Client: **Jewish Senior Services**
 Engagement: **Medicaid - Jewish Senior Services**
 Period Ending: **9/30/2021**
 Trial Balance: **A.010 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 3001		I.01		
To reclass salaries per PBC document				
50011.00	VP OF OPERATIONS/BUSINESS		246,500.00	
6010-7010a	Admin Salary - Administrator		689,382.00	
6010-7010c	Administration Salary - VP Finance		241,500.00	
6025-5220	Inpatient Therapy-FTO Accrual		1,319.00	
6010-7010	Administration-Salary - Director			1,177,382.00
6240-5220	Inpatient Therapy-Salary Expense - PT			526.00
6245-5220	Inpatient Therapy-Salary Expense - OT			489.00
6250-5220	Inpatient Therapy-Salary Expense - ST			148.00
6255-5220	Inpatient Therapy-Rehab Program Manager			156.00
Total			1,178,701.00	1,178,701.00
Reclassifying Journal Entries JE # 3002				
Reclassifying Journal Entries JE # 3002		D.01		
To reclass nursing purchased services				
7050-7350.1	Nursing Support - Temp Help - LPN		66,180.00	
7050-7350.2	Nursing Support - Temp Help - CNA		93,763.00	
7050-7350	Nursing Support-Temporary Help			159,943.00
Total			159,943.00	159,943.00
Reclassifying Journal Entries JE # 3003				
Reclassifying Journal Entries JE # 3003		N.02		
To reclass equipment leases				
7805-7450b	Equipment lease		89,181.00	
7805-7450a	Equipment lease			89,181.00
Total			89,181.00	89,181.00
Reclassifying Journal Entries JE # 3004				
Reclassifying Journal Entries JE # 3004		E.03		
To reclass insurance expense				
7705-7010A	Directors and Officers Insurance		70,960.00	
7705-7010C	Auto Insurance		18,320.00	
7705-7010D	Umbrella Insurance		469,395.00	
7705-7010E	Day Care Insurance		11,252.00	
7705-7010F	Crime & Fiduciary / Cyber		23,519.00	
7705-7010G	Insurance - GPG Group		9,269.00	
7705-7010	Administration-Insurance General			602,715.00
Total			602,715.00	602,715.00
Reclassifying Journal Entries JE # 3005				
Reclassifying Journal Entries JE # 3005		K.02		
To reclass non-movable depreciation expense				
8150-7720B	Depreciation-Depreciation - Non-movable Reclass		131,587.00	
8150-7720A	Depreciation-Depreciation - Non-movable Reclass			131,587.00
Total			131,587.00	131,587.00
Reclassifying Journal Entries JE # 3006				
Reclassifying Journal Entries JE # 3006		E.04		
To reclass license fee				
7515-7010.1	License Fee		240.00	
7515-7010	Administration-Dues			240.00
Total			240.00	240.00
Total Reclassifying Journal Entries			2,162,367.00	2,162,367.00
Total All Journal Entries			2,162,367.00	2,162,367.00

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services for the year ended 9/30/2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This amended report is intended solely for the information and use of the management of Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 8, 2022

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

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

Facility Name Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services

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

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.
Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____



Provider Name: Jewish Home for the Elderly of Fairfield County, Inc. d/b/a Jewish Senior Services

Provider Number: 9233

Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: