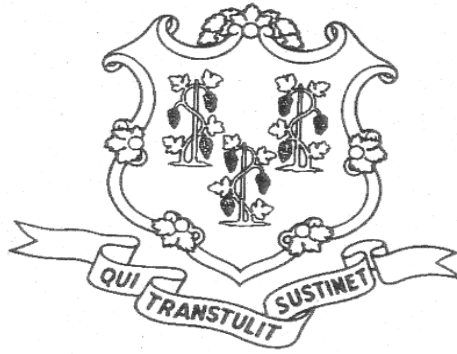


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County	
Address (No. & Street, City, State, Zip Code) 4200 Park Ave, Bridgeport, CT 06604	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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	License No. 923-C	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Jewish Home for the Elderly of Fairfield County [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
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	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 4200 Park Ave, Bridgeport, CT 06604				
Report Prepared By Blum Shapiro & Company, P.C.	Phone Number 860-561-4000	Date 2/15/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-365-6400		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Jewish Home for the Elderly of Fairfield County		Address (No. & Street, City, State, Zip) 4200 Park Ave, Bridgeport, CT 06604		
License Numbers:	CCNH 923-C	RHNS	(Specify)	Medicare Provider No. 07-5353
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Andrew Banoff		Nursing Home Administrator's License No.:	001719	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Jewish Home for the Elderly of Fairfield County	Business Address 175 Jefferson Street, Fairfield, CT 06825		State(s) in Which Incorporated Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See Attached List of Board of Directors				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Jewish Senior Services® – The Jewish Home

Board of Directors

2018

Jon August (**Secretary**)

Andrew H. Banoff

Russell Beitman (**Vice Chairperson**)

Carl Bennett (**Honorary Director for Life**)

Robert Berkowitz

Muriel Brown

Dorothy N. Freedman

Roy Friedman

Roslyn Goldstein (**Honorary Director for Life**)

Michael Guthman

Eric Hendlin

Debby Hiller (**Women's Auxiliary**)

Mitchell Kornblit

Mark A. Lapine (**Honorary Director for Life**)

Renee Manger

Michael Marcus

Emil Meshberg

Jerry Minsky (**Men's Club**)

Frank Morse

Nate Nevas

Alan Phillips (**Treasurer**)

Jeff Radler

Hal Rosnick

Dr. Scott Serels

Amanda Shapiro

Jeffrey J. Siegel

William Sims

Art Spinner

Carol Spinner

Milton Sutin (**Honorary Director for Life**)

John Vaccaro

Kenneth I. Wirfel (**Chairperson**)

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	923-C	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marty Wolf	Cohen & Wolf, P.C.	<input checked="" type="radio"/>	<input type="radio"/>		Legal Services	15 / 1e	115	115
James Sugarman	Eastern Bag & Paper Co.	<input checked="" type="radio"/>	<input type="radio"/>		Paper Supplies	See attached	See attached	See attached
Roy Friedman	Standard Oil of Connecticut	<input checked="" type="radio"/>	<input type="radio"/>		Fuel Oil	22 / 6b	4,651	4,651
See attached	4200 Park Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>		Loans payable	33/A2 & 34/B3	613,609	613,609
Andrew Banoff	4200 Park Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>		Salary as Ex-officio officer of the Board	10/A2	545,338	545,338
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2018	4a	37

Description	Amount	Page
Eastern Bag & Paper Co.	25,499	31 a4
	178	20 / 5c
	116,290	20 / 4a1
	39,631	19 / 3d
	181,598	
Jon August	20,901	
Women's Auxiliary	154,734	
Russell Beitman	52,452	
Muriel Brown	5,245	
Sanford Buchsbaum	26,226	
Roy Friedman	26,226	
Mike Guthman	13,113	
Eric Hendlin	26,226	
Mark Lapine	26,226	
Renee Manger	5,245	
Mike Marcus	26,226	
Emil Meshberg	26,226	
Jerry Minsky	13,113	
Alan Nevas	26,226	
Alan Phillips	10,490	
Jeff Radler	26,226	
Harold Rosnick	26,226	
Richard Seclow	13,113	
Bill Sims	26,226	
John Vaccaro	26,226	
Ken Wirfel	31,471	
Martin Wolf	5,245	
	613,609	A2 & 34B?b3

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 9/30/2018	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 the cover letter included with the cost report.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield County		923-C	9/30/2018			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 - Amount claimed is amount allocated to skilled nursing on allocation	02/22/17	36 months	3,588	2,620
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	07/01/17	63 months	59,064	43,123
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	01/02/18	60 months	4,608	3,364
Pitney Bowes Global, PO Box 371887, Pittsburgh, PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Mail Machine - Amount claimed is amount allocated to skilled nursing on allocation	07/01/15	continuing	5,345	3,902
CIT Technology, 11 West 42nd Street, New York, NY 10036	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	10/31/12	60 months	620	453
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	05/03/16	60 months	13,188	9,629
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	05/24/16	60 months	6,624	4,836
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	08/13/16	60 months	2,832	2,068
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	11/1/2016 & 9/12/16	60 months	2,352	1,717
Canon Solutions America, One Canon Park, Melville, NY 11747	<input type="radio"/>	<input checked="" type="radio"/>	Copiers - Amount claimed is amount allocated to skilled nursing on allocation template	07/22/16	58 months	1,334	974
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input checked="" type="radio"/> Yes	<input type="radio"/> No
Total ***						72,685	

* 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.



CANON SOLUTIONS AMERICA
 Canon Solutions America, Inc. ("CSA")
 One Canon Park, Melville, NY 11747
 (800)-613-2228

1651 CUPPIS

UNIFIED LEASE AGREEMENT
#ULS S0526376.07

Salesperson: Lawrence C Lewis

Order Date: 5/3/2016

Customer ("You"): Customer Account: <u>1564206</u>		Organization Information	
Company Legal Name: <u>The Jewish Home for the Elderly of Fairfield County Incorporated</u>		Federal Tax Identification Number (TIN):	
Doing Business As:		<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth _____	
Billing Address: <u>175 JEFFERSON ST</u>		<input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> State or Local Government	
City: <u>FAIRFIELD</u>	County: <u>FAIRFIELD</u>		
State: <u>CT</u>	Zip: <u>06825-1078</u>	Phone: <u>203.331.5815</u>	
Contact: <u>Paul Visnicky</u>		Fax:	
E-Mail: <u>pvisnicky@seniors.org</u>		Chief Executive Office and address for notices:	
Lease Information		Address:	
		City:	State:
		Zip:	

Lease Term <u>60</u> Months	Payment \$ <u>1,099.00</u> (Plus applicable taxes)	Last Two/Security Amount	
Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	End of Lease Term Purchase Option <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 Buyout <input type="checkbox"/> Other _____ (estimated)	Last 2 Payments \$ _____ +	Security Deposit \$ _____ =
		TOTAL DUE AT SIGNING \$ _____	
		Check must accompany agreement	
		Tax Exempt <input type="checkbox"/> Yes (Attach certificate)	

Equipment Description: See Schedule A

Equipment Maintenance	Select 1 option: <input checked="" type="checkbox"/> Included for all Equipment <input type="checkbox"/> Included, except for Equipment excluded on Schedule A <input type="checkbox"/> Declined <input type="checkbox"/> Under separate agreement
Excess Per Image Charge Billing Cycle <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Other _____	Coverage Plan <input checked="" type="checkbox"/> Per Unit <input type="checkbox"/> Fleet <input type="checkbox"/> Aggregate
Consumables Inclusive <input checked="" type="checkbox"/> Toner(excludes clear) <input type="checkbox"/> Other _____	PO Required <input type="checkbox"/> Yes PO# _____ <input checked="" type="checkbox"/> No
Charges See Schedule A	

Personal Guaranty

The undersigned (whether one or more are specified, "Guarantor(s)"), in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto, the "Agreement") with the customer identified above ("Customer"), irrevocably and unconditionally, jointly and severally, guarantee to Lessor (as defined in the Agreement) and its successors and assigns the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all promises, obligations and terms of the Agreement and any other financial transaction between Customer and Lessor (or CSA as assigned to Lessor) (collectively, the "Liabilities"). If Customer shall fail to pay or perform all or any part of the Liabilities when due, Guarantors agree, upon demand, to pay any amounts that may be due from Customer and to take any action required of Customer under the Agreement. Guarantors agree that this is an absolute and continuing guaranty and that their liability under this Guaranty is primary and will not be affected by any settlement, extension, renewal or modification of the Agreement or any discharge or release of Customer's obligations, whether or not by operation of law.

If any payment applied by Lessor to the Liabilities is thereafter set aside, recovered or required to be returned for any reason (including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person), the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence, notwithstanding such application, and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon 60 days' prior written notice to CSA and Lessor, and such termination shall be effective only as to Liabilities arising under schedules, supplements, or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, presentments and notices of every kind and nature, any rights of set-off, and any defenses available to a surety or guarantor under applicable law (other than the defense of payment and performance in full). Guarantors further waive any (i) notice of the incurring of indebtedness by Customer and the acceptance of and performed in full. Guarantors consent and agree that any (a) renewals and extensions of time of payment, (b) release, substitution or compromise of or realization upon the Equipment (as defined in the Agreement), other guaranties or any collateral security and (c) exercise of any other right under this or any other agreement between Customer and Lessor (or CSA as assigned to Lessor) or any third party may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.

Guarantors agree to pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing this Guaranty. THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY. GUARANTORS CONSENT TO THE EXCLUSIVE JURISDICTION AND VENUE OF ANY STATE OR FEDERAL COURT LOCATED WITHIN CAMDEN OR BURLINGTON COUNTY, NEW JERSEY, OR AT LESSOR'S OPTION IN ANY STATE WHERE ANY GUARANTOR, CUSTOMER OR THE EQUIPMENT IS LOCATED. EACH GUARANTOR WAIVES OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. EACH OF THE GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, AND CSA AND LESSOR, BY THEIR ACCEPTANCE HEREOF, HEREBY WAIVES ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.

Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original, and that facsimile or other electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.

Printed Name: _____ Signature: _____ (no title) Date: _____

Address: _____ Phone: _____

Printed Name: _____ Signature: _____ (no title) Date: _____

Address: _____ Phone: _____

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, INCLUDING THE GENERAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.

Customer's Authorized Signature: [Signature] Date: 5/5/16

Printed Name: ANONIM H. BANERJEE Title: PROPERTY CEO

CSA Authorized Signature: _____ Date: _____

Printed Name: _____ Title: _____



CANON SOLUTIONS AMERICA
 Canon Solutions America, Inc. ("CSA")
 One Canon Park, Melville, NY 11747
 (800)-613-2228

UNIFIED LEASE AGREEMENT
 #ULS S0553344.01

Salesperson: Lawrence C Lewis

Order Date: 5/24/2016

Customer ("You"): Customer Account: <u>1564206</u>		Organization Information	
Company Legal Name: <u>The Jewish Home for the Elderly of Fairfield County Incorporated</u>		Federal Tax Identification Number (TIN):	
Doing Business As:		<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company
Billing Address: <u>175 JEFFERSON ST</u>		<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership
City: <u>FAIRFIELD</u>	County: <u>FAIRFIELD</u>	<input checked="" type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> State or Local Government
State: <u>CT</u>	Zip: <u>06825-1078</u>	<input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth _____	
Contact: <u>Paul Visnicky</u>		Chief Executive Office and address for notices:	
E-Mail: <u>pvisnicky@jsejnc.org</u>		Address:	

Lease Information		
Lease Term <u>60</u> Months	Payment \$ <u>552.00</u> (Plus applicable taxes)	Last Two/Security Amount
Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	End of Lease Term Purchase Option <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 Buyout <input type="checkbox"/> Other _____ (estimated)	Last 2 Payments: \$ _____ + Security Deposit: \$ _____ = TOTAL DUE AT SIGNING: \$ _____ Check must accompany agreement
		Tax Exempt <input type="checkbox"/> Yes (Attach certificate)

Equipment Description: See Schedule A

Equipment Maintenance	Select 1 option: <input type="checkbox"/> Included for all Equipment <input type="checkbox"/> Included, except for Equipment excluded on Schedule A <input checked="" type="checkbox"/> Declined <input type="checkbox"/> Under separate agreement
Excess Per Image Charge Billing Cycle <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other _____	Coverage Plan <input type="checkbox"/> Per Unit <input type="checkbox"/> Fleet <input type="checkbox"/> Aggregate
Consumables Inclusive <input type="checkbox"/> Toner(excludes clear) <input type="checkbox"/> Other _____	PO Required <input type="checkbox"/> Yes PO# _____ <input type="checkbox"/> No Charges See Schedule A

Personal Guaranty

The undersigned (whether one or more are specified "Guarantor(s)"), in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto the "Agreement") with the customer identified above ("Customer") irrevocably and unconditionally jointly and severally guarantee to Lessor (as defined in the Agreement) and its successors and assigns the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all promises, obligations and terms of the Agreement and any other financial transaction between Customer and Lessor (or CSA as assigned to Lessor) (collectively the "Liabilities"). If Customer shall fail to pay or perform all or any part of the Liabilities when due Guarantors agree upon demand, to pay any amounts that may be due from Customer and to take any action required of Customer under the Agreement. Guarantors agree that this is an absolute and continuing guaranty and that their liability under this Guaranty is primary and will not be affected by any settlement, extension, renewal or modification of the Agreement or any discharge or release of Customer's obligations whether or not by operation of law.

If any payment applied by Lessor to the Liabilities is thereafter set aside, recovered or required to be returned for any reason (including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person), the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence notwithstanding such application, and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon 60 days prior written notice to CSA and Lessor, and such termination shall be effective only as to Liabilities arising under schedules, supplements, or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, presentments and notices of every kind and nature, any rights of set-off, and any defenses available to a surety or guarantor under applicable law (other than the defense of payment and performance in full). Guarantors further waive any (i) notice of the incurring of indebtedness by Customer and the acceptance of this Guaranty, (ii) right to require suit against Customer or any other party before enforcing this Guaranty and (iii) right of subrogation to Lessor's rights against Customer until the Liabilities have been paid and performed in full. Guarantors consent and agree that any (a) renewals and extensions of time of payment, (b) release, substitution or compromise of or realization upon the Equipment (as defined in the Agreement) other guaranties or any collateral security and (c) exercise of any other right under this or any other agreement between Customer and Lessor (or CSA as assigned to Lessor) or any third party may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.

Guarantors agree to pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing this Guaranty. THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY. GUARANTORS CONSENT TO THE EXCLUSIVE JURISDICTION AND VENUE OF ANY STATE OR FEDERAL COURT LOCATED WITHIN CAMDEN OR BURLINGTON COUNTY, NEW JERSEY, OR AT LESSOR'S OPTION IN ANY STATE WHERE ANY GUARANTOR, CUSTOMER OR THE EQUIPMENT IS LOCATED. EACH GUARANTOR WAIVES OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. EACH OF THE GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, AND CSA AND LESSOR, BY THEIR ACCEPTANCE HEREOF, HEREBY WAIVES ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.

Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original, and that facsimile or other electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.

Printed Name _____ Signature _____ (no title) Date _____
 Address _____ Phone: _____
 Printed Name _____ Signature _____ (no title) Date _____
 Address _____ Phone: _____

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, INCLUDING THE GENERAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.

X Customer's Authorized Signature: [Signature] Date: 5/26/16
 Printed Name: ANDREW H. BANAT Title: President & CEO
 CSA Authorized Signature _____ Date: _____
 Printed Name _____ Title: _____

Canon

CANON SOLUTIONS AMERICA
Canon Solutions America, Inc. ("CSA")
One Canon Park, Melville, NY 11747
(800) 613 2228

5738- copiers
23 - Faxboard
5761

UNIFIED LEASE AGREEMENT
#ULS S0589195 01

Salesperson Lawrence C Lewis Order Date 8/13/2016

Customer ("You"): Customer Account 1564206		Organization Information	
Company Legal Name The Jewish Home for the Elderly of Fairfield County Inc.		Federal Tax Identification Number (TIN)	
Doing Business As		<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth	
Billing Address 4200 PARK AVE.		<input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> State or Local Government	
City BRIDGEPORT County FAIRFIELD			
State CT Zip 06604-1049 Phone 203 396 1053			
Contact Paul Visnicki Fax		Chief Executive Office and address for notices	
E-Mail		Address	
Lease Information		City State Zip	

Lease Term 60 Months	Payment * \$ 236.00 (* Plus applicable taxes)	Amount Due at Signing	
Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	End of Lease Term Purchase Option * <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> Other (estimated)		# of Payments in Advance: 0 TOTAL DUE AT SIGNING: \$ 0.00 Check must accompany agreement
		<input checked="" type="checkbox"/> Yes (Attach certificate)	<input type="checkbox"/> No

Equipment Description: See Schedule A			
Equipment Maintenance	Select 1 option: <input checked="" type="checkbox"/> Included for all Equipment	<input type="checkbox"/> Included, except for Equipment excluded on Schedule A	<input type="checkbox"/> Declined
Excess Per Image Charge Billing Cycle <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Quarterly <input type="checkbox"/> Other		Coverage Plan <input checked="" type="checkbox"/> Per Unit <input type="checkbox"/> Fleet	<input type="checkbox"/> Aggregate
Consumables Inclusive <input checked="" type="checkbox"/> Toner (includes clear) <input type="checkbox"/> Other	PO Required <input type="checkbox"/> Yes PO#	<input checked="" type="checkbox"/> No	Charges See Schedule A

Personal Guaranty

The undersigned (whether one or more are specified "Guarantor(s)" in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto "Agreement") with the customer identified above ("Customer"), irrevocably and unconditionally jointly and severally guarantee to Lessor (as defined in the Agreement) and its successors and assigns the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all terms of the Agreement and any other transaction between Customer and Lessor (or CSA as assigned to Lessor) collectively "Liabilities". Customer shall fail to pay or perform any Liabilities when due. Guarantors shall upon demand pay any amounts which may be due from Customer and take any action required of Customer under the Agreement. This is an absolute and continuing guaranty and Guarantors' liability under this Guaranty shall not be affected by any settlement, extension, forbearance or modification of the Agreement or any other agreement between Customer and Lessor or release of Customer's obligations, whether by agreement or operation of law.

If any payment applied by Lessor on the Liabilities is thereafter set aside, recovered or required to be returned for any reason including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person, the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence notwithstanding such application and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon sixty (60) days' prior written notice to CSA and Lessor and such termination shall be effective only as to Liabilities arising under scheduled supplements or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, pre-judgments and notices of every kind and nature, any rights of set-off and any defenses available to a guarantor (other than the defense of payment and performance in full) under applicable law. Guarantors further waive any (1) notice of the incurring of indebtedness by Customer and the acceptance of this Guaranty (2) right to require set-off against Customer or any other party before enforcing this Guaranty and (3) right of subrogation to Lessor's rights against Customer until the Liabilities are satisfied in full. Any (a) renewals and extensions of term of payment (b) release, substitution or compromise of or realization upon the Equipment, other guaranties or any collateral security and (c) exercise of any other right under this or any other agreement between Lessor or CSA as assigned by Lessor and Customer or any third party may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.

Guarantors shall pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing the Guaranty. THIS GUARANTY SHALL FOR ALL PURPOSES BE DEEMED A CONTRACT ENTERED INTO IN THE STATE OF NEW JERSEY. THE RIGHTS OF THE PARTIES UNDER THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY WITHOUT REFERENCE TO CONFLICT OF LAW PRINCIPLES. ANY ACTION BETWEEN GUARANTORS AND LESSOR SHALL BE BROUGHT IN ANY STATE OR FEDERAL COURT LOCATED IN THE COUNTY OF CAMDEN OR BURLINGTON, NEW JERSEY, AT LESSOR'S SOLE OPTION. IN THE STATE WHERE ANY GUARANTOR, CUSTOMER OR EQUIPMENT IS LOCATED. GUARANTORS BY THEIR EXECUTION AND DELIVERY HEREOF IRREVOCABLY WAIVE COLLECTIVELY AND SEVERALLY TO JURISDICTION OF SUCH COURTS AND OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. GUARANTORS BY THEIR EXECUTION AND DELIVERY HEREOF AND CSA AND LESSOR BY THEIR ACCEPTANCE HEREOF HEREBY IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.

Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original and that facsimile or electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.

Printed Name _____ Signature _____ (no title) Date _____
 Address _____ Phone _____
 Printed Name _____ Signature _____ (no title) Date _____
 Address _____ Phone _____

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUMS TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT INCLUDING THE GENERAL TERMS AND CONDITIONS WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.

X Customer's Authorized Signature _____ Date 8/15/16
 Printed Name Robert Smith Title CEO
 CSA Authorized Signature _____ Date _____
 Printed Name _____ Title _____

Fitness center



CANON SOLUTIONS AMERICA
 Canon Solutions America, Inc. ("CSA")
 One Canon Park, Melville, NY 11747
 (800)-613-2228

UNIFIED LEASE AGREEMENT
#ULS S0620327.01

Salesperson: Lawrence C Lewis

Order Date: 11/1/2016

Customer ("You"): <u>Customer Account: 1564206</u>	Organization Information
Company Legal Name: <u>The Jewish Home for the Elderly of Fairfield County Inc.</u>	Federal Tax Identification Number (TIN):
Doing Business As:	<input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company
Billing Address: <u>4200 PARK AVE</u>	<input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Partnership
City: <u>BRIDGEPORT</u> County: <u>FAIRFIELD</u>	<input checked="" type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> State or Local Government
State: <u>CT</u> Zip: <u>06604-1049</u> Phone: <u>203.396.1053</u>	<input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth _____
Contact: <u>Paul Visnicky</u> Fax:	Chief Executive Office and address for notices:
E-Mail:	Address:

Lease Information		City:	State:	Zip:
Lease Term <u>60</u> Months	Payment * \$ <u>98.00</u> (* Plus applicable taxes)	Amount Due at Signing		
Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	End of Lease Term Purchase Option * <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> Other _____ (estimated)	# of Payments in Advance: <u>0</u>	TOTAL DUE AT SIGNING * \$ <u>0.00</u>	
		Check must accompany agreement		
		Tax Exempt <input checked="" type="checkbox"/> Yes (Attach certificate)		

Equipment Description: See Schedule A

Equipment Maintenance	Select 1 option: <input type="checkbox"/> Included for all Equipment <input type="checkbox"/> Included, except for Equipment excluded on Schedule A <input checked="" type="checkbox"/> Declined <input type="checkbox"/> Under separate agreement
Excess Per Image Charge Billing Cycle <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other _____	Coverage Plan <input type="checkbox"/> Per Unit <input type="checkbox"/> Fleet <input type="checkbox"/> Aggregate <input type="checkbox"/> Aggregate
Consumables Inclusive <input type="checkbox"/> Toner (excludes clear) <input type="checkbox"/> Other _____	PO Required <input type="checkbox"/> Yes PO# _____ <input type="checkbox"/> No
Charges See Schedule A	

Personal Guaranty

The undersigned (whether one or more are specified, "Guarantor(s)"), in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto, "Agreement") with the customer identified above ("Customer"), irrevocably and unconditionally, jointly and severally, guarantee to Lessor (as defined in the Agreement) and its successors and assigns, the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all terms of the Agreement and any other transaction between Customer and Lessor (or CSA as assigned to Lessor) (collectively, "Liabilities"). If Customer shall fail to pay or perform any Liabilities when due, Guarantors shall, upon demand, pay any amounts which may be due from Customer and take any action required of Customer under the Agreement. This is an absolute and continuing guaranty and Guarantors' liability under this Guaranty is primary and will not be affected by any settlement, extension, renewal or modification of the Agreement or any discharge or release of Customer's obligations, whether by agreement or operation of law.

If any payment applied by Lessor on the Liabilities is thereafter set aside, recovered or required to be returned for any reason (including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person), the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence, notwithstanding such application, and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon sixty (60) days' prior written notice to CSA and Lessor, and such termination shall be effective only as to Liabilities arising under schedules, supplements, or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, presentments and notices of every kind and nature, any rights of set-off, and any defenses available to a guarantor (other than the defense of payment and performance in full) under applicable law. Guarantors further waive any (i) notice of the incurring of indebtedness by Customer and the acceptance of this Guaranty, (ii) right to require suit against Customer or any other party before enforcing this Guaranty and (iii) right of subrogation to Lessor's rights against Customer until the Liabilities are satisfied in full. Any (a) renewals and extensions of time of payment, (b) release, substitution or compromise of or realization upon the Equipment, other guaranties or any collateral security and (c) exercise of any other right under this or any other agreement between Lessor (or CSA as assigned by Lessor) and Customer or any third party, may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.

Guarantors shall pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing the Guaranty. THIS GUARANTY SHALL FOR ALL PURPOSES BE DEEMED A CONTRACT ENTERED INTO IN THE STATE OF NEW JERSEY. THE RIGHTS OF THE PARTIES UNDER THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY WITHOUT REFERENCE TO CONFLICT OF LAW PRINCIPLES. ANY ACTION BETWEEN GUARANTORS AND LESSOR SHALL BE BROUGHT IN ANY STATE OR FEDERAL COURT LOCATED IN THE COUNTY OF CAMDEN OR BURLINGTON, NEW JERSEY, OR AT LESSOR'S SOLE OPTION, IN THE STATE WHERE ANY GUARANTOR, CUSTOMER OR EQUIPMENT IS LOCATED. GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, IRREVOCABLY WAIVE OBJECTIONS TO JURISDICTION OF SUCH COURTS AND OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, AND CSA AND LESSOR, BY THEIR ACCEPTANCE HEREOF, HEREBY IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.

Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original, and that facsimile or electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.

Printed Name: _____ Signature: _____ (no title) Date: _____
 Address: _____ Phone: _____
 Printed Name: _____ Signature: _____ (no title) Date: _____
 Address: _____ Phone: _____

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, INCLUDING THE GENERAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.

Customer's Authorized Signature: _____ Date: 11/1/16
 Printed Name: Robert Slinsky Title: VP Finance, CFO
 CSA Authorized Signature: _____ Date: _____
 Printed Name: _____ Title: _____

Rehab



CANON SOLUTIONS AMERICA
 Canon Solutions America, Inc. ("CSA")
 One Canon Park, Melville, NY 11747
 (800)-613-2228

UNIFIED LEASE AGREEMENT
 #ULS S0599860.01

Salesperson: Lawrence C Lewis

Order Date: 9/12/2016

Customer ("You"): Customer Account: 1564206		Organization Information	
Company Legal Name: The Jewish Home for the Elderly of Fairfield County Inc.		Federal Tax Identification Number (TIN):	
Doing Business As:		<input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Partnership <input checked="" type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> State or Local Government <input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth _____	
Billing Address: 4200 PARK AVE		Chief Executive Office and address for notices:	
City: BRIDGEPORT County: FAIRFIELD		Address:	
State: CT	Zip: 06604-1049	Phone: 203.396.1053	City:
Contact: Paul Visnicky		State:	
E-Mail:		Zip:	
Lease Information			
Lease Term 60 Months	Payment * \$ 98.00 (* Plus applicable taxes)	Amount Due at Signing # of Payments in Advance: 0 TOTAL DUE AT SIGNING * \$ 0.00	
Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	End of Lease Term Purchase Option * <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> Other _____ (estimated)	Check must accompany agreement Tax Exempt <input checked="" type="checkbox"/> Yes (Attach certificate)	
Equipment Description: See Schedule A			
Equipment Maintenance	Select 1 option: <input type="checkbox"/> Included for all Equipment <input type="checkbox"/> Included, except for Equipment excluded on Schedule A <input checked="" type="checkbox"/> Declined <input type="checkbox"/> Under separate agreement	Coverage Plan <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other _____ <input type="checkbox"/> Per Unit <input type="checkbox"/> Fleet <input type="checkbox"/> Aggregate	
Excess Per Image Charge Billing Cycle	Consumables Inclusive <input type="checkbox"/> Toner (excludes clear) <input type="checkbox"/> Other _____	PO Required <input type="checkbox"/> Yes PO# _____ <input type="checkbox"/> No	Charges See Schedule A
Personal Guaranty			
<p>The undersigned (whether one or more are specified, "Guarantor(s)"), in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto, "Agreement") with the customer identified above ("Customer"), irrevocably and unconditionally jointly and severally guarantee to Lessor (as defined in the Agreement) and its successors and assigns, the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all terms of the Agreement and any other transaction between Customer and Lessor (or CSA as assigned to Lessor) (collectively, "Liabilities"). If Customer shall fail to pay or perform any Liabilities when due, Guarantors shall, upon demand, pay any amounts which may be due from Customer and take any action required of Customer under the Agreement. This is an absolute and continuing guaranty and Guarantors' liability under this Guaranty is primary and will not be affected by any settlement, extension, renewal or modification of the Agreement or any discharge or release of Customer's obligations, whether by agreement or operation of law.</p> <p>If any payment applied by Lessor on the Liabilities is thereafter set aside, recovered or required to be returned for any reason (including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person), the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence, notwithstanding such application, and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon sixty (60) days' prior written notice to CSA and Lessor, and such termination shall be effective only as to Liabilities arising under schedules, supplements, or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, presentments and notices of every kind and nature, any rights of set-off, and any defenses available to a guarantor (other than the defense of payment and performance in full) under applicable law. Guarantors further waive any (i) notice of the incurring of indebtedness by Customer and the acceptance of this Guaranty, (ii) right to require suit against Customer or any other party before enforcing this Guaranty and (iii) right of subrogation to Lessor's rights against Customer until the Liabilities are satisfied in full. Any (a) renewals and extensions of time of payment, (b) release, substitution or compromise of or realization upon the Equipment, other guarantees or any collateral security and (c) exercise of any other right under this or any other agreement between Lessor (or CSA as assigned by Lessor) and Customer or any third party, may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.</p> <p>Guarantors shall pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing the Guaranty. THIS GUARANTY SHALL FOR ALL PURPOSES BE DEEMED A CONTRACT ENTERED INTO IN THE STATE OF NEW JERSEY. THE RIGHTS OF THE PARTIES UNDER THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY WITHOUT REFERENCE TO CONFLICT OF LAW PRINCIPLES. ANY ACTION BETWEEN GUARANTORS AND LESSOR SHALL BE BROUGHT IN ANY STATE OR FEDERAL COURT LOCATED IN THE COUNTY OF CAMDEN OR BURLINGTON, NEW JERSEY, OR AT LESSOR'S SOLE OPTION, IN THE STATE WHERE ANY GUARANTOR, CUSTOMER OR EQUIPMENT IS LOCATED. GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, IRREVOCABLY WAIVE OBJECTIONS TO JURISDICTION OF SUCH COURTS AND OBJECTIONS TO WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.</p> <p>Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original, and that facsimile or electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.</p>			
Printed Name: _____		Signature: _____ (no title) Date: _____	
Address: _____		Phone: _____	
Printed Name: _____		Signature: _____ (no title) Date: _____	
Address: _____		Phone: _____	
<p>BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, INCLUDING THE GENERAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.</p>			
Customer's Authorized Signature: _____		Date: 9/15/16	
Printed Name: <u>Robert Slusky</u>		Title: CFO	
CSA Authorized Signature: _____		Date: _____	
Printed Name: _____		Title: _____	

Lower Level



CANON SOLUTIONS AMERICA
 Canon Solutions America, Inc. ("CSA")
 One Canon Park, Melville, NY 11747
 (800)-613-2228

Fax board

UNIFIED LEASE AGREEMENT
 #ULS S0580479.01

Salesperson: Lawrence C Lewis Order Date: 7/22/2016

Customer ("You"): Customer Account: <u>1564206</u>		Organization Information	
Company Legal Name: <u>JEWISH HOME FOR THE ELDERLY</u>		Federal Tax Identification Number (TIN):	
Doing Business As:		<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company
Billing Address: <u>4200 PARK AVE</u>		<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership
City: <u>BRIDGEPORT</u>	County: <u>FAIRFIELD</u>	<input checked="" type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> State or Local Government
State: <u>CT</u>	Zip: <u>06604-1049</u>	Phone: <u>203.396.1053</u>	<input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth _____
Contact: <u>Paul Visnicky</u>	Fax:	Chief Executive Office and address for notices:	
E-Mail:	Address:		

Lease Information		City:	State:	Zip:
Lease Term	Payment	Last Two/Security Amount		
<u>58</u> Months	\$ <u>23.00</u> (Plus applicable taxes)	Last 2 Payments	Security Deposit	TOTAL DUE AT SIGNING
Payment Frequency	End of Lease Term Purchase Option		Tax Exempt	
<input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	<input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 Buyout <input type="checkbox"/> Other _____ (estimated)		<input checked="" type="checkbox"/> Yes (Attach certificate)	
		\$ _____ +	\$ _____ =	\$ _____
Check must accompany agreement				

Equipment Description: See Schedule A

Equipment Maintenance	Select 1 option: <input type="checkbox"/> Included for all Equipment <input type="checkbox"/> Included, except for Equipment excluded on Schedule A <input type="checkbox"/> Declined <input type="checkbox"/> Under separate agreement
Excess Per Image Charge Billing Cycle	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other _____
Consumables Inclusive	<input type="checkbox"/> Toner(excludes clear) <input type="checkbox"/> Other _____
Coverage Plan	<input type="checkbox"/> Per Unit <input type="checkbox"/> Fleet <small>If adding to existing fleet, applicable contract #</small> <input type="checkbox"/> Aggregate <small>If adding to an existing Aggregate, provide either a contract # or serial # under Aggregate.</small>
PO Required	<input type="checkbox"/> Yes PO# _____ <input type="checkbox"/> No
Charges	See Schedule A

Personal Guaranty

The undersigned (whether one or more are specified, "Guarantor(s)"), in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto, the "Agreement") with the customer identified above ("Customer"), irrevocably and unconditionally, jointly and severally, guarantee to Lessor (as defined in the Agreement) and its successors and assigns the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all promises, obligations and terms of the Agreement and any other financial transaction between Customer and Lessor (or CSA as assigned to Lessor) (collectively, the "Liabilities"). If Customer shall fail to pay or perform all or any part of the Liabilities when due, Guarantors agree, upon demand, to pay any amounts that may be due from Customer and to take any action required of Customer under the Agreement. Guarantors agree that this is an absolute and continuing guaranty and that their liability under this Guaranty is primary and will not be affected by any settlement, extension, renewal or modification of the Agreement or any discharge or release of Customer's obligations, whether or not by operation of law.

If any payment applied by Lessor to the Liabilities is thereafter set aside, recovered or required to be returned for any reason (including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person), the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence, notwithstanding such application, and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon 60 days' prior written notice to CSA and Lessor, and such termination shall be effective only as to Liabilities arising under schedules, supplements, or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, presentments and notices of every kind and nature, any rights of set-off, and any defenses available to a surety or guarantor under applicable law (other than the defense of payment and performance in full). Guarantors further waive any (i) notice of the incurring of indebtedness by Customer and the acceptance of this Guaranty, (ii) right to require suit against Customer or any other party before enforcing this Guaranty and (iii) right of subrogation to Lessor's rights against Customer until the Liabilities have been paid and performed in full. Guarantors consent and agree that any (a) renewals and extensions of time of payment, (b) release, substitution or compromise of or realization upon the Equipment (as defined in the Agreement), other guaranties or any collateral security and (c) exercise of any other right under this or any other agreement between Customer and Lessor (or CSA as assigned to Lessor) or any third party may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.

Guarantors agree to pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing this Guaranty. THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY. GUARANTORS CONSENT TO THE EXCLUSIVE JURISDICTION AND VENUE OF ANY STATE OR FEDERAL COURT LOCATED WITHIN CAMDEN OR BURLINGTON COUNTY, NEW JERSEY, OR AT LESSOR'S OPTION IN ANY STATE WHERE ANY GUARANTOR, CUSTOMER OR THE EQUIPMENT IS LOCATED. EACH GUARANTOR WAIVES OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. EACH OF THE GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, AND CSA AND LESSOR, BY THEIR ACCEPTANCE HEREOF, HEREBY WAIVES ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.

Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original, and that facsimile or other electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.

Printed Name: _____ Signature: _____ (no title) Date: _____
 Address: _____ Phone: _____
 Printed Name: _____ Signature: _____ (no title) Date: _____
 Address: _____ Phone: _____

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, INCLUDING THE GENERAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.

Customer's Authorized Signature: *E. Scharr* Date: 7/25/16
 Printed Name: EDWARD SCHARR Title: Dir of IT
 CSA Authorized Signature: _____ Date: _____
 Printed Name: _____ Title: _____



CANON SOLUTIONS AMERICA
 Canon Solutions America, Inc. ("CSA")
 One Canon Park, Melville, NY 11747
 (800)-613-2228

UNIFIED LEASE AGREEMENT
#ULS S0775030.01

Salesperson: Lawrence C Lewis

Order Date: 1/2/2018

Customer ("You"): Customer Account: <u>1564206</u>		Organization Information	
Company Legal Name: <u>The Jewish Home for the Elderly of Fairfield County Inc.</u>		Federal Tax Identification Number (TIN):	
Doing Business As:		<input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Partnership <input checked="" type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> State or Local Government <input type="checkbox"/> Sole Proprietorship If selected, complete Date of Birth _____	
Billing Address: <u>4200 PARK AVE</u>		Chief Executive Office and address for notices:	
City: <u>BRIDGEPORT</u> County: <u>FAIRFIELD</u>		Address:	
State: <u>CT</u> Zip: <u>06604-1049</u> Phone: <u>203.396.1053</u>	City: _____ State: _____ Zip: _____		
Contact: <u>Paul Visnicky</u> Fax: _____	E-Mail: <u>pvisnicky@jseiors.org</u>		

Lease Information		Payment *		Amount Due at Signing	
Lease Term <u>60</u> Months		\$ <u>384.00</u> (* Plus applicable taxes)		# of Payments In Advance: <u>0</u> TOTAL DUE AT SIGNING * \$ <u>0.00</u>	
Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly		End of Lease Term Purchase Option *		Check must accompany agreement	
		<input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> Other _____ (estimated)		<input checked="" type="checkbox"/> Yes (Attach certificate)	

Equipment Description: See Schedule A

Equipment Maintenance	Select 1 option: <input type="checkbox"/> Included for all Equipment <input type="checkbox"/> Included, except for Equipment excluded on Schedule A <input checked="" type="checkbox"/> Declined <input type="checkbox"/> Under separate agreement
Excess Per Image Charge Billing Cycle <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other _____	Coverage Plan <input type="checkbox"/> Per Unit <input type="checkbox"/> Fleet <input type="checkbox"/> Aggregate
Consumables Inclusive <input type="checkbox"/> Toner <input type="checkbox"/> Other _____	PO Required <input type="checkbox"/> Yes PO# _____ <input type="checkbox"/> No
	Charges See Schedule A

Personal Guaranty

The undersigned (whether one or more are specified, "Guarantor(s)"), in consideration of CANON SOLUTIONS AMERICA, INC. ("CSA") entering into a unified lease agreement (together with any schedules or supplements thereto, "Agreement") with the customer identified above ("Customer"), irrevocably and unconditionally, jointly and severally, guarantee to Lessor (as defined in the Agreement) and its successors and assigns, the payment when due of all amounts owed under the Agreement (whether at maturity or upon the occurrence of an event of default or otherwise) and the performance by Customer of all terms of the Agreement and any other transaction between Customer and Lessor (or CSA as assigned to Lessor) (collectively, "Liabilities"). If Customer shall fail to pay or perform any Liabilities when due, Guarantors shall, upon demand, pay any amounts which may be due from Customer and take any action required of Customer under the Agreement. This is an absolute and continuing guaranty and Guarantors' liability under this Guaranty is primary and will not be affected by any settlement, extension, renewal or modification of the Agreement or any discharge or release of Customer's obligations, whether by agreement or operation of law.

If any payment applied by Lessor on the Liabilities is thereafter set aside, recovered or required to be returned for any reason (including without limitation the bankruptcy, insolvency or reorganization of Customer or any other person), the Liabilities to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence, notwithstanding such application, and this Guaranty shall be enforceable as to such Liabilities as fully as if such application had never been made. This Guaranty may be terminated only upon sixty (60) days' prior written notice to CSA and Lessor, and such termination shall be effective only as to Liabilities arising under schedules, supplements, or agreements entered into after the effective date of termination and shall not affect Lessor's rights under this Guaranty arising out of the Agreement or other agreements entered into prior to such date. Guarantors waive all damages, demands, presentments and notices of every kind and nature, any rights of set-off, and any defenses available to a guarantor (other than the defense of payment and performance in full) under applicable law. Guarantors further waive any (i) notice of the incurring of indebtedness by Customer and the acceptance of this Guaranty, (ii) right to require suit against Customer or any other party before enforcing this Guaranty and (iii) right of subrogation to Lessor's rights against Customer until the Liabilities are satisfied in full. Any (a) renewals and extensions of time of payment, (b) release, substitution or compromise of or realization upon the Equipment, other guaranties or any collateral security and (c) exercise of any other right under this or any other agreement between Lessor (or CSA as assigned by Lessor) and Customer or any third party, may be made, granted and effected by Lessor without notice to Guarantors and without in any manner affecting Guarantors' liability under this Guaranty.

Guarantors shall pay all expenses (including attorneys' fees and legal expenses) paid or incurred by Lessor in endeavoring to collect the Liabilities or any part thereof and in enforcing the Guaranty. THIS GUARANTY SHALL FOR ALL PURPOSES BE DEEMED A CONTRACT ENTERED INTO IN THE STATE OF NEW JERSEY. THE RIGHTS OF THE PARTIES UNDER THIS GUARANTY SHALL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY WITHOUT REFERENCE TO CONFLICT OF LAW PRINCIPLES. ANY ACTION BETWEEN GUARANTORS AND LESSOR SHALL BE BROUGHT IN ANY STATE OR FEDERAL COURT LOCATED IN THE COUNTY OF CAMDEN OR BURLINGTON, NEW JERSEY, OR AT LESSOR'S SOLE OPTION, IN THE STATE WHERE ANY GUARANTOR, CUSTOMER OR EQUIPMENT IS LOCATED. GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, IRREVOCABLY WAIVE OBJECTIONS TO JURISDICTION OF SUCH COURTS AND OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREOF, AND CSA AND LESSOR, BY THEIR ACCEPTANCE HEREOF, HEREBY IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS.

Guarantors agree that CSA and Lessor may accept a facsimile or other electronic transmission of this Guaranty as an original, and that facsimile or electronically transmitted copies of Guarantors' signatures will be treated as an original for all purposes.

Printed Name: _____ Signature: _____ (no title) Date: _____

Address: _____ Phone: _____

Printed Name: _____ Signature: _____ (no title) Date: _____

Address: _____ Phone: _____

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE THE ITEMS LISTED ON SCHEDULE A OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, INCLUDING THE GENERAL TERMS AND CONDITIONS, WHICH ARE INCORPORATED HEREIN BY REFERENCE. The undersigned and CSA have each caused this Agreement to be executed as of the date first written below.

Customer's Authorized Signature: [Signature] Date: 1/2/18

Printed Name: Andrew H. Banoff Title: CEO + President

CSA Authorized Signature: _____ Date: _____

Printed Name: _____ Title: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Jewish Home for the Elderly of Fai	License No. 923-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co, P.C.	29 South Main Street, West Hartford, CT 06127
2 Blum Shapiro & Co, P.C.	29 South Main Street, West Hartford, CT 06127
3 Blum Shapiro & Co, P.C.	29 South Main Street, West Hartford, CT 06127
4	

Services Provided by This Firm (*describe fully*)

1 Annual audit and prep of FS, Medicaid & Medicare cost reporting, 990 preparation, benefit plan audits	\$ 93,467
2 990 preparation for Auxillary Orgs - Disallowed	\$ 3,236
3 Expense accrued relating to audit and tax work to be performed in FY 19 - Disallowed	\$ 17,289
4	\$
	Charge for Services Provided
	\$ 113,993

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wigin and Dana	203-498-4384
2 Wigin and Dana	203-498-4384
3 Cohen and Wolf	203-368-0211
4 Shipman and Goodwin	203-836-2801
5 Treasurer - State of CT and Sheriff	

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

- 1 One Century Tower, New Haven, CT 06508
- 2 One Century Tower, New Haven, CT 06508
- 3 1115 Broad St, Bridgeport, CT 06604
- 4 265 Church St, New Haven, CT 06510
- 5

Services Provided by This Firm (*describe fully*)

1 Collections - DISALLOWED	\$ 42,061
2 Employment Law	\$ 122
3 Miscellaneous - DISALLOWED	\$ 115
4 Forbearance Agreement - DISALLOWED	\$ 6,997
5 Penalties - DISALLOWED	\$ 193
	Charge for Services Provided
	\$ 49,488

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Jewish Home for the Elderly of Fairfield County			License No. 923-C		Report for Year Ended 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	294	294			294	294			294	294		
B. On last day of THIS report period	294	294			294	294			294	294		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	287	287			287	287			292	292		
B. As of midnight of THIS report period	289	289			292	292			289	289		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,202	8,202			6,373	6,373			1,829	1,829		
B. Medicaid (Conn.)	74,578	74,578			55,238	55,238			19,340	19,340		
C. Medicaid (other states)												
D. Private Pay	16,966	16,966			13,025	13,025			3,941	3,941		
E. State SSI for RCH												
F. Other (Specify) Commercial Managed Care	5,925	5,925			4,416	4,416			1,509	1,509		
G. Total Care Days During Period (3A thru F)	105,671	105,671			79,052	79,052			26,619	26,619		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	87	87			73	73			14	14		
B. Other Bed Reserve Days	49	49			43	43			6	6		
5. Total Resident Days (3G + 4A + 4B)	105,807	105,807			79,168	79,168			26,639	26,639		

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 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	18		209			62							
Per Diem Rate													
a. One bed rm.	PPS		297.47			550.00							
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									9,468	9,468			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									39,331	39,331			
D. Total Physical Therapy Treatments									48,799	48,799			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									703	703			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,970	1,970			
D. Total Speech Therapy Treatments									2,673	2,673			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,436	3,436			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									33,367	33,367			
D. Total Occupational Therapy Treatments									36,803	36,803			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2018	Page 10	of 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)	603,599	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	190,858	1,893				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,255,606	51,440				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,485,483	99,851				
6. Housekeeping Service						
a. Head Housekeeper	23,813	672				
b. Other Housekeeping Workers	867,110	56,910				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	294,894	13,325				
8. Laundry Service						
a. Supervisor	29,780	770				
b. Other Laundry Workers	244,707	16,671				
9. Barber and Beautician Services						
10. Protective Services	94,678	5,608				
11. Accounting Services						
a. Head Accountant	143,506	1,432				
b. Other Accountants	380,268	13,436				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	275,421	5,735				
b. RN						
1. Direct Care	3,135,469	85,861				
2. Administrative**	288,467	7,735				
c. LPN						
1. Direct Care	2,922,825	88,491				
2. Administrative**						
d. Aides and Attendants	6,018,029	335,072				
e. Physical Therapists	781,735	22,252				
f. Speech Therapists	203,290	4,500				
g. Occupational Therapists	537,152	12,853				
h. Recreation Workers	453,779	22,543				
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	234,099	7,940				
n. Marketing	5,287	207				
o. Other (Specify)						
See Attached Schedule	681,452	31,566				
<i>A-13. Total Salary Expenditures</i>	21,151,307	888,844				

* 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 (s/b included as employee benefit)	\$ 367,146	23,287				
Pastoral Care	\$ 121,378	4,095				
Outpatient Therapy - Disallowed	\$ 153,090	3,454				
Education	\$ 39,838	730				
Total	\$ 681,452	31,566	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Pastoral Care	\$ 12,922	517				
Post Acute Physician	\$ 5,260	Disallowed				
Inpatient Therapy Purchased Services	\$ 15,976	Disallowed				
Inpatient Therapy Temp Help	\$ 59,603	Disallowed				
Employee Relations Temp Help	\$ 5,997	Disallowed				
Physicians - Long term care	\$ 118	Disallowed				
Total	\$ 99,876	517	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2018			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	603,599			Auto allowance included in salary		2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	190,858			Non-preferential		1,893	A3			

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	27,112	132				
3. Pharmacist	21,597	413				
4. Podiatrist	4,450	73				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	360				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Psychiatrist	16,942	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						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	99,876	517				
B-13 Total Fees Paid in Lieu of Salaries	193,977	1,945				

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

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

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

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

Name of Facility Jewish Home for the Elderly of Fairfield County		License No. 923-C	Report for Year Ended 9/30/2018	Page 14	of 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"/>		
Value RX Pharmacy Services	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
North East Medical	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
Summit Healthcare LLC, 175 Jefferson Street, Fairfield, CT 06825	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Vittoria Gassman, M.D., 120 Connecticut Ave, Norwalk Community Health Center, Norwalk, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Fickes, M.D., 51 Merwins Ln, Fairfield, CT 06824	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>		
Father Churchill Penn	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
Richard Wolpoe	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
Rabbi Joshua Dredze	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
Avi Schwarzmer	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
United State bronze	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
Rabbi David Breitler	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
Rabbinical Assembly	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>		
Bengamin Kohanim	Pastoral Care	<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	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 914,152	914,152		
2. Disability Insurance	\$ 97,111	97,111		
3. Unemployment Insurance	\$ 69,706	69,706		
4. Social Security (F.I.C.A.)	\$ 1,405,152	1,405,152		
5. Health Insurance	\$ 2,118,583	2,118,583		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,714	2,714		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 569,544	569,544		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 3,824	3,824		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 113,993	113,993		
e. Legal (Services should be fully described on Page 7)	\$ 49,488	49,488		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 82,865	82,865		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 51,335	51,335		
2. Cellular Phones	\$ 19,152	19,152		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,527,738	1,527,738		
Subtotal	\$ 7,025,356	7,025,356		

* 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	923-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	7,025,356	7,025,356			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 57,874	57,874			
4. Employee Travel	\$ 13,735	13,735			
5. Education Expenses Related to Seminars and Conventions	\$ 42,984	42,984			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 25,926	25,926			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 311	311			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 29,948	29,948			
4. Fund-Raising***	\$ 16,774	16,774			
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 27,032	27,032			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 30,270	30,270			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 9,071	9,071			
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>)	\$ 39,481	39,481			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 593,964	593,964			
C-14 Total Administrative & General Expenditures	\$ 7,912,726	7,912,726			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Community Relations/Marketing/Printing - Disallowed	\$ 29,948		
Total Other Advertising	\$ 29,948	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 20,683		
Assoc of Jewish Aging Services (AJAS)	\$ 5,160		
CALTC Expenses - Disallowed	\$ 692		
American College of Healthcare Executives	\$ 225		
New York Academy of Medicine	\$ 277		
Jewish Community Center	\$ 1,037		
St. Vincent Health Partners	\$ 1,729		
National Association of Jewish Chaplains	\$ 467		
Total Dues	\$ 30,270	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin Recruiting Fees	\$ 2,355		
IT Network	\$ 47,987		
IT Hardware	\$ 11,462		
IT Software	\$ 67,080		
Admission Software	\$ 3,781		
IT Support	\$ 115,507		
Finance Consulting	\$ 3,665		
Pre-employment Screening	\$ 34,118		
Workers comp transportation	\$ 75		
HR Consulting	\$ 25,427		
Child Care Center Misc. Expenses - Disallowed	\$ 27		
Minor Equipment	\$ 601		
Admin/Education Supplies Expense	\$ 308		
Misc. Consulting Expense - Insurance, cost containment	\$ 25,526		
Administration Printing	\$ 227		
Employee Relations Printing	\$ 156		
Miscellaneous Expenses - Disallowed	\$ 1,641		
Misc. Consulting Expense - Restructuring, lobbying, campus expansion - D	\$ 72,945		
Clinical Support Services Consulting	\$ 8,635		
Inpatient Therapy Software - Disallowed	\$ 3,437		
Outpatient Therapy Software - Disallowed	\$ 812		
Bank Fees/Other Charges - Disallowed	\$ 123,359		
Employee Relations Software - Disallowed	\$ 10,806		
Employee Relations Supplies - Disallowed	\$ 401		
D&O Insurance	\$ 33,626		
Total Other Administrative and General	\$ 593,964	\$ -	\$ -

Other Employee Relations expenses:

	Amount	Description	Disallowed Amount
Events - Net after donations:			
Holiday Party /Celebration/Summer Event	35,188	December 2017 / April 2018	
Subtotal Employee Events:	\$ 35,188		\$ 9,613
Performance Incentive Program:			
Target Gift Cards	18,409	Performance Incentive Program	
Subtotal Performance Incentive:	\$ 18,409		\$ 7,916
Service Awards:			
October 2017	1,138	Quarterly awards for customer service, annual awards in September for long service, special recognition.	
January 2018	275		
May 2018	206		
June 2018	69		
September 2018	2,499		
Subtotal Service Awards	\$ 4,188		\$ 4,188
Misc			
Other	87		\$ 87
Subtotal on Page 16 Line L3:	\$ 57,872	Pg. 16/L3	\$ 21,804

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	9/30/2018	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, - 5801 Peachtree Dunwoody Rd, Atlanta, GA 30342	99,244	Management Services - Dietary	Page 18, Line 2a3

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County		923-C	9/30/2018	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 1,268,350	1,268,350		
2.	Non-Food Supplies	\$ 291,971	291,971		
3.	Other (<i>Specify</i>) _____ Dining Services - Management Fee	\$ 99,244	99,244		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
c. Other (<i>Specify</i>) _____ Food Service Admin Charge					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 2,165,051	2,165,051		
2F. Dietary Questionnaire					
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item) Not reported					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item) Not reported					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield County		923-C	9/30/2018		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (<i>Specify</i>) Laundry Supplies and OSHA Laundry exp.	\$	69,481	69,481			
3D. Total Laundry Expenditures (3a + b + c)	\$	69,481	69,481			
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					

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

All allocations should add to total recorded in 3E.

*** 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	9/30/2018		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. \$	145,312	145,312		
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	145,312	145,312		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	702,749	702,749		
	b. Medicine Cabinet Drugs	\$	34,205	34,205		
	c. Medical and Therapeutic Supplies	\$	565,506	565,506		
	d. Ambulance/Limousine***	\$	131,149	131,149		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	31,766	31,766		
	f. X-rays and Related Radiological Procedures***	\$	68,012	68,012		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	12,239	12,239		
	h. Laboratory***	\$	79,234	79,234		
	i. Recreation	\$	150,903	150,903		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	71,834	71,834		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,847,597	1,847,597		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Nursing Department Supplies	\$ 1,955		
Satellite TV - Disallowed	\$ 50,210		
Patient Lost Articles - Disallowed	\$ 57		
Inpatient Therapy Supplies - Disallowed	\$ 12,503		
Outpatient Therapy Supplies - Disallowed	\$ 839		
Pastoral Supplies	\$ 1,457		
SNF Therapy Supplies - Disallowed	\$ 352		
Child Care Center Supplies	\$ 4,461		
Total Other Resident Care	\$ 71,834	\$ -	\$ -

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

Name of Facility Jewish Home for the Elderly of Fairfield County			License No. 923-C	Report for Year Ended 9/30/2018	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Riccio Landscaping LLC	388 Main St #2f, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	10,695			22	6f
MBS Lawn & Tree	65 Riverview Pl, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	22,564			22	6f
K & M Fire Protections Services, Inc.	8 West St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Fire Alarm Maintenance	9,510			22	6a
Red Hawk	55 Robinson Blvd, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>		Fire Alarm Maintenance	7,751			22	6a
Russel Phillips & Associates LLC	31 Cooke St, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Fire Prevention/Consulting	16,691			22	6a
Nick's Carting, Inc.	388 Knowlton St, Bridgeport, CT 0660	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	43,172			22	6f
City Carting & Recycling	8 Viaduct Road, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	15,150			22	6f
Expense Consulting	811 Blue Hills Avenue, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		Cost Containment	25,525			16	M13
Gaffney, Bennett	One Liberty Sq, New Britain, CT	<input type="radio"/>	<input checked="" type="radio"/>		Lobbying Consulting	8,299			16	M13
Greenbrier Development	Suite 1160, Dallas, TX 75204	<input type="radio"/>	<input checked="" type="radio"/>		New Campus Expansion Consulting	7,123			16	M13
Celtic Consulting LLC	Plaza, 507 E Main St #308, Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Survey Readiness	11,595			16	M13
RKL	1800 Fruitville Pike, Lancaster, PA 17601	<input type="radio"/>	<input checked="" type="radio"/>		Restructuring Consulting	17,115			16	M13
Morrison Senior Dining	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Food Services	2,165,051			18	2e
See attached for additional contracted services		<input type="radio"/>	<input checked="" type="radio"/>							

* 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			License No.	Report for Year Ended			Page	of		
Jewish Home for the Elderly of Fairfield County			923-C	9/30/2018			21a	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
Net @ Work	100 Hinman St, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Systems	7,052			16	M13
Marsh & McLennan Agency LLC	1166 Avenue of the Americas, New York, NY 10036	<input type="radio"/>	<input checked="" type="radio"/>		Insurance Consulting	41,255			16	M13
Flagship Networks	100 Beard Sawmill Rd Suite 340, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		IT Support	115,210			16	M13

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	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 193,844	193,844				
b. Heat	\$ 168,109	168,109				
c. Light & Power	\$ 638,602	638,602				
d. Water	\$ 26,859	26,859				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 72,685	72,685				
f. Other (<i>itemize</i>)	\$ 262,694	262,694				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,362,793	1,362,793				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 2,403,893	2,403,893				
c. Non-Movable Equipment	\$ 98,031	98,031				
d. Movable Equipment	\$ 292,013	292,013				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 2,793,937	2,793,937				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 30,666	30,666				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 30,666	30,666				
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	\$ 36,767	36,767				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,861,370	2,861,370				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Sewage	\$ 59,778		
Security Supplies	\$ 1,510		
Physical Plant Supplies Expense	\$ 97,377		
Finance Supplies	\$ (107)		
Waste Removal	\$ 63,537		
Physical Plant Uniform Expense	\$ 507		
Landscaping	\$ 33,260		
Snow Removal	\$ 6,832		
Total Other Repairs and Maintenance	\$ 262,694	\$ -	\$ -

Depreciation Schedule

Name of Facility Jewish Home for the Elderly of Fairfield County			License No. 923-C		Report for Year Ended 9/30/2018			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			91,359,578		91,359,578	3,807,054	SL	Various	3,290,928				
2. Disposals (attach schedule)			(47,195)		(47,195)		SL	Various					
3. Acquired during this report period (attach schedule)			926,492		926,492		SL	Various	21,548				
B-4. Subtotal										3,312,476			
C. Non-Movable Equipment													
1. Acquired prior to this report period			1,245,462		1,245,462	316,813	SL	Various	131,175				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			15,932		15,932		SL	Various	3,483				
C-4. Subtotal										134,658			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Fully Depreciated (less current year cost)		X		Various		249,051		249,051	249,051	SL	Various		
b. Replace engine on 2011 Ford (Disall)				2	18	9,808		9,808		SL	3	1,907	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				VAR	VAR	3,787,975		3,787,975	1,303,369	SL	Various	402,031	
b. Disposals (attach schedule)				VAR	VAR	(1,634)		(1,634)		SL	Various		
c. Acquired during this report period (attach schedule)				VAR	VAR	288,628		288,628	85,042	SL	Various	31,453	
D-3. Subtotal													435,391
E. Total Depreciation													3,882,525

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2017	350-Microsoft exchange users license	\$ 10,132	3	\$ 3,096
5/30/2018	22 roller shades-Adult Day space (DISALLOWED)	\$ 5,800	5	\$ 387
Total additions for Non-Movable Equipment		\$ 15,932		\$ 3,483 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

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			923-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Finance - Bond Expense	4	14	25	1,053,769	144,016	SL		42,002	
2.									
3.									
B-4. Subtotal									42,002
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	VAR	VAR	Various	199,194	164,140	SL		4,296	
2. Disposals (attach schedule)	VAR	VAR	Various	(199,194)	(164,140)	SL		(4,296)	
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									42,002

* 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 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		02/24/14		
2. Date Structure Completed		07/01/16		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		1973		
5. Total Licensed Bed Capacity		294		
6. Square Footage		367,000		
7. Acquisition Cost				
a. Land		5,000,000		
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed	Variable Tax-Ex	
b. Date Mortgage Obtained		02/11/10	04/29/14	
c. Interest Rate for the Cost Year		4.00%	2.3	
d. Term of Mortgage (number of years)		10	25	
e. Amount of Principal Borrowed		2,000,000	62,000,000	
f. Principal balance outstanding as of 9/30/18		712,946	56,850,730	
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	9/30/2018			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$ 27740.8796	27,741			
Name of Lender		Rate					
Connecticut Community Bank dba Westport National Ban		3.99%					
Address of Lender							
1495 Post Rd EastWestport, CT 06881							
2. Second Mortgage			\$ 1,853,040	1,853,040			
Name of Lender		Rate					
People's United Bank		2.38-2.67%					
Address of Lender							
850 Main StBridgeport, CT 06604							
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)			\$ 1,880,781	1,880,781			

(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		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				1,880,781	1,880,781		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Equipment loan		2.90%	34,217				
Lender							
W.I. Clark Company							
Address of Lender							
30 Barnes Industrial Park Rd Wallingford, CT 06492							
B. Item		Rate	Amount				
Equipment loan		0.00%	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)				\$	20,887	20,887	
Related party loan							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,901,668	1,901,668	
14. Insurance							
a. Insurance on Property (buildings only)				\$	47,374	47,374	
b. Insurance on Automobiles				\$	22,081	22,081	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	104,065	104,065	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	9,638	9,638	
14d. Total Insurance Expenditures (14a + b + c)				\$	183,158	183,158	
15. Total All Expenditures (A-13 thru C-14)				\$	39,794,440	39,794,440	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	a12g	Occupational Therapy	\$ 537,152	537,152		
4.			Other - See attached Schedule	\$ 676,058	676,058		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 135,458	135,458		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d	Accounting	\$ 20,525	20,525		
10a.			Legal	\$ 49,366	49,366		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 17,712	17,712		
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	\$ 3,824	3,824		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	16	Automobile Expense (e.g. personal use)	\$ 13,741	13,741		
18.	16	m3	Unallowable Advertising *	\$ 29,948	29,948		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 16,774	16,774		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 201,340	201,340		
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)				\$ 1,701,898	1,701,898		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing/Community Relations Salaries	\$ 5,287		
10	A2	Past President deferred compensation expense	\$ 58,261		
10	12o	Outpatient therapy salaries	\$ 153,090		
10	A2	Administrator's salary allocable to nonreimbursable programs (20%)	\$ 103,068		
10	12o	Child care salaries - see pg. 29d attachment	\$ 326,352		
10	A2	Administrator's bonus	\$ 30,000		
Total Other Salaries Adjustment			\$ 676,058	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 27,112		
13	B4	Podiatrist	\$ 4,450		
13	B8e	Psychiatrist	\$ 16,942		
13	B12	Physician - long term care	\$ 118		
13	B12	Post acute physician	\$ 5,260		
13	B12	Inpatient Therapy - purchased services	\$ 15,976		
13	B12	Inpatient Therapy - temp help	\$ 59,603		
13	B12	Employee relations temp help	\$ 5,997		
Total Other Fees Adjustments			\$ 135,458	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Misc. consulting expense	\$ 72,945		
16	m13	Child care misc. expenses - see attachment page 29d	\$ 27		
16	m13	Misc. expenses	\$ 1,641		
16	m13	Inpatient therapy software	\$ 3,437		
16	m13	Outpatient therapy software	\$ 812		
16	m13	Bank fees/other charges	\$ 123,359		
16	m13	Employee Relations Software	\$ 10,806		
16	m13	Employee Relations Supplies	\$ 401		
15	1g	Child care office supplies - see attachment page 29d	\$ 670		
16	m9	Child care subscriptions - see attachment page 29d	\$ 186		
18	2a1	Child care food - see attachment page 29d	\$ 71		
16	m8	Disallowed dues (CALTC)	\$ 692		
16	L3	Other employee relations expense - see page 16 attachment	\$ 21,836		
15	1a1-1a8	Benefits on disallowed salaries	283,464		
15	1a1-1a8	Benefits disallowed in excess for nonreimbursable programs	(319,007)		
Total Other A&G Adjustments			\$ 201,340	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,701,898	1,701,898		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 702,749	702,749		
28.	20	5d	Ambulance/Limousine	\$ 131,149	131,149		
29.	20	5f	X-rays, etc	\$ 68,012	68,012		
30.	50	5h	Laboratory	\$ 79,234	79,234		
31.	20	5c	Medical Supplies	\$ 117,202	117,202		
32.	20	5e2	Oxygen (non emergency)	\$ 31,766	31,766		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 92,441	92,441		
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	\$ 30,666	30,666		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14B	Property Insurance	\$ 11,703	11,703		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.	30	IV8	Other - Miscellaneous Administrative	\$ 380	380		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 271,394	271,394		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ (365,350)	(365,350)		
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,873,243	2,873,243		

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

Jewish Home for the Elderly of Fairfield County
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5d	Dental supplies	\$ 12,239		
20	5j	Satellite TV	\$ 50,210		
20	5j	Patient lost articles	\$ 57		
20	5j	Inpatient therapy supplies	\$ 12,503		
20	5j	Outpatient therapy supplies	\$ 839		
20	5j	SNF therapy supplies	\$ 352		
20	5j	Child care center supplies - see attachment page 29d	\$ 3,965		
20	5i	Child care recreation supplies - see attachment page 29d	\$ 10,465		
20	5c	Child care medical supplies	\$ 1,810		
Total Other Ancillary Costs			\$ 92,441	\$ -	\$ -

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	\$ 30,666		
Total Other Property Adjustments			\$ 30,666	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Child care tuition - see page 29d attachment	\$ 58,203		
27	14c3	Child care insurance - see page 29d attachment	\$ 8,567		
30	IV8	Miscellaneous revenue	\$ 204,624		
Total Other Adjustments			\$ 271,394	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Depreciation - adjust assets to 30 year life - see attachment page 29c	\$ (386,237)		
27	12D	Interest on related party loans payable	\$ 20,887		
Total Unallowable Building Interest			\$ (365,350)	\$ -	\$ -

Jewish Home for the Elderly of Fairfield County Inc., d/b/a Jewish Senior Services
2018 Medicaid Cost Report
Attachment page 29c

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

Date in Service	Description							2016			2017			2018		
		2017 Amount	2018 Disposals	Adjusted 2018 Amount	Adjusted Life	Adjusted Life	Life	Depreciation Taken	Adjusted Depreciation	Positive Disallowance	Depreciation Taken	Adjusted Depreciation	Positive Disallowance	Depreciation Taken	Adjusted Depreciation	Positive Disallowance
7/1/2016	Civil Engineer Monitoring & reporting	583,211		583,211	40	30	2,430	3,240	810	14,580	19,440	4,860	14,580	19,440	4,860	
7/1/2016	Architect Fees for Park Avenue Site	3,785,536	(61,372)	3,724,164	40	30	15,773	21,031	5,258	94,638	126,185	31,546	93,104	124,139	31,035	
7/1/2016	Legal services for Park Avenue site	160,495		160,495	40	30	669	892	223	4,012	5,350	1,337	4,012	5,350	1,337	
7/1/2016	Legal-Zoning & Acquisition JCC	70,939		70,939	40	30	296	394	98	1,773	2,365	591	1,773	2,365	591	
7/1/2016	Management Consulting for new site	1,082,141		1,082,141	40	30	4,509	6,012	1,503	27,054	36,071	9,018	27,054	36,071	9,018	
7/1/2016	Certificate of Need-Advisory Services	20,164		20,164	40	30	84	112	28	504	672	168	504	672	168	
7/1/2016	Preconstruction design for Park Ave site	151,976		151,976	40	30	633	844	211	3,799	5,066	1,266	3,799	5,066	1,266	
7/1/2016	Title search-JCC Park Avenue	682		682	40	30	3	4	1	17	23	6	17	23	6	
7/1/2016	Certificate of need filing	42,636		42,636	40	30	178	237	59	1,066	1,421	355	1,066	1,421	355	
7/1/2016	Video inspection of storm drains-Park Ave	2,400		2,400	40	30	10	13	3	60	80	20	60	80	20	
7/1/2016	Appraisal and market study-Park Ave	15,750		15,750	40	30	66	88	22	394	525	131	394	525	131	
7/1/2016	Legal costs for new campus	45,520		45,520	40	30	190	253	63	1,138	1,517	379	1,138	1,517	379	
7/1/2016	Asbestos survey, lead and pcp analyses	98,570		98,570	40	30	411	548	137	2,464	3,286	821	2,464	3,286	821	
7/1/2016	Geotechnical consulting service	46,123		46,123	40	30	192	256	64	1,153	1,537	384	1,153	1,537	384	
7/1/2016	Legal for design & construction agreements	16,312		16,312	40	30	68	91	23	408	544	136	408	544	136	
7/1/2016	Peer review of construction	23,897		23,897	40	30	100	133	33	597	797	199	597	797	199	
7/1/2016	Purchase property at 4200 Park Avenue, B	53,927		53,927	40	30	225	300	75	1,348	1,798	449	1,348	1,798	449	
7/1/2016	DEEP permit for Park Ave	625		625	40	30	3	3	0	16	21	5	16	21	5	
7/1/2016	Legal services for Park Ave	972		972	40	30	4	5	1	24	32	8	24	32	8	
7/1/2016	Pre construction document review	28,321		28,321	40	30	118	157	39	708	944	236	708	944	236	
7/1/2016	Builders risk insurance	82,954		82,954	40	30	346	461	115	2,074	2,765	691	2,074	2,765	691	
7/1/2016	Title insurance-additional fees	1,888		1,888	40	30	8	10	2	47	63	16	47	63	16	
7/1/2016	Construction Costs	48,854,470		48,854,470	40	30	203,560	271,414	67,854	1,221,362	1,628,482	407,121	1,221,362	1,628,482	407,121	
7/1/2016	Construction Agreement-Uri-Electricity	14,280		14,280	40	30	60	79	19	357	476	119	357	476	119	
7/1/2016	Soil and construction material testing	148,342		148,342	40	30	618	824	206	3,709	4,945	1,236	3,709	4,945	1,236	
7/1/2016	Building permit fee-Park Avenue	1,591,875		1,591,875	40	30	6,633	8,844	2,211	39,797	53,063	13,266	39,797	53,063	13,266	
7/1/2016	Sewer Use	2,410		2,410	40	30	-	13	13	60	80	20	60	80	20	
7/1/2016	Capitalized Interest	932,498		932,498	40	30	3,885	5,181	1,296	23,312	31,083	7,771	23,312	31,083	7,771	
7/1/2016	Southern Conn Gas	92,488		92,488	40	30	385	514	129	2,312	3,083	771	2,312	3,083	771	
7/1/2016	Thermal Consulting and inspecting	25,800		25,800	40	30	108	143	35	645	860	215	645	860	215	
7/1/2016	Soil sample, PH sample	441		441	40	30	2	2	0	11	15	4	11	15	4	
7/1/2016	Electricity	88,035		88,035	40	30	367	489	122	2,201	2,934	734	2,201	2,934	734	
7/1/2016	Structural Engineer	7,000		7,000	40	30	29	39	10	175	233	58	175	233	58	
7/1/2016	Courtyard Renderings	3,030		3,030	40	30	13	17	4	76	101	25	76	101	25	
7/1/2016	Bridgeport Dept. of Health-Inspections	3,135		3,135	40	30	13	17	4	78	105	26	78	105	26	
7/1/2016	Demolition and Abatement	881,042		881,042	40	30	3,671	4,895	1,224	22,026	29,368	7,342	22,026	29,368	7,342	
7/1/2016	Fire Protection-Sprinkler	961,651		961,651	40	30	4,007	5,343	1,336	24,041	32,055	8,014	24,041	32,055	8,014	
11/18/2016	General construction	1,732,330		1,732,330	40	30				36,090	48,120	12,030	43,308	57,744	14,436	
12/31/2016	General construction	1,902,847	(28,364)	1,874,483	40	30				34,631	47,571	12,940	46,862	62,483	15,621	
10/1/2016	Civil engineering monitoring and reporting	922		922	40	30				23	31	8	23	31	8	
10/1/2016	Architect fees	13,159		13,159	40	30				329	439	110	329	439	110	
10/1/2016	Management consulting for site	5,040	(5,040)	-	40	30				126	168	42	-	-	-	
10/1/2016	Construction document review	1,313		1,313	40	30				33	44	11	33	44	11	

83,231

524,487

529,020

Allocation % included on Cost Report 73.01%

Adjusted Disallowance 382,928

73.01%

386,237

Jewish Senior Services
Attachment page 29d
9/30/2018
Childcare Direct Expenses Disallowance

Page	Line	Description	Direct Amount	Allocation Basis	Amount Disallowed by Allocation Basis	Amount Disallowed - 5% of excess	Additional Disallowance	Note
10	12O	Salaries	367,146	Direct to SNF	-		326,352	
15	IGB	Office Supplies	1,155	Accum Cost	360		666	
16	L5	Education expenses	0	Accum Cost	-		-	
16	M3	Advertising - Other	0	Accum Cost	-		-	Line already disallowed 100%
16	M4	Travel	0	Accum Cost	-		-	
16	M7	Postage	0	Accum Cost	-		-	
16	M9	Licenses and Subscriptions	321	Accum Cost	100		185	
16	m13	Childcare misc. expenses	39	Accum Cost	12		27	Disallow full amount
18	2A1	Raw Food	103	Meals	23		68	
20	5c	Medical Supplies	2,144	Direct to SNF	-	107	1,810	Medical supplies already disallowed 5%
20	5i	Recreation	11,773	Direct to SNF	-		10,465	
20	5J	Other supplies	4,461	Direct to SNF	-		3,965	
27	14c3	Childcare insurance	9,638	Direct to SNF	-		8,567	
30	2M	Childcare Revenue	523,827	Direct to SNF	465,624		58,203	Revenue received for allowable employees
			Total Disallowance, exclusive of benefits				410,309	
			Benefits disallowance				80,154	included in overall benefits disallowance
3 of 27 enrolled are allowable			11.11%	Total Disallowed			490,463	
Disallowance			88.89%					
Amount disallowed via Accum. Cost Basis			31.21%					
Amount disallowed via Meals Basis			22.66%					
Total Salaries to SNF per template			20,978,657					
Total Benefits to SNF per template			5,152,496					

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield (923-C		9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 41,346,050	41,346,050				
b. Medicaid Room and Board Contractual Allowance **	\$ (18,954,361)	(18,954,361)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 8,284,901	8,284,901				
b. Medicare Room and Board Contractual Allowance **	\$ (1,421,085)	(1,421,085)				
4. a. Private-Pay Residents and Other	\$ 11,921,790	11,921,790				
b. Private-Pay Room and Board Contractual Allowance **	\$ (912,899)	(912,899)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 740,210	740,210				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (740,795)	(740,795)				
c. Prescription Drugs - Non-Medicare	\$ 79,032	79,032				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (79,032)	(79,032)				
2. a. Medical Supplies - Medicare	\$ 12,054	12,054				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (12,054)	(12,054)				
c. Medical Supplies - Non-Medicare	\$ 1,422	1,422				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (196)	(196)				
3. a. Physical Therapy - Medicare	\$ 1,316,904	1,316,904				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,200,949)	(1,200,949)				
c. Physical Therapy - Non-Medicare	\$ 405,192	405,192				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (172,823)	(172,823)				
4. a. Speech Therapy - Medicare	\$ 127,888	127,888				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (91,076)	(91,076)				
c. Speech Therapy - Non-Medicare	\$ 66,104	66,104				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (38,221)	(38,221)				
5. a. Occupational Therapy - Medicare	\$ 943,460	943,460				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (872,870)	(872,870)				
c. Occupational Therapy - Non-Medicare	\$ 426,161	426,161				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (331,630)	(331,630)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 5,357	5,357				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 39,240	39,240				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 40,887,774	40,887,774				
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	\$ 60,312	60,312				
5. Interest Income (<i>Specify</i>)	\$ 443	443				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 2,192,867	2,192,867				
V. Total Other Revenue (1 thru 8)	\$ 2,253,623	2,253,623				
VI. Total All Revenue (III +V)	\$ 43,141,397	43,141,397				

* 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)
	Medicare A - X-Ray and Lab	\$ 191,406		
	Medicare A - X-Ray and Lab Contractual	\$ (186,049)		
Total Other Resident Revenue - Medicare		\$ 5,357	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Other X Ray and Lab	\$ 54,798		
	Other X Ray and Lab Contractual	\$ (15,558)		
Total Other Resident Revenue		\$ 39,240	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, IV4	Interest Income Operations		\$ 443		
Total Interest Income			\$ 443	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30, IV8	Vending Machine - Disallowed	\$ 380		
30, IV8	Child Care Tuition Fees - Disallowed	\$ 58,203		
30, IV8	Investment Income, net of fees	\$ 267,758		
30, IV8	Realized Gains on Investments, Net	\$ 198,061		
30, IV8	Unrealized Gains on Investments, Net	\$ 9,315		
30, IV8	Change in Value of Swap	\$ 22,040		
30, IV8	Contributions, Net	\$ 1,332,329		
30, IV8	Miscellaneous Revenue - Disallowed	\$ 204,624		
30, IV8	Evercare Quality Savings	\$ 59,062		
30, IV8	Community Events	\$ 13,840		
30, IV8	Long Term Care Late Fee Revenue	\$ 8,656		
30, IV8	Loss on sale of assets	\$ (6,811)		
30, IV8	Other Comprehensive Income - Change in Pension Liability	\$ 25,411		
Total Other Revenue		\$ 2,192,867	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,481,934
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,864,007
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	5,062
4. Inventories			\$	119,021
5. Prepaid Expenses			\$	284,365
a. Prepaid Software Cost	4,786			
b. Prepaid Dues	7,538			
c. Prepaid Health Insurance Premiums	272,041			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	567,249
Residents' Trust Funds	151,304			
Due from GPG & Men's club	4,247			
Contributions receivable	411,698			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,321,638
B. Fixed Assets				
1. Land			\$	5,000,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>92,238,875</u>		\$	85,119,345
	Accum. Depreciation <u>7,119,530</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>1,261,394</u>		\$	809,923
	Accum. Depreciation <u>451,471</u>	Net		
6. Movable Equipment	*Historical Cost <u>4,074,969</u>		\$	2,253,074
	Accum. Depreciation <u>1,821,895</u>	Net		
7. Motor Vehicles	*Historical Cost <u>258,859</u>		\$	7,901
	Accum. Depreciation <u>250,958</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	93,190,243

* 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 Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 100,511,881	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
<div style="display: flex; justify-content: space-between;"> *Historical Cost _____ Accum. Depreciation _____ Net </div>			\$	
3. Buildings			\$	
<div style="display: flex; justify-content: space-between;"> *Historical Cost _____ Accum. Depreciation _____ Net </div>			\$	
4. Non-Movable Equipment			\$	
<div style="display: flex; justify-content: space-between;"> *Historical Cost _____ Accum. Depreciation _____ Net </div>			\$	
5. Movable Equipment			\$	
<div style="display: flex; justify-content: space-between;"> *Historical Cost _____ Accum. Depreciation _____ Net </div>			\$	
6. Motor Vehicles			\$	
<div style="display: flex; justify-content: space-between;"> *Historical Cost _____ Accum. Depreciation _____ Net </div>			\$	
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			\$	
<div style="display: flex; justify-content: space-between;"> *Historical Cost _____ Accum. Depreciation _____ Net </div>			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$ 13,054,972	
Investments			12,356,533	
Contributions receivable			430,349	
See Schedule			268,090	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 13,054,972	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 113,566,853	

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Charitable remainder trust	\$ 268,090
Total Other Assets			\$ 268,090

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued bonus compensation	\$ 123,000
33	A12	Hospice Pass Through	\$ 356,886
33	A12	Pharmacy Expense	\$ 98,430
33	A12	Accrued rent and SL rent adjustment	\$ 100,984
33	A12	Other: Voluntary Choice W/H \$69,514, Sewer tax \$17,729, EE Giving fund \$40,355, Refund clearing (\$760)	\$ 126,838
33	A12	Morrison senior dining	\$ 366,728
Total Other Current Liabilities (Itemize)			\$ 1,172,866

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

Page Ref	Line Ref	Description	
34	B4	Gift Annuity Liability	266,921
34	B4	Term Loan Note Payable	290,997
34	B4	Swap Liability	56,331
Total Other Current Liabilities (Itemize)			\$ 614,249

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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	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	772,287
2. Notes Payable (<i>itemize</i>)				\$	574,541
Term loan payable					421,949
Current portion of related party loan (see page 34)					152,592
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	24,456
Name of Lender		Purpose	Amount	Date Due	
W.I. Clark Company		Vehicle Loans	24,456	2022-23	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	647,979
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	42,311
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	1,968,333
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	3,414,618
Deferred Revenue		304,248	Accrued accounting fees	100,000	
Resident Funds		151,304	Deferred Compensation I	84,309	
Nursing Home User Fee		382,620	Deposits - Assisted Livin	244,500	
Accrued Vacation		974,771	See Schedule	1,172,866	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,444,525

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				7,444,525	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	73,364
Name of Lender	Purpose	Amount	Date Due		
W.I. Clark Company	Vehicle Loans	73,364	2022-23		
2. Mortgages Payable				\$	54,882,397
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	461,017
Name and Address of Lender	Amount	Loan Date			
Board of Directors	461,017	10/1/17			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	4,965,892
Accrued Pension Cost		2,114,981			
Deferred Compensation Obligation		45,933			
Deferred Revenue		2,190,729			
See Schedule		614,249			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	60,382,670
C. Total All Liabilities (Lines A-13 + B-5)				\$	67,827,195

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	9/30/2018	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			\$	45,130,841
6. Gain or Loss for Period			\$	608,817
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	45,739,658
C. Total Reserves and Net Worth			\$	45,739,658
D. Total Liabilities, Reserves, and Net Worth			\$	113,566,853

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	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	45,130,841
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	43,141,397
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	39,794,440
D. Net Income or Deficit			\$	3,346,957
E. Balance			\$	48,477,798
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Loss on nonreimbursable programs			(2,738,138)	
Rounding			(2)	
F-3. Total Additions			\$	(2,738,140)
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			\$	45,739,658

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Blum, Shapiro & Company, P.C.</i>		Title <i>P.C.</i>		Date Signed <i>2/11/2019</i>
Printed Name of Preparer Blum Shapiro & Company, P.C.				
Address Address 2 Enterprise Dr, Shelton, CT 06484			Phone Number 860-561-4000	
Annual Report Contact George Thomas			Phone Number 860-561-4000	
Annual Report Contact Email Address gthomas@blumshapiro.com				