

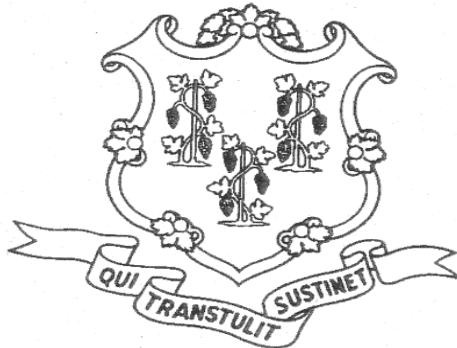
February 15, 2020

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 Greenwich Woods Rehabilitation, LLC. In preparing this cost report, 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. We did not disallow bad debts as it is netted against Private Pay Revenue. As this is a for-profit facility, building and non-moveable equipment value for fair rental purposes should be maintained at the prior owner basis which is recorded in the rate system for the facility. Moveable equipment assets which were acquired have been maintained for this filing at the basis of the prior owner and depreciation expense has been added to page 29 for these assets. 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.

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Greenwich Woods Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 1165 King Street, Greenwich, CT 06831	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input 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 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2403	RHNS	(Specify)	Medicare Provider 07-5309
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Medicaid Provider Numbers:	CCNH	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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**Annual Report of Long-Term Care Facility**

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**General Information**

Name of Facility (as licensed) Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 1	of 37
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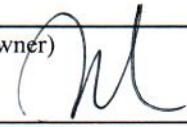
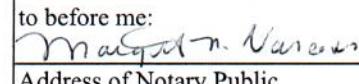
**Administrator's/Owner's Certification**

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 Greenwich Woods Rehabilitation, LLC [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 2/6/2020
Printed Name (Administrator) Carla M. Dunford		Printed Name (Owner) Moshe Bernstein	
Subscribed and Sworn to before me: 	State of Connecticut	Date 2-6-2020 	Comm. Expires 6/30/2024
Address of Notary Public 10 Greenwich Woods, 1165 King Street, Greenwich, CT 06831			

(Notary Seal)

State of Connecticut

**Annual Report of Long-Term Care Facility**

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Greenwich Woods Rehabilitation, LLC	Period Covered:		From 10/1/2018	To 9/30/2019
Address of Facility 1165 King Street, Greenwich, CT 06831				
Report Prepared By Blum Shapiro & Company, P.C.	Phone Number 860-561-4000	Date 2/13/2020		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 203-531-1335	Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Greenwich Woods Rehabilitation, LLC	Address (No. & Street, City, State, Zip) 1165 King Street, Greenwich, CT 06831			
License Numbers: CCNH 2403	RHNS	(Specify)	Medicare Provider No. 07-5309	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input 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.				
<b>Administrator</b> Name of Administrator Carla M. Dunford				
		Nursing Home Administrator's License No.:	002055	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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**Annual Report of Long-Term Care Facility**

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**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page of 3   37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Greenwich Woods Rehabilitation, LLC		1165 King Street, Greenwich, CT 06831	Connecticut
Name of Partners/Members	Business Address	Title	% Owned
GW Holdings, LLC	1165 King Street, Greenwich, CT 06831	Owner	68%
SJJJ, LLC	1165 King Street, Greenwich, CT 06831	Owner	16%
LYM GW, LLC	1165 King Street, Greenwich, CT 06831	Owner	9%
IK Greenwich, LLC	1165 King Street, Greenwich, CT 06831	Owner	7%

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page of 3A   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	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page of 3B   37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

## General Information and Questionnaire

### Related Parties\*

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019			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			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Sparkle	5140 Highway 9, South Howell, NJ 07731	<input checked="" type="radio"/>	<input type="radio"/>	33%	Housekeeping Services	20 line 4b	415,444	410,519
Skilled Marketing Solutions	PO Box 2051, West Hempstead, NY 11552	<input checked="" type="radio"/>	<input type="radio"/>	98%	Website Service - Disallowed	16 line m11	1,188	1,188
Greenwich Woods Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Rental Expense	22 line 9	1,510,878	1,510,878
Greenwich Woods Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	27 line 14a	41,665	41,665
Greenwich Woods Realty, LLC	1165 King Street, Greenwich, CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	22 line 10b	127,457	127,457
		<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

### Basis for Allocation of Costs

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	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.

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**

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**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 9/30/2019			Page 6	of 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						
IKON Financial - GE Capital c/o Ricoh	<input type="radio"/>	<input checked="" type="radio"/>	3 Copiers	10/14/16	Auto-renewed	4,316	4,316	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Pitney Bowes	07/29/17	Auto-renewed	1,963	1,963	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		<b>Total ***</b>	6,279	

\* 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 Greenwich Woods Rehabilitation, Inc.	License No. 2403	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 1 SY Consultant Inc 2 Blum Shapiro 3 The Bonadio Group 4	Address (No. & Street, City, State, Zip Code) 1138 E 12th Brooklyn, NY 11230 29 South Main Street, West Hartford, CT 06127 171 Sullys Trail, Pittsford, NY 14534
--	---

Services Provided by This Firm (*describe fully*)

1 Monthly Closing	\$ 18,000
2 Cost Reports	\$ 13,450
3 401k Audit	\$ 1,750
4	\$
	Charge for Services Provided \$ 33,200

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

Yes     No    Pg 15 line 1d

#### Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attachment 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 Attachment	\$ 71,354
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 71,354

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

Yes     No    Pg 15 line 1e

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-7 Rev. 6/95

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/19	Page 7b	of 37
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Ref	Description	Amount	Disallowed
Goldman, Gruder & Woods, LLC	General, admissions, residents	\$ 5,551	
Robinson & Cole, LLP	General Labor & Unemployment, ULP	52,733	
Murtha Cullina, LLP	General Legal Matters	3,963	
Shipman, Shaiken, & Schwefel	Property Tax Appeal	4,774	4,774
Heagney, Lennon, & Slane	General Legal Matters	2,244	2,244
Mary Ellen Shea	LIUNA Local 1224 Union Arbitrator	700	
American Arbitration Association	LIUNA Local 1224 / Collective Bargaining Agreement	275	
Greenwich Woods L.P	Conservatorship Doc Served	1,114	
		\$ 71,354	\$ 7,018

## Schedule of Resident Statistics

Name of Facility Greenwich Woods Rehabilitation, LLC			License No. 2403				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					217	217			217	217		
A. On last day of PREVIOUS report period	217	217							217	217		
B. On last day of THIS report period	217	217			217	217			217	217		
2. Number of Residents					127	127			152	152		
A. As of midnight of PREVIOUS report period	127	127							109	109		
B. As of midnight of THIS report period	109	109			152	152			109	109		
3. Total Number of Days Care Provided During Period					4,252	4,252			1,088	1,088		
A. Medicare	5,340	5,340							7,797	7,797		
B. Medicaid (Conn.)	33,562	33,562			25,765	25,765						
C. Medicaid (other states)												
D. Private Pay	4,252	4,252			3,257	3,257			995	995		
E. State SSI for RCH												
F. Other (Specify) Managed Medicare	2,734	2,734			2,005	2,005			729	729		
G. Total Care Days During Period (3A thru F)	45,888	45,888			35,279	35,279			10,609	10,609		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
<b>5. Total Resident Days (3G + 4A + 4B)</b>	<b>45,888</b>	<b>45,888</b>			<b>35,279</b>	<b>35,279</b>			<b>10,609</b>	<b>10,609</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	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	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	13		83		13			
Per Diem Rate								
a. One bed rm.	PPS		232.88		503/513/572			
b. Two bed rms.	PPS		232.88		481/492/552			
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		5,498		5,498	
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		353		353	
2. Restorative Treatments					
C. Other		495		495	
D. <b>Total Physical Therapy Treatments</b>		6,346		6,346	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		596	596		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		22		22	
2. Restorative Treatments					
C. Other					
D. <b>Total Speech Therapy Treatments</b>		618		618	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		6,184	6,184		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		300		300	
2. Restorative Treatments					
C. Other					
D. <b>Total Occupational Therapy Treatments</b>		6,484		6,484	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
Greenwich Woods Rehabilitation, LLC	2403	9/30/2019		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
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	103,046	2,178			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	362,093	11,958			
5. Dietary Service					
a. Head Dietitian	68,204	2,891			
b. Food Service Supervisor	34,796	1,232			
c. Dietary Workers	545,960	31,907			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	73,431	2,198			
b. Other Maintenance Workers	94,630	4,845			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	174,691	9,997			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	237,825	4,156			
b. RN					
1. Direct Care	671,587	17,238			
2. Administrative**	467,698	12,547			
c. LPN					
1. Direct Care	1,609,193	53,008			
2. Administrative**	32,436	804			
d. Aides and Attendants	2,578,507	145,365			
e. Physical Therapists	56,987	1,557			
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	188,113	9,872			
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	202,865	7,115			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	7,502,062	318,868			

\* 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 Greenwich Woods Rehabilitation, LLC			License No. 2403		Report for Year Ended 9/30/2019			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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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
Greenwich Woods Rehabilitation, LLC				2403		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)							
<b>Section III - Administrators***</b>										
Michael Chiappinelli (10/1/18-2/23/19)	43,463			Non-Preferential		1,138	A2			
Mordi Blass (interim administrator 2/24/19-3/31/19)										
Carla Dunford (4/1/19-current)	59,583			Non-Preferential		1,040	A2			
<b>Section IV - Assistant Administrators</b>										

\*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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	9,411	Disallowed			
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	577,217	7,919			
b. Other					
6. Social Worker	15,120	470			
7. Recreation Worker	5,710	52			
8. Physicians					
a. Medical Director (entire facility)	65,000	436			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**	27,000	Disallowed			
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify) Medical Staff Meetings	450	9			
9. Speech Therapist					
a. Resident Care	123,278	1,560			
b. Other					
10. Occupational Therapist					
a. Resident Care	593,724	8,313			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care	3,697	79			
2. Administrative***					
c. Aides	9,729	533			
d. Other					
12. Other (Specify) See Attached Schedule	102,537	1,058			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	1,532,873	20,429			

\* 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.

## Report of Expenditures

## Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\*

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 14a	of 37
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G/L Account #	Direct Care Consultant	Company/Individual Name	Full Explanation of Services	Total Fee Paid*	Total Hours Worked
87110.000	Dentist	CT Dental Partners Columbia Dental	Dentistry	9,000 411 <u>9,411</u>	Disallowed Disallowed
80950.000 80960.000 80980.000 80990.000	Physical Therapist - Resident Care	Preferred Therapy Solutions	Physical Therapy	577,217	7,919
62850.000	Social Worker	Marie E. Williams	Social Work	15,120	470
61660	Recreation Workers	Various - see Pg. 14b	Recreation	5,710	52
87100.000	Medical Director	Ryan Dadasovich	Medical Director	65,000	436
87130.000	Resident Care	Bruno DiCosmo MD	Pulmonary Consultant	27,000	Disallowed
87105.000	Other Doctors	Various	Medical Staff Meeting	450	9
82950.000 82960.000 82980.000 82990.000	Speech Therapist	Preferred Therapy Solutions Greenwich Hospital	Speech Therapy	122,806 472 <u>123,278</u>	1,560 N/A <u>1,560</u>
81950.000 81960.000 81980.000 81990.000	Occupational Therapist:	Preferred Therapy Solutions	Occupation Therapy	593,724	8,313
63320.000	LPN -Direct Care	Professional Healthcare Services, LLC	LPN	3,697	79
63330.000	-Aides	Towne Staffing	Aides Staffing	9,729	533
67850.000	Nursing Admin	Teresa Skinner	Nursing Admin DON	57,250	1,013
67850.000	Nursing Admin Purchased Services	Early Sense Accrual Preferred Therapy Solutions		2,770 1,800 <u>19,289</u> <u>23,859</u>	Disallowed Disallowed Disallowed
		Taylor Healthcare Associates LLC Trademark Services, LLC		1,500 3,500 <u>5,000</u>	10 35 <u>45</u>
85050.000	Pharmacy Consultant	Omnicare of Connecticut	Pharmacy	16,428	Disallowed
			Total	1,532,873	20,429
				-	-

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-14 Rev. 6/95

**Report of Expenditures**

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

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 14b	of 37
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<b>Entertainment</b>	<b>Description</b>	<b>Date</b>	<b>Amount</b>
Greenwich International	Entertainment 10/17/2018	10/17/2018	\$ 100.00
Park Street Singers	Entertainment 10/22/2018	10/22/2018	\$ 150.00
Bobby Liggio	Entertainment 10/24/2018	10/24/2018	\$ 150.00
Colbath Colors	Entertainment 10/12/2018	10/12/2018	\$ 140.00
Irwin Finger	Entertainment 10/1/2018	10/1/2018	\$ 150.00
Irwin Finger	Entertainment 11/15/2018	11/15/2018	\$ 120.00
Colbath Colors	Entertainment 11/10/2018	11/10/2018	\$ 140.00
Greenwich International	Entertainment 12/10/2018	12/10/2018	\$ 100.00
Colbath Colors	Entertainment 12/14/2018	12/14/2018	\$ 120.00
Gene Matera	Entertainment 12/12/2018	12/12/2018	\$ 130.00
John Goldschmid	Entertainment 12/15/2018	12/15/2018	\$ 225.00
John Goldschmid	Entertainment 12/15/2018	12/15/2018	\$ 100.00
Gary Kahn	Entertainment 12/20/2018	12/20/2018	\$ 90.00
Greenwich International	Entertainment 12/1/2018	12/1/2018	\$ 100.00
Gary Kahn	Entertainment 1/9/2019	1/9/2019	\$ 90.00
John Goldschmid	Entertainment 1/1/2019	1/1/2019	\$ 100.00
Greenwich International	Entertainment 1/21/2019	1/21/2019	\$ 100.00
Gary Kahn	Entertainment 2/6/2019	2/6/2019	\$ 90.00
Jan Leder	Entertainment 2/8/2019	2/8/2019	\$ 100.00
Colbath Colors	Entertainment 2/8/2019	2/8/2019	\$ 120.00
Bobby Liggio	Entertainment 2/19/2019	2/19/2019	\$ 125.00
Greenwich International	Entertainment 2/25/2019	2/25/2019	\$ 100.00
Colbath Colors	Entertainment 3/8/2019	3/8/2019	\$ 120.00
Gary Kahn	Entertainment 3/14/2019	3/14/2019	\$ 90.00
Greenwich International	Entertainment 3/18/2019	3/18/2019	\$ 100.00
Bobby Liggio	Entertainment 3/21/2019	3/21/2019	\$ 125.00
Greenwich International	Entertainment 4/15/2019	4/15/2019	\$ 100.00
Colbath Colors	Entertainment 4/29/2019	4/29/2019	\$ 120.00
Gary Kahn	Entertainment 5/8/2019	5/8/2019	\$ 90.00
Colbath Colors	Entertainment 5/10/2019	5/10/2019	\$ 120.00
Lynn Lewis	Entertainment 5/13/2019	5/13/2019	\$ 140.00
Greenwich International	Entertainment 5/21/2019	5/21/2019	\$ 100.00
Richard Piti	Entertainment 5/13/2019	5/13/2019	\$ 125.00
Robert V. Liggio	Entertainment 5/1/2019	5/1/2019	\$ 125.00
Bobby Liggio	Entertainment 5/1/2019	5/1/2019	\$ (125.00)
Gene Matera	Entertainment 6/12/2019	6/12/2019	\$ 175.00
Colbath Colors	Entertainment 6/14/2019	6/14/2019	\$ 120.00
Greenwich International	Entertainment 6/17/2019	6/17/2019	\$ 100.00
Gary Kahn	Entertainment 6/26/2019	6/26/2019	\$ 90.00
Colbath Colors	Entertainment 7/12/2019	7/12/2019	\$ 120.00
Greenwich International	Entertainment 7/15/2019	7/15/2019	\$ 100.00
Jan Leder	Entertainment 7/1/2019	7/1/2019	\$ 125.00
Jim Brownold	Entertainment 7/18/2019	7/18/2019	\$ 150.00
Colbath Colors	Entertainment 8/9/2019	8/9/2019	\$ 120.00
Nickey D. Show	Entertainment 8/14/2019	8/14/2019	\$ 150.00
Westchester AACA	Entertainment 9/7/2019	9/7/2019	\$ 250.00
Colbath Colors	Entertainment 9/13/2019	9/13/2019	\$ 120.00
Irwin Finger	Entertainment 9/18/2019	9/18/2019	\$ 120.00
Greenwich International	Entertainment 9/23/2019	9/23/2019	\$ 100.00

**Total Entertainment** \$5,710

### C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 248,928	248,928		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 86,550	86,550		
4. Social Security (F.I.C.A.)	\$ 573,759	573,759		
5. Health Insurance	\$ 1,160,959	1,160,959		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 104,279	104,279		
8. Uniform Allowance	\$ 337	337		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 33,200	33,200		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 71,354	71,354		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,701	21,701		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 29,749	29,749		
2. Cellular Phones	\$ 4,908	4,908		
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	\$ 1,350	1,350		
3. Resident Day User Fee	\$ 809,859	809,859		
<b>Subtotal</b>	\$ 3,146,933	3,146,933		

\* 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)
Business Taxes - Disallowed	1,350		
<b>Total</b>	\$ 1,350	\$ -	\$ -

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

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		3,146,933	3,146,933		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 557	557			
2. Holiday Parties for Staff	\$ 6,718	6,718			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 49,745	49,745			
5. Education Expenses Related to Seminars and Conventions	\$ 7,809	7,809			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 9,705	9,705			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 23,116	23,116			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 27,937	27,937			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,946	7,946			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 700	700			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 25,397	25,397			
10. Contributions*** See Attached Schedule	\$ 3,750	3,750			
11. Services Provided by Contract ( <i>Specify and Complete     Schedule C-2, Page 21 for each firm or individual</i> )	\$ 40,806	40,806			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 121,990	121,990			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 3,473,109	3,473,109			

\* 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)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Promotions - Disallowed	\$ 500		
Advertising - Business Promotions - Disallowed	\$ 27,437		
<b>Total Other Advertising</b>	\$ 27,937	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
Dues - see page 16b	\$ 700		
<b>Total Dues</b>	\$ 700	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Contributions - Disallowed	\$ 3,750		
<b>Total Contributions</b>	\$ 3,750	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Employee Background Checks	\$ 2,870		
Data Processing Fees	\$ 13,767		
Software Maintenance	\$ 54,263		
ELPI Insurance	\$ 10,510		
Crime Insurance - Disallowed	\$ 6,501		
Facility Licenses	\$ 8,072		
Bank Charges	\$ 17,449		
Miscellaneous - Disallowed	\$ 599		
Medical Records Supplies	\$ 165		
A&G Small Equipment Purchase	\$ 500		
A&G Purchased Services	\$ 144		
State Assessment - Disallowed	\$ 7,150		
<b>Total Other Administrative and General</b>	\$ 121,990	\$ -	\$ -

## Detail of Dues and Subscriptions

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 16b	of 37
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Description	Total Amount	Dues	Subscriptions	Chamber of Commerce
CAHCF	700	700		
Curaspan Health Group	9,348		9,348	
Servarus Corporation	750		750	
The Marlin Company	2,212		2,212	
Berman News Service	6,689		6,689	
Journal News	739		739	
AmEx Membership	685		685	
Amazon Prime Fee	122		122	
Bentley Data Solutions	550		550	
Allscripts LLC	3,862		3,862	
Messages on Hold	440		440	
	\$ 26,097	\$ 700	\$ 25,397	\$ -

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-17 Rev. 10/97

**Schedule C-1 - Management Services\***

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 17   37 of
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 #

**\* 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
	2403	9/30/2019		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 372,778	372,778		
2. Non-Food Supplies	\$ 41,834	41,834		
3. Other (Specify) _____ Dietary Chemicals/Cleaning Supplies	\$ 8,606	8,606		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 31,142	31,142		
c. Other (Specify) _____ Dietary Small Equipment - \$6,487 Nutritional Supplements - \$4,839	\$ 11,326	11,326		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 465,686</b>	<b>465,686</b>		
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 checked="" type="radio"/> Yes <input type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	\$100
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				30 IV1
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No			If yes, specify cost.	
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input checked="" type="radio"/> Yes <input 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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019		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. \$	10,685	10,685		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$				
c. Other ( <i>Specify</i> ) Chemicals/Detergents \$9,446, Supplies \$716, Equipment Rental \$21,164	\$	31,326	31,326		
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	<b>\$</b>	<b>42,011</b>	<b>42,011</b>		
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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 28,414	28,414		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt.	\$ 415,444	415,444		
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	443,858	443,858		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	333,468	333,468		
Medicare \$216,518, Medicaid \$7,753, Managed Care \$102,473, EverCare \$1,081, Facility \$5,643					
b. Medicine Cabinet Drugs	\$	1,871	1,871		
c. Medical and Therapeutic Supplies	\$	11,601	11,601		
d. Ambulance/Limousine***	\$	7,109	7,109		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	25,904	25,904		
f. X-rays and Related Radiological Procedures***	\$	31,162	31,162		
g. Dental ( <i>Not dentists who should be included under         salaries or fees</i> )	\$				
h. Laboratory***	\$	36,903	36,903		
i. Recreation	\$	1,647	1,647		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	252,512	252,512		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	702,177	702,177		

\* 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)
Specialty Mattresses - Disallowed	\$ 27,391		
Nursing Admin Small Equipment Purchase	\$ 141		
Cable TV - Disallowed	\$ 38,632		
Physical Therapy Equipment Rental - Disallowed	\$ 15,301		
Nursing Supplies	\$ 167,221		
Wound Care Supplies	\$ 3,188		
Respiratory Supplies	\$ 638		
<b>Total Other Resident Care</b>	<b>\$ 252,512</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Greenwich Woods Rehabilitation, LLC				License No. 2403	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
Sparkle	5140 Highway 9, South Howell, NJ 07731	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Housekeeping Services	415,444			20	4b
Finnochio Brothers Sanitation	49 Liberty Place, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	23,308			22	6f
Matrixcare	Bin #32 PO Box 1414, Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		Healthcare system/payables/GL	54,263			16	m13
Saucier Mechanical	148 North Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	75,254			22	6a
Shamrock Land Management	Road, Monroe, CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Grounds Maint & Landscaping	34,968			22	6f
A. Santino	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Information Technology	21,242			16	m11
Brookdale II, LLC	27 5th St 3rd Fl Stamford CT 06905	<input type="radio"/>	<input checked="" type="radio"/>		Staff Recruitment	10,369			16	m11
		<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"/>							

\* 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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	90,399	90,399			
b. Heat	\$	151,157	151,157			
c. Light & Power	\$	153,666	153,666			
d. Water	\$	183,010	183,010			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	6,279	6,279			
f. Other ( <i>itemize</i> )	\$	164,419	164,419			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	748,930	748,930			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$	1,454	1,454			
b. Building & Building Improvements	\$	33,088	33,088			
c. Non-Movable Equipment	\$	8,233	8,233			
d. Movable Equipment	\$	62,699	62,699			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	105,474	105,474			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,510,878	1,510,878			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	127,457	127,457			
c. Personal property taxes	\$	4,987	4,987			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	1,748,796	1,748,796			

\* 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)
Trash Removal	\$ 25,387		
Service Contracts	\$ 56,677		
Maintenance Supplies	\$ 35,271		
Grounds Maintenance	\$ 35,899		
Minor Decorating - Disallowed	\$ 3,911		
Plant Equipment Rental	\$ 3,504		
Grounds Landscaping	\$ 2,009		
Copy Charges	\$ 1,761		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 164,419</b>	<b>\$ -</b>	<b>\$ -</b>

## Depreciation Schedule

**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
<b>Additions:</b>				
10/31/2018	Hot Water Pump	\$ 2,080	10	\$ 191
2/28/2019	Water Heater	\$ 7,406	15	\$ 247
3/31/2019	Water Heater	\$ 11,109	15	\$ 370
9/30/2019	Boiler Firebox	\$ 5,240	15	\$ -
<b>Total additions for Building Improvements</b>		\$ 25,835		\$ 808 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

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

**Schedule of Non-Movable Equipment Acquired during this report period**

\*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
<b>Additions:</b>				
1/31/2019	Kitchen Equipment	\$ 1,957	7	\$ 186
1/31/2019	Doors	\$ 4,305	5	\$ 574
3/31/2019	Doors	\$ 2,632	5	\$ 263
3/31/2019	Kitchen Equipment	\$ 17,358	7	\$ 1,033
3/31/2019	Telephone	\$ 20,510	10	\$ 855
<b>Total additions for Movable Equipment</b>		\$ 46,762		\$ 2,911 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Greenwich Woods Rehabilitation, LLC			License No. 2403		Report for Year Ended 9/30/2019			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. <b>Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
B. <b>Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
C. <b>Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	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				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase	02/01/15			
4. Date of Initial Licensure	02/01/15			
5. Total Licensed Bed Capacity	217			
6. Square Footage				
7. Acquisition Cost				
a. Land				
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)	Available upon			
b. Date Mortgage Obtained	Request			
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2019				

##### 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 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$				

(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
		9/30/2019			27	37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	6,368	6,368		
Interest Expense - related party notes						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	6,368	6,368		
14. Insurance						
a. Insurance on Property (buildings only)		\$	41,665	41,665		
b. Insurance on Automobiles		\$	1,262	1,262		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	17,333	17,333		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	87,707	87,707		
Liability						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>		\$	147,967	147,967		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	16,813,837	16,813,837		

## **D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		CCNH	RHNS	28   37
			Item Description	Total Amount of Decrease		
<b><i>Page 10 - Salaries and Wages</i></b>						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$ 10,143	10,143	
<b><i>Page 13 - Professional Fees</i></b>						
5.			Resident Care Physicians **	\$		
6.	13	b10	Occupational Therapy	\$ 593,724	593,724	
7.			Other - See attached Schedule	\$ 65,270	65,270	
<b><i>Pages 15 &amp; 16 - Administrative and General</i></b>						
8.			Discriminatory Benefits	\$		
9.			Bad Debts	\$		
10.			Accounting	\$		
10a.			Legal	\$ 7,018	7,018	
11.			Telephone	\$		
12.	15	1h2	Cellular Telephone	\$ 4,188	4,188	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$		
14.			Gifts, flowers and coffee shops	\$		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$		
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)	\$ 9,705	9,705	
18.	16	m2/m	Unallowable Advertising *	\$ 27,937	27,937	
19.	15	k2	Income Tax / Corporate Business Tax	\$ 1,350	1,350	
20.	16	m10	Fund Raising / Contributions	\$ 3,750	3,750	
21.			Unallowable Management Fees	\$		
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 36,074	36,074	
<b><i>Page 18 - Dietary Expenditures</i></b>						
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 100	100	
<b><i>Page 19 - Laundry Expenditures</i></b>						
25.			Laundry services to employees, guests and others who are not residents	\$		
<b><i>Page 20 - Housekeeping Expenditures</i></b>						
26.			Housekeeping services to employees, guests and others who are not residents	\$		
Subtotal (Items 1 - 26)			\$ 759,259	759,259		

\* 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	a12m	Social Workers - Marketing Duties	\$ 10,143		
<b>Total Other Salaries Adjustment</b>			\$ 10,143	\$ -	\$ -

---

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12	Nursing Admin. Purchased Services	\$ 23,859		
13	8e	Doctor - Rehab Director	\$ 27,000		
13	b2	Dentist	\$ 9,411		
13	b12	Pharmacy Consultant	\$ 5,000		
<b>Total Other Fees Adjustments</b>			\$ 65,270	\$ -	\$ -

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**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m9	Newspapers and subscriptions	\$ 6,964		
16	l2	Employee Relations	\$ 6,718		
16	m13	Crime Insurance	\$ 6,501		
16	m13	Miscellaneous	\$ 599		
20	4b	Housekeeping Purchased Services - Disallow related party markup	\$ 4,925		
		Benefits on Disallowed Salaries above	\$ 2,029		
16	m11	Marketing - related party	\$ 1,188		
16	m13	State Assessment	\$ 7,150		
<b>Total Other A&amp;G Adjustments</b>			\$ 36,074	\$ -	\$ -

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**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.		2403	9/30/2019	29   37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 759,259	759,259		
<b><i>Page 20 - Resident Care Supplies***</i></b>							
27.	20	5a2	Prescription Drugs	\$ 333,468	333,468		
28.	20	5d	Ambulance/Limousine	\$ 7,109	7,109		
29.	20	5f	X-rays, etc	\$ 31,162	31,162		
30.	20	5h	Laboratory	\$ 36,903	36,903		
31.	20	5c	Medical Supplies	\$ 11,601	11,601		
32.	20	500	Oxygen (non emergency)	\$ 25,904	25,904		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 102,558	102,558		
<b><i>Page 22 - Maintenance and Property</i></b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (26,879)	(26,879)		
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	\$ 10,162	10,162		
<b><i>Page 27 - Insurance</i></b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b><i>Other - Miscellaneous</i></b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 46,195	46,195		
<b><i>Not For Profit Providers Only</i></b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<b><i>Total Amount of Decrease (Items 1 - 48)</i></b>		\$ 1,337,442	1,337,442			

\*\*\* 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**

### Schedule of Excess Movable Equipment Depreciation

### **Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Minor Decorating	\$ 3,911		
29B		Outpatient Therapy Rent Allocation	\$ 3,670		
29B		Outpatient Therapy Insurance Allocation	\$ 143		
29B		Outpatient Therapy A&G Allocation	\$ 1,360		
29B		Outpatient Therapy Indirect Allocation	\$ 1,078		
<b>Total Other Property Adjustments</b>			\$ 10,162	\$ -	\$ -

## Schedule of Other - Indirect Adjustments

<b>Total Other Adjustments</b>	\$ -	\$ -	\$ -

**Schedule of Other - Miscellaneous Administrative Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

### **Schedule of Other - Direct Adjustments**

Attachment Page 29

### **Schedule of Unallowable Building Interest**

**Estimated Overhead on Outpatient Therapy**

Square Footage on Therapy Space	1584
Total Square Footage of Facility	24000
	0.066

**Outpatient Treatments - per client questionnaire**

PT	495
ST	-
OT	-
Total Outpatient Treatments	495

**Total Treatments - Page 9 of Cost Report**

PT	6,346
ST	618
OT	6,484
Total Therapy Treatments	13,448

Outpatient Treatments %	0.036808447
Outpatient Allocation of Therapy Space %	0.002429358

**Expense Item:**

Heat	151,157
Light & Power	153,666
Repairs & Maintenance	90,399
Other Repairs Maintenance	164,419
Sub-total	559,641
Outpatient Allocation of Therapy Space %	0.002429358
<b>Unallowable A&amp;G Expense</b>	<b>1,360</b>

Housekeeping Salaries	0
Other Housekeeping Expense	443,858
Sub-Total	443,858
Outpatient Allocation of Therapy Space %	0.002429358
<b>Unallowable Indirect Expense</b>	<b>1,078</b>

Property & Umbrella Insurances (Excluding Auto)	58,998
Outpatient Allocation of Therapy Space %	0.002429358
<b>Unallowable Capital Expense</b>	<b>143</b>

Rent Expense	1,510,878
Outpatient Allocation of Therapy Space %	0.002429358
<b>Unallowable Rent Expense</b>	<b>3,670</b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 30   37
		Item	Total	CCNH	RHNS (Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 16,023,760	16,023,760			
b. Medicaid Room and Board Contractual Allowance **	\$ (8,512,676)	(8,512,676)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,896,870	2,896,870			
b. Medicare Room and Board Contractual Allowance **	\$ 783,012	783,012			
4. a. Private-Pay Residents and Other	\$ 4,035,072	4,035,072			
b. Private-Pay Room and Board Contractual Allowance **	\$ (798,787)	(798,787)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 166,983	166,983			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (166,307)	(166,307)			
c. Prescription Drugs - Non-Medicare	\$ 97,079	97,079			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (83,326)	(83,326)			
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 772,541	772,541			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (609,424)	(609,424)			
c. Physical Therapy - Non-Medicare	\$ 303,866	303,866			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (242,392)	(242,392)			
4. a. Speech Therapy - Medicare	\$ 156,855	156,855			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (115,881)	(115,881)			
c. Speech Therapy - Non-Medicare	\$ 78,893	78,893			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (54,926)	(54,926)			
5. a. Occupational Therapy - Medicare	\$ 844,442	844,442			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (669,566)	(669,566)			
c. Occupational Therapy - Non-Medicare	\$ 307,422	307,422			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (235,211)	(235,211)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 142	142			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 3,859	3,859			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,982,300	14,982,300			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 100	100			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 24	24			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ (1,195)	(1,195)			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ (1,071)	(1,071)			
<b>VI. Total All Revenue</b> (III +V)	\$ 14,981,229	14,981,229			

\* 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 / 6a	Oxygen Medicare A	5,967		
30 / 6a	X-Ray Medicare A	7,328		
30 / 6a	LAB Medicare A	13,788		
30 / 6a	IV Therapy Medicare A	8,015		
30 / 6a	Less: Contractual Adjustment	\$ (34,956)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 142	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 / 6b	Oxygen Medicaid Certified	4,937		
30 / 6b	X-Ray Medicaid Certified	496		
30 / 6b	Oxygen EverCare	852		
30 / 6b	LAB EverCare	1,676		
30 / 6b	IV Therapy EverCare	995		
30 / 6b	X-Ray Therapy EverCare	1,040		
30 / 6b	Oxygen Managed Care	4,679		
30 / 6b	IV Therapy Managed Care	5,956		
30 / 6b	X-Ray Managed Care	3,125		
30 / 6b	LAB Managed Care	5,016		
30 / 6b	Equipment Rental Medicare Part B	1,932		
30 / 6b	Less: Contractual Adjustment	\$ (26,845)		
<b>Total Other Resident Revenue</b>		\$ 3,859	\$ -	\$ -

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 / IV5	Interest Income	24	24		
<b>Total Interest Income</b>		\$ 24	\$ -	\$ -	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 / IV8	Miscellaneous	(1,195)		
<b>Total Other Revenue</b>		\$ (1,195)	\$ -	\$ -

**G. Balance Sheet**

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$ 172,071	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 2,680,072	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$ 88,742	
a. Prepaid Expense		3,062		
b. Prepaid Insurance		83,210		
c. Prepaid Taxes		2,470		
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$ 66,774	
Patient Funds Held in Trust		66,774		
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$ 3,007,659	
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	21,814	\$ 17,684	
	Accum. Depreciation	4,130	Net	
3. Buildings	*Historical Cost	475,253	\$ 375,636	
	Accum. Depreciation	99,617	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	164,657	\$ 131,340	
	Accum. Depreciation	33,317	Net	
6. Movable Equipment	*Historical Cost	431,411	\$ 255,820	
	Accum. Depreciation	175,591	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$ 780,480	

\* 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

<b>Total Prepaid Expenses</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Assets (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Other Fixed Assets (Itemize)</b>		\$ -

## Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

<b>Total Other Assets</b>		\$ -

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

<b>Total Notes Payable</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

## G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	32	37
Account			Amount	
			Total Brought Forward:	\$ 3,788,139
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				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$
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> )				\$ 184,936
Deposits	184,936			
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$ 184,936
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$ 3,973,075

\* 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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,363,975
2. Notes Payable ( <i>itemize</i> )			\$	
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	
Name of Lender		Purpose	Amount	Date Due
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	403,489
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	4,428
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	406,481
Accrued Operating Expenses		150,590		
Resident Trust		66,774		
Accrued Provider Fee		189,117		
See Schedule				
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)			\$	3,178,373

\* 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 Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,178,373	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )			\$	1,911,360
Name and Address of Lender	Amount	Loan Date		
See Attached	1,911,360			
4. Other Long-Term Liabilities ( <i>itemize</i> )			\$	6,957
Loans payable - Transcon	4,384			
Loans payable - Amberwoods	2,573			
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$	1,918,317
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$	5,096,690

### **G. Balance Sheet (cont'd)**

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 34a	of 37
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3. Loans to Owners or Related Parties (*itemize*)

Name	Amount	Loan Date
<b>GWR, LLC</b>	1,126,794	Various
<b>HHC, LLC</b>	379,389	Various
<b>NMHC, LLC</b>	305,177	Various
<b>GWH</b>	<u>100,000</u>	Various
<b>Total</b>	<b>\$ 1,911,360</b>	Pg. 34 D3

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

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	Report for Year Ended 9/30/2019	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	168,993
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	540,000
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ (1,832,608)
7. Total Net Worth			\$	(1,123,615)
<b>C. Total Reserves and Net Worth</b>				\$ (1,123,615)
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 3,973,075

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Greenwich Woods Rehabilitation, LLC	2403	9/30/2019	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ 168,993		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 14,981,229		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 16,813,837		
D. Net Income or Deficit				\$ (1,832,608)		
E. Balance				\$ (1,663,615)		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Equity Contributions				540,000		
2. Other ( <i>itemize</i> )						
F-3. Total Additions				\$ 540,000		
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. <b>Balance at End of Period</b>				\$ (1,123,615)		
09/30/19						

## I. Preparer's/Reviewer's Certification

Name of Facility Greenwich Woods Rehabilitation, LLC	License No. 2403	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

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>Blum, Shapiro &amp; Company, P.C.</i>	Title	Date Signed <i>2/13/2020</i>
Printed Name of Preparer Blum Shapiro & Company, P.C.		
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		