

February 11, 2021

Ms. Nicole Godburn
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Ms. Godburn:

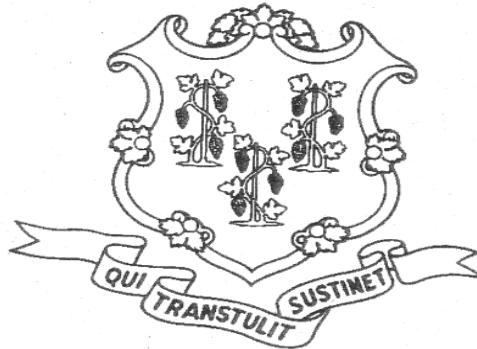
Enclosed please find the 2020 Medicaid Cost Report for Jewish Home for the Elderly of Fairfield County, Inc.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense in excess of the limits for each prescribed by your department except for bonus pay, past president deferred compensation expense, and 20% of remaining salary allocable to non-reimbursable programs. We did not perform any disallowances for dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

We did not include 14 non-Medicaid certified beds in the certified bed capacity and did not include the related days on page 8, as noted on attachment page 8a. In conjunction with this, we have disallowed the percentage of net allowable expenses on page 28 and 29 for the percentage of Medicaid days in the non-Medicaid certified beds.

Certain building assets were assigned a 40 year life for financial statement purposes. We adjusted these assets to a 30 year life for cost reporting purposes and included a positive disallowance for the difference. Depreciation and amortization reported on page 22 of the cost report does not agree to pages 23 and 24. Pages 23 and 24 include all assets of the organization, while page 22 reports the amount allocated to skilled nursing. The non-skilled nursing amounts are removed in the allocation on the allocation template.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Jewish Home for 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 <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

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

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General Information

Name of Facility (as licensed) Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	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 Elderly of Fairfield County [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Jewish Home for Elderly of Fairfield County	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 4200 Park Ave, Bridgeport, CT 06604				
Report Prepared By CliftonLarsonAllen LLP	Phone Number 860-561-4000	Date 2/11/2021		
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

General Information and Questionnaire Partners/Members

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

**General Information and Questionnaire
Corporate Owners**

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	Page of 3A 37
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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 4200 Park Ave, Bridgeport, CT 06604	State(s) in Which Incorporated Connecticut	
Name of Directors, Officers See attached List of Board of Directors	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares			
N/A			

Jewish Senior Services® – The Jewish Home
Board of Directors
2020

Jon August (**Vice Chairperson**)

Andrew H. Banoff

Russell Beitman (**Secretary**)

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

Jim Bennett

Robert Berkowitz

Janet Freedman

Ed Friedland

Roy Friedman (**Honorary Director for Life**)

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

Eric Hendlin (**Treasurer**)

Eric Katz

Mitchell Kornblit

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

Marc Levey

Nancy Magida

Michael Marcus

Emil Meshberg

Brian Miles (**Men's Club**)

Jerry Minsky

Frank Morse

Nate Nevas

Alan Phillips (**Chairperson**)

Ellen Hyde Phillips (**Women's Auxiliary**)

Jeff Radler

Hal Rosnick

Philip Schaefer

Dr. Scott Serels

Amanda Shapiro

Jeffrey J. Siegel

William Sims

Art Spinner

Carol Spinner

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

Kenneth I. Wirfel

Martin F. Wolf (**Honorary Director for Life**)

Mike Wolfson

General Information and Questionnaire Individual Proprietorship

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

General Information and Questionnaire

Related Parties*

Name of Facility Jewish Home for Elderly of Fairfield County		License No. 923-C	Report for Year Ended 9/30/2020			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes	<input checked="" type="radio"/> 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?				<input checked="" type="radio"/> Yes	<input type="radio"/> 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	896	896
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	743,767	743,767
Roy Friedman	Standard Oil of Connecticut	<input checked="" type="radio"/>	<input type="radio"/>		Fuel Oil	22 / 6b	4,892	4,892
See attached	4200 Park Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>		Loans Payable	34/B3	170,783	170,783
		<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.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

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 9/30/2020	Page 4a	of 37
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<u>Description</u>	<u>Amount</u>	<u>Page</u>
Women's Auxiliary	170,783	
	<u>170,783</u>	34/b4

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

The facility utilizes an allocation template and allocates costs for non-reimbursable programs out on the allocation template using appropriate methodologies, accumulated cost, or direct assignment. The non-reimbursable costs are not included in the cost report. Please see cover letter included with the cost report.

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

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 9/30/2020			Page of
Jewish Home for Elderly of Fairfield County			923-C	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	1,200	836
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	01/22/20	36 Months	2,207	1,538
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	41,156
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	3,211
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	9,189
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	4,616
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	1,973
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	1,639
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	276	192
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	10/15/19	60 months	1,152	803
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	10/15/19	60 months	1,152	803
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	02/01/20	60 months	384	268
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	4,575	3,188
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input checked="" type="radio"/> Yes	<input type="radio"/> No	Total ***	69,411	

* 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.



NISSAN MOTOR ACCEPTANCE CORPORATION

Motor Vehicle Lease Agreement With Arbitration Clause - Connecticut

1. PARTIES

Lessor: PAUL MILLER NISSAN, LLC
 Lessor (Dealer): 930 Kings Highway East

Street Address:

Phone: (203) 385-8181
 City, St, Zip: Fairfield, CT 06432Lease Date: 01/22/20
 NMAC Dealer #: N2166

Lessee & Co-Lessee: THE JEWISH HOME FOR THE ELDERLY OF FAIRFIELD COUNTY, INC.

Lessee Name:

Street Address: 4200 PARK AVENUE

Mailing Address: N/A

Garaging Address: N/A

Co-Lessee:

City, St, Zip: BRIDGEPORT, CT 06604

Name of Driver:

City, St, Zip: N/A

(If Business):

City, St, Zip: N/A

County: FAIRFIELD

City, St, Zip: N/A

County: N/A

City, St, Zip: N/A

County: N/A

"You" and "your" refer equally to the Lessee and Co-Lessee (if any) signing this Lease. "We," "us" and "our" refer to the Dealer, or if this Lease is assigned, to Nissan-Infiniti LT ("NILT") and/or any other assignee. "Vehicle" refers to the Motor Vehicle described below, including attachments, equipment, the battery and accessories, including any charging accessories included with the vehicle. You agree to lease this Vehicle from us under the terms on the front and back of this Lease. You understand that this is a Lease. You do not own this Vehicle, unless and until you exercise your option to purchase this Vehicle.

2. DESCRIPTION OF LEASED PROPERTY

New Used Year: 2020 Make: NISSAN Model: ROGUE VIN: KNMAT2MV2LP517678
 Charging Accessories Color/Key Code: BRILLIANT Body Style: AWD SV Odometer Reading: 6

PRIMARY USE: Commercial
 Personal, Family or Household

3. CONSUMER LEASING ACT DISCLOSURE BOX

AMOUNT DUE AT LEASE SIGNING OR DELIVERY	MONTHLY PAYMENTS
(From Section 4, itemized below) \$ 3,525.00	Your first monthly payment of \$ 315.22 is due on signing, followed by 35 payments of \$ 315.22 due on the 21 of each month, beginning on 02/21/20. The total of your monthly payments is \$ 11,347.92.

OTHER CHARGES* (Not part of your monthly payment)	TOTAL OF PAYMENTS
a) Disposition Fee (if you do not purchase the Vehicle) \$ 395.00 b) N/A c) N/A d) Total \$ 395.00	(The amount you will have paid by the end of the Lease) \$ 14,952.70

*In addition, you may have to pay excess wear and use and mileage, if any.

4. ITEMIZATION OF AMOUNT DUE AT LEASE SIGNING OR DELIVERY

AMOUNT DUE AT LEASE SIGNING OR DELIVERY	
a) Capitalized Cost Reduction including any net trade-in allowance \$ 3,209.78 b) First Monthly Payment + \$ 315.22 c) Refundable Security Deposit + \$ N/A d) Title Fees + \$ N/A e) Registration Fees + \$ N/A f) Tax on Cap Cost Reduction + \$ N/A g) Sales Tax Paid in Advance + \$ N/A	h) N/A + \$ N/A i) N/A + \$ N/A j) N/A + \$ N/A k) N/A + \$ N/A l) N/A + \$ N/A m) N/A + \$ N/A n) N/A + \$ N/A o) Total \$ 3,525.00

HOW THE AMOUNT DUE AT LEASE SIGNING OR DELIVERY WILL BE PAID
I) Net Trade-In Allowance \$ N/A II) Rebates and Non-Cash Credits + \$ 3,525.00 III) Amount To Be Paid in Cash + \$ N/A IV) Total = \$ 3,525.00

5. YOUR MONTHLY PAYMENT IS DETERMINED AS SHOWN BELOW

a) **Gross Capitalized Cost** \$ 29,179.02
 The agreed upon value of the Vehicle (\$ 27,732.02) and any items you pay over the lease term such as taxes, fees, service contracts, insurance and any outstanding prior credit or lease balance. If you want an itemization of this amount, please see Section 7.

b) **Capitalized Cost Reduction** - \$ 3,209.78
 The amount of any net trade-in allowance, rebate, non-cash credit or cash you pay that reduces the gross capitalized cost.

c) **Adjusted Capitalized Cost** = \$ 25,969.24
 The amount used in calculating your base monthly payment.

d) **Residual Value** - \$ 16,200.25
 The value of the Vehicle at the end of the Lease used in calculating your base monthly payment.

e) **Depreciation and Any Amortized Amounts** = \$ 9,768.99
 The amount charged for the Vehicle's decline in value through normal use and for other items paid over the lease term.

f) **Rent Charge** + \$ 1,578.93
 The amount charged in addition to the depreciation and any amortized amounts.

g) **Total of Base Monthly Payments** = \$ 11,347.92
 The depreciation and any amortized amounts plus the rent charge.

h) **The Number of Payments in Your Lease** ÷ 36
 i) **Base Monthly Payment** = \$ 315.22
 j) **Monthly Sales, Use or Lease Tax** + \$ N/A
 k) **Monthly Luxury Tax** + \$ N/A
 l) **Total Monthly Payment** = \$ 315.22

6. IMPORTANT TERMS

Early Termination. You may have to pay a substantial charge if you end this Lease early. The charge may be up to several thousand dollars. The actual charge will depend on when the Lease is terminated. The earlier you end the Lease, the greater this charge is likely to be. See Section 14.

N/A cents per mile, which is included in your monthly payment. There will be no refund for unused miles, including any additional miles purchased by you.

Purchase Option at End of Lease Term. You have an option to purchase the Vehicle at the end of the lease term for \$ 16,200.25, and a Purchase Option Fee of \$300.00. See Section 15.

Other Important Terms. This Lease contains additional information on early termination, purchase options and maintenance responsibilities, warranties, late and default charges, insurance, and any security interest, if applicable.

Excessive Wear and Use. You may be charged for excessive wear based on our standards for normal use and for mileage in excess of 12,000 miles per year at the rate of 15 cents per mile. See Section 20. If this box is checked, this mileage includes N/A miles over the term of the Lease purchased at

7. ITEMIZATION OF GROSS CAPITALIZED COST

The following items you will pay over the lease term and are in your monthly payment:

a) Agreed upon value of the Vehicle	\$ 27,732.02
b) Up-Front Sales Tax, if applicable	+ \$ N/A
c) Title, License and Registration	+ \$ 192.00
d) Acquisition Fee	+ \$ 650.00
e) Service Contract(s) and/or Maintenance Contract(s) (See Section 10)	+ \$ N/A
f) Credit Life and/or Disability Insurance (See Section 10)	+ \$ N/A
g) Prior Credit or Lease Balance	+ \$ N/A
h) DOC FEE	+ \$ 529.00
i)	+ \$ N/A
j)	+ \$ N/A
k)	+ \$ N/A
l) N/A	+ \$ N/A
m) Total Gross Capitalized Cost	= \$ 29,179.02

8. VEHICLE WARRANTIES

This Vehicle is covered by any warranty, extended warranty, service contract or maintenance contract indicated below:

- Standard New Vehicle Limited Warranty provided by the manufacturer or distributor of this Vehicle.
- Mechanical Breakdown Protection (MBP), a service contract for the repairs of certain major mechanical breakdowns of this Vehicle and related expenses.
- Maintenance Contract, a contract for regularly scheduled care and maintenance of this Vehicle.
- Used Vehicle Limited Warranty
-

EXCEPT AS EXPRESSLY PROVIDED UNDER THIS LEASE, WE OFFER NO EXPRESS WARRANTIES WITH RESPECT TO THIS VEHICLE.

9. ESTIMATED FEES AND TAXES

The estimated total amount you will pay for official and license fees, registration, title and taxes, including personal property taxes, over the term of your Lease, whether included with your monthly payments or assessed otherwise is \$ 840.29. The actual total of fees and taxes may be higher or lower depending on the tax rates in effect or the value of the leased property at the time a fee or tax is assessed.

10. OPTIONAL INSURANCE, COVERAGES AND WARRANTIES

These products are not required to enter into this Lease and will not be provided unless you initial below. If insurance, coverages and/or warranties are purchased by you, these are shown in a notice given to you on this date. These products may not be available in some states.

a) Credit Life Insurance	\$ N/A	PREMIUM
INSURER	N/A	
INSURED(S)	N/A	
LESSEE INITIALS	CO-LESSEE INITIALS	
b) Credit Disability Insurance	\$ N/A	PREMIUM
INSURER	N/A	
INSURED(S)	N/A	
LESSEE INITIALS	CO-LESSEE INITIALS	
c) Mechanical Breakdown Protection	\$ N/A	CHARGE
(Covers parts of Vehicle up to sooner of 12 months or	N/A	miles)
PROVIDER	N/A	
d) Maintenance Contract	\$ N/A	CHARGE
PROVIDER	N/A	
e)	N/A	
PROVIDER	N/A	
f)	N/A	
PROVIDER	N/A	
g)	N/A	
PROVIDER	N/A	
Total Premiums/Charges	\$ N/A	

11. TRADE-IN VEHICLE

Year _____ Make _____ Model _____

SIGNATURES

Signature DIRECTPAY AUTHORIZATION AGREEMENT (Not required. Please complete and sign if you want this option.)

You agree to let us debit the payments shown in this contract from your account electronically when they are due. The payments will be debited from the Bank or other financial institution listed below. You also agree to let your Bank honor the debit requests. You agree to continue to make your payments until you are notified by us that the debit payment process is engaged. This agreement will be in effect until all the payments have been made. You can stop the debits at any time by giving us and your Bank written notice to cancel that allows a reasonable period of time for us to act. You acknowledge that we will not send you paper monthly billing statements. You will be able to view your monthly billing statement electronically by logging in and registering at www.nissanfinance.com. You agree to provide us with a voided check that has your Bank name, branch address and account number so we can arrange the debits

SIGNATURE/DATE (LESSEE OR CO-LESSEE)

SIGNATURE/DATE (BANK ACCOUNT OWNER OR JOINT OWNER IF OTHER THAN LESSEE OR CO-LESSEE)

BANK NAME

Lessee

PLEASE SEE OTHER SIDE FOR ADDITIONAL TERMS AND CONDITIONS.

NOTICE: THIS CONTRACT CONTAINS AN ARBITRATION CLAUSE. PLEASE SEE OTHER SIDE.

Notice Regarding Arbitration: By signing below, you acknowledge that this Lease contains an arbitration clause and that you have read it. **READ THE ARBITRATION CLAUSE IN SECTION 29 BEFORE SIGNING HERE.**

Lessee Signature: *David J P facilities Inc* Co-Lessee signature:

This Lease is the entire agreement and can only be changed by written agreement between the Lessee, Co-Lessee (if applicable) and Dealer, NILT, or any other assignee, if this Lease is assigned. There are no other written or verbal agreements. Any provision of this Lease which is invalid, illegal or unenforceable shall be ineffective without affecting in any way the remaining provisions. All lessees and guarantors are jointly and severally liable.

NOTICE TO THE LESSEE: This is a lease. You are not buying the Vehicle. Do not sign this lease before you read it. You are entitled to a completed copy of this lease when you sign it.

By signing below, you acknowledge that: • This Lease is completely filled out; • You have read this entire Lease carefully and agree to all of its terms; • You have received a completed copy of this lease.

David J P facilities Inc
LESSEE SIGNATURE

BUSINESS NAME

NAME (PLEASE PRINT)

CO-LESSEE SIGNATURE

BY (SIGNATURE)

TITLE

Guarantor

For purposes of this section, I/we/my/our/me/us refers solely to Guarantor. I/We jointly, severally and unconditionally guarantee the performance of all payment and other obligations of Lessee, under this Lease. Upon any default by Lessee, Lessor may, at Lessor's option, proceed immediately against me/us without first proceeding against Lessee, any other guarantor taking possession of and disposing of this Vehicle. My/Our liability is primary and will be unaffected by any settlement, compromise, extension, renewal or modification of this Lease or by a release or discharge of Lessee or other guarantor. I/We waive all notices and all rights to demands and presentments. This guarantee inures to the benefit of Lessor's successors and assigns.

GUARANTOR SIGNATURE

GUARANTOR SIGNATURE

GUARANTOR SIGNATURE

PRINT NAME

PRINT NAME

PRINT NAME

Lessor

a) Lessor accepts the terms of this Lease; and b) Lessor assigns and transfers to Nissan-Infiniti LT ("NILT") all of Lessor's rights, title and interest in and to this Vehicle and this Lease including all amounts payable thereunder, pursuant to the terms of the applicable written Retailer Agreement between Lessor and Nissan Motor Acceptance Corporation ("NMAC"), the benefits of which have been assigned by NMAC to NILT for purposes of leases assigned to NILT. Any guaranty by Retailer is made notwithstanding the terms of the Retailer Agreement.

By signing below, the Lessor accepts the terms and conditions of this Lease.

LESSOR (PRINT NAME) **NILT/DEALER NISSAN, LLC**

LESSOR SIGNATURE

TITLE



www.getmillerized.com



PAUL MILLER NISSAN L.L.C.

930 KINGS HWY.

(203) 367-5050

XX LEASE ORDER

FAIRFIELD, CONNECTICUT 06825

CT Dealer License # N2166

20274N

Customer
Email:

Date 01/22/20 Stock No. 20274N

Lessee's Name THE JEWISH HOME FOR THE ELDERLY OF FAIR

Salesperson RICHARD IANNAZO

Address 1200 PARK AVENUE

Home Phone (203) 374-9461 Business Phone (203) 365-640X

 NEW USED

City BRIDGEPORT State CT Zip 06604-0000

 DEMONSTRATOR (YEAR & MAKE) 2020 NISSAN ROGUE (MODEL)

Body Type AWD SV Color BRILLIANT Trim G

Ident.

No. KNMAT2MV2LP517678

D.O.B.

S.S. No.

Delivered

On Or About 01/22/20

TRADE-IN

FILL OUT THIS SECTION IF USED CAR OR TRUCK IS TO BE TRADED IN AS PART PAYMENT AND DO WARRANT THE TITLE THERETO TO BE FREE AND CLEAR EXCEPT FOR THE UNPAID BALANCE AS SHOWN AND TO THE BEST OF MY KNOWLEDGE, I THE UNDERSIGNED STATE THAT THE MILEAGE AS SHOWN ON THE ODOMETER IS THE ACTUAL MILEAGE WHICH THE CAR HAS DRIVEN.

Make & Year Used Model N/A

Cyl. Body Type Color Title No.

Ident. No. Allowance \$

Balance Owed \$ Net Allowance \$ N/A

To Whom Owed N/A N/A

TERMS OF WARRANTY

 THIS MOTOR VEHICLE NOT GUARANTEEDBY PAUL MILLER NISSAN, L.L.C.

THIS VEHICLE IS SUBJECT TO A LIMITED WARRANTY OF

 NISSAN MOTOR COMPANY

FOR MILES OR MONTHS, WHICHEVER OCCURS FIRST. COPY GIVEN CUSTOMER.

CONDITIONS OF LEASE

 NMAC

Liability

Liability

Property Damage

Property Damage

Collision Deductible

Collision Deductible

BRING WITH YOU AT TIME OF DELIVERY:

<input type="checkbox"/> TITLE ON CAR TRADED	<input type="checkbox"/> C.O.D. ON VEHICLE
<input type="checkbox"/> CURRENT REGISTRATION	IN THE AMOUNT OF:
<input type="checkbox"/> INSURANCE CARD	\$

FINAL PAYMENT CASH OR CERTIFIED CHECK

"THE DEALER CONVEYANCE FEE" OR "THE DEALER PROCESSING FEE" IS NOT PAYABLE TO THE STATE OF CONNECTICUT.
THIS FEE IS NEGOTIABLE.

LESSOR NISSAN INFINITI LT

Payment Schedule,
will be to

NUMBER OF PAYMENTS	AMOUNT OF EACH PAYMENT	WHEN PAYMENTS ARE DUE
	\$	MONTHLY BEGINNING
36	\$ 315.22	DUE 01/21/20

Lessee's Signature:

And I have received a copy of this order

Accepted By: PAUL MILLER NISSAN, L.L.C. XX

Authorized Signature

The Reynolds and Reynolds Company
CC727852 Q (09/19)

FINAL PAYMENT CASH OR CERTIFIED CHECK

(Name and Title) Date 01/22/20

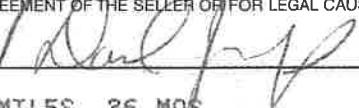
01/22/20

FORM: LEASE ORDER-1

Driver's License Number

My Ins. Co. is SENTRY INSURANCE A MUTUAL

My Ins. I.D. No. is 901734602

THE MILEAGE AS SHOWN ON THE ODOMETER
OF THE MOTOR VEHICLE TO BE LEASED IS: 6THERE IS NO COOLING OFF PERIOD
CONNECTICUT LAW DOES NOT PROVIDE FOR A "COOLING OFF" OR OTHER CANCELLATION
PERIOD FOR VEHICLE SALES. THEREFORE, YOU CANNOT LATER CANCEL THIS CONTRACT SIMPLY
BECAUSE YOU CHANGE YOUR MIND, DECIDE THE VEHICLE COSTS TO MUCH, OR WISH YOU HAD
ACQUIRED A DIFFERENT VEHICLE. AFTER YOU SIGN BELOW, YOU MAY ONLY CANCEL THIS
CONTRACT WITH THE AGREEMENT OF THE SELLER OR FOR LEGAL CAUSE.CUSTOMER SIGNATURE 

12,000 MILES 36 MOS

1 — Monthly Payment Breakdown:

Base Payment Amount	\$
Other	\$ 315.22
Sub Total	\$ N/A
SALES TAX	\$
Total	\$

2 — Advance Payment Breakdown:

Cash Down Payment	\$
Trade Equity	\$ 3,209.78
Security Deposit	\$
1st Payment	\$ N/A
Taxes	\$ N/A
CT Trade in Fee	\$ 315.22
Registration & Fees	\$ N/A
Greenhouse Gas Reduction Fee	\$ N/A
Acquisition Fee	\$ N/A
Dealer Conveyance Fee	\$ 599.00
Total	\$ N/A

DEPOSIT RECEIVED \$ 

ADDITIONAL DEPOSIT \$	REBATE \$ 3,525.00
NO REFUND OF DEPOSIT	
NET TRADE ALLOWANCE \$	\$ N/A
COD \$	\$ 3,525.00

Canon

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

UNIFIED LEASE AGREEMENT
 #ULS S0987756.01

Customer ("You"):		Customer Account: 1564206		Salesperson: Lawrence C Lewis		Order Date: 7/15/2019	
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							
City: BRIDGEPORT		County: FAIRFIELD					
State: CT Zip: 06604-1049		Phone: 203.396.1053					
Contact: Paul Vlasic		Fax:		Chief Executive Office and address for notices:			
E-Mail:				Address:			
				City:		State: Zip:	
Lease Information							
Lease Term 60 Months	# of Payments 60	Payment *			Amount Due at Signing		
		\$ 96.00	(* Plus applicable taxes)	# 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 <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 _____		<input type="checkbox"/> Per Unit <input type="checkbox"/> Fleet		If adding to existing fleet, applicable contract # _____ <input type="checkbox"/> Aggregate <small>If adding to an existing Aggregate, provide either a contract # or serial # under Aggregate.</small>	
Consumables Inclusive		Toner Fulfillment Method		PO Required		Charges	
<input type="checkbox"/> Toner (excludes clear) <input type="checkbox"/> Other _____		Customer order unless noted for Equipment on Schedule A**		<input type="checkbox"/> Yes PO# _____		<input type="checkbox"/> No 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 guarantee and Guarantors' liability under the 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, presentations 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 replacement 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 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.</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: _____							
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: <i>Roger Sibert</i>				Date: 7/19/19		Title: CFO	
Printed Name: _____				Date: 7/19/19		Title: DOC ADMIN	
CSA Authorized Signature: <i>Sean Simmons</i>							
Printed Name: Sean Simmons							

Canon Financial Services, Inc.
 as authorized agent on behalf of
 Canon Solutions America, Inc.

Canon

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

UNIFIED LEASE AGREEMENT
#ULS S0991347.01

Customer ("You"):		Customer Account: 1564206		Salesperson:	Lawrence C Lewis	Order Date:	7/24/2019
Company Legal Name: JEWISH HOME FOR THE ELDERLY OF FAIRFIELD				Organization Information			
Doing Business As: COUNTY INC				Federal Tax Identification Number (TIN):			
Billing Address: 4200 PARK AVE				<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company		
City: BRIDGEPORT		County: FAIRFIELD		<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Partnership		
State: CT	Zip: 06804-1049	Phone: 203.396.1053		<input checked="" type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> State or Local Government		
Contact: Paul Vlcnicky		Fax:		Sole Proprietorship If selected, complete Date of Birth _____			
E-Mail:				Chief Executive Office and address for notices:			
Lease Information				Address:		City: _____ State: _____ Zip: _____	
Lease Term	# of Payments	Payment * \$ 96.00 (* Plus applicable taxes)			Amount Due at Signing # of Payments in Advance: 0 TOTAL DUE AT SIGNING * \$ 0.00		
60 Months	60	Payment Frequency <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Quarterly			Check must accompany agreement		
End of Lease Term Purchase Option * <input checked="" type="checkbox"/> Fair Market Value <input type="checkbox"/> \$1.00 <input type="checkbox"/> Other (estimated)				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 If adding to existing fleet, applicable contract # _____ <input type="checkbox"/> Aggregate			If adding to an existing Aggregate, provide either a contract # or serial # under Aggregate
Consumables Inclusive <input type="checkbox"/> Toner (excludes clear) <input type="checkbox"/> Other _____		Toner Fulfillment Method Customer order unless noted for Equipment on Schedule A**			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, guarantees to Lessor (as defined in the Agreement) and its successors and assigns, the payment when due of all amounts owing 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 guarantee 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 existing 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, presentations 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 incurrence 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) initiaus, substitution or compromise of or realization upon the Equipment, other guarantors 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.							
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 this 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 HEREUPON, IRREVOCABLY WAIVE OBJECTIONS TO JURISDICTION OF SUCH COURTS AND OBJECTIONS TO VENUE AND CONVENIENCE OF FORUM. GUARANTORS, BY THEIR EXECUTION AND DELIVERY HEREUPON, AND CSA AND LESSOR, BY THEIR ACCEPTANCE HEREUPON, 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.							
X Customer's Authorized Signature: <u>Robert Shutter</u> Printed Name: <u>Robert Shutter</u> Date: <u>7/26/19</u> Title: <u>CFO</u>							
CSA Authorized Signature: <u>Chris Shutter</u> Printed Name: <u>Chris Shutter</u> Date: <u>7/29/19</u> Title: <u>DOC ADMIN III</u>							

SLS-111B CFS-1208 July 2019

Canon Financial Services, Inc.
as authorized agent on behalf of
Canon Solutions America, Inc.

Page 1



CANON SOLUTIONS AMERICA

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

SOFTWARE
ACQUISITION AGREEMENT LEASE OR PURCHASE

#S1051656.01

Salesperson Lawrence C Lewis Order Date: 2 / 18 / 2020

Customer ("you"):	Customer Account: 1564206	Ship To:	Customer Account: 1564206		
Company: JEWISH HOME FOR THE ELDERLY OF FAIRFIELD COUNTY INC	Company: JEWISH HOME FOR THE ELDERLY OF FAIRFIELD COUNTY INC				
Address: 4200 PARK AVE		Address: 4200 PARK AVE			
City: BRIDGEPORT	County: FAIRFIELD	City: BRIDGEPORT	County: FAIRFIELD		
State: CT	Zip: 06604-1049	Phone #: 203.396.1053	State: CT	Zip: 06604-1049	Phone #: 203.396.1053
Contact: Paul Vlsnicky	Fax #:	Contact: Paul Vlsnicky	Fax #:		
Email: pvlsnicky@jseiors.org		Email: pvlsnicky@jseiors.org			

Lease or Purchase:

You agree to lease the items listed below or in any addendum(s) to this Agreement from the Leasing Company identified below, at the fixed periodic lease payments indicated below or in any addendum(s) to this Agreement and for the fixed term specified in the lease agreement between you and the Leasing Company. Delivery to you of the items specified is contingent on you signing a lease agreement with the Leasing Company.

Canon Financial Services, Inc. Other (Name of Leasing Company): _____

You agree to purchase the items listed below or in any addendum(s) to this Agreement, for the purchase price specified.

The "bill to" for the items listed is the Leasing Company or you, depending on which box is checked above.

PLEASE PRINT

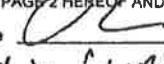
Listed Items:

Item Code	Product Description	Qty	Unit Price	Periodic Lease Payment or Purchase Price
6365B015	EFI PRINTME MEAP V2 5 YR SUBSCRIPTION	1		48.00
2150V778	EFI PRINTME IMPLEMENTATION SERVICES BY LOCAL SYSTEMS ANALYST	1		Included

Payment Terms		Other Requirements	Subtotal from Supplemental Addendum	0.00
<input type="checkbox"/> Check with Order	Check # _____	<input type="checkbox"/> P.O. Required P.O. # _____	Subtotal	48.00
<input type="checkbox"/> Net 30			Delivery/Install	0.00
<input checked="" type="checkbox"/> Lease		<input checked="" type="checkbox"/> Tax Exempt (Attach Certificate)	Sales Tax	
<input type="checkbox"/> Other			Total	
<input type="checkbox"/> Credit Card:	Requires submission of secure credit card authorization form.		Deposit	0.00
			Balance Due	

Customer Delivery Information		Customer IT Contact Information
Name _____	Email _____	This individual may be contacted for any IT related issues.
Phone _____	Earliest Date for Delivery: 2 / 25 / 2020	Name _____ Phone _____ Email _____
Special Delivery/Installation Instruction _____		

BY YOUR SIGNATURE BELOW, YOU AGREE TO LEASE OR PURCHASE, AS SPECIFIED ABOVE, THE ITEMS LISTED ABOVE OR IN ANY ADDENDUM(S) TO THIS AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS AGREEMENT, CONSISTING OF TWO PAGES INCLUDING THIS FACE PAGE. THE ADDITIONAL TERMS AND CONDITIONS ON PAGE 2 HEREOF AND IN ANY ADDENDUM(S) HERETO ARE INCORPORATED AND MADE PART OF THIS AGREEMENT.

X Customer's Authorized Signature 

Printed Name Lawrence C Lewis Title CFO Date 3-5-2020

General Information and Questionnaire

Accounting Basis

Name of Facility Jewish Home for Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 CliftonLarsonAllen LLP 2 CliftonLarsonAllen LLP 3 CliftonLarsonAllen LLP 4	Address (No. & Street, City, State, Zip Code) 29 South Main Street, West Hartford, CT 06127 29 South Main Street, West Hartford, CT 06127 29 South Main Street, West Hartford, CT 06127
--	--

Services Provided by This Firm (*describe fully*)

1 Annual audit and prep of FS, Medicaid & Medicare cost reporting, 990 preparation, benefit plan audits	\$ 107,829
2 990 Preparation for Auxillary Orgs - Disallowed	\$ 3,564
3 Expense accrued relating to audit and tax work to be performed in FY21 - Disallowed	\$ 6,822
4	\$
	Charge for Services Provided \$ 118,215

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

Yes No |Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See attached 2 3 4 5	Telephone Number
--	------------------

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

1 2 3 4 5	
-----------------------	--

Services Provided by This Firm (*describe fully*)

1 See attached	\$ 53,916
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 53,916

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

General Information and Questionnaire
Accounting Basis

Name of Facility Jewish Home for the Elderly of Fairfield County, Inc.	License No. 923-C	Report for Year Ended 9/30/2020	Page 7a 37
Legal Services Information			
Name of Legal Firm or Independent Attorney			Telephone Number
1	Wiggin & Dana	203-498-4384	
2	Wiggin & Dana	203-498-4384	
3	Cohen and Wolf	203-368-0211	
4	Shipman & Goodwin LLP	203-836-2801	
5	Jackson Lewis	860-522-0404	
6	Litchfield Cavo LLP	860-413-2800	
7	Litchfield Cavo LLP	860-413-2800	
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	90 State House Square, 8th Floor, Hartford, CT 06103		
6	82 Hopmeadow St #210, Weatogue, CT 06089		
7	82 Hopmeadow St #210, Weatogue, CT 06089		
8			
Services Provided by This Firm (describe fully)			
1	Collections - DISALLOWED	\$ 25,091	
2	Employement Law Misc	\$ 5,439	
3	Miscellaneous - DISALLOWED	\$ 896	
4	Review of Bond Issues - DISALLOWED	\$ 6,099	
5	Employee Relations	\$ 2,895	
6	Employee Relations	\$ 6,639	
7	Voided Checks of prior year disallowed penalties - DISALLOWED	\$ 6,849	
8		\$	
		Charge for Services Provided \$ 53,908	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.			
<input checked="" type="radio"/> Yes <input type="radio"/> No		Page 15 line 1e	

Schedule of Resident Statistics

Name of Facility Jewish Home for Elderly of Fairfield County			License No. 923-C				Report for Year Ended 9/30/2020				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					280	280						
A. On last day of PREVIOUS report period	280	280										
B. On last day of THIS report period	280	280							280	280		
2. Number of Residents					270	270						
A. As of midnight of PREVIOUS report period	270	270										
B. As of midnight of THIS report period	239	239							239	239		
3. Total Number of Days Care Provided During Period					4,983	4,983			1,397	1,397		
A. Medicare	6,380	6,380										
B. Medicaid (Conn.)	67,308	67,308			51,879	51,879			15,429	15,429		
C. Medicaid (other states)												
D. Private Pay	15,449	15,449			11,582	11,582			3,867	3,867		
E. State SSI for RCH												
F. Other (Specify) Commercial Managed Care	4,833	4,833			3,830	3,830			1,003	1,003		
G. Total Care Days During Period (3A thru F)	93,970	93,970			72,274	72,274			21,696	21,696		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	80	80			63	63			17	17		
B. Other Bed Reserve Days	40	40			31	31			9	9		
5. Total Resident Days (3G + 4A + 4B)	94,090	94,090			72,368	72,368			21,722	21,722		

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

Schedule of Resident Statistics (Gross)

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	Page 8a	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)
1. Certified Bed Capacity				
A. On last day of PREVIOUS report period	294	294	0	0
B. On last day of THIS report period	294	294	0	0
2. Number of Residents				
A. As of midnight of PREVIOUS report period	283	283	0	0
B. As of midnight of THIS report period	252	252	0	0
3. Total Number of Days Care Provided During Period				
A. Medicare	8,267	8,267	0	0
B. Medicaid (Conn.)	67,475	67,475	0	0
C. Medicaid (other states)	0	0	0	0
D. Private Pay	15,661	15,661	0	0
E. State SSI for RCH	0	0	0	0
F. Other (Specify) Commercial Managed Care	5,875	5,875	0	0
G. Total Care Days During Period (3A thru F)	97,278	97,278	0	0
4. Which Revenue Was Received for Reserved Beds				
A. Medicaid Bed Reserve Days	80	80	0	0
B. Other Bed Reserve Days	40	40	0	0
5. Total Resident Days (3G + 4A + 4B)	97,398	97,398	0	0

Schedule of Resident Statistics (Cont'd)

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes 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)					

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	16	164		59				
Per Diem Rate								
a. One bed rm.	PPS	303.51		604.00				
b. Two bed rms.								
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		12,484	12,484		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		36,605	36,605		
D. Total Physical Therapy Treatments		49,089	49,089		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		458	458		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		2,956	2,956		
D. Total Speech Therapy Treatments		3,414	3,414		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		4,563	4,563		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other		29,028	29,028		
D. Total Occupational Therapy Treatments		33,591	33,591		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
Jewish Home for Elderly of Fairfield County	923-C	9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
Total Cost and 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)	743,767	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	214,658	1,855			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,458,033	48,625			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	1,367,866	83,996			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	798,832	45,888			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	249,206	10,351			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	298,419	16,734			
9. Barber and Beautician Services					
10. Protective Services	105,179	5,499			
11. Accounting Services					
a. Head Accountant	164,024	1,419			
b. Other Accountants	323,420	9,595			
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	320,826	5,400			
b. RN					
1. Direct Care	3,258,864	79,759			
2. Administrative**	416,846	9,765			
c. LPN					
1. Direct Care	3,275,843	95,766			
2. Administrative**					
d. Aides and Attendants	6,318,131	316,870			
e. Physical Therapists	917,821	22,132			
f. Speech Therapists	169,037	5,366			
g. Occupational Therapists	554,575	12,526			
h. Recreation Workers	510,527	22,723			
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	266,510	9,077			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	536,811	21,141			
<i>A-13. Total Salary Expenditures</i>	22,269,195	826,568			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Jewish Home for Elderly of Fairfield County			License No. 923-C		Report for Year Ended 9/30/2020			Page 11	of 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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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 Elderly of Fairfield County				923-C		9/30/2020			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	743,767			Auto allowance included in salary		2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	214,658			Non-preferential		1,855	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020		Page 13	of 37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify)
*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	14,751	Disallowed			
3. Pharmacist	19,836	351			
4. Podiatrist	4,200	Disallowed			
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	30,669	450			
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	Disallowed			
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	86,649	128			
B-13 Total Fees Paid in Lieu of Salaries	173,047	929			

* 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*

* 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 Elderly of Fairfield County	923-C	9/30/2020	15	37
Item		Total	CCNH	RHNS
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$	557,760	557,760	
2. Disability Insurance	\$	102,082	102,082	
3. Unemployment Insurance	\$	166,170	166,170	
4. Social Security (F.I.C.A.)	\$	1,489,871	1,489,871	
5. Health Insurance	\$	2,160,507	2,160,507	
6. Life Insurance (employees only) (not-owners and not-operators)	\$	11,955	11,955	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	870,026	870,026	
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$	13,120	13,120	
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$	118,215	118,215	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$	53,916	53,916	
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$	61,833	61,833	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$	47,811	47,811	
2. Cellular Phones	\$	53,776	53,776	
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$	1,409,007	1,409,007	
Subtotal	\$	7,116,049	7,116,049	

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

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		7,116,049	7,116,049		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	73,133	73,133		
4. Employee Travel	\$	8,954	8,954		
5. Education Expenses Related to Seminars and Conventions	\$	41,566	41,566		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	31,793	31,793		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	13,666	13,666		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	32,761	32,761		
4. Fund-Raising***	\$	2,004	2,004		
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	22,441	22,441		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	38,634	38,634		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	10,268	10,268		
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>)	\$	35,681	35,681		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	675,036	675,036		
<i>C-14 Total Administrative & General Expenditures</i>	\$	8,101,986	8,101,986		

* 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	\$ 32,761		
Total Other Advertising	\$ 32,761	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 22,209		
Assoc of Jewish Aging Services (AJAS)	\$ 8,501		
CALTC Expenses - Disallowed	\$ 682		
CC LC	\$ 636		
St. Vincent Health Partners	\$ 2,985		
CACHF	\$ 239		
CT Association for Healthcare at Home	\$ 3,382		
Total Dues	\$ 38,634	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin Recruiting Fees	\$ 3,843		
IT Network	\$ 51,060		
IT Hardware	\$ 14,469		
IT Software	\$ 128,036		
Finance Supplies	\$ 7		
Admission Software	\$ 2,558		
IT Support	\$ 115,124		
Finance Consulting	\$ 3,481		
Pre-employment Screening	\$ 20,497		
Child Care Center Misc. Expenses - Disallowed	\$ 20		
Minor Equipment	\$ 2,403		
Admin/Education Supplies Expense	\$ 470		
Administration Printing	\$ 1,737		
Employee Relations Printing	\$ 1,079		
Pastoral Services Printing	\$ 129		
Inpatient Therapy - Consulting Services Disallowed	\$ 737		
Other Employee Relations	\$ 529		
Misc. Consulting Expense - Disallowed	\$ 143,473		
Inpatient Therapy Software - Disallowed	\$ 4,577		
Bank Fees/Other Charges - Disallowed	\$ 133,978		
Employee Relations Software - Disallowed	\$ 12,339		
Finance Software - Disallowed	\$ 532		
Directors and Officers Insurance	\$ 33,958		
Total Other Administrative and General	\$ 675,036	\$ -	\$ -

Other Employee Relations expenses:

	Amount	Description	Disallowed Amount
Events - Net after donations:			
Holiday Party /Celebration/Summer Event	1,216	Oct 19, Nov 19, Dec, 19, Jan 20	
Subtotal Employee Events:	\$ 1,216		\$ 325
Performance Incentive Program:			
Target Gift Cards	16,429	Performance Incentive Program	\$ 3,446
Target COVID Gift Cards	44,353		4,337
Subtotal Performance Incentive:	\$ 60,782		\$ 7,783
Service Awards:			
Dec-20	1,029	Annual awards in December for long service, special recognition.	\$ 1,029
Misc			
Other	\$ 10,106		\$ 10,106
Subtotal on Page 16 Line L3:	\$ 73,133	Pg. 16/L3	\$ 19,243

Schedule C-1 - Management Services*

Name of Facility Jewish Home for Elderly of Fairfield Coun	License No. 923-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Morrison Mgmt. Specialists Inc, - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	97,106	Management Services - Dietary	Page 18, Line 3c
Morrison Mgmt. Specialists Inc, - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	19,946	Management Services - Laundry	Page 19, Line 3c
Morrison Mgmt. Specialists Inc, - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	15,222	Management Services - Housekeeping	Page 20, Line 4c

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 26,929	26,929		
2. Non-Food Supplies	\$ 5,022	5,022		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,960,119	1,960,119		
c. Other (Specify) _____ Management Services	\$ 97,106	97,106		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 2,089,176	2,089,176		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Not reported
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Not reported
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	17,228	17,228		
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. \$	46,775	46,775		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	102,526	102,526		
c. Other (Specify) Management Services	\$	19,946	19,946		
3D. Total Laundry Expenditures (3a + b + c)	\$	186,475	186,475		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 22,085	22,085		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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.	\$ 78,497	78,497		
C. Other (<i>Specify</i>)	\$	15,222	15,222		
Management Services					
4D. Total Housekeeping Expenditures (4a + b + c)	\$	115,804	115,804		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	765,513	765,513		
b. Medicine Cabinet Drugs	\$	20,306	20,306		
c. Medical and Therapeutic Supplies	\$	920,127	920,127		
d. Ambulance/Limousine***	\$	44,170	44,170		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	37,527	37,527		
f. X-rays and Related Radiological Procedures***	\$	43,910	43,910		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	2,779	2,779		
h. Laboratory***	\$	103,345	103,345		
i. Recreation	\$	127,915	127,915		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)****	\$	69,541	69,541		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	2,135,133	2,135,133		

* 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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

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 9/30/2020				Page 21	of 37
Name of Individual or Company	Address	Related ** to Owners,		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			
		Yes	No			CCNH	RHNS	(Specify)	Pg
									Line
Marsh & McLennan Agency LLC	800 Connecticut Avenue Suite 4E03, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>		Insurance Consulting	30,699			16 M13
Blueorange Compliance	2500 Farmers Drive Suite 200, Columbus, OH 43235	<input type="radio"/>	<input checked="" type="radio"/>		HIPPA Compliance & Consulting	16,407			16 M13
Weston Benefit Card Services	4501 Tamiami TRL, N Suite 200, Naples, FL 34103-3018	<input type="radio"/>	<input checked="" type="radio"/>		Medical Insurance Consulting	11,938			16 M13
MBS Lawn & Tree	65 Riverview Pl, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	38,764			22 6f
Red Hawk	55 Robinson Blvd, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>		Fire Alarm Maintenance	16,136			22 6a
Nick's Carting, Inc.	388 Knowlton St, Bridgeport, CT 06608	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	59,233			22 6f
Bioserv	10 Grammar Avenue Prospect, CT 06712	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	22,924			22 6f
Flagship Networks, Inc.	100 Beard Sawmill Rd Suite 340, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		IT Support	115,124			16 M13
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	1,925,551			18 2b
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	82,561			19 3b
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	82,828			20 4b
Celtic Consulting LLC	One Torrington Office Plaza, 507 E Main St #308, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Survey Readiness	36,276			16 M13
Harmony Healthcare International	430 Boston St #104, Topsfield, MA 01983	<input type="radio"/>	<input checked="" type="radio"/>		Medicare Consulting	25,536			16 M13
Peretz Robinson	84 Senior Place, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	12,484			18 2b
Evan Rogol	73 West Rock Ave, New Haven, CT 06515	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	12,252			18 2b

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility Jewish Home for Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	217,427	217,427			
b. Heat	\$	132,255	132,255			
c. Light & Power	\$	575,378	575,378			
d. Water	\$	26,878	26,878			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	69,411	69,411			
f. Other (<i>itemize</i>)	\$	272,493	272,493			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	1,293,842	1,293,842			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	2,300,781	2,300,781			
c. Non-Movable Equipment	\$	88,546	88,546			
d. Movable Equipment	\$	282,875	282,875			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	2,672,202	2,672,202			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$	29,371	29,371			
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	29,371	29,371			
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	\$	32,474	32,474			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	2,734,047	2,734,047			

* 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	\$ 56,416		
Security Supplies	\$ 3,899		
Physical Plant Supplies Expense	\$ 88,317		
Waste Removal	\$ 82,945		
Physical Plant Uniform Expense	\$ 479		
Landscaping	\$ 38,764		
Snow Removal	\$ 1,673		
Total Other Repairs and Maintenance	\$ 272,493	\$ -	\$ -

Depreciation Schedule

Name of Facility Jewish Home for Elderly of Fairfield County				License No. 923-C			Report for Year Ended 9/30/2020				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				92,359,465		92,359,465	10,464,351	SL	Various	3,355,211		
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			63,201		63,201			SL	Various	2,031		
B-4. Subtotal											3,357,242	
C. Non-Movable Equipment				1,281,740		1,281,740	580,514	SL	Various	131,587		
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			18,225		18,225			SL	Various	2,337		
C-4. Subtotal											133,924	
	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									
	D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Fully Depreciated		X	Various	249,051		249,051	249,051	SL	Various			
b. Replace Engine on 2011 Ford (Disalle			218	9,808		9,808	5,177	SL	3	3,269		
c. 2016 Dodge Caravan		X	920	16,500		16,500		SL	4	3,438		
d. 2009 GMC Sierra Dump Truck with \$		X	VAR	VAR	19,156		19,156	SL	VAR	3,717		
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal											429,454	
E. Total Depreciation											3,920,620	

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/21/2019	Repair to Lochinvar boiler	\$ 3,525	10	\$ 206
3/24/2020	Installation of Camera, View Station	\$ 39,926	5	\$ 1,331
6/18/2020	Replacement of PVI Gas Fired Water Heater	\$ 19,750	5	\$ 494
Total additions for Building Improvements		\$ 63,201		\$ 2,031 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	New Servers Convert Data	\$ 8,725	5	\$ 1,018
12/31/2019	Compliance 360 Software	\$ 9,500	3	\$ 1,319
Total additions for Non-Movable Equipment		\$ 18,225		\$ 2,337 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	Speed Queen 75 lb tumbler dryer	\$ 5,800	10	\$ 48
6/4/2020	Bariatric mattresses	\$ 18,739	5	\$ 937
6/24/2020	Automated temperature screening system	\$ 3,419	10	\$ 85
7/7/2020	Countertop ice maker	\$ 3,525	10	\$ 59
7/10/2020	Hoyer lifts	\$ 10,367	10	\$ 173
8/22/2020	Welch Allyn vital signs monitors	\$ 15,151	10	\$ 126
7/29/2020	Welch Allyn vital signs monitors	\$ 1,395	10	\$ 12
8/9/2020	Baldder scanner	\$ 10,550	10	\$ 88
1/7/2020	Computer Stations	\$ 9,209	3	\$ 1,023
Total additions for Movable Equipment		\$ 78,155		\$ 2,551
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Jewish Home for Elderly of Fairfield County			License No. 923-C		Report for Year Ended 9/30/2020			Page 24	of 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	1,053,768	228,169	SL		42,151	
2.									
3.									
B-4. Subtotal									42,151
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									42,151

* 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 Elderly of Fairfield C	License No. 923-C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable Tax - Exem			
b. Date Mortgage Obtained	04/29/14			
c. Interest Rate for the Cost Year	2.38%-2.67%			
d. Term of Mortgage (number of years)	25			
e. Amount of Principal Borrowed	62,000,000			
f. Principal balance outstanding as of 9/30/2020	53,440,448			

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 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$ 3131	3,131			
Name of Lender	Rate					
Connecticut Community Bank dba Westport National Bank	3.99%					
Address of Lender						
1495 Post Rd EastWestport, CT 06881						
2. Second Mortgage		\$ 1,461,532	1,461,532			
Name of Lender	Rate					
People's United Bank	2.38-2.67%					
Address of Lender						
850 Main St Bridgeport, 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)		\$ 1,464,663	1,464,663			

(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
		9/30/2020			27 37
Item			Total	CCNH	RHNS
Subtotals Brought Forward:			1,464,663	1,464,663	
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%	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)		\$	5,797	5,797	
Related Party Loan					
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	1,470,460	1,470,460	
14. Insurance					
a. Insurance on Property (buildings only)		\$	50,090	50,090	
b. Insurance on Automobiles		\$	20,016	20,016	
c. Insurance other than Property (as specified above)					
1. Umbrella (Blanket Coverage)		\$	344,828	344,828	
2. Fire and Extended Coverage		\$			
3. Other (Specify)		\$	10,935	10,935	
Child Care Insurance					
14d. Total Insurance Expenditures (14a + b + c)		\$	425,869	425,869	
15. Total All Expenditures (A-13 thru C-14)		\$	40,995,034	40,995,034	

D. Adjustments to Statement of Expenditures

Name of Facility Jewish Home for Elderly of Fairfield County			License No. 923-C	Report for Year Ended 9/30/2020		Page 28	of 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	\$ 554,575	554,575		
4.			Other - See attached Schedule	\$ 624,805	624,805		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 119,258	119,258		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d	Accounting	\$ 10,386	10,386		
10a.			Legal	\$ 38,933	38,933		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 52,336	52,336		
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	\$ 13,120	13,120		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 10,174	10,174		
18.	16	m3	Unallowable Advertising *	\$ 32,761	32,761		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 2,004	2,004		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 332,896	332,896		
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)			\$ 1,791,248	1,791,248			

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Past President deferred compensation expense	\$ 58,261		
10	12o	Outpatient therapy salaries	\$ 152,346		
10	A2	Administrator's salary allocable to nonreimbursable programs (20%)	\$ 142,753		
10	12o	Child care salaries - see pg. 29d attachment	\$ 205,263		
10	A2	Administrator's bonus	\$ 30,000		
10		Unallowable (Non-Medicaid) Beds Disallowance	\$ 36,182		
Total Other Salaries Adjustment			\$ 624,805	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 14,751		
13	B4	Podiatrist	\$ 4,200		
13	B8e	Psychiatrist	\$ 16,942		
13	B12	Physician - long term care	\$ 8,606		
13	B12	Post acute physician	\$ 7,232		
13	B12	Inpatient Therapy - purchased services	\$ 12,547		
13	B12	Inpatient Therapy - temp help	\$ 41,213		
13	B12	Employee relations temp help	\$ 13,675		
13		Unallowable (Non-Medicaid) Beds Disallowance	\$ 92		
Total Other Fees Adjustments			\$ 119,258	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Child care misc. expenses - see attachment page 29d	\$ 20		
16	m13	Inpatient therapy software	\$ 4,577		
16	m13	Bank fees/other charges	\$ 133,978		
16	m13	Employee Relations Software	\$ 12,339		
15	1g	Child care office supplies - see attachment page 29d	\$ 957		
16	m9	Child care subscriptions - see attachment page 29d	\$ 1,171		
18	2a1	Child care food - see attachment page 29d	\$ 1,317		
16	m8	Disallowed dues (CALTC)	\$ 682		
16	m8	CC LC Dues	\$ 636		
16	L3	Other employee relations expense - see page 16 attachment	\$ 19,243		
15	1a1-1a8	Benefits on disallowed salaries	\$ 261,740		
15	1a1-1a8	Benefits disallowed in excess for nonreimbursable programs	\$ (264,587)		
16	L5	Child Care education expenses - see attachment 29d	\$ 193		
16	m13	Misc. Consulting Expense	\$ 143,473		
15		Unallowable (Non-Medicaid) Beds Disallowance - Emp Benefits	\$ 9,097		
15/16		Unallowable (Non-Medicaid) Beds Disallowance - A&G	\$ 3,967		
18		Unallowable (Non-Medicaid) Beds Disallowance - Dietary	\$ 3,576		
19		Unallowable (Non-Medicaid) Beds Disallowance - Laundry	\$ 319		
20		Unallowable (Non-Medicaid) Beds Disallowance - Housekeeping	\$ 198		
Total Other A&G Adjustments			\$ 332,896	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		923-C	9/30/2020	29 37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 1,791,248	1,791,248		
			Page 20 - Resident Care Supplies***				
27.	20	5a2	Prescription Drugs	\$ 765,513	765,513		
28.	20	5d	Ambulance/Limousine	\$ 44,170	44,170		
29.	20	5f	X-rays, etc	\$ 43,910	43,910		
30.	20	5h	Laboratory	\$ 103,345	103,345		
31.	20	5c	Medical Supplies	\$ 173,250	173,250		
32.	20	5e2	Oxygen (non emergency)	\$ 37,527	37,527		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 74,605	74,605		
			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	\$ 31,643	31,643		
			Page 27 - Insurance				
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 6,405	6,405		
			Other - Miscellaneous				
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 265	265		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 53,367	53,367		
			Not For Profit Providers Only				
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ (355,108)	(355,108)		
49.			Total Amount of Decrease (Items 1 - 48)	\$ 2,770,141	2,770,141		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5g	Dental supplies	\$ 2,779		
20	51	Satellite TV	\$ 51,760		
20	51	Patient lost articles	\$ 53		
20	51	Inpatient therapy supplies	\$ 12,883		
20	51	Outpatient therapy supplies	\$ 210		
20	51	Child care center supplies - see attachment page 29d	\$ 1,347		
20	51	Child care recreation supplies - see attachment page 29d	\$ 3,882		
20	5c	Child care medical supplies - see attachment page 29d	\$ 159		
20		Unallowable (Non-Medicaid) Beds Disallowance - Resident Care	\$ 1,532		
Total Other Ancillary Costs			\$ 74,605	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Amortization Expense	\$ 29,371		
22		Unallowable (Non-Medicaid) Beds Disallowance - Maint. and Operating	\$ 2,216		
22		Unallowable (Non-Medicaid) Beds Disallowance - Property Expense	\$ 56		
Total Other Property Adjustments			\$ 31,643	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

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

2019 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.

										2020		
Date in Service	Description	Amount	2017 Disposals	2018 Disposals	2019 Disposals	2020 Disposals	Adjusted Amount	Adjusted Life	Depreciation Taken	Adjusted Depreciation	Positive Disallowance	
7/1/2016	Civil Engineer Monitoring & reporting	583,211					583,211	40	30	14,580	19,440	4,86
7/1/2016	Architect Fees for Park Avenue Site	3,785,536	(61,372)				3,724,164	40	30	93,104	124,139	31,03
7/1/2016	Legal services for Park Avenue site	160,495					160,495	40	30	4,012	5,350	1,33
7/1/2016	Legal-Zoning & Acquisition JCC	70,939					70,939	40	30	1,773	2,365	59
7/1/2016	Management Consulting for new site	1,082,141					1,082,141	40	30	27,054	36,071	9,01
7/1/2016	Certificate of Need-Advisory Services	20,164					20,164	40	30	504	672	16
7/1/2016	Preconstruction design for Park Ave site	151,976					151,976	40	30	3,799	5,066	1,26
7/1/2016	Title search-JCC Park Avenue	682					682	40	30	17	23	
7/1/2016	Certificate of need filing	42,636					42,636	40	30	1,066	1,421	35
7/1/2016	Video inspection of storm drains-Park Ave	2,400					2,400	40	30	60	80	20
7/1/2016	Appraisal and market study-Park Ave	15,750					15,750	40	30	394	525	13
7/1/2016	Legal costs for new campus	45,520					45,520	40	30	1,138	1,517	37
7/1/2016	Asbestos survey, lead and pcp analyses	98,570					98,570	40	30	2,464	3,286	82
7/1/2016	Geotechnical consulting service	46,123					46,123	40	30	1,153	1,537	38
7/1/2016	Legal for design & construction agreements	16,312					16,312	40	30	408	544	13
7/1/2016	Peer review of construction	23,897					23,897	40	30	597	797	19
7/1/2016	Purchase property at 4200 Park Avenue, B	53,927					53,927	40	30	1,348	1,798	44
7/1/2016	DEEP permit for Park Ave	625					625	40	30	16	21	
7/1/2016	Legal services for Park Ave	972					972	40	30	24	32	
7/1/2016	Pre construction document review	28,321					28,321	40	30	708	944	23
7/1/2016	Builders risk insurance	82,954					82,954	40	30	2,074	2,765	69
7/1/2016	Title insurance-additional fees	1,888					1,888	40	30	47	63	1
7/1/2016	Construction Costs	48,854,470					48,854,470	40	30	1,221,362	1,628,482	407,12
7/1/2016	Construction Agreement-Uri-Electricity	14,280					14,280	40	30	357	476	11
7/1/2016	Soil and construction material testing	148,342					148,342	40	30	3,709	4,945	1,23
7/1/2016	Building permit fee-Park Avenue	1,591,875					1,591,875	40	30	39,797	53,063	13,26
7/1/2016	Sewer Use	2,410					2,410	40	30	60	80	2
7/1/2016	Capitalized Interest	932,498					932,498	40	30	23,312	31,083	7,77
7/1/2016	Southern Conn Gas	92,488					92,488	40	30	2,312	3,083	77
7/1/2016	Thermal Consulting and inspecting	25,800					25,800	40	30	645	860	21
7/1/2016	Soil sample, PH sample	441					441	40	30	11	15	
7/1/2016	Electricity	88,035					88,035	40	30	2,201	2,934	73
7/1/2016	Structural Engineer	7,000					7,000	40	30	175	233	5
7/1/2016	Courtyard Renderings	3,030					3,030	40	30	76	101	2
7/1/2016	Bridgeport Dept. of Health-Inspections	3,135					3,135	40	30	78	105	2
7/1/2016	Demolition and Abatement	881,042					881,042	40	30	22,026	29,368	7,34
7/1/2016	Fire Protection-Sprinkler	961,651					961,651	40	30	24,041	32,055	8,01
11/18/2016	General construction	1,732,330					1,732,330	40	30	43,308	57,744	14,43
12/31/2016	General construction	1,902,847	(28,364)				1,874,483	40	30	46,862	62,483	15,62
10/1/2016	Civil engineering monitoring and reporting	922					922	40	30	23	31	
10/1/2016	Architect fees	13,159					13,159	40	30	329	439	11
10/1/2016	Management consulting for site	5,040	(5,040)				-	40	30	-	-	-
10/1/2016	Construction document review	1,313					1,313	40	30	33	44	1

529,020

69.68

368,621

Jewish Senior Services

Attachment page 29d

9/30/2020

Childcare Direct Expenses Disallowance

Page	Line	Description	Direct Amount	Allocation Basis	Amount	Amount	Additional Disallowance	Note
					Disallowed by Allocation Basis	Disallowed - 5% of excess		
10	12O	Salaries	232,040	Direct to SNF	-		205,263	
15	IGB	Office Supplies	1,689	Accum Cost	537		957	
16	L5	Education expenses	341	Accum Cost	108		193	
16	M1	Advertising - Help Wanted	0	Accum Cost	-		-	
16	M4	Travel	0	Accum Cost	-		-	
16	M7	Postage	0	Accum Cost	-		-	
16	M9	Licenses and Subscriptions	2,066	Accum Cost	657		1,171	
16	m13	Childcare misc. expenses	30	Accum Cost	10		20	
18	2A1	Raw Food	2,125	Meals	563		1,317	
20	5c	Medical Supplies	189	Direct to SNF	-	9	159	Medical supplies already disallowed 5%
20	5i	Recreation	4,388	Direct to SNF	-		3,882	
20	5J	Other supplies	1,523	Direct to SNF	-		1,347	
27	14c3	Childcare insurance	10,935	Direct to SNF	-		9,673	
30	2M	Childcare Revenue	244,420	Direct to SNF	216,214		28,206	Revenue received for allowable employees
30	2M	Childcare Fundraising Revenue	530	Direct to Non-Reim	-		-	
						Total Disallowance, exclusive of benefits	252,188	
						Benefits disallowance	49,053	included in overall benefits disallowance
3 of 26 enrolled are allowable			11.54%				Total Disallowed	301,241
Disallowance			88.46%					
Amount disallowed via Accum. Cost Basis			31.79%					
Amount disallowed via Meals Basis			26.48%					
Total Salaries to SNF per template			22,269,195					
Total Benefits to SNF per template			5,321,791					

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 40,521,191	40,521,191				
b. Medicaid Room and Board Contractual Allowance **	\$ (19,451,119)	(19,451,119)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 10,028,317	10,028,317				
b. Medicare Room and Board Contractual Allowance **	\$ (2,823,756)	(2,823,756)				
4. a. Private-Pay Residents and Other	\$ 11,575,604	11,575,604				
b. Private-Pay Room and Board Contractual Allowance **	\$ (333,226)	(333,226)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 810,861	810,861				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (810,861)	(810,861)				
c. Prescription Drugs - Non-Medicare	\$ 134,757	134,757				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (134,757)	(134,757)				
2. a. Medical Supplies - Medicare	\$ 21,827	21,827				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (24,781)	(24,781)				
c. Medical Supplies - Non-Medicare	\$ 248	248				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (45)	(45)				
3. a. Physical Therapy - Medicare	\$ 1,425,004	1,425,004				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,170,726)	(1,170,726)				
c. Physical Therapy - Non-Medicare	\$ 423,106	423,106				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (125,623)	(125,623)				
4. a. Speech Therapy - Medicare	\$ 149,841	149,841				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (110,332)	(110,332)				
c. Speech Therapy - Non-Medicare	\$ 85,703	85,703				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (50,221)	(50,221)				
5. a. Occupational Therapy - Medicare	\$ 818,561	818,561				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (693,795)	(693,795)				
c. Occupational Therapy - Non-Medicare	\$ 510,287	510,287				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (388,188)	(388,188)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 6,122	6,122				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 10,629	10,629				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 40,404,628	40,404,628				
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	\$ 66,616	66,616				
5. Interest Income (<i>Specify</i>)	\$ 1,931	1,931				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 4,966,080	4,966,080				
V. Total Other Revenue (1 thru 8)	\$ 5,034,626	5,034,626				
VI. Total All Revenue (III +V)	\$ 45,439,254	45,439,254				

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30	Medicare A - X-Ray and Lab	\$ 133,510		
30	Medicare A - X-Ray and Lab Contractual	\$ (127,388)		
Total Other Resident Revenue - Medicare		\$ 6,122	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30	Other X Ray and Lab	\$ 21,413		
30	Other X Ray and Lab Contractual	\$ (10,784)		
Total Other Resident Revenue		\$ 10,629	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, IV4	Interest Income Operations	\$ 1,931			
Total Interest Income		\$ 1,931	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30, IV8	Vending Machine - Disallowed	\$ 265		
30, IV8	Child Care Tuition Fees - Disallowed	\$ 28,206		
30, IV8	Investment Income. net of fees	\$ 357,256		
30, IV8	Realized Gains on Investments, Net	\$ (274,872)		
30, IV8	Unrealized Gains on Investments, Net	\$ 475,383		
30, IV8	Change in Value of Swap	\$ (40,262)		
30, IV8	Contributions, Net	\$ 835,759		
30, IV8	Miscellaneous Revenue - Disallowed	\$ 14,786		
30, IV8	Evercare Quality Savings	\$ 39,945		
30, IV8	Community Events	\$ 27,453		
30, IV8	Long Term Care Late Fee Revenue	\$ 3,044		
30, IV8	Other Comprehensive Income - Change in Pension Liability	\$ 213,664		
30, IV8	CARES Act Grant Income	\$ 3,285,453		
Total Other Revenue		\$ 4,966,080	\$ -	\$ -

G. Balance Sheet

Name of Facility Jewish Home for Elderly of Fairfield Co	License No. 923-C	Report for Year Ended 9/30/2020	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 5,217,318	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 4,184,575	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$ 123,378	
5. Prepaid Expenses			\$ 28,488	
a. Prepaid Software Cost		5,375		
b. Prepaid Dues		20,936		
c. Prepaid Health Insurance Premiums		2,177		
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$ 647,730	
Residents' Trust Funds		248,061		
Entrance Fee Receivable		284,483		
Contributions Receivable		115,186		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$ 10,201,489	
B. Fixed Assets				
1. Land			\$ 5,000,000	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	92,422,666	\$	78,601,073
	Accum. Depreciation	13,821,593	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	1,299,965	\$	585,527
	Accum. Depreciation	714,438	Net	
6. Movable Equipment	*Historical Cost	4,253,152	\$	1,616,520
	Accum. Depreciation	2,636,632	Net	
7. Motor Vehicles	*Historical Cost	294,515	\$	29,863
	Accum. Depreciation	264,652	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	355,395
Construction in Progress		355,395		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	86,188,378

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

(Carry Total forward to next page)

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 Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

32	D7	Charitable Remainder Trust	\$ 125,196
Total Other Assets			\$ 125,196

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	\$ 90,000
33	A12	Hospice Pass Through	\$ 103,854
33	A12	Pharmacy Expense	\$ 122,659
33	A12	Voluntary Choice W/H	\$ 77,764
33	A12	Sewer Tax (WPCA)	\$ 17,607
33	A12	Employee Giving Fund	\$ 43,473
33	A12	Unearned Entrance Fee	\$ 284,483
33	A12	FICA	\$ 534,303
Total Other Current Liabilities (Itemize)			\$ 1,274,143

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

Page Ref Line Ref Description

34	B4	Gift Annuity Liability	\$ 174,470
Total Other Current Liabilities (Itemize)			\$ 174,470

G. Balance Sheet (cont'd)

Name of Facility Jewish Home for Elderly of Fairfield Co	License No. 923-C	Report for Year Ended 9/30/2020	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 96,389,867
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$	
3. Buildings	*Historical Cost Accum. Depreciation	Net	\$	
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	13,029,181
Investments	12,887,525			
Contributions Receivable	16,460			
See Schedule	125,196			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	13,029,181
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	109,419,048

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended		Page	of																								
		9/30/2020		33	37																								
Account				Amount																									
Liabilities																													
A. Current Liabilities																													
1. Trade Accounts Payable				\$	639,893																								
2. Notes Payable (<i>itemize</i>)				\$																									
Term Loan Payable																													
Current portion of related party loan (see page 34)																													
See Schedule																													
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	24,456																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td>W.I. Clark Company</td> <td>Vehicle Loans</td> <td>24,456</td> <td>2022-23</td> <td colspan="2" style="background-color: #cccccc;"></td></tr> </tbody> </table>						Name of Lender	Purpose	Amount	Date Due			W.I. Clark Company	Vehicle Loans	24,456	2022-23														
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>)				\$	897,434																								
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$																									
6. Accrued Payroll Taxes Payable				\$	59,584																								
7. Medicare Final Settlement Payable				\$																									
8. Medicare Current Financing Payable				\$																									
9. Mortgage Payable (<i>Current Portion</i>)				\$	2,148,333																								
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$																									
11. Accrued Income Taxes*				\$																									
12. Other Current Liabilities (<i>itemize</i>)				\$	4,226,521																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Deferred Revenues</td> <td>584,867</td> <td>Accrued Accounting Fees</td> <td>120,058</td> <td colspan="2" style="background-color: #cccccc;"></td></tr> <tr> <td>Resident Funds</td> <td>248,061</td> <td>Deferred Compensation E</td> <td>78,145</td> <td colspan="2" style="background-color: #cccccc;"></td></tr> <tr> <td>Nursing Home User Fee</td> <td>319,568</td> <td>Deposits - Assisted Living</td> <td>286,100</td> <td colspan="2" style="background-color: #cccccc;"></td></tr> <tr> <td>Accrued Vacation</td> <td>1,315,579</td> <td>See Schedule</td> <td>1,274,143</td> <td colspan="2" style="background-color: #cccccc;"></td></tr> </tbody> </table>						Deferred Revenues	584,867	Accrued Accounting Fees	120,058			Resident Funds	248,061	Deferred Compensation E	78,145			Nursing Home User Fee	319,568	Deposits - Assisted Living	286,100			Accrued Vacation	1,315,579	See Schedule	1,274,143		
Deferred Revenues	584,867	Accrued Accounting Fees	120,058																										
Resident Funds	248,061	Deferred Compensation E	78,145																										
Nursing Home User Fee	319,568	Deposits - Assisted Living	286,100																										
Accrued Vacation	1,315,579	See Schedule	1,274,143																										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,996,221																								

* 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 Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2020	Page 34	of 37		
Account				Amount		
Total Brought Forward:				7,996,221		
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 24,472		
Name of Lender	Purpose	Amount	Date Due			
W.I. Clark Company	Vehicle Loans	24,472	2022-23			
2. Mortgages Payable				\$ 51,292,115		
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 170,783		
Name and Address of Lender	Amount	Loan Date				
Board of Directors	170,783	10/1/17				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 6,304,349		
Accrued Pension Cost				2,157,636		
Swap Liability				113,642		
Deferred Revenue				3,858,601		
See Schedule				174,470		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 57,791,719		
C. Total All Liabilities (Lines A-13 + B-5)				\$ 65,787,940		

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

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for Elderly of Fairfield C	923-C	9/30/2020	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				\$ 44,643,882
6. Gain or Loss for Period		10/1/2019	thru	9/30/2020
				\$ (1,012,774)
7. Total Net Worth				\$ 43,631,108
C. Total Reserves and Net Worth				\$ 43,631,108
D. Total Liabilities, Reserves, and Net Worth				\$ 109,419,048

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for Elderly of Fairfield Cou	923-C	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 44,643,882		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 45,439,254		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 40,995,034		
D. Net Income or Deficit				\$ 4,444,220		
E. Balance				\$ 49,088,102		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
2. Other (<i>itemize</i>)						
Loss on nonreimbursable programs				(\$5,456,995)		
Rounding				1		
F-3. Total Additions				\$ (\$5,456,994)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 43,631,108		

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2020	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

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.

Signature of Preparer <i>CliftonLarsonAllen LLP</i>	Title	Date Signed 2/11/2021
Printed Name of Preparer CliftonLarsonAllen LLP		
Address 29 South Main Street, 4th Floor, West Hartford, CT 06127		Phone Number 860-561-4000
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink		Phone Number 860-561-4000
Contact Email Address Jonathan.Fink@CLACconnect.com		