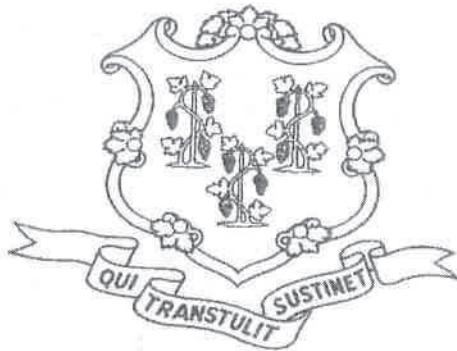


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich				
Address (No. & Street, City, State, Zip Code) 1188 King Street, Greenwich, CT 06831				
Type of Facility				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020		Report for Year Ending 9/30/2021		

License Numbers:		CCNH 2311-C	RHNS	(Specify)	Medicare Provider 07-5069
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Medicaid Provider Numbers:		CCNH 76909	RHNS	ICF-IID	
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For Department Use Only

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

General Information

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare	License No. 2311-C	Report for Year Ended 9/30/2021	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 Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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. {a}

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.

{a} Subject to Desk Audit Review

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Paul Reynolds		Printed Name (Owner) Eliyahu Mirlis	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	Period Covered:		From 10/1/2020	To 9/30/2021
Address of Facility 1188 King Street, Greenwich, CT 06831				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
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	Report for Year Ended	Page	of
203-531-8300	9/30/2021	2	37

Name of Facility (as shown on license) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greer		Address (No. & Street, City, State, Zip) 1188 King Street, Greenwich, CT 06831		
License Numbers:	CCNH 2311-C	RHNS	(Specify)	Medicare Provider No. 07-5069
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 Temporary Close on 9/1/	
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.
N/A				

Administrator		
Name of Administrator Paul Reynolds		Nursing Home Administrator's License No.: 1849
Other Operators/Owners who are assistant administrators (full or part time) of this facility.		
Name	License No.:	

General Information and Questionnaire Partners/Members

Fairview Health of Greenwich LLC

Yaakov (Jacob) Sod 13.50%
20 Herrick Drive
Lawrence, NY 11559

Eliyahu Mirlis 2.00%
31 Brookfall Road
Edison, NJ 08817

Shalom Auerbach 12.00%
1200 Bedford Street Apt 303
Stamford, CT 06905

Benjamin Landa 23.85%
1337 East 7th
Brooklyn, NY 11230

Lori Fensterman 9.90%
4 Pond Lane
Sands Point, NY 11050

Stuart Serota 3.00%
447 Rose Lane
Rockville Centre, NY 11570

Matthew Serota 3.00%
447 Rose Lane
Rockville Centre, NY 11570

Jack Jaffa 9.00%
147 Prince Street
Brooklyn, NY 11201

Baruch Klien 10.00%
1201 Beach 9th Street
Far Rockaway, NY 11691

Miriam Taub 8.75%
59 Causeway
Lawerence, NY 11559

Aliza Beer 5.00%
408 Barnard Ave
Cedarhurst, NY 11516

**General Information and Questionnaire
Corporate Owners**

Name of Facility Fairview Health of Greenwich, LLC d/b/a Re	License No. 2311-C	Report for Year Ended 9/30/2021	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
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	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalC	2311-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

* 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 Fairview Health of Greenwich, LLC d/b/a Rega	License No. 2311-C	Report for Year Ended 9/30/2021	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.

N/A

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

N/A

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.

N/A

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.

Is a Mileage Log Book Maintained for All Leased Vehicles?

** 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.

• No yes

Total *** 9,548

9,548

General Information and Questionnaire Accounting Basis

Name of Facility License No. Report for Year Ended Page of
Fairview Health of Greenwich, LL 2311-C 9/30/2021 7 37

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.

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co CPA & Consultants	1428 36th St #200, Brooklyn, NY 11218
3	
4	

Services Provided by This Firm (*describe fully*)

1	Cost Report Preparation / Reimbursement Advisory Services	\$	13,165
2	Monthly Retainer	\$	8,025
3		\$	
4		\$	
		Charge for Services Provided	
		\$	21,190

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

Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 American Arbitration Association Inc.	212-484-4000
2 Donahue, Durham & Noonan, P.C.	203-458-9168
3 Yifat Schnur Esquire LLC	203-357-9200
4 Murtha Cullina	203-772-7700
5 Various - See Attached	Various

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

1 150 E 42nd St 17th Floor, New York, NY 10017
2 740 Boston Post Rd. Guilford CT 06437
3 707 Summer St., Stamford CT 06901
4 265 Church St, New Haven, CT 06510
5 Various

Services Provided by This Firm (*describe fully*)

1	Administration Fee for arbitration	\$ 1,300
2	Universal Medical records case	\$ 17,231
3	Universal Medical records case	\$ 4,019
4	COVID Matter / Sale of GW	\$ 10,414
5	Various (\$10,184 Disallowed on Pg 28)	\$ 22,839
	Charge for Services Provided	
	\$ 55,803	

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

Page 15, Line 1e

Yes No

Schedule of Resident Statistics

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich		License No. 2311-C			Report for Year Ended 9/30/2021			Report for Year Ended 9/30/2020			Page 8 37	
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total CCNH	RHNS (Specify)	Total CCNH	Total RHNS	(Specify)	Period 7/1 Thru 9/30	
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period		75	75			75	75					
B. On last day of THIS report period		75	75									
2. Number of Residents												
A. As of midnight of PREVIOUS report period		62	62			62	62					
B. As of midnight of THIS report period												
3. Total Number of Days Care Provided During Period												
A. Medicare		4,907	4,907			4,451	4,451					
B. Medicaid (Conn.)		11,279	11,279			8,898	8,898					
C. Medicaid (other states)		136	136			80	80					
D. Private Pay		347	347			323	323					
E. State SSI for RCH												
F. Other (Specify) HMO/Hospice		408	408			339	339					
G. Total Care Days During Period (3A thru F)		17,077	17,077			14,091	14,091					
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days		5	5			4	4					
B. Other Bed Reserve Days		24	24			24	24					
5. Total Resident Days (3G + 4A + 4B)		17,106	17,106			14,119	14,119					

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Greenwich, LLC d/b/a Re	License No. 2311-C	Report for Year Ended 9/30/2021	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)					
N/A														

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								
Per Diem Rate								
a. One bed rm.	Var	290.94		495.00				
b. Two bed rms.	Var	290.94		485.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	1,786	1,786	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	43	43	
2. Restorative Treatments	391	391	
C. Other	4,617	4,617	
D. Total Physical Therapy Treatments	6,837	6,837	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	259	259	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	24	24	
2. Restorative Treatments	217	217	
C. Other	1,154	1,154	
D. Total Speech Therapy Treatments	1,654	1,654	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,491	2,491	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	58	58	
2. Restorative Treatments	518	518	
C. Other	3,894	3,894	
D. Total Occupational Therapy Treatments	6,961	6,961	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		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)	93,238	1,993			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	411,386	8,830			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	500,519	27,594			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	172,929	10,387			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	41,656	2,001			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	25,664	1,491			
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	85,000	1,393			
b. RN					
1. Direct Care	439,341	8,170			
2. Administrative**	180,036	3,725			
c. LPN					
1. Direct Care	783,007	23,253			
2. Administrative**					
d. Aides and Attendants	958,135	49,757			
e. Physical Therapists					
f. Speech Therapists	3,655	99			
g. Occupational Therapists					
h. Recreation Workers	74,329	3,277			
i. Physicians					
1. Medical Director	51,863	2,017			
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	51,701	1,650			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	3,872,459	145,637			

* 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)

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

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***

*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	License No.	Report for Year Ended		Page	of
	2311-C	9/30/2021		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	4,200	37			
3. Pharmacist	8,066	Monthly Fee			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	112,179	1,670			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	8,000	272			
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)					
9. Speech Therapist					
a. Resident Care	75,065	1,116			
b. Other					
10. Occupational Therapist					
a. Resident Care	112,898	1,677			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	108,550	596			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	14,721	420			
B-13 Total Fees Paid in Lieu of Salaries	443,679	5,788			

* 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	License No.	Report for Year Ended 9/30/2021		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maher Madhoun, N/A	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RegalCare Rehabilitation, LLC, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational, Speech and COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Technical Gas Products, 101 North Plains Industrial Road, Suite 1b, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Inserion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tempositions, 622 3rd Ave- 39th floor, new york, NY 10017	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Samantha DiBacco, N/A	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad St #302, Newark, NJ 07102	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main Street Plantsville, CT 06483	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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
		9/30/2021		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	102,873	102,873		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$	324,511	324,511		
5. Health Insurance	\$	602,404	602,404		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	189,740	189,740		
8. Uniform Allowance	\$	9,600	9,600		
9. Other (Specify) See Attached Schedule	\$	27,739	27,739		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$	21,190	21,190		
e. Legal (Services should be fully described on Page 7)	\$	55,803	55,803		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	5,154	5,154		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	10,517	10,517		
2. Cellular Phones	\$	80	80		
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$	160	160		
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	256,319	256,319		
Subtotal	\$	1,606,090	1,606,090		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		16	37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		1,606,090	1,606,090		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	18,987	18,987		
5. Education Expenses Related to Seminars and Conventions	\$	1,304	1,304		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	936	936		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	6,798	6,798		
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	\$	673	673		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	350	350		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$	72,778	72,778		
12. Administrative Management Services**	\$	191,867	191,867		
13. Other (<i>Specify</i>) See Attached Schedule	\$	68,094	68,094		
C-14 Total Administrative & General Expenditures	\$	1,967,877	1,967,877		

* 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)
Promotional Advertising (Disallowed on Pg 28)	\$ 6,798		
Total Other Advertising	\$ 6,798	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin Expense>Licenses	\$ 1,830		
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	56,140		
Admin Expense>Late Fees (Disallowed on Pg 28a)	925		
Bank Charges (\$45 Disallowed on Pg 28a)	323		
Admin Expense>Flood	2,581		
Employee Relations (Disallowed on Pg 28a)	2,958		
Food - Employees (Disallowed on Pg 28a)	775		
Discriminatory Bonus (Disallowed on Pg 28a)	1,500		
Indirect COVID Expense	62		
Admin & General>COVID Related Expense	1,000		
Total Other Administrative and General	\$ 68,094	\$ -	\$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Fairview Health of Greenwich, LLC d/b/a	License No. 2311-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
CareTech Group, 1123 McDonald Ave Brooklyn, NY 11230	20,067	Purchasing Company	Page 16/m12
LTC Consulting Services	171,800	Billing and Fiscal Services	Page 16/m12

* 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
	2311-C	9/30/2021		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 150,624	150,624		
2. Non-Food Supplies	\$ 9,131	9,131		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____ Other Dietary Supplies	\$ 7,483	7,483		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 167,238	167,238		
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 type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of 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 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 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
	2311-C	9/30/2021		19 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	44,654	44,654	
c. Other (Specify) Other Laundry Supplies	\$	2,361	2,361	
3D. Total Laundry Expenditures (3a + b + c)	\$	47,015	47,015	
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
	2311-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$			
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (<i>Specify</i>)		\$ 8,777	8,777		
Other Housekeeping Supplies					
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 8,777	8,777		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from		\$ 113,008	113,008		
McKesson					
b. Medicine Cabinet Drugs		\$ 796	796		
c. Medical and Therapeutic Supplies		\$ 48,143	48,143		
d. Ambulance/Limousine***		\$ 32,400	32,400		
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 1,278	1,278		
f. X-rays and Related Radiological Procedures***		\$ 4,385	4,385		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h. Laboratory***		\$ 13,987	13,987		
i. Recreation		\$ 534	534		
j. Direct Management Services*					
k. Indirect Management Services*					
l. Other (<i>Specify</i>)****		\$ 68,400	68,400		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)		\$ 282,931	282,931		

* 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

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

* 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) when referring to the definition of related.

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		22	37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	23,933	23,933		
b. Heat	\$	71,224	71,224		
c. Light & Power	\$	73,225	73,225		
d. Water	\$	20,254	20,254		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	9,548	9,548		
f. Other <i>(itemize)</i>	\$	157,173	157,173		
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	355,357	355,357		
7. Depreciation <i>(complete schedule page 23*)</i>					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$	16,601	16,601		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	16,601	16,601		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$	32,711	32,711		
d. Other <i>(Specify)</i>	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$	32,711	32,711		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	507,837	507,837		
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$	43,810	43,810		
c. Personal property taxes	\$	11,785	11,785		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	612,744	612,744		

* 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)
Maintenance Expense>Supplies	\$ 11,617		
Maintenance Expense>Sanitation & Incineration	16,548		
Maintenance Expense>Equip-Rental	48,888		
Maintenance Expense>Extermination	2,079		
Maintenance Expense>Snow Removal	13,134		
Maintenance Expense>Landscaping	8,487		
Maintenance Expense>Fire Drill	7,438		
Maintenance Expense>Contracted Service	35,702		
Maintenance Expense>Contracted Service>COVID19	2,340		
Maintenance Expense>Security>Strike	5,000		
Maintenance Expense>Flood	5,940		
Total Other Repairs and Maintenance	\$ 157,173	\$ -	\$ -

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

Total deletions for Bundling

*Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C5

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leaschold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2020	installed blower motor fan and drive	4,283	10	428
11/23/2020	replaced compressor and filter drier vacuum on refrigerator, cleaned condenser	1,202	10	120
1/1/2021	replaced back flow preventor and valve	2,450	15	163
1/25/2021	installed new LWCO on boilers and replaced air vent on heating pipe, added oil filter	4,214	20	211
1/26/2021	cleaned nozzles in burner and replaced oil filter	519	20	26
1/27/2021	found building water pressure very low, Expansion tank had flooded. Added new tank	1,026	15	68
1/28/2021	heating replacement pump and expansion tank	13,884	15	926
1/28/2021	replaced filters and added fuel line antifreeze	585	15	39
1/30/2021	install parts, removed existing tank and installed new tank and pressurized it, replaced ballasts and bulbs	5,039	15	336
1/30/2021	no heat so cleaned ice from fuel lines and filter canisters, wrapped fuel lines with insulation	1,700	15	113
3/29/2021	replaced ballasts and bulbs	1,432	10	143
4/8/2021	INSTALLED NEW MOTOR- WORK DONE ON KITCHEN EXHAUST	2,514	10	251
6/2/2021	replaced, rewired and tested new battery charger	5,624	10	562
7/1/2021	heat oil treatment	1,470	20	74
9/30/2021	install LWCO for boilers	739	20	37
Total additions for Leasehold Improvements		\$ 46,680		\$ 3,497
Deletions:				
Total deletions for Leasehold Improvements		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Gree			License No. 2311-C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	363,805	143,079	S/L	Var	29,214	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	46,680		S/L	Var	3,497	
C-4. Subtotal									32,711
D. Total Amortization									32,711

* 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.

EQUIPMENT MOVEABLE

<u>DATE</u>	<u>DESCRIPTION</u>	<u>Life</u>	<u>Cost</u>	<u>Monthly Deprec</u>	<u>9/30/2020 Deprec.</u>	9/30/2020		9/30/2021		<u>Net Book Value</u>
						<u>Accum Deprec.</u>	<u>9/30/2021 Deprec.</u>	<u>Accum Deprec.</u>	<u>9/30/2021 Deprec.</u>	
01/01/13	Gerimenu	5	301	5	-	301	-	301	-	(0)
01/01/13	Computers	5	5,380	90	-	5,380	-	5,380	-	
0/01/2013	Medical Equipment	5	2,180	36	-	2,180	-	2,180	-	
04/04/13	Scale	10	3,310	28	331	2,483	331	2,814	497	
05/06/13	Bed and Head foot Board	15	4,134	23	276	2,047	276	2,323	1,811	
04/04/13	Wheel Chair	5	1,129	19	-	1,129	-	1,129	0	
06/17/13	Exercise Bike	5	4,450	74	-	4,450	-	4,450	0	
07/16/13	Air Conditioning Units	5	742	12	-	742	-	742	(0)	
08/28/13	Refrigerator Door	10	2,366	20	237	1,698	237	1,935	431	
08/29/13	Pressure Guard Monitor	5	1,306	22	-	1,306	-	1,306	0	
Movable Equipment 2013			25,298	328	844	21,715	844	22,559	2,739	
11/01/13	Med Part - Bed Parts	5	1,209	20	-	1,209	-	1,209	-	
12/01/13	BSD Care - Bed Parts	5	1,845	31	-	1,845	-	1,845	-	
01/27/14	A-Tech - Door Seal gasket	5	484	8	-	484	-	484	-	
02/01/14	Cbord	5	307	5	-	307	-	307	-	
04/24/14	Arjohuntleigh	5	103	2	-	103	-	103	-	
05/21/14	Arjohuntleigh	5	393	7	-	393	-	393	-	
09/16/14	A-Tech - Oven Parts	5	1,147	19	-	1,147	-	1,147	-	
09/18/14	Arjohuntleigh	5	469	8	-	469	-	469	-	
Movable Equipment 2014			5,957	-	-	5,957	-	5,957	-	
10/01/14	Televisions	5	2,833	47	-	2,833	-	2,833	-	
08/31/14	Bed Frames	5	4,500	75	-	4,500	-	4,500	-	
12/22/14	EKG Machine	5	1,275	21	-	1,275	-	1,275	-	
12/17/14	Bariatric Beds	5	875	15	-	875	-	875	-	
01/28/15	Treadmill	10	2,925	24	293	1,758	293	2,051	874	
04/27/15	Pressure Mattress	5	1,045	17	-	1,045	-	1,045	-	
04/10/15	Pressure Relieving Foam mattress	5	1,662	28	2	1,662	-	1,662	-	
06/29/15	Cardio Stress Software	5	3,137	52	2	3,137	-	3,137	-	
07/25/15	Software	5	1,500	25	-	1,500	-	1,500	-	
9/31/15	Snow Blower	5	536	9	1	536	-	536	-	
Movable Equipment 2015			20,288	298	19,121	293	19,414	874		
02/01/14	Cbord	5	(307)	(5)	-	(307)	-	(307)	-	
04/24/14	Arjohuntleigh	5	(103)	(2)	-	(103)	-	(103)	-	
Movable Equipment Disposals 2015			(410)	-	-	(410)	-	(410)	-	
2/1/2016	Cbord Group, Inc.	5	317	5	63	315	2	317	-	
7/1/2015	BSD Care	10	7,160	60	716	3,580	716	4,296	2,864	
11/17/2015	Tower Furniture	10	6,500	54	650	3,250	650	3,900	2,600	
7/27/2016	Floor Scrubber	5	720	12	144	720	-	720	-	
9/15/2016	Refrigerator	10	531	4	53	265	53	318	213	
Movable Equipment 2016			15,228	1,626	8,130	1,421	9,551	5,677		
10/1/2016	Fridge	10	608	5	61	244	61	305	303	
11/1/2016	JH Barlow Pump	5	1,345	22	269	1,076	269	1,345	-	
12/1/2016	Glen- Hot Water Urn	10	6,000	50	600	2,400	600	3,000	3,000	
1/1/2017	Glen- Hot Water Urn	10	6,750	56	675	2,700	675	3,375	3,375	
10/1/2016	RF Tech- Medical Equipment	5	605	10	121	484	121	605	-	
1/1/2017	Medline- Medical Equipment	5	4,213	70	843	3,372	841	4,213	-	
8/1/2017	Medline-Medical Equipment	5	600	10	120	480	120	600	-	
10/1/2016	On Time IT Solutions- CP Hardware	5	429	7	86	344	85	429	-	
3/1/2017	On Time IT Solutions- CP Hardware	5	708	12	142	568	140	708	-	
6/1/2017	On Time IT Solutions- CP Hardware	5	5,587	93	1,117	4,468	1,117	5,585	2	
10/1/2016	On Time IT Solutions- CP Software	5	219	4	44	176	43	219	-	
Movable Equipment 2017			27,064	4,078	16,312	4,072	20,384	6,680		
10/25/2017	nightstands and dressers	15	1,654	9	110	330	110	440	1,214	
11/22/2017	toaster	10	540	5	54	162	54	216	324	
12/4/2017	toaster	10	1,069	9	107	321	107	428	641	
1/24/2018	nightstands and dressers	15	1,689	9	-	113	-	113	1,576	
2/19/2018	3 compartment sink	20	2,318	10	-	116	-	116	2,202	
2/20/2018	heated plate warmer	10	1,149	10	-	115	-	115	1,034	
3/6/2018	undercounter ice maker	10	1,612	13	-	161	-	161	1,451	
6/30/2018	bbq grill	15	803	4	-	54	-	54	749	
6/30/2018	refrigerator	10	535	4	-	54	-	54	481	
7/16/2018	stationary heating unit	15	614	3	-	41	-	41	573	
9/18/2018	2 steamtables	10	2,320	19	-	232	-	232	2,088	
4/30/2018	reliefaire low air loss	5	3,797	63	759	2,277	759	3,036	761	
4/30/2018	reliefaire low air loss	5	5,381	90	1,076	3,228	1,076	4,304	1,077	
4/30/2018	signa apm with lal	5	1,627	27	325	975	325	1,300	327	

Movable Equipment 2018		25,108	2,431	8,179	2,431	10,610	14,498
1/1/2019	heaters	10	2,630	22	263	263	789
2/5/2019	replace suntec pump	15	1,703	9	114	228	114
6/18/2019	Commercial Mixer	10	1,325	11	133	266	133
6/30/2019	name badge machine	10	638	5	64	128	64
7/18/2019	Dell OptiPlex and converter	3	792	22	264	528	264
8/20/2019	Dell OptiPlex and converter and LED Sceptre	3	898	25	299	598	299
9/30/2019	POC tablets	3	853	24	284	568	284

2019 Disposals

1/24/2018	nightstands and dressers	(1,689)	-	-	(113)	-	(113)	(1,576)
2/19/2018	3 compartment sink	(2,318)	-	-	(116)	-	(116)	(2,202)
2/20/2018	heated plate warmer	(1,149)	-	-	(115)	-	(115)	(1,034)
3/6/2018	undercounter ice maker	(1,612)	-	-	(161)	-	(161)	(1,451)
6/30/2018	bbq grill	(803)	-	-	(54)	-	(54)	(749)
6/30/2018	refrigerator	(535)	-	-	(54)	-	(54)	(481)
7/16/2018	stationary heating unit	(614)	-	-	(41)	-	(41)	(573)
9/18/2018	2 steamtables	(2,320)	-	-	(232)	-	(232)	(2,088)

Movable Equipment 2019		(2,200)	118	1,421	1,956	1,421	3,377	(5,577)
10/4/2019	New battery charger	5	5,624	94	1,125	1,125	1,125	3,374
2/1/2020	replace compressor	12	3,956	27	330	330	330	3,296
6/3/2020	new compact boost heater	10	1,803	15	180	180	180	1,443
6/4/2020	call system	10	6,850	57	685	685	685	5,480
8/1/2020	rauland station	10	771	6	77	77	77	617
9/1/2020	nurse call station	10	516	4	52	52	52	412
9/22/2020	response care nurse call system	10	16,000	133	1,600	1,600	1,600	12,800
6/21/2020	8 gb memory kit	3	525	15	175	175	175	350
7/13/2020	new laptop	3	499	14	166	166	166	332
6/21/2020	upgrade forom windows 7 to 10 pro	5	875	15	175	175	175	350

Movable Equipment 2020		37,419	380	4,565	4,565	4,565	9,130	28,289
9/1/2020	Replaced call cords, patient stations	10	1,531	13	-	-	153	153
10/27/2020	Custom mesh cart cover	10	641	5	-	-	64	64
10/29/2020	2 copystar cs toner	5	1,242	21	-	-	248	248
10/7/2020	water leak- replaced back flow preventor and	10	4,474	37	-	-	447	447
7/22/2021	oven	10	3,205	27	-	-	321	321
3/16/2021	Touch free dispensers/hand sanitizers	5	1,607	27	-	-	321	321

Movable Equipment 2021		12,700	-	-	1,554	1,554	11,146
Total Movable Equipment		166,452	15,263	85,525	16,601	102,126	64,326
Per Trial Balance		166,740	-	146,731	-	146,731	20,009
Variance		(288)		15,263	(61,206)	16,601	(44,605)

1. F/S vs CR NBV - Mov. Equip. (44,317)
3. F/S vs CR NBV - Leasehold Imp. 33,343
- Rounding -
- F/S vs CR NBV - Pg. 31, Line B9 (10,974)

2. F/S vs C/R Deprec. - Pg. 36, Line F1 (16,601)
4. F/S vs C/R Deprec. - Pg. 36, Line F1 36,435

Total Page 36, Line F1 19,834

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

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2021	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				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
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)				
b. Date Mortgage Obtained				
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				

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
Laurelton Nursing Home	Building & Equipment	11/07/05	25 Years	507,837

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 9/30/2021			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. Total Building Interest Expense (A1 - A4 + B5)	\$					

(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 9/30/2021			Page 27	of 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) Non-Allowable Interest Expense (Disallowed on Pg 29a)		\$	828	828		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	828	828		
14. Insurance						
a. Insurance on Property (buildings only)		\$	56,559	56,559		
b. Insurance on Automobiles		\$	5,200	5,200		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify) EPLI / Surety Bond		\$	7,978	7,978		
14d. Total Insurance Expenditures (14a + b + c)		\$	69,737	69,737		
15. Total All Expenditures (A-13 thru C-14)		\$	7,828,642	7,828,642		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page	of
Item No.	Page No.	Line No.	2311-C	9/30/2021		28	37
				Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 143,599	143,599		
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$ 112,898	112,898		
7.			Other - See attached Schedule	\$ 7,471	7,471		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 11,219	11,219		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,532	1,532		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 6,798	6,798		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 56,044	56,044		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 96,715	96,715		
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 436,276	436,276			

* 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	Owner's Salary	\$ 143,599		
Total Other Salaries Adjustment			\$ 143,599	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 1,066		
13	B12o	IV Insertion	6,405		
Total Other Fees Adjustments			\$ 7,471	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Admin Expense>Fines, Penalties & Settlements	56,140		
16	m13	Admin Expense>Late Fees	925		
16	m13	Bank Charges	45		
16	m13	Employee Relations	2,958		
16	m13	Food - Employees	775		
16	m13	Discriminatory Bonus	1,500		
15	var	Benefits Associated with Owner's Salary	34,372		
Total Other A&G Adjustments			\$ 96,715	\$ -	\$ -

Owner

Owner's Salary	143,599	Page 11
Total Salaries	3,872,459	TB Linked
Percent to Total Salaries	3.71%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 926,915 TB Linked

Owner's Benefits Disallowed **34,372** Page 28 attachment

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12) Patient Days	191,867 TB Linked 17,106 Page 8 of C/R
Amount Per Patient Day	\$ 11.2164
PPD Allowance PY	7.93
2021 CPI Increase of 1.0150	1.0150% J.01a
PPD Allowance 9/30/2021	7.94
 Amount over (Under)	 \$ 3.2763
Total Days	17,106 Page 8 of C/R
Disalloweed Management Fee	\$ 56,044

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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.	2311-C	9/30/2021		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 436,276	436,276	
<i>Page 20 - Resident Care Supplies ***</i>						
27.	20	5a2	Prescription Drugs	\$ 113,008	113,008	
28.	20	5d	Ambulance/Limousine	\$ 32,400	32,400	
29.	20	5f	X-rays, etc	\$ 4,385	4,385	
30.	20	5h	Laboratory	\$ 13,987	13,987	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 1,278	1,278	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 18,067	18,067	
<i>Page 22 - Maintenance and Property</i>						
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	\$		
<i>Page 27 - Insurance</i>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<i>Other - Miscellaneous</i>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$ 850	850	
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
<i>Not For Profit Providers Only</i>						
48.			Building/Non Movable Eq. Depreciation			
			Unallowable Building Interest -			
			See Attached Schedule	\$		
49.	<i>Total Amount of Decrease (Items 1 - 48)</i>		\$ 620,251	620,251		

*** 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

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,038,253	3,038,253				
b. Medicaid Room and Board Contractual Allowance **	\$ 716	716				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,429,237	3,429,237				
b. Medicare Room and Board Contractual Allowance **	\$ 1,936	1,936				
4. a. Private-Pay Residents and Other	\$ 315,767	315,767				
b. Private-Pay Room and Board Contractual Allowance **	\$ (110)	(110)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 104,455	104,455				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (104,455)	(104,455)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
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	\$ 173,736	173,736				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (124,333)	(124,333)				
c. Physical Therapy - Non-Medicare	\$ 24,754	24,754				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (14,490)	(14,490)				
4. a. Speech Therapy - Medicare	\$ 109,538	109,538				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (86,670)	(86,670)				
c. Speech Therapy - Non-Medicare	\$ 24,789	24,789				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (21,855)	(21,855)				
5. a. Occupational Therapy - Medicare	\$ 197,416	197,416				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (117,432)	(117,432)				
c. Occupational Therapy - Non-Medicare	\$ 21,790	21,790				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (19,948)	(19,948)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (201,388)	(201,388)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 395,364	395,364				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,147,070	7,147,070				
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	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 816,350	816,350				
V. Total Other Revenue (1 thru 8)	\$ 816,350	816,350				
VI. Total All Revenue (III +V)	\$ 7,963,420	7,963,420				

* 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 II 6a	Other Ancillary Rev>Medicare B	\$ 6,899		
30 II 6a	Revenue Adjustments>Medicare A	(208,287)		
Total Other Resident Revenue - Medicare		\$ (201,388)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Other Ancillary Revenue>Private	\$ 1,525		
30 II 6b	Other Ancillary Rev>Medicaid	90		
30 II 6b	Other Ancillary Rev>Oxygen	250		
30 II 6b	Other Rev>Medicaid>COVID19	154,615		
30 II 6b	Other Rev>Medicaid>Strike	237,688		
30 II 6b	Revenue Adjustments>Commercial HMO	2,799		
30 II 6b	Revenue Adjustments>Hospice	776		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	373		
30 II 6b	Revenue Adjustments>Ancillary	(2,752)		
Total Other Resident Revenue		\$ 395,364	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Rev>PPP>COVID19	\$ 812,700		
30 IV 8	Resident Fund Petty Cash - Non Patient Specific	3,053		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	20		
30 IV 8	Activity Expense>Contracted Service - Reversal of PY Expenses	575		
30 IV 8	retiree medical reimbursement account (Disallowed on Pg 29a)	2		
Total Other Revenue		\$ 816,350	\$ -	\$ -

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a	2311-C	9/30/2021	31	37
Account	Amount			
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)	\$	569,277		
2. Resident Accounts Receivable (Less Allowance for Bad Debts)	\$	694,846		
3. Other Accounts Receivable (Excluding Owners or Related Parties)	\$			
4. Inventories	\$			
5. Prepaid Expenses	\$	118,797		
a. _____				
b. _____				
c. _____				
d. See Schedule	118,797			
6. Interest Receivable	\$			
7. Medicare Final Settlement Receivable	\$			
8. Other Current Assets (<i>itemize</i>)	\$			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)	\$	1,382,920		
B. Fixed Assets				
1. Land	\$			
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Leasehold Improvements	*Historical Cost 410,485 Accum. Depreciation 175,790	Net	\$	234,695
5. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
6. Movable Equipment	*Historical Cost 166,452 Accum. Depreciation 102,126	Net	\$	64,326
7. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	17,693
See Schedule	17,693			
B-10. Total Fixed Assets (Lines B1 thru 9)	\$	316,715		

* 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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	(3,024)
31	B9	Fixed Asset>Capital Lease>Copier	64,401
31	B9	Accumulated Depn>Capital Lease>Copier	(32,712)
31	B9	F/S vs C/R NHV	(10,974)
31	B9	Rounding	2
Total Other Other Fixed Assets (Itemize)			\$ 17,693

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A3

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

Page Ref	Line Ref	Description	\$
33	A12	Other Current Payable>Union Dues W/H>Other	(669)
33	A12	Accrued Expenses	74,234
33	A12	Accrued Expenses>Prior	429
33	A12	Accrued Expenses>Capital Lease>Copier	27,373
33	A12	Accrued Expenses>Insurance - General Liability & Other	13,671
33	A12	Accrued Expenses>Insurance - Property	3,689
33	A12	Accrued Expenses>Insurance - Auto	183
33	A12	Accrued Expenses>Year End Adjustments	228
33	A12	Accrued Expenses>Workers Comp	68,055
33	A12	Accrued Expenses>Health Insurance	222,868
33	A12	Deferred Revenue>Medicare>COVID19	646,682
33	A12	Deferred Revenue>Medicaid>COVID19	135,542
33	A12	Due To/(From)>HMO	24,821
33	A12	Due To/(From)>Hospice	19
33	A12	Due To/(From)>Medicaid	35,550
33	A12	Due To>Patient Spend Down	3,133

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/	2311-C	9/30/2021	32	37
Account				Amount
Total Brought Forward:				\$ 1,699,635
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
3. Buildings	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
4. Non-Movable Equipment	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
5. Movable Equipment	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
6. Motor Vehicles	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$ 13,887
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$
6. Loans to Owners or Related Parties (<i>itemize</i>)				\$ (76,805)
Name and Address		Amount	Loan Date	
Due to / From>Various	(76,805)	Var		
7. Other Assets (<i>itemize</i>)				\$ 128,438
Due To/(From)>Diamond Health	100,000			
Due To/(From)>Vendor	28,438			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 65,520
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 1,765,155

* 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
Fairview Health of Greenwich, LLC d/b/a Re:	2311-C	9/30/2021	33 37
Account			Amount
Liabilities			
A. Current Liabilities			
1. Trade Accounts Payable			\$ 1,671,320
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>)			\$
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$
6. Accrued Payroll Taxes Payable			\$ (194)
7. Medicare Final Settlement Payable			\$ (15,349)
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>)			\$ 1,255,808
See Schedule			1,255,808
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 2,911,585

* 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	License No.	Report for Year Ended	Page	of
		9/30/2021	34	37
Account				Amount
Total Brought Forward:				2,911,585
Liabilities (cont'd)				
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>)				\$ (342,923)
Name and Address of Lender	Amount	Loan Date		
Due To / From>Various	(342,923)	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (342,923)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,568,662

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	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			\$	(100,000)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(818,451)
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ 114,944
7. Total Net Worth			\$	(803,507)
C. Total Reserves and Net Worth				\$ (803,507)
D. Total Liabilities, Reserves, and Net Worth				\$ 1,765,155

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
		9/30/2021	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ (756,197)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 7,963,420		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 7,848,476		
D. Net Income or Deficit				\$ 114,944		
E. Balance				\$ (641,253)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses per Page 27				\$ 7,828,642		
F/S vs C/R Depreciation				19,834		
Total Expenses				\$ 7,848,476		
2. Other (<i>itemize</i>)						
Prior Period Adjustments				(62,254)		
F-3. Total Additions				\$ (62,254)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$ 100,000		
Name and Address (No., City, State, Zip)		Title	Amount			
			100,000			
2. Other Withdrawals (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$ 100,000		
H. Balance at End of Period				\$ (803,507)		
Report for Year Ended						
09/30/21						

I. Preparer's/Reviewer's Certification

Name of Facility Fairview Health of Greenwich, LLC d/b/a	License No. 2311-C	Report for Year Ended 9/30/2021	Page <u>37</u> of <u>37</u>
<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 	Title PRINCIPAL	Date Signed 2/7/22
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8571
Contact Email Address tzippyk@ltccs.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 20, 2022

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
10-001-02	Cash>Clearing>Payroll	(127,476.00)			(127,476.00)	(1,741.00)
10-010-86	Cash>Operating>Greenwich	515,098.00			515,098.00	425,695.00
10-014-00	Cash>Petty Cash Facility	1,280.00			1,280.00	530.00
10-034-86	Cash>PPP>Greenwich	142,512.00			142,512.00	142,512.00
10-060-86	Cash>Resident Trust>Greenwich	26,104.00			26,104.00	76,385.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	6,766.00			6,766.00	6,766.00
10-308-86	Cash>American Express>Greenwich	(7.00)			(7.00)	(7.00)
11-100-00	Accounts Receivable>Miscellaneous	(3.00)			(3.00)	(3.00)
11-102-00	Accounts Receivable>Medicare A	232,248.00			232,248.00	1,129,044.00
11-104-00	Accounts Receivable>Private	397,312.00			397,312.00	368,847.00
11-104-70	Accounts Receivable>Private>Old A/R	(8,445.00)			(8,445.00)	(8,045.00)
11-105-00	Accounts Receivable>HMO	37,438.00			37,438.00	11,903.00
11-105-70	Accounts Receivable>HMO>Old A/R	1,354.00			1,354.00	1,354.00
11-109-00	Accounts Receivable>Hospice	13,274.00			13,274.00	(2,588.00)
11-111-00	Accounts Receivable>Medicaid	161,783.00			161,783.00	927,883.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	12,636.00			12,636.00	5,567.00
11-112-00	Accounts Receivable>Income	(90,009.00)			(90,009.00)	(75,885.00)
11-112-70	Accounts Receivable>Income>Old A/R	235.00			235.00	235.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(89,068.00)			(89,068.00)	(112,339.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	934.00			934.00	5,376.00
11-123-00	Accounts Receivable>Ancillary	25,157.00			25,157.00	64,404.00
12-000-00	Prepaid Expenses	7,499.00			7,499.00	7,415.00
12-124-00	Prepaid Expenses>Insurance	27,446.00			27,446.00	31,393.00
12-126-00	Prepaid Expenses>Taxes	13,672.00			13,672.00	13,159.00
12-881-00	Prepaid Expenses>Workers Comp	70,180.00			70,180.00	0.00
13-128-00	Due From>Vendor Security Deposits	13,887.00			13,887.00	13,887.00
13-400-00	Due From>Eli Mirlis	0.00			0.00	65,000.00
14-131-00	Fixed Assets>Leasehold Improvements	410,485.00			410,485.00	363,805.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	113,788.00			113,788.00	102,694.00
14-132-34	Fixed Assets>Furniture, Fixtures and Equipment>COVID19	1,607.00			1,607.00	0.00
14-133-00	Fixed Assets>Medical Equipment	39,959.00			39,959.00	39,959.00
14-134-00	Fixed Assets>Computer Hardware	10,292.00			10,292.00	10,292.00
14-135-00	Fixed Assets>Computer Software	1,094.00			1,094.00	1,094.00
14-136-00	Fixed Assets>CIP	(3,024.00)			(3,024.00)	2,600.00
14-137-01	Fixed Asset>Capital Lease>Copier	64,401.00			64,401.00	64,401.00
15-131-00	Accum Depn>Leasehold Improvements	(142,444.00)			(142,444.00)	(115,510.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(120,817.00)			(120,817.00)	(101,274.00)
15-132-34	Accum Depn>Furniture, Fixtures and Equipment>COVID19	(134.00)			(134.00)	0.00
15-133-00	Accum Depn>Medical Equipment	(18,042.00)			(18,042.00)	(10,050.00)
15-134-00	Accum Depn>Computer Hardware	(7,286.00)			(7,286.00)	(5,228.00)
15-135-00	Accum Depn>Computer Software	(452.00)			(452.00)	(234.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(32,712.00)			(32,712.00)	(20,445.00)
20-000-00	Accounts Payable	(1,526,682.00)			(1,526,682.00)	(1,759,832.00)
21-147-00	Other Current Payables>Sales & Use Taxes	136.00			136.00	136.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(409.00)			(409.00)	(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(3,181.00)			(3,181.00)	(2,078.00)
21-151-00	Other Current Payables>Garnishments W/H	(903.00)			(903.00)	(375.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00			36,610.00	36,610.00
21-156-06	Other Current Payable>Union Dues W/H>Other	669.00			669.00	619.00
21-276-00	Other Current Payables>SWT Payable	194.00			194.00	0.00
21-350-00	Other Current Payables>Resident Funds	(41,352.00)			(41,352.00)	(91,633.00)
21-353-00	Other Current Payables>Resident Refunds	(19,411.00)			(19,411.00)	(19,411.00)
21-600-00	Other Current Payables>Disputed AP	(99,543.00)			(99,543.00)	(110,643.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(16,585.00)			(16,585.00)	(13,762.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(812,700.00)
23-000-00	Accrued Wages & Related	0.00			0.00	(124,758.00)
23-156-00	Accrued Wages & Related>PR Taxes	0.00			0.00	(1,305.00)
23-157-00	Accrued Expenses>PTO	0.00			0.00	(17,062.00)
24-000-00	Accrued Expenses	(74,234.00)			(74,234.00)	(126,548.00)
24-000-03	Accrued Expenses>Prior	(429.00)			(429.00)	(429.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(27,373.00)			(27,373.00)	(40,745.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(13,671.00)			(13,671.00)	(10,821.00)
24-165-00	Accrued Expenses>Insurance - Property	(3,689.00)			(3,689.00)	(3,915.00)
24-187-00	Accrued Expenses>Insurance - Auto	(183.00)			(183.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(228.00)			(228.00)	(328.00)
24-881-00	Accrued Expenses>Workers Comp	(68,055.00)			(68,055.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
24-882-00	Accrued Expenses>Health Insurance	(222,868.00)			(222,868.00)	(246,243.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(646,682.00)			(646,682.00)	(521,644.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(135,542.00)			(135,542.00)	(226,146.00)
27-000-40	Due To/(From)>Salmon Brook	0.00			0.00	(1,267.00)
27-000-41	Due To/(From)>Sky View	51.00			51.00	9.00
27-000-42	Due To/(From)>Realty Salmon Brook	0.00			0.00	(10,000.00)
27-000-50	Due To/(From)>Sharon	(70.00)			(70.00)	0.00
27-000-76	Due To/(From)>Realty Southport	1,990.00			1,990.00	0.00
27-000-77	Due To/(From)>TSM Holdings	0.00			0.00	422.00
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(2,097.00)
27-000-82	Due To/(From)>Saugus	0.00			0.00	78.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	(344.00)
27-000-87	Due To/(From)>Torrington	(80,257.00)			(80,257.00)	26.00
27-000-88	Due To/(From)>New Haven	(1,569.00)			(1,569.00)	49.00
27-000-89	Due To/(From)>Prospect	(229.00)			(229.00)	22.00
27-000-90	Due To/(From)>West Haven	(574.00)			(574.00)	(221.00)
27-000-91	Due To/(From)>Waterbury	(828.00)			(828.00)	8,918.00
27-000-92	Due To/(From)>Regal Care Management Group	(192,039.00)			(192,039.00)	(191,100.00)
27-000-93	Due To/(From)>RC Holdings	221,884.00			221,884.00	(14,143.00)
27-000-95	Due To/(From)>Norwich	(152,532.00)			(152,532.00)	(151,476.00)
27-000-96	Due To/(From)>New London	(96,907.00)			(96,907.00)	(96,869.00)
27-017-00	Due To/(From)>Diamond Health	100,000.00			100,000.00	100,000.00
27-102-00	Due To/(From)>Medicare A	15,349.00			15,349.00	11,075.00
27-105-00	Due To/(From)>HMO	(24,821.00)			(24,821.00)	(719.00)
27-109-00	Due To/(From)>Hospice	(19.00)			(19.00)	0.00
27-111-00	Due To/(From)>Medicaid	(35,550.00)			(35,550.00)	(26,824.00)
27-152-00	Due To/(From)>Employee	(4,539.00)			(4,539.00)	3,400.00
27-172-00	Due To/(From)>Vendor	28,438.00			28,438.00	9,296.00
27-199-00	Due To>Patient Spend Down	(3,133.00)			(3,133.00)	(3,133.00)
27-315-00	Due To/(From)>Fairview at Southport	(2,509.00)			(2,509.00)	17,309.00
27-317-00	Due To/(From)>Fairview Management	13,126.00			13,126.00	7,367.00
27-400-00	Due to/(from)>Eli Mirlis	561,120.00			561,120.00	243,596.00
30-000-00	Retained Earnings	745,611.00			745,611.00	1,179,047.00
31-000-86	Partner's Equity>All Partners>Capital Draws	70,590.00			70,590.00	8,334.00
31-329-86	Partner's Equity>Iddo Wernick>Capital Draws	100,000.00			100,000.00	0.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	2,250.00			2,250.00	2,250.00
40-102-00	Room & Board Revenue>Medicare A	(3,429,237.00)			(3,429,237.00)	(3,356,010.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(1,936.00)			(1,936.00)	28,478.00
40-104-00	Room & Board Revenue>Private	(180,313.00)			(180,313.00)	(880,935.00)
40-105-00	Room & Board Revenue>HMO	(55,233.00)			(55,233.00)	(121,326.00)
40-105-14	Room & Board Revenue>HMO>Sequester	110.00			110.00	1,524.00
40-109-00	Room & Board Revenue>Hospice	(80,221.00)			(80,221.00)	(40,622.00)
40-111-00	Room & Board Revenue>Medicaid	(3,038,253.00)			(3,038,253.00)	(4,226,601.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	0.00			0.00	(1,811.00)
41-102-00	Pharmacy Rev>Medicare A	(104,455.00)			(104,455.00)	(93,507.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	104,455.00			104,455.00	93,507.00
41-105-00	Pharmacy Rev>HMO	0.00			0.00	(12.00)
41-105-01	Pharmacy Rev>HMO>C/A	0.00			0.00	12.00
42-102-00	PT Revenue>Medicare A	(124,333.00)			(124,333.00)	(197,960.00)
42-102-01	PT Revenue>Medicare A>C/A	124,333.00			124,333.00	197,960.00
42-103-00	PT Revenue>Medicare B	(49,403.00)			(49,403.00)	(141,237.00)
42-104-00	PT Revenue>Private	(8,500.00)			(8,500.00)	(23,625.00)
42-105-00	PT Revenue>HMO	(3,962.00)			(3,962.00)	(2,654.00)
42-105-01	PT Revenue>HMO>C/A	2,108.00			2,108.00	5,295.00
42-111-00	PT Revenue>Medicaid	(12,292.00)			(12,292.00)	(23,976.00)
42-111-01	PT Revenue>Medicaid>C/A	12,382.00			12,382.00	24,503.00
43-102-00	OT Revenue>Medicare A	(117,432.00)			(117,432.00)	(169,845.00)
43-102-01	OT Revenue>Medicare A>C/A	117,432.00			117,432.00	169,845.00
43-103-00	OT Revenue>Medicare B	(79,984.00)			(79,984.00)	(125,930.00)
43-105-00	OT Revenue>HMO	(3,946.00)			(3,946.00)	450.00
43-105-01	OT Revenue>HMO>C/A	1,836.00			1,836.00	2,950.00
43-111-00	OT Revenue>Medicaid	(17,844.00)			(17,844.00)	(22,797.00)
43-111-01	OT Revenue>Medicaid>C/A	18,112.00			18,112.00	22,797.00
44-102-00	ST Revenue>Medicare A	(86,670.00)			(86,670.00)	(172,376.00)
44-102-01	ST Revenue>Medicare A>C/A	86,670.00			86,670.00	172,376.00
44-103-00	ST Revenue>Medicare B	(22,868.00)			(22,868.00)	(45,248.00)
44-105-00	ST Revenue>HMO	(6,337.00)			(6,337.00)	(9,599.00)
44-105-01	ST Revenue>HMO>C/A	3,403.00			3,403.00	4,737.00
44-111-00	ST Revenue>Medicaid	(18,452.00)			(18,452.00)	(19,382.00)
44-111-01	ST Revenue>Medicaid>C/A	18,452.00			18,452.00	19,382.00
47-103-00	Other Ancillary Rev>Medicare B	(6,899.00)			(6,899.00)	(4,171.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
47-104-00	Other Ancillary Revenue>Private	(1,525.00)			(1,525.00)	(9,525.00)
47-105-00	Other Ancillary Rev>HMO	0.00			0.00	(49.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00			0.00	49.00
47-111-00	Other Ancillary Rev>Medicaid	(90.00)			(90.00)	(294.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00			0.00	294.00
47-223-00	Other Ancillary Rev>Oxygen	(250.00)			(250.00)	0.00
51-034-34	Other Rev>PPP>COVID19	(812,700.00)			(812,700.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,055.00)			(3,055.00)	(33,236.00)
51-111-34	Other Rev>Medicaid>COVID19	(154,615.00)			(154,615.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(237,688.00)			(237,688.00)	0.00
51-160-00	Other Rev>Interest	30.00		(30.00)	0.00	447.00
			RJE - 9	(30.00)		
51-179-00	Other Rev>Barber & Beauty	0.00			0.00	(200.00)
51-818-00	Other Rev>Medical Records	(20.00)			(20.00)	(186.00)
52-102-00	Revenue Adjustments>Medicare A	208,287.00			208,287.00	234.00
52-105-00	Revenue Adjustments>Commercial HMO	(2,799.00)			(2,799.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(776.00)			(776.00)	(930.00)
52-111-00	Revenue Adjustments>Medicaid	(716.00)			(716.00)	208.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(373.00)			(373.00)	(29,644.00)
52-123-00	Revenue Adjustments>Ancillary	2,752.00			2,752.00	0.00
60-183-00	Nursing Expense>Supplies	48,143.00			48,143.00	78,037.00
60-183-06	Nursing Expense>Supplies>Other	0.00			0.00	288.00
60-183-34	Nursing Expense>Supplies>COVID19	38,343.00			38,343.00	22,572.00
60-184-34	Nursing Expense>Minor Equip & Supplies>COVID19	4,579.00			4,579.00	0.00
60-204-00	Nursing Expense>Training & Education	87.00			87.00	1,538.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	513.00			513.00	491.00
60-206-00	Nursing Expense>Clinical Services	11,671.00		(4,200.00)	7,471.00	11,234.00
			RJE - 4	(4,200.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	662.00			662.00	0.00
60-207-00	Nursing Expense>Repairs & Maint	609.00			609.00	0.00
60-208-00	Nursing Expense>Equip-Rental	20,423.00			20,423.00	21,139.00
60-212-00	Nursing Expense>Clinical Consultants	6,000.00			6,000.00	4,500.00
60-230-00	Nursing Expense>Data Processing	11,461.00			11,461.00	9,170.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,000.00			3,000.00	769.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00	14,364.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00			0.00	1,431.00
60-700-20	Nursing Expense>Contracted Service>CNA	0.00			0.00	1,817.00
60-700-34	Nursing Expense>Contracted Service>COVID19	36,131.00			36,131.00	0.00
60-700-38	Nursing Expense>Contracted Service>Strike	71,757.00			71,757.00	0.00
60-801-80	Nursing Expense>CNA>Wages	958,135.00			958,135.00	1,071,030.00
60-805-80	Nursing Expense>LPN>Wages	783,007.00			783,007.00	803,012.00
60-808-80	Nursing Expense>RN>Wages	439,341.00			439,341.00	540,274.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00	0.00
			RJE - 6	0.00		
61-750-00	Nursing Admin Expense>Medical Director	8,000.00			8,000.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	85,000.00			85,000.00	120,296.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	180,036.00			180,036.00	138,245.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	51,863.00			51,863.00	53,474.00
61-880-00	Nursing Admin Expense>Payroll Taxes	209,967.00			209,967.00	234,876.00
61-881-00	Nursing Admin Expense>Workers Comp	66,562.00			66,562.00	63,471.00
61-882-00	Nursing Admin Expense>Health Insurance	39,357.00			39,357.00	150,060.00
61-883-00	Nursing Admin Expense>Other Benefits	519,131.00		(519,131.00)	0.00	0.00
			RJE - 6	(519,131.00)		
62-000-00	Pharmacy Expense	0.00			0.00	4.00
62-145-00	Pharmacy Expense>RX	113,008.00			113,008.00	114,186.00
62-222-00	Pharmacy Expense>OTC	796.00			796.00	477.00
62-700-00	Pharmacy Expense>Contracted Service	8,066.00			8,066.00	8,066.00
64-223-00	Other Ancillary Expense>Oxygen	1,307.00			1,307.00	1,889.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	(29.00)			(29.00)	0.00
64-224-00	Other Ancillary Expense>Lab	12,633.00			12,633.00	7,954.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,354.00			1,354.00	187.00
64-225-00	Other Ancillary Expense>Radiology	4,385.00			4,385.00	3,830.00
65-000-00	PT Expense	112,179.00			112,179.00	219,577.00
66-000-00	OT Expense	112,898.00			112,898.00	174,293.00
67-000-00	ST Expense	75,065.00			75,065.00	82,171.00
67-829-80	ST Expense>Staff>Wages	3,655.00			3,655.00	6,925.00
68-700-34	Therapy Expense>Contracted Service>Covid19	1,250.00			1,250.00	0.00
68-880-00	Therapy Expense>Payroll Taxes	298.00			298.00	602.00
68-881-00	Therapy Expense>Workers Comp	95.00			95.00	160.00
68-882-00	Therapy Expense>Health Insurance	85.00			85.00	377.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
68-883-00	Therapy Expense>Other Benefits	774.00		(774.00) RJE - 6	0.00	0.00
69-811-80	Social Services Expense>Director>Wages	51,701.00			51,701.00	66,654.00
69-880-00	Social Services Expense>Payroll Taxes	4,340.00			4,340.00	5,714.00
69-881-00	Social Services Expense>Workers Comp	1,415.00			1,415.00	1,553.00
69-882-00	Social Services Expense>Health Insurance	1,376.00			1,376.00	3,694.00
69-883-00	Social Services Expense>Other Benefits	10,928.00		(10,928.00) RJE - 6	0.00	0.00
70-177-00	Dietary Expense>Supplements	25,409.00			25,409.00	22,586.00
70-178-00	Dietary Expense>Food	124,585.00			124,585.00	147,578.00
70-178-34	Dietary Expense>Food>COVID19	0.00			0.00	473.00
70-178-38	Dietary Expense>Food>Strike	630.00			630.00	0.00
70-183-00	Dietary Expense>Supplies	9,131.00			9,131.00	15,419.00
70-183-34	Dietary Expense>Supplies>COVID19	7,483.00			7,483.00	3,569.00
70-207-00	Dietary Expense>Repairs & Maint	1,124.00			1,124.00	663.00
70-831-80	Dietary Expense>Aide>Wages	500,519.00			500,519.00	516,115.00
70-880-00	Dietary Expense>Payroll Taxes	42,025.00			42,025.00	44,518.00
70-881-00	Dietary Expense>Workers Comp	13,340.00			13,340.00	12,038.00
70-882-00	Dietary Expense>Health Insurance	8,361.00			8,361.00	28,419.00
70-883-00	Dietary Expense>Other Benefits	104,173.00		(104,173.00) RJE - 6	0.00	0.00
71-178-00	Activity Expense>Food	199.00			199.00	417.00
71-183-00	Activity Expense>Supplies	331.00			331.00	191.00
71-183-34	Activity Expense>Supplies>COVID19	4.00			4.00	84.00
71-700-00	Activity Expense>Contracted Service	(575.00)			(575.00)	1,200.00
71-831-80	Activity Expense>Aide>Wages	74,329.00			74,329.00	76,699.00
71-880-00	Activity Expense>Payroll Taxes	6,174.00			6,174.00	6,669.00
71-881-00	Activity Expense>Workers Comp	1,950.00			1,950.00	1,828.00
71-882-00	Activity Expense>Health Insurance	1,490.00			1,490.00	4,209.00
71-883-00	Activity Expense>Other Benefits	15,354.00		(15,354.00) RJE - 6	0.00	97.00
72-183-00	Housekeeping Expense>Supplies	8,777.00			8,777.00	10,384.00
72-183-34	Housekeeping Expense>Supplies>COVID19	4,542.00			4,542.00	5,951.00
72-831-80	Housekeeping Expense>Aide>Wages	172,929.00			172,929.00	165,890.00
73-183-00	Laundry Expense>Supplies	1,944.00			1,944.00	5,078.00
73-183-34	Laundry Expense>Supplies>COVID19	417.00			417.00	0.00
73-700-00	Laundry Expense>Contracted Service	0.00			0.00	55,226.00
73-700-34	Laundry Expense>Contracted Service>COVID19	44,654.00			44,654.00	0.00
73-831-80	Laundry Expense>Aide>Wages	25,664.00			25,664.00	28,793.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	16,941.00			16,941.00	16,881.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	5,355.00			5,355.00	4,574.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,353.00			3,353.00	10,663.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	41,940.00		(41,940.00) RJE - 6	0.00	0.00
75-183-00	Maintenance Expense>Supplies	11,617.00			11,617.00	7,797.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00			0.00	873.00
75-205-00	Maintenance Expense>Sanitation & Incineration	16,548.00			16,548.00	11,070.00
75-207-00	Maintenance Expense>Repairs & Maint	22,200.00			22,200.00	28,927.00
75-208-00	Maintenance Expense>Equip-Rental	48,888.00			48,888.00	0.00
75-217-00	Maintenance Expense>Extermination	2,079.00			2,079.00	1,258.00
75-218-00	Maintenance Expense>Snow Removal	13,134.00			13,134.00	4,142.00
75-219-00	Maintenance Expense>Landscaping	8,487.00			8,487.00	13,448.00
75-220-00	Maintenance Expense>Fire Drill	7,438.00			7,438.00	6,453.00
75-700-00	Maintenance Expense>Contracted Service	49,458.00		(13,756.00) RJE - 10	35,702.00	51,126.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,340.00			2,340.00	9,359.00
75-829-80	Maintenance Expense>Staff>Wages	41,656.00			41,656.00	78,692.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00	0.00
75-880-00	Maintenance Expense>Payroll Taxes	3,473.00			3,473.00	6,924.00
75-881-00	Maintenance Expense>Workers Comp	1,093.00			1,093.00	1,862.00
75-882-00	Maintenance Expense>Health Insurance	671.00			671.00	4,266.00
75-883-00	Maintenance Expense>Other Benefits	8,632.00		(8,632.00) RJE - 6	0.00	0.00
75-885-00	Maintenance Expense>Flood	5,940.00			5,940.00	0.00
76-227-00	Utility Expense>Gas	71,224.00			71,224.00	81,177.00
76-228-00	Utility Expense>Electric	73,225.00			73,225.00	79,309.00
76-229-00	Utility Expense>Water/Sewer	20,254.00			20,254.00	21,580.00
80-101-00	Admin Expense>Provider Tax	256,319.00			256,319.00	399,296.00
80-162-00	Admin Expense>Insurance - General Liability & Other	50,392.00			50,392.00	43,949.00
80-163-00	Admin Expense>Insurance - EPLI	7,578.00			7,578.00	8,440.00
80-164-00	Admin Expense>Surety Bond	400.00			400.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
80-165-00	Admin Expense>Insurance - Property	6,167.00			6,167.00	10,876.00
80-167-00	Admin Expense>Insurance - Auto	5,200.00			5,200.00	0.00
80-183-00	Admin Expense>Supplies	5,254.00			5,254.00	4,422.00
80-183-34	Admin Expense>Supplies>COVID19	(689.00)			(689.00)	794.00
80-183-38	Admin Expense>Supplies>Strike	295.00			295.00	0.00
80-208-00	Admin Expense>Equip-Rental	9,817.00		(9,548.00)	269.00	8,024.00
			RJE - 11	(9,548.00)		
80-208-34	Admin Expense>Equip-Rental>COVID19	25.00			25.00	0.00
80-209-00	Admin Expense>Postage	673.00			673.00	804.00
80-210-00	Admin Expense>Internet	1,799.00			1,799.00	1,799.00
80-230-00	Admin Expense>Data Processing	36,017.00			36,017.00	33,860.00
80-231-00	Admin Expense>Telephone	10,597.00		(80.00)	10,517.00	9,568.00
			RJE - 5	(80.00)		
80-233-00	Admin Expense>Seminars	65.00			65.00	0.00
80-234-00	Admin Expense>Licenses	1,830.00			1,830.00	1,219.00
80-235-00	Admin Expense>Dues & Subscriptions	350.00			350.00	0.00
80-236-00	Admin Expense>Travel	1,693.00			1,693.00	41,269.00
80-236-04	Admin Expense>Travel>Allowable	836.00			836.00	2,386.00
80-236-34	Admin Expense>Travel>COVID19	14.00			14.00	208.00
80-236-38	Admin Expense>Travel>Strike	16,444.00			16,444.00	0.00
80-238-00	Admin Expense>Legal Fees	41,064.00		14,723.00	55,787.00	21,831.00
			RJE - 2	14,723.00		
80-238-34	Admin Expense>Legal Fees>COVID19	16.00			16.00	0.00
80-239-00	Admin Expense>Accounting Fees	8,025.00		13,165.00	21,190.00	27,984.00
			RJE - 2	13,165.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	272.00
80-240-00	Admin Expense>Professional Fees	198,163.00		(191,688.00)	6,475.00	6,529.00
			RJE - 2	(191,688.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00		(8,000.00)	0.00	0.00
			RJE - 2	(8,000.00)		
80-242-00	Admin Expense>Fines, Penalties & Settlements	56,140.00			56,140.00	0.00
80-243-00	Admin Expense>Late Fees	925.00			925.00	2,059.00
80-244-00	Admin Expense>Bank Fees	323.00			323.00	1,025.00
80-245-38	Admin Expense>Background Checks>Strike	1,812.00			1,812.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00			160.00	0.00
80-249-00	Admin Expense>Recruiting	936.00			936.00	975.00
80-250-00	Admin Expense>Marketing & Advertising	7,073.00			7,073.00	9,115.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(275.00)			(275.00)	833.00
80-279-00	Admin Expense>Management Fee	0.00		191,867.00	191,867.00	186,450.00
			RJE - 2	191,867.00		
			RJE - 3	171,800.00		
80-700-00	Admin Expense>Contracted Service	20,067.00		20,067.00	13,756.00	0.00
			RJE - 3	(6,311.00)		
			RJE - 10	(20,067.00)		
				13,756.00		
80-700-34	Admin Expense>Contracted Service>COVID19	270.00			270.00	0.00
80-811-80	Admin Expense>Director>Wages	93,238.00			93,238.00	87,346.00
80-840-80	Admin Expense>Business Office>Wages	411,386.00			411,386.00	414,671.00
80-880-00	Admin Expense>Payroll Taxes	41,293.00			41,293.00	43,204.00
80-881-00	Admin Expense>Workers Comp	13,063.00			13,063.00	11,759.00
80-882-00	Admin Expense>Health Insurance	8,665.00			8,665.00	27,727.00
80-883-00	Admin Expense>Other Benefits	102,076.00		(102,076.00)	0.00	1.00
			RJE - 6	(102,076.00)		
80-885-00	Admin Expense>Flood	2,581.00			2,581.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	0.00			0.00	(176.00)
85-200-79	Employee Benefits Expense>Training>Union	0.00		24,118.00	24,118.00	26,044.00
			RJE - 6	24,118.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,809.00	1,809.00	106.00
			RJE - 6	1,809.00		
85-253-00	Employee Benefits Expense>Uniforms	0.00		9,600.00	9,600.00	12,300.00
			RJE - 6	9,600.00		
85-255-79	Employee Benefits Expense>Pension>Union	0.00		189,740.00	189,740.00	195,755.00
			RJE - 6	189,740.00		
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		539,046.00	539,046.00	563,768.00
			RJE - 6	539,046.00		
91-121-00	Property Expense>Rent	507,837.00			507,837.00	504,087.00
91-161-00	Property Expense>RE Taxes	43,810.00			43,810.00	44,071.00
91-261-00	Property Expense>Personal Prop Taxes	11,785.00			11,785.00	4,088.00
92-000-00	Depreciation Expense	69,146.00			69,146.00	63,640.00
94-000-00	Interest Expense	798.00		30.00	828.00	47,411.00
			RJE - 9	30.00		
98-999-99	Prior Period Adjustment	0.00			0.00	44,250.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Marcum 110	Cell Phone	0.00		80.00	80.00	0.00
			RJE - 5	80.00		
Marcum 113	Leased Equipment	0.00		9,548.00	9,548.00	0.00
			RJE - 11	9,548.00		
Marcum 118	Parties	0.00			0.00	4,116.00
			RJE - 6	0.00		
Marcum 119	Employee Relations	0.00		2,958.00	2,958.00	2,877.00
			RJE - 6	2,958.00		
Marcum 120	Food - Employees	0.00		775.00	775.00	3,279.00
			RJE - 6	775.00		
Marcum 131	Ambulance	0.00		32,400.00	32,400.00	0.00
			RJE - 6	32,400.00		
Marcum 132	Dentist	0.00		4,200.00	4,200.00	4,200.00
			RJE - 4	4,200.00		
Marcum 133	Discriminatory Bonus	0.00		1,500.00	1,500.00	2,144.00
			RJE - 6	1,500.00		
Marcum 134	720 Tax Form	0.00			0.00	0.00
			RJE - 6	0.00		
Marcum 135	Indirect COVID Expense	0.00		62.00	62.00	425.00
			RJE - 6	62.00		
Marcum 136	Admin & General>COVID Related Expense	0.00		1,000.00	1,000.00	9,250.00
			RJE - 6	1,000.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client:	Fairview Health Cost Reports				
Engagement:	Medical - Fairview Health of Greenwich, LLC 2021				
Period Ending:	9/30/2021				
Trial Balance:	A.01 - TB-CCNH				
Workpaper:	A.03 - Grouping Report				
Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
					1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	93,238.00		0.00	93,238.00
Subtotal [2]	Administrators	93,238.00		0.00	93,238.00
					87,346.00
					87,346.00
Subgroup : [4]	Other Administrative Salaries				
80-840-80	Admin Expense>Business Office>Wages	411,386.00		0.00	411,386.00
Subtotal [4]	Other Administrative Salaries	411,386.00		0.00	411,386.00
					414,671.00
					414,671.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	500,519.00		0.00	500,519.00
Subtotal [5C]	Dietary Workers	500,519.00		0.00	500,519.00
					516,115.00
					516,115.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	172,929.00		0.00	172,929.00
Subtotal [6B]	Other Housekeeping Workers	172,929.00		0.00	172,929.00
					165,890.00
					165,890.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	41,656.00		0.00	41,656.00
Subtotal [7B]	Other Maintenance Workers	41,656.00		0.00	41,656.00
					78,692.00
					78,692.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	25,664.00		0.00	25,664.00
Subtotal [8B]	Other Laundry Workers	25,664.00		0.00	25,664.00
					28,793.00
					28,793.00
Subgroup : [12A]	Director of Nurses				
61-811-80	Nursing Admin Expense>Director>Wages	85,000.00		0.00	85,000.00
Subtotal [12A]	Director of Nurses	85,000.00		0.00	85,000.00
					120,296.00
					120,296.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	439,341.00		0.00	439,341.00
Subtotal [12B1]	RNs - Direct Care	439,341.00		0.00	439,341.00
					540,274.00
					540,274.00
Subgroup : [12B2]	RNs - Administrative				
61-819-80	Nursing Admin Expense>Nurse Admin>Wa	180,036.00		0.00	180,036.00
Subtotal [12B2]	RNs - Administrative	180,036.00		0.00	180,036.00
					138,245.00
					138,245.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	783,007.00		0.00	783,007.00
Subtotal [12C1]	LPNs - Direct Care	783,007.00		0.00	783,007.00
					803,012.00
					803,012.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	958,135.00		0.00	958,135.00
Subtotal [12D]	Aides and Attendants	958,135.00		0.00	958,135.00
					1,071,030.00
					1,071,030.00
Subgroup : [12F]	Speech Therapists				
67-829-80	ST Expense>Staff>Wages	3,655.00		0.00	3,655.00
Subtotal [12F]	Speech Therapists	3,655.00		0.00	3,655.00
					6,925.00
					6,925.00
Subgroup : [12H]	Recreation Workers				
71-831-80	Activity Expense>Aide>Wages	74,329.00		0.00	74,329.00
Subtotal [12H]	Recreation Workers	74,329.00		0.00	74,329.00
					76,699.00
					76,699.00
Subgroup : [12I1]	Medical Director				
61-822-80	Nursing Admin Expense>Medical Director>	51,863.00		0.00	51,863.00
Subtotal [12I1]	Medical Director	51,863.00		0.00	51,863.00
					53,474.00
					53,474.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	51,701.00		0.00	51,701.00
Subtotal [12M]	Social Workers/Case Management	51,701.00		0.00	51,701.00
					66,654.00
					66,654.00
Total [10-A]	Salaries and Wages	3,872,459.00		0.00	3,872,459.00
					4,168,116.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 132		0.00			
			RJE - 4	4,200.00	4,200.00
Subtotal [2]	Dentist	0.00		4,200.00	4,200.00
					4,200.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	8,066.00		0.00	8,066.00
Subtotal [3]	Pharmacist	8,066.00		0.00	8,066.00
					8,066.00
Subgroup : [5A]	PT - Resident Care				

65-000-00	PT Expense	112,179.00	0.00	112,179.00	219,577.00
Subtotal [5A]	PT - Resident Care	112,179.00	0.00	112,179.00	219,577.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	8,000.00	0.00	8,000.00	0.00
Subtotal [8A]	Medical Director	8,000.00	0.00	8,000.00	0.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	75,065.00	0.00	75,065.00	82,171.00
Subtotal [9A]	ST - Resident Care	75,065.00	0.00	75,065.00	82,171.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	112,898.00	0.00	112,898.00	174,293.00
Subtotal [10A]	OT - Resident Care	112,898.00	0.00	112,898.00	174,293.00
Subgroup : [11A1]	RN's - Direct Care				
60-206-34	Nursing Expense>Clinical Services>COVID	662.00	0.00	662.00	0.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	14,364.00
60-700-34	Nursing Expense>Contracted Service>COV	36,131.00	0.00	36,131.00	0.00
60-700-38	Nursing Expense>Contracted Service>Strik	71,757.00	0.00	71,757.00	0.00
Subtotal [11A1]	RN's - Direct Care	108,550.00	0.00	108,550.00	14,364.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	0.00	0.00	1,431.00
Subtotal [11B1]	LPN's - Direct Care	0.00	0.00	0.00	1,431.00
Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	0.00	0.00	1,817.00
Subtotal [11C]	Aides	0.00	0.00	0.00	1,817.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	11,671.00	(4,200.00)	7,471.00	11,234.00
			RJE - 4	(4,200.00)	
60-212-00	Nursing Expense>Clinical Consultants	6,000.00	0.00	6,000.00	4,500.00
68-700-34	Therapy Expense>Contracted Service>Cov	1,250.00	0.00	1,250.00	0.00
Subtotal [12]	Other	18,921.00	(4,200.00)	14,721.00	15,734.00
Total [13-B]	Professional Fees	443,679.00	0.00	443,679.00	521,653.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	66,562.00	0.00	66,562.00	63,471.00
68-881-00	Therapy Expense>Workers Comp	95.00	0.00	95.00	160.00
69-881-00	Social Services Expense>Workers Comp	1,415.00	0.00	1,415.00	1,553.00
70-881-00	Dietary Expense>Workers Comp	13,340.00	0.00	13,340.00	12,038.00
71-881-00	Activity Expense>Workers Comp	1,950.00	0.00	1,950.00	1,828.00
74-881-00	Housekeeping & Laundry Expense>Worker	5,355.00	0.00	5,355.00	4,574.00
75-881-00	Maintenance Expense>Workers Comp	1,093.00	0.00	1,093.00	1,862.00
80-881-00	Admin Expense>Workers Comp	13,063.00	0.00	13,063.00	11,759.00
Subtotal [1A1]	Workmen's Compensation	102,873.00	0.00	102,873.00	97,245.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	209,967.00	0.00	209,967.00	234,876.00
68-880-00	Therapy Expense>Payroll Taxes	298.00	0.00	298.00	602.00
69-880-00	Social Services Expense>Payroll Taxes	4,340.00	0.00	4,340.00	5,714.00
70-880-00	Dietary Expense>Payroll Taxes	42,025.00	0.00	42,025.00	44,518.00
71-880-00	Activity Expense>Payroll Taxes	6,174.00	0.00	6,174.00	6,669.00
74-880-00	Housekeeping & Laundry Expense>Payroll	16,941.00	0.00	16,941.00	16,881.00
75-880-00	Maintenance Expense>Payroll Taxes	3,473.00	0.00	3,473.00	6,924.00
80-880-00	Admin Expense>Payroll Taxes	41,293.00	0.00	41,293.00	43,204.00
85-156-61	Employee Benefits Expense>PR Taxes>Fic	0.00	0.00	0.00	(178.00)
Subtotal [1A4]	Social Security (FICA)	324,511.00	0.00	324,511.00	359,212.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	39,357.00	0.00	39,357.00	150,060.00
68-882-00	Therapy Expense>Health Insurance	85.00	0.00	85.00	377.00
69-882-00	Social Services Expense>Health Insurance	1,376.00	0.00	1,376.00	3,694.00
70-882-00	Dietary Expense>Health Insurance	8,361.00	0.00	8,361.00	28,419.00
71-882-00	Activity Expense>Health Insurance	1,490.00	0.00	1,490.00	4,209.00
74-882-00	Housekeeping & Laundry Expense>Health	3,353.00	0.00	3,353.00	10,663.00
75-882-00	Maintenance Expense>Health Insurance	671.00	0.00	671.00	4,266.00
80-882-00	Admin Expense>Health Insurance	8,665.00	0.00	8,665.00	27,727.00
85-260-79	Employee Benefits Expense>Welfare>Unio	0.00	539,046.00	539,046.00	563,768.00
Subtotal [1A5]	Health Insurance	63,358.00	539,046.00	602,404.00	793,183.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Unic	0.00	189,740.00	189,740.00	195,755.00
Subtotal [1A7]	Pensions	0.00	189,740.00	189,740.00	195,755.00
Subgroup : [1A8]	Uniform Allowance				

85-253-00	Employee Benefits Expense>Uniforms	0.00	RJE - 6	9,600.00	9,600.00	12,300.00
Subtotal [1A8]	Uniform Allowance	0.00		9,600.00	9,600.00	12,300.00
Subgroup : [1A9]	Other					
61-883-00	Nursing Admin Expense>Other Benefits	519,131.00	RJE - 6	(519,131.00)	0.00	0.00
68-883-00	Therapy Expense>Other Benefits	774.00	RJE - 6	(774.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	10,928.00	RJE - 6	(10,928.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	15,354.00	RJE - 6	(15,354.00)	0.00	97.00
74-883-00	Housekeeping & Laundry Expense>Other E	41,940.00	RJE - 6	(41,940.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	8,632.00	RJE - 6	(8,632.00)	0.00	0.00
80-245-38	Admin Expense>Background Checks>Strik	1,812.00		0.00	1,812.00	0.00
80-883-00	Admin Expense>Other Benefits	102,076.00	RJE - 6	(102,076.00)	0.00	1.00
85-200-79	Employee Benefits Expense>Training>Unic	0.00	RJE - 6	24,118.00	24,118.00	26,044.00
85-245-00	Employee Benefits Expense>Background C	0.00	RJE - 6	1,809.00	1,809.00	106.00
Subtotal [1A9]	Other	700,647.00		(672,908.00)	27,739.00	26,248.00
Subgroup : [1D]	Accounting and Auditing					
80-239-00	Admin Expense>Accounting Fees	8,025.00	RJE - 2	13,165.00	21,190.00	27,984.00
80-239-34	Admin Expense>Accounting Fees>COVID1	0.00		0.00	0.00	272.00
Subtotal [1D]	Accounting and Auditing	8,025.00		13,165.00	21,190.00	28,256.00
Subgroup : [1E]	Legal					
80-238-00	Admin Expense>Legal Fees	41,064.00	RJE - 2	14,723.00	55,787.00	21,831.00
80-238-34	Admin Expense>Legal Fees>COVID19	16.00		0.00	16.00	0.00
Subtotal [1E]	Legal	41,080.00		14,723.00	55,803.00	21,831.00
Subgroup : [1G]	Office Supplies					
80-183-00	Admin Expense>Supplies	5,254.00		0.00	5,254.00	4,422.00
80-183-34	Admin Expense>Supplies>COVID19	(689.00)		0.00	(689.00)	794.00
80-183-38	Admin Expense>Supplies>Strike	295.00		0.00	295.00	0.00
80-208-00	Admin Expense>Equip-Rental	9,817.00	RJE - 11	(9,548.00)	269.00	8,024.00
80-208-34	Admin Expense>Equip-Rental>COVID19	25.00		0.00	25.00	0.00
Subtotal [1G]	Office Supplies	14,702.00		(9,548.00)	5,154.00	13,240.00
Subgroup : [1H1]	Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	10,597.00	RJE - 5	(80.00)	10,517.00	9,568.00
Subtotal [1H1]	Telephone and Telegraph	10,597.00		(80.00)	10,517.00	9,568.00
Subgroup : [1H2]	Cellular Phones and beepers					
Marcum 110	Cell Phone	0.00	RJE - 5	80.00	80.00	0.00
Subtotal [1H2]	Cellular Phones and beepers	0.00		80.00	80.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
80-101-00	Admin Expense>Provider Tax	256,319.00		0.00	256,319.00	399,296.00
Subtotal [1K3]	Resident Day User Fee	256,319.00		0.00	256,319.00	399,296.00
Subgroup : [1J]	Corporation Business Taxes					
80-247-00	Admin Expense>Corporate Tax	160.00		0.00	160.00	0.00
Subtotal [1J]	Corporation Business Taxes	160.00		0.00	160.00	0.00
Total [15]	Expenditures Other than Salaries	1,522,272.00		83,818.00	1,606,090.00	1,956,134.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
Marcum 118	Parties	0.00	RJE - 6	0.00	0.00	4,116.00
Subtotal [2]	Holiday Parties for Staff	0.00		0.00	0.00	4,116.00
Subgroup : [4]	Employee Travel					
80-236-00	Admin Expense>Travel	1,693.00		0.00	1,693.00	41,269.00
80-236-04	Admin Expense>Travel>Allowable	836.00		0.00	836.00	2,386.00
80-236-34	Admin Expense>Travel>COVID19	14.00		0.00	14.00	208.00
80-236-38	Admin Expense>Travel>Strike	16,444.00		0.00	16,444.00	0.00
Subtotal [4]	Employee Travel	18,987.00		0.00	18,987.00	43,863.00
Subgroup : [5]	Education Expense					
60-204-00	Nursing Expense>Training & Education	87.00		0.00	87.00	1,538.00

60-204-34	Nursing Expense>Training & Education>C	1,152.00	0.00	1,152.00	0.00
80-233-00	Admin Expense>Seminars	65.00	0.00	65.00	0.00
Subtotal [5]	Education Expense	1,304.00	0.00	1,304.00	1,538.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	936.00	0.00	936.00	975.00
Subtotal [M1]	Advertising Help Wanted	936.00	0.00	936.00	975.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	7,073.00	0.00	7,073.00	9,115.00
80-250-34	Admin Expense>Marketing & Advertising>C	(275.00)	0.00	(275.00)	833.00
Subtotal [M3]	Advertising Other	6,798.00	0.00	6,798.00	9,948.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	673.00	0.00	673.00	804.00
Subtotal [M7]	Postage	673.00	0.00	673.00	804.00
Subgroup : [M8]	Dues and Membership Fees				
80-235-00	Admin Expense>Dues & Subscriptions	350.00	0.00	350.00	0.00
Subtotal [M8]	Dues and Membership Fees	350.00	0.00	350.00	0.00
Subgroup : [M11]	Services Provided by Contract				
60-230-00	Nursing Expense>Data Processing	11,461.00	0.00	11,461.00	9,170.00
60-230-34	Nursing Expense>Data Processing>COVID	3,000.00	0.00	3,000.00	769.00
80-210-00	Admin Expense>Internet	1,799.00	0.00	1,799.00	1,799.00
60-230-00	Admin Expense>Data Processing	36,017.00	0.00	36,017.00	33,860.00
80-240-00	Admin Expense>Professional Fees	198,163.00	(191,688.00)	6,475.00	6,529.00
80-240-34	Admin Expense>Professional Fees>COVID	8,000.00	(8,000.00)	0.00	0.00
80-700-00	Admin Expense>Contracted Service	20,067.00	(6,311.00)	13,756.00	0.00
			(20,067.00)		
80-700-34	Admin Expense>Contracted Service>COVID	270.00	0.00	270.00	0.00
Subtotal [M11]	Services Provided by Contract	278,777.00	(205,999.00)	72,778.00	52,127.00
Subgroup : [M12]	Administrative Management Services				
80-279-00	Admin Expense>Management Fee	0.00	191,867.00	191,867.00	186,450.00
			RJE - 2	171,800.00	
			RJE - 3	20,067.00	
Subtotal [M12]	Administrative Management Services	0.00	191,867.00	191,867.00	186,450.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	1,830.00	0.00	1,830.00	1,219.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	56,140.00	0.00	56,140.00	0.00
80-243-00	Admin Expense>Late Fees	925.00	0.00	925.00	2,059.00
80-244-00	Admin Expense>Bank Fees	323.00	0.00	323.00	1,025.00
80-885-00	Admin Expense>Flood	2,581.00	0.00	2,581.00	0.00
98-999-99	Prior Period Adjustment	0.00	0.00	0.00	44,250.00
Marcum 119	Employee Relations	0.00	2,958.00	2,958.00	2,877.00
			RJE - 6	2,958.00	
Marcum 120	Food - Employees	0.00	775.00	775.00	3,279.00
			RJE - 6	775.00	
Marcum 133	Discriminatory Bonus	0.00	1,500.00	1,500.00	2,144.00
			RJE - 6	1,500.00	
Marcum 135	Indirect COVID Expense	0.00	62.00	62.00	425.00
			RJE - 6	62.00	
Marcum 136	Admin & General>COVID Related Expense	0.00	1,000.00	1,000.00	9,250.00
			RJE - 6	1,000.00	
Subtotal [M13]	Other	61,799.00	6,295.00	68,094.00	66,528.00
Total [16]	Expenditures Other than Salaries (cont'd)	369,624.00	(7,837.00)	361,787.00	366,349.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	25,409.00	0.00	25,409.00	22,586.00
70-178-00	Dietary Expense>Food	124,585.00	0.00	124,585.00	147,578.00
70-178-38	Dietary Expense>Food>Strike	630.00	0.00	630.00	0.00
Subtotal [2A1]	Raw Food	150,624.00	0.00	150,624.00	170,164.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	9,131.00	0.00	9,131.00	15,419.00
70-883-00	Dietary Expense>Other Benefits	104,173.00	(104,173.00)	0.00	0.00
			RJE - 6	(104,173.00)	
Subtotal [2A2]	Non-Food Supplies	113,304.00	(104,173.00)	9,131.00	15,419.00
Subgroup : [2C]	Other				
70-178-34	Dietary Expense>Food>COVID19	0.00	0.00	0.00	473.00
70-183-34	Dietary Expense>Supplies>COVID19	7,483.00	0.00	7,483.00	3,569.00
Subtotal [2C]	Other	7,483.00	0.00	7,483.00	4,042.00
Total [18]	Dietary Basis for Allocation of Costs	271,411.00	(104,173.00)	167,238.00	189,625.00

Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	0.00	0.00	0.00	55,226.00
73-700-34	Laundry Expense>Contracted Service>CO1	44,654.00	0.00	44,654.00	0.00
Subtotal [3B]	Purchased Services	<u>44,654.00</u>	<u>0.00</u>	<u>44,654.00</u>	<u>55,226.00</u>
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	1,944.00	0.00	1,944.00	5,078.00
73-183-34	Laundry Expense>Supplies>COVID19	417.00	0.00	417.00	0.00
Subtotal [3C]	Other	<u>2,361.00</u>	<u>0.00</u>	<u>2,361.00</u>	<u>5,078.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>47,015.00</u>	<u>0.00</u>	<u>47,015.00</u>	<u>60,304.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	8,777.00	0.00	8,777.00	10,384.00
Subtotal [4C]	Other	<u>8,777.00</u>	<u>0.00</u>	<u>8,777.00</u>	<u>10,384.00</u>
Subgroup : [5A2]	Purchased From				
62-000-00	Pharmacy Expense	0.00	0.00	0.00	4.00
62-145-00	Pharmacy Expense>RX	113,008.00	0.00	113,008.00	114,186.00
Subtotal [5A2]	Purchased From	<u>113,008.00</u>	<u>0.00</u>	<u>113,008.00</u>	<u>114,190.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	796.00	0.00	796.00	477.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>796.00</u>	<u>0.00</u>	<u>796.00</u>	<u>477.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	48,143.00	0.00	48,143.00	78,037.00
Subtotal [5C]	Medical and Therapeutic Supplies	<u>48,143.00</u>	<u>0.00</u>	<u>48,143.00</u>	<u>78,037.00</u>
Subgroup : [5D]	Ambulance/Limousine				
Marcum 131	Ambulance	0.00	32,400.00	32,400.00	0.00
Subtotal [5D]	Ambulance/Limousine	<u>0.00</u>	<u>32,400.00</u>	<u>32,400.00</u>	<u>0.00</u>
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	1,307.00	0.00	1,307.00	1,889.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	(29.00)	0.00	(29.00)	0.00
Subtotal [5E2]	Oxygen - Other	<u>1,278.00</u>	<u>0.00</u>	<u>1,278.00</u>	<u>1,889.00</u>
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	4,385.00	0.00	4,385.00	3,830.00
Subtotal [5F]	X-Rays and related radiological	<u>4,385.00</u>	<u>0.00</u>	<u>4,385.00</u>	<u>3,830.00</u>
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	12,633.00	0.00	12,633.00	7,954.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,354.00	0.00	1,354.00	187.00
Subtotal [5H]	Laboratory	<u>13,987.00</u>	<u>0.00</u>	<u>13,987.00</u>	<u>8,141.00</u>
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	199.00	0.00	199.00	417.00
71-183-00	Activity Expense>Supplies	331.00	0.00	331.00	191.00
71-183-34	Activity Expense>Supplies>COVID19	4.00	0.00	4.00	84.00
Subtotal [5I]	Recreation	<u>534.00</u>	<u>0.00</u>	<u>534.00</u>	<u>692.00</u>
Subgroup : [5L]	Other				
60-183-06	Nursing Expense>Supplies>Other	0.00	0.00	0.00	288.00
60-183-34	Nursing Expense>Supplies>COVID19	38,343.00	0.00	38,343.00	22,572.00
60-184-34	Nursing Expense>Minor Equip & Supplies>	4,579.00	0.00	4,579.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	513.00	0.00	513.00	491.00
60-208-00	Nursing Expense>Equip-Rental	20,423.00	0.00	20,423.00	21,139.00
72-183-34	Housekeeping Expense>Supplies>COVID19	4,542.00	0.00	4,542.00	5,951.00
Subtotal [5L]	Other	<u>68,400.00</u>	<u>0.00</u>	<u>68,400.00</u>	<u>50,441.00</u>
Total [20]	Housekeeping and Resident Care Basis	<u>259,308.00</u>	<u>32,400.00</u>	<u>291,708.00</u>	<u>268,081.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	609.00	0.00	609.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	1,124.00	0.00	1,124.00	663.00
75-207-00	Maintenance Expense>Repairs & Maint	22,200.00	0.00	22,200.00	28,927.00
Subtotal [6A]	Repairs and Maintenance	<u>23,933.00</u>	<u>0.00</u>	<u>23,933.00</u>	<u>29,590.00</u>
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	71,224.00	0.00	71,224.00	81,177.00
Subtotal [6B]	Heat	<u>71,224.00</u>	<u>0.00</u>	<u>71,224.00</u>	<u>81,177.00</u>
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	73,225.00	0.00	73,225.00	79,309.00
Subtotal [6C]	Light & Power	<u>73,225.00</u>	<u>0.00</u>	<u>73,225.00</u>	<u>79,309.00</u>

Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	20,254.00	0.00	20,254.00	21,580.00
Subtotal [6D]	Water	<u>20,254.00</u>	<u>0.00</u>	<u>20,254.00</u>	<u>21,580.00</u>
Subgroup : [6E]	Equipment Lease				
Marcum 113	Leased Equipment	0.00	9,548.00	9,548.00	0.00
Subtotal [6E]	Equipment Lease	<u>0.00</u>	<u>9,548.00</u>	<u>9,548.00</u>	<u>0.00</u>
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	11,617.00	0.00	11,617.00	7,797.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00	0.00	0.00	873.00
75-205-00	Maintenance Expense>Sanitation & Inciner	16,548.00	0.00	16,548.00	11,070.00
75-208-00	Maintenance Expense>Equip-Rental	48,888.00	0.00	48,888.00	0.00
75-217-00	Maintenance Expense>Extermination	2,079.00	0.00	2,079.00	1,258.00
75-218-00	Maintenance Expense>Snow Removal	13,134.00	0.00	13,134.00	4,142.00
75-219-00	Maintenance Expense>Landscaping	8,487.00	0.00	8,487.00	13,448.00
75-220-00	Maintenance Expense>Fire Drill	7,438.00	0.00	7,438.00	6,453.00
75-700-00	Maintenance Expense>Contracted Service	49,458.00	(13,756.00)	35,702.00	51,126.00
75-700-34	Maintenance Expense>Contracted Service:	2,340.00	0.00	2,340.00	9,359.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00	0.00
75-885-00	Maintenance Expense>Flood	5,940.00	0.00	5,940.00	0.00
Subtotal [6F]	Other	<u>170,929.00</u>	<u>(13,756.00)</u>	<u>157,173.00</u>	<u>105,526.00</u>
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	69,146.00	0.00	69,146.00	63,640.00
Subtotal [7D]	Movable Equipment	<u>69,146.00</u>	<u>0.00</u>	<u>69,146.00</u>	<u>63,640.00</u>
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	507,837.00	0.00	507,837.00	504,087.00
Subtotal [9]	Rental Payments	<u>507,837.00</u>	<u>0.00</u>	<u>507,837.00</u>	<u>504,087.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	43,810.00	0.00	43,810.00	44,071.00
Subtotal [10B]	Real estate taxes paid by lessor	<u>43,810.00</u>	<u>0.00</u>	<u>43,810.00</u>	<u>44,071.00</u>
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	11,785.00	0.00	11,785.00	4,088.00
Subtotal [10C]	Personal property taxes	<u>11,785.00</u>	<u>0.00</u>	<u>11,785.00</u>	<u>4,088.00</u>
Total [22]	Maintenance and Property	<u>992,143.00</u>	<u>(4,208.00)</u>	<u>987,935.00</u>	<u>933,068.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	798.00	30.00	828.00	47,411.00
RJE - 9		30.00			
Subtotal [12D]	Other Interest Expense	<u>798.00</u>	<u>30.00</u>	<u>828.00</u>	<u>47,411.00</u>
Subgroup : [14A]	Insurance on Property				
80-162-00	Admin Expense>Insurance - General Liabil	50,392.00	0.00	50,392.00	43,949.00
80-165-00	Admin Expense>Insurance - Property	6,167.00	0.00	6,167.00	10,876.00
Subtotal [14A]	Insurance on Property	<u>56,559.00</u>	<u>0.00</u>	<u>56,559.00</u>	<u>54,825.00</u>
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	5,200.00	0.00	5,200.00	0.00
Subtotal [14B]	Insurance of Automobiles	<u>5,200.00</u>	<u>0.00</u>	<u>5,200.00</u>	<u>0.00</u>
Subgroup : [14C3]	Other				
80-163-00	Admin Expense>Insurance - EPLI	7,578.00	0.00	7,578.00	8,440.00
80-164-00	Admin Expense>Surely Bond	400.00	0.00	400.00	0.00
Subtotal [14C3]	Other	<u>7,978.00</u>	<u>0.00</u>	<u>7,978.00</u>	<u>8,440.00</u>
Total [27]	Interest and Insurance	<u>70,535.00</u>	<u>30.00</u>	<u>70,565.00</u>	<u>110,676.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(3,038,253.00)	0.00	(3,038,253.00)	(4,226,601.00)
40-111-73	Room & Board Revenue>Medicaid Bed Ho	0.00	0.00	0.00	(1,811.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(3,038,253.00)</u>	<u>0.00</u>	<u>(3,038,253.00)</u>	<u>(4,228,412.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance				
52-111-00	Revenue Adjustments>Medicaid	(716.00)	0.00	(716.00)	208.00
Subtotal [1B]	Medicaid room and board contractual all	<u>(716.00)</u>	<u>0.00</u>	<u>(716.00)</u>	<u>208.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,429,237.00)	0.00	(3,429,237.00)	(3,356,010.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(3,429,237.00)</u>	<u>0.00</u>	<u>(3,429,237.00)</u>	<u>(3,356,010.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Seq	(1,936.00)	0.00	(1,936.00)	28,478.00

Subtotal [3B]	Medicare room and board contractual all	(1,936.00)	0.00	(1,936.00)	28,478.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(180,313.00)	0.00	(180,313.00)	(880,935.00)
40-105-00	Room & Board Revenue>HMO	(55,233.00)	0.00	(55,233.00)	(121,326.00)
40-109-00	Room & Board Revenue>Hospice	(80,221.00)	0.00	(80,221.00)	(40,622.00)
Subtotal [4A]	Private-pay residents and other	(315,767.00)	0.00	(315,767.00)	(1,042,883.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	110.00	0.00	110.00	1,524.00
Subtotal [4B]	Private-pay room and board contractual	110.00	0.00	110.00	1,524.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(104,455.00)	0.00	(104,455.00)	(93,507.00)
Subtotal [5A]	Prescription Drugs - Medicare	(104,455.00)	0.00	(104,455.00)	(93,507.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	104,455.00	0.00	104,455.00	93,507.00
Subtotal [5B]	Prescription Drugs - Medicare Contractu	104,455.00	0.00	104,455.00	93,507.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>HMO	0.00	0.00	0.00	(12.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	0.00	0.00	0.00	(12.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>HMO>C/A	0.00	0.00	0.00	12.00
Subtotal [5D]	Prescription Drugs - Non-medicare Cont	0.00	0.00	0.00	12.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(124,333.00)	0.00	(124,333.00)	(197,960.00)
42-103-00	PT Revenue>Medicare B	(49,403.00)	0.00	(49,403.00)	(141,237.00)
Subtotal [7A]	Physical Therapy - Medicare	(173,736.00)	0.00	(173,736.00)	(339,197.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	124,333.00	0.00	124,333.00	197,960.00
Subtotal [7B]	Physical Therapy - Medicare Contractual	124,333.00	0.00	124,333.00	197,960.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	(8,500.00)	0.00	(8,500.00)	(23,625.00)
42-105-00	PT Revenue>HMO	(3,962.00)	0.00	(3,962.00)	(2,654.00)
42-111-00	PT Revenue>Medicaid	(12,292.00)	0.00	(12,292.00)	(23,976.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(24,754.00)	0.00	(24,754.00)	(50,255.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	2,108.00	0.00	2,108.00	5,295.00
42-111-01	PT Revenue>Medicaid>C/A	12,382.00	0.00	12,382.00	24,503.00
Subtotal [7D]	Physical Therapy - Non-medicare Contra	14,490.00	0.00	14,490.00	29,798.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(86,670.00)	0.00	(86,670.00)	(172,376.00)
44-103-00	ST Revenue>Medicare B	(22,868.00)	0.00	(22,868.00)	(45,248.00)
Subtotal [8A]	Speech Therapy - Medicare	(109,538.00)	0.00	(109,538.00)	(217,624.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	86,670.00	0.00	86,670.00	172,376.00
Subtotal [8B]	Speech Therapy - Medicare Contractual	86,670.00	0.00	86,670.00	172,376.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(6,337.00)	0.00	(6,337.00)	(9,599.00)
44-111-00	ST Revenue>Medicaid	(18,452.00)	0.00	(18,452.00)	(19,382.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(24,789.00)	0.00	(24,789.00)	(28,981.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	3,403.00	0.00	3,403.00	4,737.00
44-111-01	ST Revenue>Medicaid>C/A	18,452.00	0.00	18,452.00	19,382.00
Subtotal [8D]	Speech Therapy - Non-medicare Contrac	21,855.00	0.00	21,855.00	24,119.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(117,432.00)	0.00	(117,432.00)	(169,845.00)
43-103-00	OT Revenue>Medicare B	(79,984.00)	0.00	(79,984.00)	(125,930.00)
Subtotal [9A]	Occupational Therapy - Medicare	(197,416.00)	0.00	(197,416.00)	(295,775.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	117,432.00	0.00	117,432.00	169,845.00
Subtotal [9B]	Occupational Therapy - Medicare Contra	117,432.00	0.00	117,432.00	169,845.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	(3,946.00)	0.00	(3,946.00)	450.00
43-111-00	OT Revenue>Medicaid	(17,844.00)	0.00	(17,844.00)	(22,797.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(21,790.00)	0.00	(21,790.00)	(22,347.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	1,836.00	0.00	1,836.00	2,950.00

43-111-01	OT Revenue>Medicaid>C/A	18,112.00	0.00	18,112.00	22,797.00
Subtotal [9D]	Occupational Therapy - Non-medicare C	19,948.00	0.00	19,948.00	25,747.00
Subgroup : [10A]	Other - Medicare				
47-103-00	Other Ancillary Rev>Medicare B	(6,899.00)	0.00	(6,899.00)	(4,171.00)
52-102-00	Revenue Adjustments>Medicare A	208,287.00	0.00	208,287.00	234.00
Subtotal [10A]	Other - Medicare	201,388.00	0.00	201,388.00	(3,937.00)
Subgroup : [10B]	Other - Non-medicare				
47-104-00	Other Ancillary Revenue>Private	(1,525.00)	0.00	(1,525.00)	(9,525.00)
47-105-00	Other Ancillary Rev>HMO	0.00	0.00	0.00	(49.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00	0.00	0.00	49.00
47-111-00	Other Ancillary Rev>Medicaid	(90.00)	0.00	(90.00)	(294.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	0.00	0.00	294.00
47-223-00	Other Ancillary Rev>Oxygen	(250.00)	0.00	(250.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(154,615.00)	0.00	(154,615.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(237,688.00)	0.00	(237,688.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(2,799.00)	0.00	(2,799.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(776.00)	0.00	(776.00)	(930.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(373.00)	0.00	(373.00)	(29,644.00)
52-123-00	Revenue Adjustments>Ancillary	2,752.00	0.00	2,752.00	0.00
Subtotal [10B]	Other - Non-medicare	(395,364.00)	0.00	(395,364.00)	(40,099.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	30.00	(30.00)	0.00	447.00
Subtotal [15]	Interest Income	30.00	(30.00)	0.00	447.00
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
51-179-00	Other Rev>Barber & Beauty	0.00	0.00	0.00	(200.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	0.00	0.00	0.00	(200.00)
Subgroup : [18]	Other Revenue				
51-034-34	Other Rev>PPP>COVID19	(812,700.00)	0.00	(812,700.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,055.00)	0.00	(3,055.00)	(33,236.00)
51-818-00	Other Rev>Medical Records	(20.00)	0.00	(20.00)	(186.00)
71-700-00	Activity Expense>Contracted Service	(575.00)	0.00	(575.00)	1,200.00
Subtotal [18]	Other Revenue	(816,350.00)	0.00	(816,350.00)	(32,222.00)
Total [30]	Statement of Revenue	(7,963,390.00)	(30.00)	(7,963,420.00)	(9,007,440.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(127,476.00)	0.00	(127,476.00)	(1,741.00)
10-010-86	Cash>Operating>Greenwich	515,098.00	0.00	515,098.00	425,695.00
10-014-00	Cash>Petty Cash Facility	1,280.00	0.00	1,280.00	530.00
10-034-86	Cash>PPP>Greenwich	142,512.00	0.00	142,512.00	142,512.00
10-060-86	Cash>Resident Trust>Greenwich	26,104.00	0.00	26,104.00	78,385.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	6,766.00	0.00	6,766.00	6,766.00
10-308-86	Cash>American Express>Greenwich	(7.00)	0.00	(7.00)	(7.00)
Subtotal [A1]	Cash	569,277.00	0.00	569,277.00	655,140.00
Subgroup : [A2]	Resident A/R				
11-100-00	Accounts Receivable>Miscellaneous	(3.00)	0.00	(3.00)	(3.00)
11-102-00	Accounts Receivable>Medicare A	232,248.00	0.00	232,248.00	1,129,044.00
11-104-00	Accounts Receivable>Private	397,312.00	0.00	397,312.00	368,847.00
11-104-70	Accounts Receivable>Private>Old A/R	(8,445.00)	0.00	(8,445.00)	(8,045.00)
11-105-00	Accounts Receivable>HMO	37,438.00	0.00	37,438.00	11,903.00
11-105-70	Accounts Receivable>HMO>Old A/R	1,354.00	0.00	1,354.00	1,354.00
11-109-00	Accounts Receivable>Hospice	13,274.00	0.00	13,274.00	(2,588.00)
11-111-00	Accounts Receivable>Medicaid	161,783.00	0.00	161,783.00	927,883.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	12,636.00	0.00	12,636.00	5,567.00
11-112-00	Accounts Receivable>Income	(90,009.00)	0.00	(90,009.00)	(75,885.00)
11-112-70	Accounts Receivable>Income>Old A/R	235.00	0.00	235.00	235.00
11-120-00	Accounts Receivable>Allow for Doubtful Ac	(89,068.00)	0.00	(89,068.00)	(112,339.00)
11-122-00	Accounts Receivable>Medicare Coins Writ	934.00	0.00	934.00	5,376.00
11-123-00	Accounts Receivable>Ancillary	25,157.00	0.00	25,157.00	64,404.00
Subtotal [A2]	Resident A/R	694,846.00	0.00	694,846.00	2,315,753.00
Subgroup : [A3]	Other A/R				
13-400-00	Due From>Eli Mirlis	0.00	0.00	0.00	65,000.00
Subtotal [A3]	Other A/R	0.00	0.00	0.00	65,000.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	7,499.00	0.00	7,499.00	7,415.00
12-124-00	Prepaid Expenses>Insurance	27,446.00	0.00	27,446.00	31,393.00
12-126-00	Prepaid Expenses>Taxes	13,672.00	0.00	13,672.00	13,159.00
12-881-00	Prepaid Expenses>Workers Comp	70,180.00	0.00	70,180.00	0.00
Subtotal [A5]	Prepaid Expenses	118,797.00	0.00	118,797.00	51,967.00
Subgroup : [B4]	Leasehold Improvements				

14-131-00	Fixed Assets>Leasehold Improvements	410,485.00	0.00	410,485.00	363,805.00
15-131-00	Accum Depn>Leasehold Improvements	(142,444.00)	0.00	(142,444.00)	(115,510.00)
Subtotal [B4]	Leasehold Improvements	268,041.00	0.00	268,041.00	248,295.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equip	113,788.00	0.00	113,788.00	102,694.00
14-132-34	Fixed Assets>Furniture, Fixtures and Equip	1,607.00	0.00	1,607.00	0.00
14-133-00	Fixed Assets>Medical Equipment	39,959.00	0.00	39,959.00	39,959.00
14-134-00	Fixed Assets>Computer Hardware	10,292.00	0.00	10,292.00	10,292.00
14-135-00	Fixed Assets>Computer Software	1,094.00	0.00	1,094.00	1,094.00
15-132-00	Accum Depn>Furniture, Fixtures and Equip	(120,817.00)	0.00	(120,817.00)	(101,274.00)
15-132-34	Accum Depn>Furniture, Fixtures and Equip	(134.00)	0.00	(134.00)	0.00
15-133-00	Accum Depn>Medical Equipment	(18,042.00)	0.00	(18,042.00)	(10,050.00)
15-134-00	Accum Depn>Computer Hardware	(7,286.00)	0.00	(7,286.00)	(5,228.00)
15-135-00	Accum Depn>Computer Software	(452.00)	0.00	(452.00)	(234.00)
Subtotal [B6]	Movable Equipment	20,009.00	0.00	20,009.00	37,253.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	(3,024.00)	0.00	(3,024.00)	2,600.00
14-137-01	Fixed Asset>Capital Lease>Copier	64,401.00	0.00	64,401.00	64,401.00
15-137-01	Accumulated Depn>Capital Lease>Copier	(32,712.00)	0.00	(32,712.00)	(20,445.00)
Subtotal [B9]	Other Fixed Assets	28,665.00	0.00	28,665.00	46,556.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	13,887.00	0.00	13,887.00	13,887.00
Subtotal [D1]	Deferred Deposits	13,887.00	0.00	13,887.00	13,887.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-77	Due To/From>TSM Holdings	0.00	0.00	0.00	422.00
27-000-82	Due To/From>Saugus	0.00	0.00	0.00	78.00
27-000-87	Due To/From>Torrington	(80,257.00)	0.00	(80,257.00)	26.00
27-000-88	Due To/From>New Haven	(1,569.00)	0.00	(1,569.00)	49.00
27-000-89	Due To/From>Prospect	(229.00)	0.00	(229.00)	22.00
27-000-91	Due To/From>Waterbury	(828.00)	0.00	(828.00)	8,918.00
27-152-00	Due To/From>Employee	(4,539.00)	0.00	(4,539.00)	3,400.00
27-315-00	Due To/From>Fairview at Southport	(2,509.00)	0.00	(2,509.00)	17,309.00
27-317-00	Due To/From>Fairview Management	13,126.00	0.00	13,126.00	7,367.00
Subtotal [D6]	Loans to Owners or Related Parties	(76,805.00)	0.00	(76,805.00)	37,591.00
Subgroup : [D7]	Other Assets				
27-017-00	Due To/From>Diamond Health	100,000.00	0.00	100,000.00	100,000.00
27-172-00	Due To/From>Vendor	28,438.00	0.00	28,438.00	9,296.00
Subtotal [D7]	Other Assets	128,438.00	0.00	128,438.00	109,296.00
Total [31-32]	Assets	1,765,155.00	0.00	1,765,155.00	3,580,738.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(1,526,682.00)	0.00	(1,526,682.00)	(1,759,832.00)
21-147-00	Other Current Payables>Sales & Use Taxe	136.00	0.00	136.00	136.00
21-149-09	Other Current Payables>Misc. PR Deductic	(409.00)	0.00	(409.00)	(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(3,181.00)	0.00	(3,181.00)	(2,078.00)
21-151-00	Other Current Payables>Garnishments W/H	(903.00)	0.00	(903.00)	(375.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00	0.00	36,610.00	36,610.00
21-350-00	Other Current Payables>Resident Funds	(41,352.00)	0.00	(41,352.00)	(91,633.00)
21-353-00	Other Current Payables>Resident Refunds	(19,411.00)	0.00	(19,411.00)	(19,411.00)
21-600-00	Other Current Payables>Disputed AP	(99,543.00)	0.00	(99,543.00)	(110,643.00)
21-884-00	Other Current Payable>Disability & Other Ir	(16,585.00)	0.00	(16,585.00)	(13,762.00)
Subtotal [A1]	Trade A/P	(1,671,320.00)	0.00	(1,671,320.00)	(1,981,397.00)
Subgroup : [A2]	Notes Payable				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(812,700.00)
Subtotal [A2]	Notes Payable	0.00	0.00	0.00	(812,700.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	0.00	0.00	0.00	(124,758.00)
23-157-00	Accrued Expenses>PTO	0.00	0.00	0.00	(17,062.00)
Subtotal [A4]	Accrued Payroll	0.00	0.00	0.00	(141,820.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21-276-00	Other Current Payables>SWT Payable	194.00	0.00	194.00	0.00
23-156-00	Accrued Wages & Related>PR Taxes	0.00	0.00	0.00	(1,305.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	194.00	0.00	194.00	(1,305.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/From>Medicare A	15,349.00	0.00	15,349.00	11,075.00
Subtotal [A7]	Medicare Final Settlement Payable	15,349.00	0.00	15,349.00	11,075.00
Subgroup : [A12]	Other Current Liabilities				
21-156-06	Other Current Payable>Union Dues W/H>C	669.00	0.00	669.00	619.00
24-000-00	Accrued Expenses	(74,234.00)	0.00	(74,234.00)	(126,548.00)
24-000-03	Accrued Expenses>Prior	(429.00)	0.00	(429.00)	(429.00)

24-137-01	Accrued Expenses>Capital Lease>Copier	(27,373.00)	0.00	(27,373.00)	(40,745.00)
24-162-00	Accrued Expenses>Insurance - General Li	(13,671.00)	0.00	(13,671.00)	(10,821.00)
24-165-00	Accrued Expenses>Insurance - Property	(3,689.00)	0.00	(3,689.00)	(3,915.00)
24-167-00	Accrued Expenses>Insurance - Auto	(183.00)	0.00	(183.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(228.00)	0.00	(228.00)	(328.00)
24-881-00	Accrued Expenses>Workers Comp	(68,055.00)	0.00	(68,055.00)	0.00
24-882-00	Accrued Expenses>Health Insurance	(222,868.00)	0.00	(222,868.00)	(246,243.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(646,682.00)	0.00	(646,682.00)	(521,644.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(135,542.00)	0.00	(135,542.00)	(226,146.00)
27-105-00	Due To/(From)>HMO	(24,821.00)	0.00	(24,821.00)	(719.00)
27-109-00	Due To/(From)>Hospice	(19.00)	0.00	(19.00)	0.00
27-111-00	Due To/(From)>Medicaid	(35,550.00)	0.00	(35,550.00)	(26,824.00)
27-199-00	Due To>Patient Spend Down	(3,133.00)	0.00	(3,133.00)	(3,133.00)
Subtotal [A12]	Other Current Liabilities	(1,255,808.00)	0.00	(1,255,808.00)	(1,206,676.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-40	Due To/(From)>Salmon Brook	0.00	0.00	0.00	(1,267.00)
27-000-41	Due To/(From)>Sky View	51.00	0.00	51.00	9.00
27-000-42	Due To/(From)>Really Salmon Brook	0.00	0.00	0.00	(10,000.00)
27-000-50	Due To/(From)>Sharon	(70.00)	0.00	(70.00)	0.00
27-000-76	Due To/(From)>Really Southport	1,990.00	0.00	1,990.00	0.00
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	(2,097.00)
27-000-83	Due To/(From)>Twin Oaks	0.00	0.00	0.00	(344.00)
27-000-90	Due To/(From)>West Haven	(574.00)	0.00	(574.00)	(221.00)
27-000-92	Due To/(From)>Regal Care Management G	(192,039.00)	0.00	(192,039.00)	(191,100.00)
27-000-93	Due To/(From)>RC Holdings	221,884.00	0.00	221,884.00	(14,143.00)
27-000-95	Due To/(From)>Norwich	(152,532.00)	0.00	(152,532.00)	(151,476.00)
27-000-96	Due To/(From)>New London	(96,807.00)	0.00	(96,807.00)	(96,889.00)
27-400-00	Due to/(from)>Eli Mirlis	561,120.00	0.00	561,120.00	243,596.00
Subtotal [B3]	Loans from Owners or Related Parties	342,923.00	0.00	342,923.00	(223,912.00)
Total [33-34]	Liabilities	(2,568,662.00)	0.00	(2,568,662.00)	(4,336,935.00)
Group : [35]	Equity				
Subgroup : [B1]	Owner's Capital				
31-329-86	Partner's Equity>Iddo Wernick>Capital Draw	100,000.00	0.00	100,000.00	0.00
Subtotal [B1]	Owner's Capital	100,000.00	0.00	100,000.00	0.00
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	745,611.00	0.00	745,611.00	1,179,047.00
31-000-86	Partner's Equity>All Partners>Capital Draw	70,590.00	0.00	70,590.00	8,334.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	2,250.00	0.00	2,250.00	2,250.00
Subtotal [B5]	Cumulated Earnings	818,451.00	0.00	818,451.00	1,189,631.00
Total [35]	Equity	918,451.00	0.00	918,451.00	1,189,631.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying JE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 2				
To reclass expenses from the professional fees account		E.03		
80-238-00	Admin Expense>Legal Fees		14,723.00	
80-239-00	Admin Expense>Accounting Fees		13,165.00	
80-279-00	Admin Expense>Management Fee		171,800.00	
80-240-00	Admin Expense>Professional Fees			191,668.00
80-240-34	Admin Expense>Professional Fees>COVID19			6,000.00
Total			199,688.00	199,688.00
Reclassifying Journal Entries JE # 3				
To reclass expenses to the management fee and a credit of py expenses to correct line of cost report.		D.01		
80-279-00	Admin Expense>Management Fee		20,067.00	
80-700-00	Admin Expense>Contracted Service			20,067.00
Total			20,067.00	20,067.00
Reclassifying Journal Entries JE # 4				
To Reclass dental expense out of clinical services		D.01		
Marcum 132	Dentist		4,200.00	
60-206-00	Nursing Expense>Clinical Services			4,200.00
Total			4,200.00	4,200.00
Reclassifying Journal Entries JE # 5				
To reclass cell phone expenses from the telephone line		N.01a		
Marcum 110	Cell Phone		80.00	
80-231-00	Admin Expense>Telephone			80.00
Total			80.00	80.00
Reclassifying Journal Entries JE # 6				
To reclass other employee benefit accounts		E.05a		
85-200-79	Employee Benefits Expense>Training>Union		24,118.00	
85-245-00	Employee Benefits Expense>Background Checks		1,809.00	
85-253-00	Employee Benefits Expense>Uniforms		9,600.00	
85-255-79	Employee Benefits Expense>Pension>Union		189,740.00	
85-260-79	Employee Benefits Expense>Welfare>Union		539,046.00	
Marcum 119	Employee Relations		2,958.00	
Marcum 120	Food - Employees		775.00	
Marcum 131	Ambulance		32,400.00	
Marcum 133	Discriminatory Bonus		1,500.00	
Marcum 135	Indirect COVID Expense		62.00	
Marcum 136	Admin & General>COVID Related Expense		1,000.00	
61-883-00	Nursing Admin Expense>Other Benefits			519,131.00
68-883-00	Therapy Expense>Other Benefits			774.00
69-883-00	Social Services Expense>Other Benefits			10,928.00
70-883-00	Dietary Expense>Other Benefits			104,173.00
71-883-00	Activity Expense>Other Benefits			15,354.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			41,940.00
75-883-00	Maintenance Expense>Other Benefits			8,632.00
80-883-00	Admin Expense>Other Benefits			102,076.00
60-883-00	Nursing Expense>Other Benefits			
Marcum 118	Parties			
Marcum 134	720 Tax Form			
Total			803,008.00	803,008.00
Reclassifying Journal Entries JE # 9				
To reclass reversal of prior year interest expense to correct line of cost report		D.01		
94-000-00	Interest Expense		30.00	
51-160-00	Other Rev>Interest			30.00
Total			30.00	30.00
Reclassifying Journal Entries JE # 10				
To reclass IT expenses to correct line of cost report		D.01		
80-700-00	Admin Expense>Contracted Service		13,756.00	
75-700-00	Maintenance Expense>Contracted Service			13,756.00
Total			13,756.00	13,756.00
Reclassifying Journal Entries JE # 11				
To reclass leased equipment into correct line of the cost report		D.01 - Tab T		
Marcum 113	Leased Equipment		9,548.00	
80-208-00	Admin Expense>Equip-Rental			9,548.00
Total			9,548.00	9,548.00
Total Reclassifying Journal Entries				
			1,050,377.00	1,050,377.00

Total All Journal Entries

1,050,377.00 1,050,377.00



Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 1/20/2022
Run Date: 1/20/2022

Provider Name: Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich
Provider Number: 76909
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: