

Comparison of SJEC's Submissions of Patient Care Ratio (PCR)
Reports to the Department of Human Services and OSC

	For the Period January 1, 2022 through December 31, 2022		For the Period January 1, 2023 through December 31, 2023	For the Period January 1, 2023 through October 31, 2023
	Submission to DHS	Submission to OSC	Submission to DHS	Submission to OSC
Revenue				
Total Revenue in accordance with GAAP	\$ 9,821,431	\$ 10,348,142	\$ 9,757,391	\$ 8,589,371
Total Bed Days	37,411	37,411	35,647	29,985
Medicaid/NJ FamilyCare Bed Days	32,915	32,932	30,359	25,086
Medicaid/NJ FamilyCare Revenue	\$ 8,118,602	\$ 7,979,677	\$ 7,804,185	\$ 6,232,553
Expenses				
Certified Nurse Aide (CNA) compensation	\$ 2,591,316	\$ 6	\$ 304,296	\$ 1
Non-CNA Direct Care compensation	\$ 2,807,259	\$ 5,872,001	\$ 4,849,076	\$ 4,937,391
Other Resident Care and Support compensation	\$ 187,380	\$ 2,356,797	\$ 211,403	\$ 2,180,045
General and Administrative compensation	\$ 867,453	\$ 62,864	\$ 1,392,466	\$ 70,489
Management Fee	\$ -	\$ 444,000	\$ -	\$ 370,000
Direct care materials and supplies	\$ 3,155,330	\$ 1,472,519	\$ 2,884,118	\$ 993,187
Other materials and supplies	\$ 617,815	\$ 83,770	\$ 84,038	\$ 53,651
Resident operations (e.g., equipment, maintenance, utilities)	\$ 161,209	\$ 302,974	\$ 449,440	\$ 274,299
Resident depreciation and rent	\$ 770,929	\$ 721,876	\$ 802,751	\$ 626,839
Staff training	\$ -	\$ -	\$ -	\$ -
Insurance policies	\$ 152,358	\$ 152,358	\$ 238,100	\$ 191,500
Interest on depreciable resident PP&E	\$ -	\$ -	\$ 120,372	\$ -
Other non-PP&E interest payments	\$ 1,020	\$ 1,020	\$ -	\$ 20,499
Routine licensing and regulatory fees	\$ -	\$ -	\$ 87,694	\$ -
Property taxes and similar payments in lieu of taxes	\$ 209,919	\$ 209,919	\$ 211,881	\$ 175,000
Sales and similar taxes, not otherwise reported	\$ -	\$ -	\$ 262,899	\$ -
Industry-wide assessments	\$ -	\$ 526,712	\$ 417,288	\$ 415,017
Expense to support other facilities, if multiple owned	\$ -	\$ -	\$ -	\$ -
Expense offset from supporting facilities, if multiple owned	\$ -	\$ -	\$ -	\$ -
Total expenses from above	\$ 11,521,988	\$ 12,206,817	\$ 12,315,822	\$ 10,307,919