

February 15, 2020

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

Dear Ms. Shaughnessy:

Enclosed please find the 2019 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.

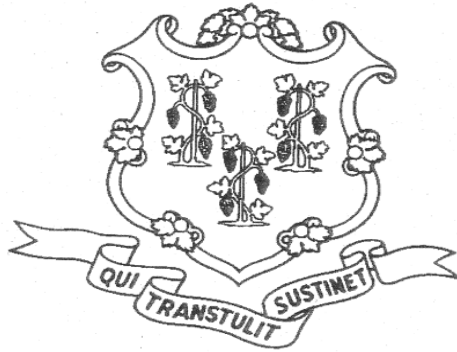
We did not include 14 non-Medicaid certified beds in the certified bed capacity and removed the related days on page 8, as noted on attachment page 8a. In conjunction with this, we have disallowed 14/294ths of net allowable expenses on page 28 and 29 for the 14 non-Medicaid beds.

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.

Of total current year additions in the amount of \$275,703, the facility is seeking reimbursement for asset additions totaling \$185,381. Assets considered unallowable have been described as “disallowed” on page 23a.

The facility utilizes an allocation template and allocation methodologies to allocate costs for non-reimbursable programs out on the allocation template. The allocation methodologies include direct assignment, resident days, square footage, accumulated cost, meals, laundry pounds, and gross salaries. The non-reimbursable costs are not included on the cost report.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County	
Address (No. & Street, City, State, Zip Code) 4200 Park Ave, Bridgeport, CT 06604	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

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

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General Information

Name of Facility (as licensed) Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2019	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Jewish Home for the Elderly of Fairfield County [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Jewish Home for the Elderly of Fairfield County	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 4200 Park Ave, Bridgeport, CT 06604				
Report Prepared By Blum Shapiro & Company, P.C.	Phone Number 860-561-4000	Date 2/15/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-365-6400		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Jewish Home for the Elderly of Fairfield County		Address (No. & Street, City, State, Zip) 4200 Park Ave, Bridgeport, CT 06604		
License Numbers:	CCNH 923-C	RHNS	(Specify)	Medicare Provider No. 07-5353
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Andrew Banoff		Nursing Home Administrator's License No.:	001719	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Jewish Home for the Elderly of Fairfield Cou	License No. 923-C	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Jewish Home for the Elderly of Fairfield County	175 Jefferson Street, Fairfield, CT 06825		Connecticut	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See Attached List of Board of Directors				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Jewish Senior Services® – The Jewish Home

Board of Directors

2019

Jon August (**Secretary**)

Andrew H. Banoff

Russell Beitman

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

Jim Bennett

Robert Berkowitz

Muriel Brown

Dorothy N. Freedman

Janet Freedman

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

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

Eric Hendlin (**Treasurer**)

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

Eric Katz

Mitchell Kornblit

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

Nancy Magida

Michael Marcus

Emil Meshberg

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

Jerry Minsky

Frank Morse

Nate Nevas

Alan Phillips (**Vice Chairperson**)

Jeff Radler

Hal Rosnick

Dr. Scott Serels

Amanda Shapiro

Jeffrey J. Siegel

William Sims

Art Spinner

Carol Spinner

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

John Vaccaro

Kenneth I. Wirfel (**Chairperson**)

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

Mike Wolfson

**General Information and Questionnaire
Related Parties***

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marty Wolf	Cohen & Wolf, P.C.	<input checked="" type="radio"/>	<input type="radio"/>		Legal Services	15 / 1e	1,225	1,225
James Sugarman	Eastern Bag & Paper Co.	<input checked="" type="radio"/>	<input type="radio"/>		Paper Supplies	See attached	See attached	See attached
Roy Friedman	Standard Oil of Connecticut	<input checked="" type="radio"/>	<input type="radio"/>		Fuel Oil	22 / 6b	7,607	7,607
See attached	4200 Park Ave, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>		Loans Payable	33/A2 & 34/B3	187,464	187,464
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	683,426	683,426
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2019	4a	37

<u>Description</u>	<u>Amount</u>	<u>Page</u>
Eastern Bag & Paper Co.	28,173	31/a4
	24,317	20/4a1
	41,198	19/3d
	<u>93,687</u>	
Women's Auxiliary	162,464	
Bill Sims	25,000	
	<u>187,464</u>	32/a2 & 34/b4

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2019	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 the cover letter included with the cost report.

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of	
Jewish Home for the Elderly of Fairfield County		923-C		9/30/2019			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Paul Miller Nissan, LLC, 930 Kings Highway East, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	Automobile - Amount claimed is amount allocated to skilled nursing on allocation	02/22/17	36 months	3,600	2,508		
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		
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	4,400	3,066		
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		
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes <input type="radio"/> No	Total ***	67,551

* 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.

General Information and Questionnaire
Accounting Basis

Name of Facility Jewish Home for the Elderly of Fai	License No. 923-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Annual audit and prep of FS, Medicaid & Medicare cost reporting, 990 preparation, benefit plan audits	\$ 81,347
2 990 preparation for Auxillary Orgs - Disallowed	\$ 3,271
3 Expense accrued relating to audit and tax work to be performed in FY 20 - Disallowed	\$ 6,792
4	\$
	Charge for Services Provided
	\$ 91,410

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

- Yes No Page 15, Line 1d

Legal Services Information

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

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See Attached	\$ 48,424
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 48,424

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 9/30/2019	Page 7a	of 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	Russo & Rizio LLC		203-254-7579	
6	Litchfield Cavo LLP		860-413-2800	
7	Treasurer State of Connecticut and Sheriff			
8				
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	10 Sasco Hill Road, Fairfield, CT 06824			
6	82 Hopmeadow St #210, Weatogue, CT 06089			
7				
8				
Services Provided by This Firm (describe fully)				
1	Collections - DISALLOWED		\$	35,564
2	Employment Law Misc		\$	2,230
3	Miscellaneous - DISALLOWED		\$	1,225
4	Review of Bond Issues - DISALLOWED		\$	2,978
5	Miscellaneous Home Issue - DISALLOWED		\$	798
6	Employee Relations		\$	5,819
7	Voided Checks of prior year disallowed penalties - DISALLOWED		\$	(189)
8			\$	
			Charge for Services Provided	\$ 48,424
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 the Elderly of Fairfield County			License No. 923-C		Report for Year Ended 9/30/2019				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	280	280			280	280			280	280		
B. On last day of THIS report period	280	280			280	280			280	280		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	289	289			289	289			272	272		
B. As of midnight of THIS report period	270	270			272	272			270	270		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,487	9,487			7,143	7,143			2,344	2,344		
B. Medicaid (Conn.)	71,815	71,815			53,775	53,775			18,040	18,040		
C. Medicaid (other states)	(4,968)	(4,968)			(3,726)	(3,726)			(1,242)	(1,242)		
D. Private Pay	16,986	16,986			12,993	12,993			3,993	3,993		
E. State SSI for RCH												
F. Other (Specify) Commercial Managed Care	5,929	5,929			4,250	4,250			1,679	1,679		
G. Total Care Days During Period (3A thru F)	99,249	99,249			74,435	74,435			24,814	24,814		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	76	76			62	62			14	14		
B. Other Bed Reserve Days	43	43			32	32			11	11		
5. Total Resident Days (3G + 4A + 4B)	99,368	99,368			74,529	74,529			24,839	24,839		

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 14/294ths of net allowable expenses, the same proportion of days were removed from page 8. See page 8, line 3c for the deduction of days. 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	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2019	8a	37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)
1. Certified Bed Capacity				
A. On last day of PREVIOUS report period	294	294	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	289	289	0	0
B. As of midnight of THIS report period	283	283	0	0
3. Total Number of Days Care Provided During Period				
A. Medicare	9,487	9,487	0	0
B. Medicaid (Conn.)	71,815	71,815	0	0
C. Medicaid (other states)	0	0	0	0
D. Private Pay	16,986	16,986	0	0
E. State SSI for RCH	0	0	0	0
F. Other (Specify) Commercial Managed Care	5,929	5,929	0	0
G. Total Care Days During Period (3A thru F)	104,217	104,217	0	0
4. Which Revenue Was Received for Reserved Beds				
A. Medicaid Bed Reserve Days	76	76	0	0
B. Other Bed Reserve Days	43	43	0	0
5. Total Resident Days (3G + 4A + 4B)	104,336	104,336	0	0

Schedule of Resident Statistics (Cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Court	License No. 923-C	Report for Year Ended 9/30/2019	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	21	187		62				
Per Diem Rate								
a. One bed rm.	PPS	303.43		575.00				
b. Two bed rms.								
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	9,873	9,873		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	42,211	42,211		
D. Total Physical Therapy Treatments	52,084	52,084		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	160	160		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	2,300	2,300		
D. Total Speech Therapy Treatments	2,460	2,460		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,264	3,264		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	36,317	36,317		
D. Total Occupational Therapy Treatments	39,581	39,581		

Report of Expenditures - Salaries & Wages

Name of Facility Jewish Home for the Elderly of Fairfield County	License No. 923-C	Report for Year Ended 9/30/2019	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	683,426	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	201,579	1,868				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	1,360,906	50,253				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,397,954	93,321				
6. Housekeeping Service						
a. Head Housekeeper	3,729	209				
b. Other Housekeeping Workers	783,042	50,419				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	253,549	11,696				
8. Laundry Service						
a. Supervisor	4,886	274				
b. Other Laundry Workers	246,492	16,293				
9. Barber and Beautician Services						
10. Protective Services	94,434	5,445				
11. Accounting Services						
a. Head Accountant	150,992	1,413				
b. Other Accountants	401,221	13,531				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	327,572	6,241				
b. RN						
1. Direct Care	3,380,045	88,702				
2. Administrative**	398,855	8,116				
c. LPN						
1. Direct Care	2,647,886	78,189				
2. Administrative**						
d. Aides and Attendants	6,105,349	327,953				
e. Physical Therapists	817,706	20,617				
f. Speech Therapists	211,466	4,551				
g. Occupational Therapists	630,091	14,191				
h. Recreation Workers	492,148	23,283				
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	227,869	6,809				
n. Marketing						
o. Other (Specify) See Attached Schedule	729,771	30,904				
<i>A-13. Total Salary Expenditures</i>	21,550,968	856,360				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Childcare Services (s/b included as employee benefit)	\$ 328,979	20,717				
Pastoral Care	\$ 122,713	4,108				
Outpatient Therapy - Disallowed	\$ 221,593	4,700				
Education	\$ 56,486	1,379				
Total	\$ 729,771	30,904	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Pastoral Care	\$ 10,510	420				
Post Acute Physician	\$ 5,557	Disallowed				
Inpatient Therapy Purchased Services	\$ 14,938	Disallowed				
Inpatient Therapy Temp Help	\$ 62,826	Disallowed				
Employee Relations Temp Help	\$ 2,914	Disallowed				
Physicians - Long term care	\$ 316	Disallowed				
Total	\$ 97,061	420	\$ -	-	\$ -	-

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

Name of Facility				License No.		Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield County				923-C		9/30/2019			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2019			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	683,426			Auto allowance included in salary		2,080	A2			
Section IV - Assistant Administrators										
Larry Condon	201,579			Non-preferential		1,868	A3			

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	20,495	160				
3. Pharmacist	21,496	423				
4. Podiatrist	4,200	92				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	360				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Psychiatrist	16,942	450				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	97,061	420				
B-13 Total Fees Paid in Lieu of Salaries	184,194	1,905				

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

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

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

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

Name of Facility Jewish Home for the Elderly of Fairfield County		License No. 923-C		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Carla Monteiro, D.M.D., 1825 Barnum Ave, Suite 303, Stratford, CT 06614	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Value RX Pharmacy Services	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>			
North East Medical	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>			
Summit Healthcare LLC, 175 Jefferson Street, Fairfield, CT 06825	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Vittoria Gassman, M.D., 120 Connecticut Ave, Norwalk Community Health Center, Norwalk, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Joseph Fickes, M.D., 51 Merwins Ln, Fairfield, CT 06824	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>			
Father Churchill Penn	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>			
Richard Wolpoe	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>			
The Rabbinical Assembly	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>			
Rabbi Joshua Dredze	Pastoral Care	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 734,136	734,136			
2. Disability Insurance	\$ 89,859	89,859			
3. Unemployment Insurance	\$ 90,846	90,846			
4. Social Security (F.I.C.A.)	\$ 1,431,601	1,431,601			
5. Health Insurance	\$ 2,171,315	2,171,315			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 25,523	25,523			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 746,456	746,456			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 789	789			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 91,410	91,410			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 48,424	48,424			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 67,515	67,515			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 50,996	50,996			
2. Cellular Phones	\$ 18,321	18,321			
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	\$ 1,438,183	1,438,183			
Subtotal	\$ 7,005,374	7,005,374			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	7,005,374	7,005,374			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 25,622	25,622			
4. Employee Travel	\$ 22,577	22,577			
5. Education Expenses Related to Seminars and Conventions	\$ 37,189	37,189			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 43,644	43,644			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 132	132			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 42,291	42,291			
4. Fund-Raising***	\$ 6,060	6,060			
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 20,141	20,141			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 38,731	38,731			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 9,904	9,904			
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>)	\$ 23,069	23,069			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 692,016	692,016			
C-14 Total Administrative & General Expenditures	\$ 7,966,750	7,966,750			

* 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	\$ 42,291		
Total Other Advertising	\$ 42,291	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 21,182		
Assoc of Jewish Aging Services (AJAS)	\$ 5,068		
CALTC Expenses - Disallowed	\$ 679		
CC LC	\$ 431		
CT Healthcare	\$ 1,557		
St. Vincent Health Partners	\$ 9,339		
National Association of Jewish Chaplins	\$ 475		
Total Dues	\$ 38,731	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin Recruiting Fees	\$ 39,593		
IT Network	\$ 49,838		
IT Hardware	\$ 10,261		
IT Software	\$ 105,025		
Physical Plant - Dues	\$ 9		
Admission Software	\$ 2,449		
IT Support	\$ 114,125		
Finance Consulting	\$ 3,022		
Pre-employment Screening	\$ 28,036		
HR Consulting	\$ 26,329		
Admin Meeting Expense	\$ 221		
Child Care Center Misc. Expenses - Disallowed	\$ (475)		
Minor Equipment	\$ 4,304		
Admin/Education Supplies Expense	\$ 482		
Misc. Consulting Expense - Insurance, cost containment	\$ 34,486		
Administration Printing	\$ 156		
Employee Relations Printing	\$ 3,031		
Outpatient Therapy Printing - Disallowed	\$ 105		
Therapeutic Recreation - Printing - Disallowed	\$ 18		
Pastoral Services Printing	\$ 141		
Miscellaneous Expenses - Disallowed	\$ 1,529		
Other Employee Relations	\$ 815		
Misc. Consulting Expense - Disallowed	\$ 85,067		
Inpatient Therapy Software - Disallowed	\$ 3,942		
Outpatient Therapy Software - Disallowed	\$ 731		
Bank Fees/Other Charges - Disallowed	\$ 133,852		
Employee Relations Software - Disallowed	\$ 10,757		
Employee Relations Supplies - Disallowed	\$ 18		
Directors and Officers Insurance	\$ 34,149		
Total Other Administrative and General	\$ 692,016	\$ -	\$ -

Other Employee Relations expenses:

	Amount	Description	Disallowed Amount
Events - Net after donations:			
Holiday Party /Celebration/Summer Event	6,050	Oct 18, Nov 18, Jan 19, May 19	
Subtotal Employee Events:	\$ 6,050		\$ 1,596
Performance Incentive Program:			
Target Gift Cards	12,225	Performance Incentive Program	
Subtotal Performance Incentive:	\$ 12,225		\$ -
Service Awards:			
Aug-19	314	Quarterly awards for customer service, annual awards in September for long service, special	
Sep-19	5,017		
Subtotal Service Awards	\$ 5,330		\$ 5,330
Misc			
Other	2,017		\$ 2,017
Subtotal on Page 16 Line L3:	\$ 25,622	Pg. 16/L3	\$ 8,943

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Jewish Home for the Elderly of Fairfield C	923-C	9/30/2019	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	97,698	Management Services - Dietary	Page 18, Line 2c
Morrison Mgmt. Specialists Inc, - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	18,832	Management Services - Laundry	Page 19, Line 3c
Morrison Mgmt. Specialists Inc, - 400 Northridge Rd. Suite 600, Atlanta, GA 30350	14,372	Management Services - Housekeeping	Page 20, Line 4c

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

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Jewish Home for the Elderly of Fairfield County		923-C	9/30/2019		18	37	
Item		Total	CCNH	RHNS	(Specify)		
2. Dietary							
a. In-House Preparation & Service							
1.	Raw Food	\$ 26,177	26,177				
2.	Non-Food Supplies	\$ 12,491	12,491				
3.	Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)							
		\$ 2,011,453	2,011,453				
c. Other (Specify) _____ Management Services							
		\$ 97,698	97,698				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 2,147,819	2,147,819				
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)		
F.	Resident Meals: Total no. of meals served per day:*						
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
H.	Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.			
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					Not reported	
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
K.	Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.			
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					Not reported	
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County	923-C	9/30/2019	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	14,942	14,942	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$	52	52	
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$	50,557	50,557	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	73,499	73,499	
c. Other (Specify) Management Services	\$	18,832	18,832	
3D. Total Laundry Expenditures (3a + b + c)	\$	157,882	157,882	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield Count		923-C	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	38,932	38,932		
	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. \$	56,092	56,092		
	C. Other (<i>Specify</i>) Management Services	\$	14,372	14,372		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	109,396	109,396		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	835,945	835,945		
	b. Medicine Cabinet Drugs	\$	27,068	27,068		
	c. Medical and Therapeutic Supplies	\$	614,671	614,671		
	d. Ambulance/Limousine***	\$	54,307	54,307		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	36,210	36,210		
	f. X-rays and Related Radiological Procedures***	\$	49,952	49,952		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$	12,555	12,555		
	h. Laboratory***	\$	122,119	122,119		
	i. Recreation	\$	157,732	157,732		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	65,501	65,501		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,976,060	1,976,060		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Nursing Department Supplies	\$ 1,820		
Satellite TV - Disallowed	\$ 49,356		
Patient Lost Articles - Disallowed	\$ 19		
Inpatient Therapy Supplies - Disallowed	\$ 10,186		
Outpatient Therapy Supplies - Disallowed	\$ 112		
Pastoral Supplies	\$ 1,713		
Child Care Center Supplies	\$ 1,875		
Clinical Support Svc - Supplies	\$ 420		
Total Other Resident Care	\$ 65,501	\$ -	\$ -

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 9/30/2019	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
Marsh & McLennan Agency LLC	Suite 4E03, Norwalk, CT 06854	<input type="radio"/>	<input checked="" type="radio"/>		Insurance Consulting	30,564				16	M13
Gallagher Benefit Services	55 Hartland St, East Hartford, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>		Compensation Study	14,025				16	M13
MBS Lawn & Tree	65 Riverview Pl, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	38,743				22	6f
Red Hawk	55 Robinson Blvd, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>		Fire Alarm Maintenance	14,463				22	6a
Nick's Carting, Inc.	388 Knowlton St, Bridgeport, CT 06608	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	61,292				22	6f
Flagship Networks, Inc.	Suite 340, Shelton, CT 06484	<input type="radio"/>	<input checked="" type="radio"/>		IT Support	112,949				16	M13
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	1,977,385				18	2b
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	73,499				19	3b
Morrison Mgmt. Specialists Inc.	400 Northridge Rd. Suite 600, Atlanta, GA 30350	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	56,092				20	4b
Celtic Consulting LLC	Plaza, 507 E Main St #308, Torrington, CT	<input type="radio"/>	<input checked="" type="radio"/>		Clinical Survey Readiness	46,125				16	M13
Harmony Healthcare International	430 Boston St #104, Topsfield, MA 01983	<input type="radio"/>	<input checked="" type="radio"/>		Medicare Consulting	25,867				16	M13
Peretz Robinson	84 Senior Place, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	13,387				18	2b
Evan Rogol	73 West Rock Ave, New Haven, CT 06515	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services	12,373				18	2b
		<input type="radio"/>	<input checked="" type="radio"/>								

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield Cour	923-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 213,456	213,456				
b. Heat	\$ 127,347	127,347				
c. Light & Power	\$ 623,805	623,805				
d. Water	\$ 25,915	25,915				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 67,551	67,551				
f. Other (<i>itemize</i>)	\$ 262,447	262,447				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,320,521	1,320,521				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 2,297,762	2,297,762				
c. Non-Movable Equipment	\$ 89,109	89,109				
d. Movable Equipment	\$ 276,646	276,646				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 2,663,517	2,663,517				
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	\$ 50,755	50,755				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,743,643	2,743,643				

* 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	\$ 55,635		
Security Supplies	\$ 3,635		
Physical Plant Supplies Expense	\$ 96,781		
Waste Removal	\$ 64,523		
Physical Plant Uniform Expense	\$ 328		
Landscaping	\$ 38,743		
Snow Removal	\$ 2,802		
Total Other Repairs and Maintenance	\$ 262,447	\$ -	\$ -

Depreciation Schedule

Name of Facility Jewish Home for the Elderly of Fairfield County		License No. 923-C			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
B. Building and Building Improvements											
1. Acquired prior to this report period		92,238,875		92,238,875	7,119,530	SL	Various	3,340,628			
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)		120,590		120,590		SL	Various	4,193			
B-4. Subtotal									3,344,821		
C. Non-Movable Equipment											
1. Acquired prior to this report period		1,261,394		1,261,394	451,471	SL	Various	129,043			
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)		20,346		20,346		SL	Various				
C-4. Subtotal									129,043		
	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 (Disall				2	18	9,808	9,808	1,907	SL	3	3,270
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period				VAR	VAR	4,074,969	4,074,969	1,821,895	SL	Various	420,251
b. Disposals (attach schedule)				VAR	VAR	(34,739)	(34,739)		SL	Various	(34,739)
c. Acquired during this report period (attach schedule)				VAR	VAR	134,767	134,767		SL	Various	10,195
D-3. Subtotal											398,977
E. Total Depreciation											3,872,841

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/5/2018	10-Lenovo tiny I-5 & monitors	\$ 8,680	3	\$ 2,652
12/31/2018	10-TC M720QTiny I5 Processers	\$ 7,382	3	\$ 1,846
2/26/2019	6-TP T470 I5 Thinkpads	\$ 5,628	3	\$ 1,094
5/6/2019	5 TC M720Q I5 Computers & monitors	\$ 4,364	3	\$ 485
7/24/2019	5-TC M720QTiny I5-8400 computers & display	\$ 3,750	3	\$ 208
7/26/2019	3-TP T470 I5-7300 computers	\$ 2,838	3	\$ 158
10/8/2018	3 Hoyer lifts w/smart monitor	\$ 12,760	10	\$ 1,170
10/31/2018	2-Convection Gas Ovens	\$ 9,012	10	\$ 826
12/13/2018	Bench-Fly with semiattached seat	\$ 1,710	10	\$ 128
2/25/2019	Pedestal Lectern/Podium-Oak	\$ 2,278	10	\$ 133
3/22/2019	19" Electric scissor lift (used)	\$ 5,125	10	\$ 256
5/14/2019	12 Kellex chairs w/casters	\$ 3,345	10	\$ 111
7/18/2019	12 Kellex chairs w/casters	\$ 3,345	10	\$ 56
6/5/2019	3-hoyer lifts w/scale & smart options	\$ 12,357	10	\$ 309
8/13/2019	Tagger unit for mail	\$ 1,645	10	\$ 14
8/21/2019	121-Mattress-Geo Mattress Ulta Max	\$ 44,974	5	\$ 750
9/25/2019	4-Bed elite risers, headboard/footboard	\$ 5,576	15	\$ -
Total additions for Movable Equipmen		\$ 134,767		\$ 10,195 *
Deletions:				
6/17/2011	10 mattresses-spam geo max	\$ (8,903)	7	\$ (8,903)
1/18/2012	66-Spamx-Geo Max Mattress	\$ (16,240)	7	\$ (16,240)
2/15/2012	36-Geo mattresses	\$ (9,596)	7	\$ (9,596)
Total deletions for Movable Equipmen		\$ (34,739)		\$ (34,739) **

*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 Improvermen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvermen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield County			923-C		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Finance - Bond Expense	4	14	25	1,053,769	186,018	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 the Elderly of Fairfield	License No. 923-C	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		02/24/14		
2. Date Structure Completed		07/01/16		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		1973		
5. Total Licensed Bed Capacity		294		
6. Square Footage		367,000		
7. Acquisition Cost				
a. Land		5,000,000		
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed	Variable Tax-Ex	
b. Date Mortgage Obtained		02/11/10	04/29/14	
c. Interest Rate for the Cost Year		4.00%	2.38% - 2.67%	
d. Term of Mortgage (number of years)		10	25	
e. Amount of Principal Borrowed		2,000,000	62,000,000	
f. Principal balance outstanding as of 9/30/2019		291,622	54,924,547	
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Jewish Home for the Elderly of Fairfield		923-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 14807	14,807		
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			\$ 1,690,871	1,690,871		
Name of Lender		Rate				
People's United Bank		2.38-2.67%				
Address of Lender						
850 Main StBridgeport, CT 06604						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 1,705,678	1,705,678		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Jewish Home for the Elderly of Fa		923-C		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				1,705,678	1,705,678		
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)				\$	14,001	14,001	
Related Party Loan							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,719,679	1,719,679	
14. Insurance							
a. Insurance on Property (buildings only)				\$	47,934	47,934	
b. Insurance on Automobiles				\$	21,259	21,259	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	152,638	152,638	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	10,362	10,362	
Child Care Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	232,193	232,193	
15. Total All Expenditures (A-13 thru C-14)				\$	40,109,105	40,109,105	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Jewish Home for the Elderly of Fairfield County			923-C	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	a12g	Occupational Therapy	\$ 630,091	630,091		
4.			Other - See attached Schedule	\$ 1,687,657	1,687,657		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 130,855	130,855		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d	Accounting	\$ 10,063	10,063		
10a.			Legal	\$ 40,375	40,375		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 16,881	16,881		
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	\$ 789	789		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	16	Automobile Expense (e.g. personal use)	\$ 23,131	23,131		
18.	16	m3	Unallowable Advertising *	\$ 42,291	42,291		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4	Fund Raising / Contributions	\$ 6,060	6,060		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 662,284	662,284		
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)				\$ 3,250,477	3,250,477		

* 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	\$ 221,593		
10	A2	Administrator's salary allocable to nonreimbursable programs (20%)	\$ 131,285		
10	12o	Child care salaries - see pg. 29d attachment	\$ 287,857		
10	A2	Administrator's bonus	\$ 27,000		
10		Unallowable (Non-Medicaid) Beds Disallowance	\$ 961,661		
Total Other Salaries Adjustment			\$ 1,687,657	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 20,495		
13	B4	Podiatrist	\$ 4,200		
13	B8e	Psychiatrist	\$ 16,942		
13	B12	Physician - long term care	\$ 316		
13	B12	Post acute physician	\$ 5,557		
13	B12	Inpatient Therapy - purchased services	\$ 14,938		
13	B12	Inpatient Therapy - temp help	\$ 62,826		
13	B12	Employee relations temp help	\$ 2,914		
13		Unallowable (Non-Medicaid) Beds Disallowance	\$ 2,667		
Total Other Fees Adjustments			\$ 130,855	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Child care misc. expenses - see attachment page 29d	\$ (475)		
16	m13	Misc. consulting expense	\$ 85,067		
16	m13	Misc. expenses	\$ 1,529		
16	m13	Inpatient therapy software	\$ 3,942		
16	m13	Outpatient therapy software	\$ 731		
16	m13	Outpatient therapy printing	\$ 105		
16	m13	Therapeutic Recreation - Printing	\$ 18		
16	m13	Bank fees/other charges	\$ 133,852		
16	m13	Employee Relations Software	\$ 10,757		
16	m13	Employee Relations Supplies	\$ 18		
15	1g	Child care office supplies - see attachment page 29d	\$ 724		
16	m9	Child care subscriptions - see attachment page 29d	\$ 725		
18	2a1	Child care food - see attachment page 29d	\$ 240		
16	m8	Disallowed dues (CALTC)	\$ 679		
16	m8	CC LC Dues	\$ 431		
16	L3	Other employee relations expense - see page 16 attachment	\$ 8,943		
15	1a1-1a8	Benefits on disallowed salaries	\$ 319,418		
15	1a1-1a8	Benefits disallowed in excess for nonreimbursable programs	\$ (384,102)		
16	L5	Child Care education expenses - see attachment 29d	\$ 683		
15		Unallowable (Non-Medicaid) Beds Disallowance - Emp Benefits	\$ 254,935		
15/16		Unallowable (Non-Medicaid) Beds Disallowance - A&G	\$ 109,071		
18		Unallowable (Non-Medicaid) Beds Disallowance - Dietary	\$ 102,266		
19		Unallowable (Non-Medicaid) Beds Disallowance - Laundry	\$ 7,518		
20		Unallowable (Non-Medicaid) Beds Disallowance - Housekeeping	\$ 5,209		
Total Other A&G Adjustments			\$ 662,284	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield County				923-C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 3,250,477	3,250,477		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 835,945	835,945		
28.	20	5d	Ambulance/Limousine	\$ 54,307	54,307		
29.	20	5f	X-rays, etc	\$ 49,952	49,952		
30.	50	5h	Laboratory	\$ 122,119	122,119		
31.	20	5c	Medical Supplies	\$ 110,440	110,440		
32.	20	5e2	Oxygen (non emergency)	\$ 36,210	36,210		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 117,656	117,656		
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	\$ 94,670	94,670		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 11,267	11,267		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 329	329		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 93,474	93,474		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ (129,009)	(129,009)		
49. Total Amount of Decrease (Items 1 - 48)				\$ 4,647,837	4,647,837		

*** 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.

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Vending Machine	\$ 329		
Total Other Adjustments			\$ 329	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Child care tuition - see page 29d attachment	\$ 52,666		
30	IV8	Miscellaneous revenue	\$ 21,652		
27	14c3	Child care insurance - see page 29d attachment	\$ 9,067		
27		Unallowable (Non-Medicaid) Beds Disallowance - Insurance Exp	\$ 10,089		
Total Other Adjustments			\$ 93,474	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Depreciation - adjust assets to 30 year life - see attachment page 29c	\$ (368,621)		
27	12D	Interest on related party loans payable	\$ 14,001		
22		Unallowable (Non-Medicaid) Beds Disallowance - Depreciation	\$ 144,388		
27		Unallowable (Non-Medicaid) Beds Disallowance - Interest Expense	\$ 81,223		
Total Unallowable Building Interest			\$ (129,009)	\$ -	\$ -

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.

Date in Service	Description	Amount	2017 Disposals	2018 Disposals	2019 Disposals	Adjusted Amount	Adjusted Life	Adjusted Life	2019		
									Depreciation Taken	Adjusted Depreciation	Positive Disallowance
7/1/2016	Civil Engineer Monitoring & reporting	583,211				583,211	40	30	14,580	19,440	4,860
7/1/2016	Architect Fees for Park Avenue Site	3,785,536	(61,372)			3,724,164	40	30	93,104	124,139	31,035
7/1/2016	Legal services for Park Avenue site	160,495				160,495	40	30	4,012	5,350	1,337
7/1/2016	Legal-Zoning & Acquisition JCC	70,939				70,939	40	30	1,773	2,365	591
7/1/2016	Management Consulting for new site	1,082,141				1,082,141	40	30	27,054	36,071	9,018
7/1/2016	Certificate of Need-Advisory Services	20,164				20,164	40	30	504	672	168
7/1/2016	Preconstruction design for Park Ave site	151,976				151,976	40	30	3,799	5,066	1,266
7/1/2016	Title search-JCC Park Avenue	682				682	40	30	17	23	6
7/1/2016	Certificate of need filing	42,636				42,636	40	30	1,066	1,421	355
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	131
7/1/2016	Legal costs for new campus	45,520				45,520	40	30	1,138	1,517	379
7/1/2016	Asbestos survey, lead and pcp analyses	98,570				98,570	40	30	2,464	3,286	821
7/1/2016	Geotechnical consulting service	46,123				46,123	40	30	1,153	1,537	384
7/1/2016	Legal for design & construction agreements	16,312				16,312	40	30	408	544	136
7/1/2016	Peer review of construction	23,897				23,897	40	30	597	797	199
7/1/2016	Purchase property at 4200 Park Avenue, B	53,927				53,927	40	30	1,348	1,798	449
7/1/2016	DEEP permit for Park Ave	625				625	40	30	16	21	5
7/1/2016	Legal services for Park Ave	972				972	40	30	24	32	8
7/1/2016	Pre construction document review	28,321				28,321	40	30	708	944	236
7/1/2016	Builders risk insurance	82,954				82,954	40	30	2,074	2,765	691
7/1/2016	Title insurance-additional fees	1,888				1,888	40	30	47	63	16
7/1/2016	Construction Costs	48,854,470				48,854,470	40	30	1,221,362	1,628,482	407,121
7/1/2016	Construction Agreement-Uri-Electricity	14,280				14,280	40	30	357	476	119
7/1/2016	Soil and construction material testing	148,342				148,342	40	30	3,709	4,945	1,236
7/1/2016	Building permit fee-Park Avenue	1,591,875				1,591,875	40	30	39,797	53,063	13,266
7/1/2016	Sewer Use	2,410				2,410	40	30	60	80	20
7/1/2016	Capitalized Interest	932,498				932,498	40	30	23,312	31,083	7,771
7/1/2016	Southern Conn Gas	92,488				92,488	40	30	2,312	3,083	771
7/1/2016	Thermal Consulting and inspecting	25,800				25,800	40	30	645	860	215
7/1/2016	Soil sample, PH sample	441				441	40	30	11	15	4
7/1/2016	Electricity	88,035				88,035	40	30	2,201	2,934	734
7/1/2016	Structural Engineer	7,000				7,000	40	30	175	233	58
7/1/2016	Courtyard Renderings	3,030				3,030	40	30	76	101	25
7/1/2016	Bridgeport Dept. of Health-Inspections	3,135				3,135	40	30	78	105	26
7/1/2016	Demolition and Abatement	881,042				881,042	40	30	22,026	29,368	7,342
7/1/2016	Fire Protection-Sprinkler	961,651				961,651	40	30	24,041	32,055	8,014
11/18/2016	General construction	1,732,330				1,732,330	40	30	43,308	57,744	14,436
12/31/2016	General construction	1,902,847		(28,364)		1,874,483	40	30	46,862	62,483	15,621
10/1/2016	Civil engineering monitoring and reporting	922				922	40	30	23	31	8
10/1/2016	Architect fees	13,159				13,159	40	30	329	439	110
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	11
									529,020		
									69.68%		
									368,621		

Jewish Senior Services

Attachment page 29d

9/30/2019

Childcare Direct Expenses Disallowance

Page	Line	Description	Direct Amount	Allocation Basis	Amount Disallowed by Allocation Basis	Amount Disallowed - 5% of excess	Additional Disallowance	Note
10	12O	Salaries	328,979	Direct to SNF	-		287,857	
15	IGB	Office Supplies	1,306	Accum Cost	419		724	
16	L5	Education expenses	1,233	Accum Cost	396		683	
16	M1	Advertising - Help Want	195	Accum Cost	63		-	
16	M4	Travel	0	Accum Cost	-		-	
16	M7	Postage	0	Accum Cost	-		-	
16	M9	Licenses and Subscriptic	1,308	Accum Cost	420		725	
16	m13	Childcare misc. expense	(700)	Accum Cost	(225)		(475)	
18	2A1	Raw Food	377	Meals	90		240	
20	5c	Medical Supplies	1,518	Direct to SNF	-	76	1,262	Medical supplies already disallowed 5%
20	5i	Recreation	11,489	Direct to SNF	-		10,053	
20	5J	Other supplies	1,875	Direct to SNF	-		1,641	
27	14c3	Childcare insurance	10,362	Direct to SNF	-		9,067	
30	2M	Childcare Revenue	421,326	Direct to SNF	368,660		52,666	Revenue received for allowable employees
30	2M	Childcare Fundraising R	14	Direct to Non-Reim	-		-	
			Total Disallowance, exclusive of benefits				364,441	
			Benefits disallowance				49,054	included in overall benefits disallowance
3 of 24 enrolled are allowable			12.50%	Total Disallowed			413,495	
Disallowance			87.50%					
Amount disallowed via Accum. Cost Basis			32.08%					
Amount disallowed via Meals Basis			23.81%					
Total Salaries to SNF per template			21,550,968					
Total Benefits to SNF per template			3,672,538					

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Jewish Home for the Elderly of Fairfield	C 923-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 42,007,808	42,007,808				
b. Medicaid Room and Board Contractual Allowance **	\$ (19,919,147)	(19,919,147)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 10,048,018	10,048,018				
b. Medicare Room and Board Contractual Allowance **	\$ (2,575,733)	(2,575,733)				
4. a. Private-Pay Residents and Other	\$ 12,552,310	12,552,310				
b. Private-Pay Room and Board Contractual Allowance **	\$ (715,748)	(715,748)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 917,170	917,170				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (917,170)	(917,170)				
c. Prescription Drugs - Non-Medicare	\$ 153,881	153,881				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (153,881)	(153,881)				
2. a. Medical Supplies - Medicare	\$ 13,646	13,646				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (13,646)	(13,646)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (158)	(158)				
3. a. Physical Therapy - Medicare	\$ 1,412,155	1,412,155				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,283,638)	(1,283,638)				
c. Physical Therapy - Non-Medicare	\$ 477,904	477,904				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (162,366)	(162,366)				
4. a. Speech Therapy - Medicare	\$ 105,470	105,470				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (82,770)	(82,770)				
c. Speech Therapy - Non-Medicare	\$ 72,766	72,766				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (35,185)	(35,185)				
5. a. Occupational Therapy - Medicare	\$ 1,096,036	1,096,036				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,001,531)	(1,001,531)				
c. Occupational Therapy - Non-Medicare	\$ 401,713	401,713				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (313,854)	(313,854)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 9,565	9,565				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 37,309	37,309				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 42,130,924	42,130,924				
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	\$ 67,255	67,255				
5. Interest Income (<i>Specify</i>)	\$ 31	31				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,412,271	1,412,271				
V. Total Other Revenue (1 thru 8)	\$ 1,479,557	1,479,557				
VI. Total All Revenue (III +V)	\$ 43,610,481	43,610,481				

* 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	\$ 187,968		
30	Medicare A - X-Ray and Lab Contractual	\$ (178,403)		
Total Other Resident Revenue - Medicare		\$ 9,565	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30	Other X Ray and Lab	\$ 55,713		
30	Other X Ray and Lab Contractual	\$ (18,404)		
Total Other Resident Revenue		\$ 37,309	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, IV4	Interest Income Operations		\$ 31		
Total Interest Income			\$ 31	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30, IV8	Vending Machine - Disallowed	\$ 329		
30, IV8	Child Care Tuition Fees - Disallowed	\$ 52,666		
30, IV8	Investment Income. net of fees	\$ 275,770		
30, IV8	Realized Gains on Investments, Net	\$ 206,511		
30, IV8	Unrealized Gains on Investments, Net	\$ (213,449)		
30, IV8	Change in Value of Swap	\$ 1,160		
30, IV8	Contributions, Net	\$ 601,755		
30, IV8	Miscellaneous Revenue - Disallowed	\$ 21,652		
30, IV8	Evercare Quality Savings	\$ 45,095		
30, IV8	Community Events	\$ 41,054		
30, IV8	Long Term Care Late Fee Revenue	\$ 5,274		
30, IV8	Other Comprehensive Income - Change in Pension Liability	\$ 374,456		
Total Other Revenue		\$ 1,412,271	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,578,278
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,345,261
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	496
4. Inventories			\$	126,272
5. Prepaid Expenses			\$	324,455
a. Prepaid Software Cost	5,987			
b. Prepaid Dues	22,304			
c. Prepaid Health Insurance Premiums	296,164			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	729,868
Residents' Trust Funds	156,139			
Due from GPG & Men's Club	1,804			
Contributions Receivable	196,631			
See Schedule	375,294			
A-9. Total Current Assets (Lines A1 thru 8)			\$	8,104,630
B. Fixed Assets				
1. Land			\$	5,000,000
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	_____		
	Net			
3. Buildings	*Historical Cost	92,359,465	\$	81,895,114
	Accum. Depreciation	10,464,351		
	Net			
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	_____		
	Net			
5. Non-Movable Equipment	*Historical Cost	1,281,740	\$	701,226
	Accum. Depreciation	580,514		
	Net			
6. Movable Equipment	*Historical Cost	4,174,997	\$	1,957,395
	Accum. Depreciation	2,217,602		
	Net			
7. Motor Vehicles	*Historical Cost	258,859	\$	4,631
	Accum. Depreciation	254,228		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	159,463
Construction in Progress	159,463			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	89,717,828

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	97,822,458
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			\$	
3. Buildings			*Historical Cost _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____ 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 _____ 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>)			\$	12,463,644
Investments		12,126,760		
Contributions Receivable		68,794		
See Schedule		268,090		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	12,463,644
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	110,286,102

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield Cour	923-C	9/30/2019	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	607,281
2. Notes Payable (<i>itemize</i>)			\$	417,845
Term loan payable			291,622	
Current portion of related party loan (see page 34)			126,223	
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	24,456
Name of Lender	Purpose	Amount	Date Due	
W.I. Clark Company	Vehicle Loans	24,456	2022-23	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	742,082
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	48,974
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	2,055,000
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	3,049,409
Deferred Revenues			231,243	Accrued Accounting Fee 101,800
Resident Funds			156,139	Deferred Compensation 84,309
Nursing Home User Fee			338,585	Deposits - Assisted Livir 268,350
Accrued Vacation			1,013,366	See Schedule 855,617
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	6,945,047

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Jewish Home for the Elderly of Fairfield Co	License No. 923-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				6,945,047
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
				\$ 48,918
Name of Lender	Purpose	Amount	Date Due	
W.I. Clark Company	Vehicle Loans	48,918	2022-23	
2. Mortgages Payable				\$ 52,869,547
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 61,241
Name and Address of Lender	Amount	Loan Date		
Board of Directors	61,241	10/1/17		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 5,717,467
Accrued Pension Cost		1,946,013		
Deferred Compensation Obligation		19,885		
Deferred Revenue		3,445,754		
See Schedule		305,815		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 58,697,173
C. Total All Liabilities (Lines A-13 + B-5)				\$ 65,642,220

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

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	45,739,658
6. Gain or Loss for Period			\$	(1,095,776)
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	44,643,882
C. Total Reserves and Net Worth			\$	44,643,882
D. Total Liabilities, Reserves, and Net Worth			\$	110,286,102

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Jewish Home for the Elderly of Fairfield	923-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	45,739,658
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	43,610,481
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	40,109,105
D. Net Income or Deficit			\$	3,501,377
E. Balance			\$	49,241,035
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Loss on nonreimbursable programs			(3,403,287)	
Rounding			(4)	
Cumulative Adj - Adoption of ASU (2014-09)			(1,193,862)	
F-3. Total Additions			\$	(4,597,153)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <i>Balance at End of Period</i>			\$	44,643,882

I. Preparer's/Reviewer's Certification

Name of Facility Jewish Home for the Elderly of Fairfield		License No. 923-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer <i>Blum, Shapiro & Company, P.C.</i>		Title		Date Signed <i>2/12/2020</i>	
Printed Name of Preparer Blum Shapiro & Company, P.C.					
Address 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 jfink@blumshapiro.com					