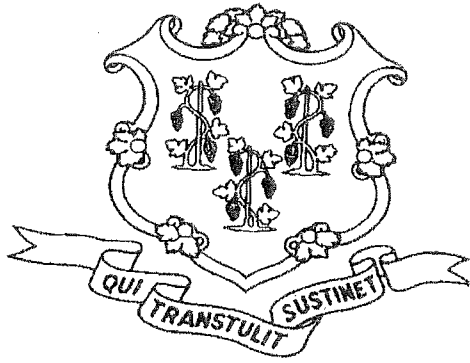


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

| | |
|--|-------------------------------------|
| 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) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2018 | Report for Year Ending 9/30/2019 |

| | | | | |
|------------------|----------------|------|-----------|------------------------------|
| License Numbers: | CCNH 2311-C | RHNS | (Specify) | Medicare Provider 07-5069 |
|------------------|----------------|------|-----------|------------------------------|

| | | | |
|----------------------------|---------------|------|---------|
| Medicaid Provider Numbers: | CCNH 76909 | RHNS | ICF-IID |
|----------------------------|---------------|------|---------|

For Department Use Only

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

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General Information

| | | | | |
|---|-------------|-----------------------|------|----|
| Name of Facility (as licensed) | License No. | Report for Year Ended | Page | of |
| Fairview Health of Greenwich, LLC d/b/a RegalCare | 2311-C | 9/30/2019 | 1 | 37 |

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, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

| | | | | | |
|---|----------|------|--|----------------------|------|
| Signed (Administrator) | | Date | Signed (Owner) | | Date |
| Printed Name (Administrator) Eliezer Elefant | | | Printed Name (Owner) Eliyahu Mirlis | | |
| Subscribed and Sworn to before me: | State of | Date | Signed (Notary Public) | Comm. Expires / / | |
| Address of Notary Public | | | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | Page 1A | of 37 |
|--|-------|--------------------------------------|-------------------|
| Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich | | Period Covered: From 10/1/2018 | To 9/30/2019 |
| Address of Facility 1188 King Street, Greenwich, CT 06831 | | | |
| Report Prepared By Marcum LLP | | Phone Number 203-781-9600 | Date 1/17/2020 |
| Item | Total | CCNH | RHNS (Specify) |
| 1. Dietary wages paid | \$ | | |
| 2. Laundry wages paid | \$ | | |
| 3. Housekeeping wages paid | \$ | | |
| 4. Nursing wages paid | \$ | | |
| 5. All other wages paid | \$ | | |
| 6. Total Wages Paid | \$ | | |
| 7. Total salaries paid | \$ | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| | | | | | |
|--|----------------|--|---|------------------------------------|----------|
| Phone No. of Facility 203-531-8300 | | Report for Year Ended 9/30/2019 | | Page 2 | of 37 |
| Name of Facility (as shown on license) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenw | | | 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 Nursing Home only (CCNH) | | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | | <input type="checkbox"/> (Specify) | |
| Type of Ownership (Check appropriate box) | | | | | |
| <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust | | | | | |
| If this facility opened or closed during report year provide: | | | Date Opened | Date Closed | |
| Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. | | | | | |
| N/A | | | | | |
| Administrator | | | | | |
| Name of Administrator Eliezer Elefant | | | Nursing Home Administrator's License No.: | 002002 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | | |
| Name | | | License No.: | | |
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Fairview Health of Greenwich LLC

| | |
|---|--------|
| Yaakov (Jacob) Sod 20 Herrick Drive Lawrence, NY 11559 | 13.50% |
| Eliyahu Mirlis 5 Barlow Road Edison, NJ 08817 | 2.00% |
| Shalom Auerbach 1200 Bedford Street Apt 303 Stamford, CT 06905 | 12.00% |
| Benjamin Landa 1337 East 7 th Brooklyn, NY 11230 | 23.85% |
| Lori Fensterman 4 Pond Lane Sands Point, NY 11050 | 9.90% |
| Stuart Serota 447 Rose Lane Rockville Centre, NY 11570 | 3.00% |
| Matthew Serota 447 Rose Lane Rockville Centre, NY 11570 | 3.00% |
| Jack Jaffa 147 Prince Street Brooklyn, NY 11201 | 9.00% |
| Baruch Klien 1201 Beach 9 th Street Far Rockaway, NY 11691 | 10.00% |
| Miriam Taub 59 Causeway Lawrence, NY 11559 | 8.75% |
| Aliza Beer 408 Barnard Ave Cedarhurst, NY 11516 | 5.00% |

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 9/30/2019 | Page 3A | of 37 |
| If this facility is owned or operated as a corporation, provide the following information: | | | | |
| Legal Name of Corporation | Business Address | | State(s) in Which Incorporated | |
| N/A | | | | |
| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each | |
| N/A | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Names of Stockholders Owning at Least 10% of Shares | | | | |
| N/A | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire
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 9/30/2019 | Page 5 | of 37 |
| If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows: | | | | |
| Item | Method of Allocation | | | |
| Dietary | Number of meals served to residents | | | |
| Laundry | Number of pounds processed | | | |
| Housekeeping | Number of square feet serviced | | | |
| Nursing | Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants | | | |
| Direct Resident Care Consultants | Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>) | | | |
| Maintenance and operation of plant | Square feet | | | |
| Property costs (depreciation) | Square feet | | | |
| Employee health and welfare | Gross salaries | | | |
| Management services | Appropriate cost center involved | | | |
| All other General Administrative expenses | Total of Direct and Allocated Costs | | | |
| The preparer of this report must answer the following questions applicable to the cost information provided. | | | | |
| 1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. | | | | |
| 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.) | | | | |
| <p align="right"><input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.</p> | | | | |
| 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.

| Name of Facility | | | License No. | Report for Year Ended | | | Page | of |
|--|---|----------------------------------|-----------------------------|-----------------------|------------------|------------------------------|------------------|-------------------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre | | | 2311-C | 9/30/2019 | | | 6 | 37 |
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | | Amount Claimed |
| | Yes | No | | | | | | |
| Eagle Leasing Company | <input type="radio"/> | <input checked="" type="radio"/> | Storage | Monthly | Monthly | 7,408 | | 7,408 |
| Great American Financial Service | <input type="radio"/> | <input checked="" type="radio"/> | Copier | Monthly | Monthly | 855 | | 855 |
| Pitney Bowes | <input type="radio"/> | <input checked="" type="radio"/> | Postage Machine | Monthly | Monthly | 209 | | 209 |
| | <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"/> | | | | | | |
| | | | | | | | Total *** | 8,472 |

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No **Total ***** 8,472

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

| | | | | |
|--|-----------------------|------------------------------------|-----------|----------|
| Name of Facility Fairview Health of Greenwich, LL | License No. 2311-C | Report for Year Ended 9/30/2019 | Page 7 | of 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 1 Marcum LLP 2 3 4 | Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511 |
|--|---|

Services Provided by This Firm (*describe fully*)

| | |
|--|------------------------------|
| 1 Medicaid and Medicare Cost Report Preparation / Management Advisory Services | \$ 17,454 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided |
| | \$ 17,454 |

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

| | |
|---|---|
| Name of Legal Firm or Independent Attorney 1 Donahue, Durham & Noonan, P.C. 2 Ryan Ryan Deluca LLP 3 Schettino and Temchin 4 Treasurer State of Connecticut 5 See Attached | Telephone Number 203-458-9168 203-357-9200 203-239-0188 860-702-3000 Various |
|---|---|

| |
|--|
| Address (<i>No. & Street, City, State, Zip Code</i>) 1 740 Boston Post Rd. Guilford CT 06437 2 707 Summer St., Stamford CT 06901 3 18 peck St. North Haven CT 06473 4 55 Elm Street Ste 3, Hartford, CT 06106 5 Various |
|--|

Services Provided by This Firm (*describe fully*)

| | |
|--|------------------------------|
| 1 Case With New England Health (\$434 Disallowed on Pg 28) | \$ 868 |
| 2 General Legal Fees | \$ 727 |
| 3 Probate Court (Disallowed on Pg 28) | \$ 676 |
| 4 Conservator Fees (Disallowed on Pg 28) | \$ 708 |
| 5 Various (\$74 Disallowed on Pg 28) | \$ 18,012 |
| | Charge for Services Provided |
| | \$ 20,991 |

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

| | | | | | |
|--|--|--------------------------|------------------------------------|------------------------------|----------|
| Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare | | License No. 2311-C | Report for Year Ended 9/30/2019 | Page 7a | of 37 |
| Legal Services Information | | | | | |
| Name of Legal Firm or Independent Attorney | | | | Telephone Number | |
| 1 | Constable | | | N/A | |
| 2 | Jacobi, Case & Speranzini, PC | | | 203-874-7110 | |
| 3 | Murtha Cullina LLP | | | 860-240-6000 | |
| 4 | | | | | |
| Address (No. & Street, City, State, Zip Code) | | | | | |
| 1 | N/A | | | | |
| 2 | 57 Plains Road, Suite 2b, Milford, CT 06461 | | | | |
| 3 | 1 City Ave, Hartford, CT 06103 | | | | |
| 4 | | | | | |
| Services Provided by This Firm (<i>describe fully</i>) | | | | | |
| 1 | Conservator Fees (Disallowed on Pg 28) | | | \$ | 74 |
| 2 | Court case with Finocchio Brothers | | | \$ | 11,938 |
| 3 | Legal Fees Regarding Purchase and Sale Agreement | | | \$ | 6,000 |
| 4 | | | | \$ | |
| | | | | Charge for Services Provided | |
| | | | | \$ | 18,012 |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. | | | | | |
| <input checked="" type="radio"/> Yes | | <input type="radio"/> No | | Page 15, Line 1e | |

Schedule of Resident Statistics

| Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich | | License No. 2311-C | | | Report for Year Ended 9/30/2019 | | | | Page 8 | of 37 | | | |
|--|------------------|-----------------------|------------------|-----------------|------------------------------------|--------|------|-----------|----------------------|----------|------|-----------|--|
| | Total All Levels | Total CCNH Level | Total RHNS Level | Total (Specify) | Period 10/1 Thru 6/30 | | | | Period 7/1 Thru 9/30 | | | | |
| | | | | | Total | CCNH | RHNS | (Specify) | Total | CCNH | RHNS | (Specify) | |
| 1. Certified Bed Capacity | | | | | | | | | | | | | |
| A. On last day of PREVIOUS report period | 75 | 75 | | | 75 | 75 | | | 75 | 75 | | | |
| B. On last day of THIS report period | 75 | 75 | | | 75 | 75 | | | 75 | 75 | | | |
| 2. Number of Residents | | | | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 67 | 67 | | | 67 | 67 | | | 68 | 68 | | | |
| B. As of midnight of THIS report period | 64 | 64 | | | 68 | 68 | | | 64 | 64 | | | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | | | | |
| A. Medicare | 3,864 | 3,864 | | | 3,067 | 3,067 | | | 797 | 797 | | | |
| B. Medicaid (Conn.) | 16,688 | 16,688 | | | 12,264 | 12,264 | | | 4,424 | 4,424 | | | |
| C. Medicaid (other states) | 1,692 | 1,692 | | | 1,346 | 1,346 | | | 346 | 346 | | | |
| D. Private Pay | 1,585 | 1,585 | | | 1,292 | 1,292 | | | 293 | 293 | | | |
| E. State SSI for RCH | | | | | | | | | | | | | |
| F. Other (Specify) HMO / Private Insurance / Hosp | 815 | 815 | | | 671 | 671 | | | 144 | 144 | | | |
| G. Total Care Days During Period (3A thru F) | 24,644 | 24,644 | | | 18,640 | 18,640 | | | 6,004 | 6,004 | | | |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | | | | | | | | | | | | | |
| B. Other Bed Reserve Days | | | | | | | | | | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 24,644 | 24,644 | | | 18,640 | 18,640 | | | 6,004 | 6,004 | | | |

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 9/30/2019 | | | Page 9 | | of 37 | | |
|---|-----------------|------|-----------------------|----------------|----------|------------------------------------|-----------|----------------------|-----------|-----------------------|-----------|-----------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | | | | | | | | | | |
| If "YES", provide the following information: | | | | | | | | | | | | | |
| Date of Change | Place of Change | | | Change in Beds | | | | | | Capacity After Change | | | Reason for Change |
| | CCNH | RHNS | (Specify) | Lost | | | Gained | | | CCNH | RHNS | (Specify) | |
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) | | | | |
| 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 | RHNS | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR | | | | |
| No. of Residents | 10 | | 51 | | 3 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | Various | | 248.93 | | 495.00 | | | | | | | | |
| b. Two bed rms. | Various | | 248.93 | | 485.00 | | | | | | | | |
| c. Three or more bed rms. | | | | | | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | | | | | TOTAL | CCNH | RHNS | (Specify) | | |
| A. Medicare - Part B | | | | | | | | 4,259 | 4,259 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 116 | 116 | | | | |
| 2. Restorative Treatments | | | | | | | | 1,040 | 1,040 | | | | |
| C. Other | | | | | | | | 10,296 | 10,296 | | | | |
| D. Total Physical Therapy Treatments | | | | | | | | 15,711 | 15,711 | | | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 871 | 871 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 34 | 34 | | | | |
| 2. Restorative Treatments | | | | | | | | 308 | 308 | | | | |
| C. Other | | | | | | | | 1,229 | 1,229 | | | | |
| D. Total Speech Therapy Treatments | | | | | | | | 2,442 | 2,442 | | | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 2,419 | 2,419 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | 79 | 79 | | | | |
| 2. Restorative Treatments | | | | | | | | 710 | 710 | | | | |
| C. Other | | | | | | | | 8,935 | 8,935 | | | | |
| D. Total Occupational Therapy Treatments | | | | | | | | 12,143 | 12,143 | | | | |

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|--|-------------|-----------------------|------|-------|-----------|-------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre | 2311-C | 9/30/2019 | 10 | 37 | | |
| Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| A. Salaries and Wages* | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 81,554 | 2,086 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 345,878 | 9,108 | | | | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | | | | | | |
| b. Food Service Supervisor | | | | | | |
| c. Dietary Workers | 499,699 | 28,529 | | | | |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | 197,306 | 12,740 | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | | | | | | |
| b. Other Maintenance Workers | 94,504 | 3,863 | | | | |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | 27,330 | 1,659 | | | | |
| 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 | 120,346 | 2,086 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 512,852 | 12,745 | | | | |
| 2. Administrative** | 89,496 | 2,478 | | | | |
| c. LPN | | | | | | |
| 1. Direct Care | 740,038 | 23,738 | | | | |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 995,112 | 54,907 | | | | |
| e. Physical Therapists | | | | | | |
| f. Speech Therapists | 6,986 | 186 | | | | |
| g. Occupational Therapists | | | | | | |
| h. Recreation Workers | 87,958 | 4,238 | | | | |
| i. Physicians | | | | | | |
| 1. Medical Director | 54,083 | 2,086 | | | | |
| 2. Utilization Review | | | | | | |
| 3. Resident Care*** | | | | | | |
| 4. Other (Specify) | | | | | | |
| j. Dentists | | | | | | |
| k. Pharmacists | | | | | | |
| l. Podiatrists | | | | | | |
| m. Social Workers/Case Management | 39,740 | 1,652 | | | | |
| n. Marketing | | | | | | |
| o. Other (Specify) See Attached Schedule | | | | | | |
| <i>A-13. Total Salary Expenditures</i> | 3,892,882 | 162,101 | | | | |

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

| Name of Facility | | | | License No. | Report for Year Ended | | | | Page | of |
|---|-------------|------|-----------|--|---|--------------------|-------------------------------|--|--------------------|-----------------------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich | | | | 2311-C | 9/30/2019 | | | | 11 | 37 |
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | | |
| Eli Mirlis | 99,010 | | | Non Discriminatory | Oversees the financial operations of the facility | N/A | A4 | Fairview Health of Southport | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 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). | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |

* 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.

Annual Report of Long-Term Care Facility

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

| Name of Facility (as licensed) | | | | License No. | Report for Year Ended | | | Page | of | |
|--|-------------|------|-----------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich | | | | 2311-C | 9/30/2019 | | | 12 | 37 | |
| Name | Salary Paid | | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS | (Specify) | | | | | | | |
| Section III - Administrators*** | | | | | | | | | | |
| Eliezer Elefant (11/12/18-9/30/19) | 80,070 | | | Non Discriminatory | Administrator | 2,052 | A2 | | | |
| Linda Loffredo (10/1/18-11/21/18) | 1,484 | | | Non Discriminatory | Administrator | 34 | A2 | | | |
| | | | | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|----------------|-----------------------|------|-------|-----------|-------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare | 2311-C | 9/30/2019 | 13 | 37 | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | | | | | | |
| 2. Dentist | 4,450 | 85 | | | | |
| 3. Pharmacist | 8,066 | Monthly | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 248,669 | 3,928 | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | | | | | | |
| 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 | 78,866 | 611 | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | 203,834 | 3,036 | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | 101,043 | 1,704 | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | 2,753 | 59 | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | 12,012 | 484 | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | 25,756 | 138 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 685,449 | 10,045 | | | | |

* 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.

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|--------------|-----------------------|------|-----------|----|
| Fairview Health of Greenwich, LLC d/b/a RegalC | 2311-C | 9/30/2019 | | 15 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| 1. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ 15,777 | 15,777 | | | |
| 2. Disability Insurance | \$ | | | | |
| 3. Unemployment Insurance | \$ | | | | |
| 4. Social Security (F.I.C.A.) | \$ 336,872 | 336,872 | | | |
| 5. Health Insurance | \$ 688,666 | 688,666 | | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 195,911 | 195,911 | | | |
| 8. Uniform Allowance | \$ 13,029 | 13,029 | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 24,388 | 24,388 | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ 6,077 | 6,077 | | | |
| d. Accounting and Auditing | \$ 17,454 | 17,454 | | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 20,991 | 20,991 | | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | | |
| g. Office Supplies | \$ | | | | |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ 10,088 | 10,088 | | | |
| 2. Cellular Phones | \$ 1,118 | 1,118 | | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ 250 | 250 | | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | | |
| 1. Income* | \$ | | | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| 3. Resident Day User Fee | \$ 428,325 | 428,325 | | | |
| Subtotal | \$ 1,758,946 | 1,758,946 | | | |

* 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**

Schedule of Other Employee Benefits

| Description | CCNH | RHNS | (Specify) |
|-------------------|------------------|-------------|-------------|
| | - | | |
| Training>Union | \$ 23,836 | | |
| Background Checks | 476 | | |
| 720 Tax Form | 76 | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Total | \$ 24,388 | \$ - | \$ - |

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 |
|---|--------------|-----------------------|------|-----------|----|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at | 2311-C | 9/30/2019 | | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| Subtotals Brought Forward: | 1,758,946 | 1,758,946 | | | |
| i. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ | | | | |
| 2. Holiday Parties for Staff | \$ 7,064 | 7,064 | | | |
| 3. Gifts to Staff and Residents | \$ | | | | |
| 4. Employee Travel | \$ 45,816 | 45,816 | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 1,049 | 1,049 | | | |
| 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>) | \$ 841 | 841 | | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ (16,815) | (16,815) | | | |
| 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 | \$ 2,334 | 2,334 | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| 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>) | \$ 52,464 | 52,464 | | | |
| 12. Administrative Management Services** | \$ 165,950 | 165,950 | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 413,728 | 413,728 | | | |
| C-14 Total Administrative & General Expenditures | \$ 2,431,377 | 2,431,377 | | | |

* 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) |
|---|--------------------|-------------|-------------|
| | - | | |
| Marketing & Advertising (Disallowed on Pg 28) | \$ (16,815) | | |
| | | | |
| Total Other Advertising | \$ (16,815) | \$ - | \$ - |

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|--|-------------------|-------------|-------------|
| | - | | |
| Licenses | \$ 616 | | |
| Fines, Penalties & Settlements (Disallowed on Pg 28) | 21,799 | | |
| Late Fees (Disallowed on Pg 28) | 2,120 | | |
| Bank Fees (\$1,240 Disallowed on Pg 28) | 1,305 | | |
| Prior Period Adjustment (Disallowed on Pg 28) | 383,469 | | |
| Employee Relations (Disallowed on Pg 28) | 1,559 | | |
| Food - Employees (Disallowed on Pg 28) | 1,860 | | |
| Discriminatory Bonus (Disallowed on Pg 28) | 1,000 | | |
| | | | |
| Total Other Administrative and General | \$ 413,728 | \$ - | \$ - |

Schedule C-1 - Management Services*

| Name of Facility | License No. | Report for Year Ended | Page of |
|---|----------------------------|--|--|
| Fairview Health of Greenwich, LLC d/b/a | 2311-C | 9/30/2019 | 17 37 |
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Fairview Healthcare Management, LLC | (19,000) | Management of Facility | Page 16 / Line m12 |
| LTC Consulting Services | 163,950 | Billing & Financial Services | Page 16 / Line m12 |
| Caretech | 21,000 | Purchasing Company | Page 16 / Line 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 |
|---|---------------------------|-------------------------------------|------|-----------------------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare a | 2311-C | 9/30/2019 | 18 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | |
| a. In-House Preparation & Service | | | | |
| 1. Raw Food | \$ 166,316 | 166,316 | | |
| 2. Non-Food Supplies | \$ 10,587 | 10,587 | | |
| 3. Other (Specify) _____ | \$ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | | | |
| c. Other (Specify) _____ | \$ | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 176,903 | 176,903 | | |
| 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 Fairview Health of Greenwich, LLC d/b/a RegalCare at | | License No. 2311-C | Report for Year Ended 9/30/2019 | Page 19 | of 37 |
|--|---------------------------|-------------------------------------|------------------------------------|------------|-----------|
| Item | | Total | CCNH | RHNS | (Specify) |
| 3. Laundry | | | | | |
| a. In-House Processing* | Lbs. \ | | | | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | Amt. \$ | | | | |
| 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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | 60,887 | 60,887 | | |
| c. Other (Specify) Laundry Supplies | \$ | 3,040 | 3,040 | | |
| 3D. Total Laundry Expenditures (3a + b + c) | \$ | 63,927 | 63,927 | | |
| 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 |
|--|---|----------------------------------|-----------------------|---------|------|-----------|
| Fairview Health of Greenwich, LLC d/b/a Rega | | 2311-C | 9/30/2019 | | 20 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 4. | Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. | In-House Care | | | | | |
| | 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. \$ | | | | |
| 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>) Housekeeping Supplies | | \$ 13,756 | 13,756 | | |
| 4D. | Total Housekeeping Expenditures (4a + b + c) | | \$ 13,756 | 13,756 | | |
| 5. | Resident Care (Supplies)** | | | | | |
| a. | Prescription Drugs*** | | | | | |
| | 1. Own Pharmacy | \$ | | | | |
| | 2. Purchased from Medwiz / Caremed | \$ | 120,760 | 120,760 | | |
| b. | Medicine Cabinet Drugs | \$ | 3,464 | 3,464 | | |
| c. | Medical and Therapeutic Supplies | \$ | 2,810 | 2,810 | | |
| d. | Ambulance/Limousine*** | \$ | | | | |
| e. | Oxygen | | | | | |
| | 1. For Emergency Use | \$ | | | | |
| | 2. Other*** | \$ | 1,803 | 1,803 | | |
| f. | X-rays and Related Radiological Procedures*** | \$ | 3,434 | 3,434 | | |
| g. | Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. | Laboratory*** | \$ | 11,860 | 11,860 | | |
| i. | Recreation | \$ | 3,879 | 3,879 | | |
| j. | Direct Management Services* | \$ | | | | |
| k. | Indirect Management Services* | \$ | | | | |
| l. | Other (Specify)**** See Attached Schedule | \$ | 53,619 | 53,619 | | |
| 5M. | Total Resident Care Expenditures (5a - 5j) | \$ | 201,629 | 201,629 | | |

* 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.

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

| Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich | | License No. 2311-C | | Report for Year Ended 9/30/2019 | | | Page of 21 37 | | | |
|--|---|---|----------------------------------|------------------------------------|---------------------------------------|-------------------------|--------------------|-----------|----|------|
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** | | | | |
| | | Yes | No | | | CCNH | RHNS | (Specify) | Pg | Line |
| Dwayne Lockwood | 19 Halock Drive, Greenwich CT 06831 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Management fee for waste water | 36,000 | | | 22 | 6f |
| On-Time IT Solutions Inc | 154 Spring Street, Monroe, NY 10950 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | IT | 10,830 | | | 16 | m11 |
| City Carting & Recycling | PO Box 17250, Stamford, CT 06907 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Sanitation | 13,778 | | | 22 | 6f |
| Capocci Landscaping | 20 1/2 Lincoln Ave, Rye Brook, NY 10573 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Snow Removal / Landscaping | 23,370 | | | 22 | 6f |
| Unitex textile rental services | Parkway, MT Vernon NY 10550 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Laundry | 60,887 | | | 19 | 3b |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|---|-------------|-----------------------|------|-----------|------|----|
| Fairview Health of Greenwich, LLC d/b/a Reg | 2311-C | 9/30/2019 | | | 22 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| 6. Maintenance & Operation of Plant | | | | | | |
| a. Repairs & Maintenance | \$ 38,239 | 38,239 | | | | |
| b. Heat | \$ 87,961 | 87,961 | | | | |
| c. Light & Power | \$ 45,915 | 45,915 | | | | |
| d. Water | \$ 24,337 | 24,337 | | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ 8,472 | 8,472 | | | | |
| f. Other (<i>itemize</i>) | \$ 89,763 | 89,763 | | | | |
| See Attached Schedule | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 294,687 | 294,687 | | | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | |
| a. Land Improvements | \$ | | | | | |
| b. Building & Building Improvements | \$ | | | | | |
| c. Non-Movable Equipment | \$ | | | | | |
| d. Movable Equipment | \$ 14,169 | 14,169 | | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 14,169 | 14,169 | | | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | | |
| a. Organization Expense | \$ | | | | | |
| b. Mortgage Expense | \$ | | | | | |
| c. Leasehold Improvements | \$ 28,537 | 28,537 | | | | |
| d. Other (<i>Specify</i>) | \$ | | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ 28,537 | 28,537 | | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 502,835 | 502,835 | | | | |
| 10. Property Taxes | | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | | |
| b. Real estate taxes paid by lessor | \$ 32,901 | 32,901 | | | | |
| c. Personal property taxes | \$ 1,670 | 1,670 | | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 580,112 | 580,112 | | | | |

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

Depreciation Schedule

| Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich | | | License No. 2311-C | | | Report for Year Ended 9/30/2019 | | | Page 23 | of 37 | | |
|--|-----------------------------------|--------------------|------------------------|--|-----------------------------------|------------------------------------|----------------------------|--|----------------------------------|-------------|----------------------------|--------|
| Property Item | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals | | | | |
| A. Land Improvements | | | | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | | | | |
| B. Building and Building Improvements | | | | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | | | | |
| C. Non-Movable Equipment | | | | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | | | | |
| C-4. Subtotal | | | | | | | | | | | | |
| | Is a mileage logbook maintained? | | Date of Acquisition | | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals |
| | Yes | No | Month | Year | | | | | | | | |
| D. Movable Equipment | | | | | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | | | | |
| a. | | | | | | | | | | | | |
| b. | | | | | | | | | | | | |
| c. | | | | | | | | | | | | |
| d. | | | | | | | | | | | | |
| 2. Movable Equipment | | | | | | | | | | | | |
| a. Acquired prior to this report period | | | | | | | | | | | | |
| b. Disposals (attach schedule) | | | | | | | | | | | | |
| c. Acquired during this report period (attach schedule) | | | | | | | | | | | | |
| D-3. Subtotal | | | | | | | | | | | | |
| E. Total Depreciation | | | | | | | | | | | | |

14,169
14,169

Schedule of Land Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| Additions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Land Improvements | | \$ - | | \$ - * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Land Improvements | | \$ - | | \$ - ** |

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| Additions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Building Improvements | | \$ - | | \$ - * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Building Improvements | | \$ - | | \$ - ** |

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| Additions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Non-Movable Equipment | | \$ - | | \$ - * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Non-Movable Equipment | | \$ - | | \$ - ** |

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|-----------------------|-------------|-------------|--------------|
| Additions: | | | | |
| Various | See Attached Schedule | \$ 8,840 | Var | \$ 1,421 |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Movable Equipment | | \$ 8,840 | | \$ 1,421 * |
| Deletions: | | | | |
| Various | See Attached Schedule | \$ (11,040) | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Movable Equipment | | \$ (11,040) | | \$ - ** |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|-----------------------|-----------|-------------|--------------|
| Additions: | | | | |
| Various | See Attached Schedule | \$ 34,201 | Var | \$ 2,044 |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Leasehold Improvement | | \$ 34,201 | | \$ 2,044 * |
| Deletions: | | | | |
| 12/31/2018 | Electric Maintenance | \$ (877) | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvement | | \$ (877) | | \$ - ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

| Name of Facility | | | License No. | | Report for Year Ended | | | Page | of |
|---|---------------------|------|------------------------|----------------------|--|------------------------------------|--------|----------------------------|--------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Gree | | | 2311-C | | 9/30/2019 | | | 24 | 37 |
| Item | Date of Acquisition | | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| | Month | Year | | | | | | | |
| A. Organization Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Mortgage Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | Var | Var | Various | 313,406 | 85,032 | S/L | Variou | 26,493 | |
| 2. Disposals (attach schedule) | Var | Var | Various | (877) | (175) | | | | |
| 3. Acquired during this report period (attach schedule) | Var | Var | Various | 34,201 | | S/L | Variou | 2,044 | |
| C-4. Subtotal | | | | | | | | | 28,537 |
| D. Total Amortization | | | | | | | | | 28,537 |

* 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

| DATE | DESCRIPTION | Life | Cost | Monthly Deprec | 9/30/2017 Depreciation | 9/30/2017 Accum Depreciation | 9/30/2018 Depreciation | 9/30/2018 Accum Depreciation | 9/30/2019 Depreciation | 9/30/2019 Accum Depreciation | Net Book Value |
|---|--|------|----------------|----------------|------------------------|------------------------------|------------------------|------------------------------|------------------------|------------------------------|----------------|
| 01/01/13 | Cerimenn | 5 | 301 | 5 | 60 | 285 | 16 | 301 | - | 301 | (0) |
| 01/01/13 | Computers | 5 | 5,380 | 90 | 1,076 | 5,111 | 269 | 5,380 | - | 5,380 | - |
| 01/01/2013 | Medical Equipment | 5 | 2,180 | 36 | 436 | 2,071 | 109 | 2,180 | - | 2,180 | - |
| 04/04/13 | Scale | 10 | 3,310 | 28 | 331 | 1,490 | 331 | 1,821 | 331 | 2,152 | 1,159 |
| 05/01/13 | Bed and Head foot Board | 15 | 4,134 | 23 | 276 | 1,219 | 276 | 1,495 | 276 | 1,771 | 2,363 |
| 04/04/13 | Wheel Chair | 5 | 1,129 | 19 | 226 | 1,017 | 112 | 1,129 | - | 1,129 | - |
| 06/17/13 | Exercise Bike | 5 | 4,450 | 74 | 800 | 3,857 | 593 | 4,450 | - | 4,450 | - |
| 07/16/13 | Air Conditioning Units | 5 | 742 | 12 | 148 | 629 | 113 | 742 | - | 742 | (0) |
| 08/28/13 | Refrigerator Door | 10 | 2,366 | 20 | 237 | 987 | 237 | 1,224 | 237 | 1,461 | 905 |
| 08/29/13 | Pressure Guard Monitor | 5 | 1,306 | 22 | 267 | 1,088 | 218 | 1,306 | - | 1,306 | - |
| Movable Equipment 2013 | | | 25,298 | 528 | 3,941 | 17,753 | 2,274 | 20,027 | 844 | 20,871 | 4,427 |
| 11/01/13 | Med Part - Bed Parts | 5 | 1,209 | 20 | 242 | 968 | 241 | 1,209 | - | 1,209 | - |
| 12/01/13 | BSD Care - Bed Parts | 5 | 1,845 | 31 | 369 | 1,476 | 369 | 1,845 | - | 1,845 | - |
| 01/27/14 | A-Tech - Door Seal gasket | 5 | 484 | 8 | 97 | 388 | 96 | 484 | - | 484 | - |
| 02/01/14 | Chord | 5 | 307 | 5 | 61 | 244 | 61 | 305 | 2 | 307 | - |
| 04/24/14 | Arjohuntleigh | 5 | 103 | 2 | 21 | 84 | 19 | 103 | - | 103 | - |
| 05/21/14 | Arjohuntleigh | 5 | 393 | 7 | 79 | 316 | 77 | 393 | - | 393 | - |
| 09/16/14 | A-Tech - Oven Parts | 5 | 1,147 | 19 | 229 | 916 | 229 | 1,145 | 2 | 1,147 | - |
| 09/18/14 | Arjohuntleigh | 5 | 469 | 8 | 94 | 376 | 93 | 469 | - | 469 | - |
| Movable Equipment 2014 | | | 5,957 | 1,192 | 4,768 | 1,185 | 5,953 | 4 | 5,957 | - | - |
| 10/01/14 | Televisions | 5 | 2,833 | 47 | 567 | 1,701 | 567 | 2,268 | 565 | 2,833 | - |
| 08/31/14 | Bed Frames | 5 | 4,500 | 75 | 900 | 2,700 | 900 | 3,600 | 900 | 4,500 | - |
| 12/22/14 | EKG Machine | 5 | 1,275 | 21 | 255 | 765 | 255 | 1,020 | 255 | 1,275 | - |
| 12/17/14 | Bariatric Beds | 5 | 875 | 15 | 175 | 525 | 175 | 700 | 175 | 875 | - |
| 01/28/15 | Treadmill | 10 | 2,925 | 24 | 293 | 879 | 293 | 1,172 | 293 | 1,465 | 1,460 |
| 04/27/15 | Pressure Mattress | 5 | 1,045 | 17 | 209 | 627 | 209 | 836 | 209 | 1,045 | - |
| 04/10/15 | Pressure Relieving Foam mattress | 5 | 1,662 | 28 | 332 | 996 | 332 | 1,328 | 332 | 1,660 | 2 |
| 06/29/15 | Cardio Stress Software | 5 | 3,137 | 52 | 627 | 1,881 | 627 | 2,508 | 627 | 3,135 | 2 |
| 07/25/15 | Software | 5 | 1,500 | 25 | 300 | 900 | 300 | 1,200 | 300 | 1,500 | - |
| 9/31/15 | Snow Blower | 5 | 536 | 9 | 107 | 321 | 107 | 428 | 107 | 535 | 1 |
| Movable Equipment 2015 | | | 20,288 | 11,255 | 3,765 | 11,295 | 3,765 | 15,060 | 3,763 | 18,823 | 1,465 |
| 02/01/14 | Chord | 5 | (307) | (5) | (61) | (244) | (63) | (307) | - | (307) | - |
| 04/24/14 | Arjohuntleigh | 5 | (103) | (2) | (21) | (84) | (21) | (105) | 2 | (103) | - |
| Movable Equipment Disposals 2015 | | | (410) | (82) | (328) | (84) | (412) | 2 | (410) | - | - |
| 2/1/2016 | Chord Group, Inc. | 5 | 317 | 5 | 63 | 126 | 63 | 189 | 63 | 252 | 65 |
| 7/1/2015 | BSD Care | 10 | 7,160 | 60 | 716 | 1,432 | 716 | 2,148 | 716 | 2,864 | 4,296 |
| 11/17/2015 | Tower Furniture | 10 | 6,500 | 54 | 650 | 1,300 | 650 | 1,950 | 650 | 2,600 | 3,900 |
| 7/27/2016 | Flour ScentBer | 5 | 720 | 12 | 144 | 288 | 144 | 432 | 144 | 576 | 144 |
| 9/15/2016 | Refrigerator | 10 | 531 | 4 | 53 | 106 | 53 | 159 | 53 | 212 | 319 |
| Movable Equipment 2016 | | | 15,228 | 1,626 | 3,252 | 1,626 | 4,878 | 1,626 | 6,504 | 8,724 | - |
| 10/1/2016 | Fridge | 10 | 608 | 5 | 61 | 61 | 61 | 122 | 61 | 183 | 425 |
| 11/1/2016 | JH Barlow Pump | 5 | 1,345 | 22 | 269 | 269 | 269 | 538 | 269 | 807 | 338 |
| 12/1/2016 | Clear Hot Water Urn | 10 | 6,000 | 50 | 600 | 600 | 600 | 1,200 | 600 | 1,800 | 4,200 |
| 1/1/2017 | Clear Hot Water Urn | 10 | 6,750 | 56 | 675 | 675 | 675 | 1,350 | 675 | 2,025 | 4,725 |
| 10/1/2016 | RF Tech- Medical Equipment | 5 | 605 | 10 | 121 | 121 | 121 | 242 | 121 | 363 | 242 |
| 1/1/2017 | Medline- Medical Equipment | 5 | 4,213 | 70 | 843 | 843 | 843 | 1,686 | 843 | 2,529 | 1,684 |
| 8/1/2017 | Medline-Medical Equipment | 5 | 600 | 10 | 120 | 120 | 120 | 240 | 120 | 360 | 240 |
| 10/1/2016 | On Time IT Solutions- CP Hardware | 5 | 429 | 7 | 86 | 86 | 86 | 172 | 86 | 258 | 171 |
| 3/1/2017 | On Time IT Solutions- CP Hardware | 5 | 708 | 12 | 142 | 142 | 142 | 284 | 142 | 426 | 282 |
| 6/1/2017 | On Time IT Solutions- CP Hardware | 5 | 5,587 | 93 | 1,117 | 1,117 | 1,117 | 2,234 | 1,117 | 3,351 | 2,236 |
| 10/1/2016 | On Time IT Solutions- CP Software | 5 | 219 | 4 | 44 | 44 | 44 | 88 | 44 | 132 | 87 |
| Movable Equipment 2017 | | | 27,064 | 4,078 | 4,078 | 4,078 | 8,156 | 4,078 | 12,234 | 14,830 | - |
| 10/25/2017 | nightstands and dressers | 15 | 1,654 | 9 | - | - | 110 | 110 | 110 | 220 | 1,434 |
| 11/22/2017 | toaster | 10 | 540 | 5 | - | - | 54 | 54 | 54 | 108 | 432 |
| 12/4/2017 | toaster | 10 | 1,069 | 9 | - | - | 107 | 107 | 107 | 214 | 855 |
| 1/24/2018 | nightstands and dressers | 15 | 1,689 | 9 | - | - | 113 | 113 | - | 113 | 1,576 |
| 2/19/2018 | 3 compartment sink | 20 | 2,318 | 10 | - | - | 116 | 116 | - | 116 | 2,202 |
| 2/20/2018 | heated plate lowerator | 10 | 1,149 | 10 | - | - | 115 | 115 | - | 115 | 1,034 |
| 3/6/2018 | undercounter ice maker | 10 | 1,612 | 13 | - | - | 161 | 161 | - | 161 | 1,451 |
| 6/30/2018 | bbq grill | 15 | 803 | 4 | - | - | 54 | 54 | - | 54 | 749 |
| 6/30/2018 | refrigerator | 10 | 535 | 4 | - | - | 54 | 54 | - | 54 | 481 |
| 7/16/2018 | stationary heating unit | 15 | 614 | 3 | - | - | 41 | 41 | - | 41 | 573 |
| 9/18/2018 | 2 steamtables | 10 | 2,320 | 19 | - | - | 232 | 232 | - | 232 | 2,088 |
| 4/30/2018 | relief air low air loss | 5 | 3,797 | 63 | - | - | 759 | 759 | 759 | 1,518 | 2,279 |
| 4/30/2018 | relief air low air loss | 5 | 5,381 | 90 | - | - | 1,076 | 1,076 | 1,076 | 2,152 | 3,229 |
| 4/30/2018 | signa apm with lul | 5 | 1,627 | 27 | - | - | 325 | 325 | 325 | 650 | 977 |
| Movable Equipment 2018 | | | 25,108 | - | - | 3,317 | 3,317 | 2,431 | 5,748 | 19,360 | - |
| 1/1/2019 | heaters | 10 | 2,630 | 22 | - | - | - | - | 263 | 263 | 2,367 |
| 2/5/2019 | replace suntec pump | 15 | 1,703 | 9 | - | - | - | - | 114 | 114 | 1,589 |
| 6/18/2019 | Commercial Mixer | 10 | 1,325 | 11 | - | - | - | - | 133 | 133 | 1,192 |
| 6/30/2019 | name badge machine | 10 | 638 | 5 | - | - | - | - | 64 | 64 | 574 |
| 7/17/2019 | Dell Opti Plex and converter | 3 | 792 | 22 | - | - | - | - | 264 | 264 | 528 |
| 8/20/2019 | Dell Opti Plex and converter and LED Scaph | 3 | 808 | 25 | - | - | - | - | 299 | 299 | 509 |
| 9/30/2019 | PDC tablets | 3 | 853 | 24 | - | - | - | - | 284 | 284 | 569 |
| 2019 Disposals | | | - | - | - | - | - | - | - | - | - |
| 1/24/2018 | nightstands and dressers | | (1,689) | - | - | - | - | - | - | (113) | (1,576) |
| 2/19/2018 | 3 compartment sink | | (2,318) | - | - | - | - | - | - | (116) | (2,202) |
| 2/20/2018 | heated plate lowerator | | (1,149) | - | - | - | - | - | - | (115) | (1,034) |
| 3/6/2018 | undercounter ice maker | | (1,612) | - | - | - | - | - | - | (161) | (1,451) |
| 6/30/2018 | bbq grill | | (803) | - | - | - | - | - | - | (54) | (749) |
| 6/30/2018 | refrigerator | | (535) | - | - | - | - | - | - | (54) | (481) |
| 7/16/2018 | stationary heating unit | | (614) | - | - | - | - | - | - | (41) | (573) |
| 9/18/2018 | 2 steamtables | | (2,320) | - | - | - | - | - | - | (232) | (2,088) |
| Movable Equipment 2019 | | | (2,200) | 118 | - | - | - | - | 1,421 | 535 | (2,735) |
| Total Movable Equipment | | | 116,333 | - | 14,520 | 48,818 | 16,161 | 56,979 | 14,169 | 70,262 | 46,071 |
| Per Trial Balance | | | 116,621 | - | - | 89,572 | - | 89,572 | - | 89,572 | 27,049 |
| Variance | | | (288) | - | 14,520 | (48,754) | 16,161 | (32,593) | 14,169 | (19,310) | 19,022 |
| 1. F/S vs CR NBV - Mov. Equip | | | | | (19,022) | | | | | | |
| 3. F/S vs CR NBV - Leasehold Imp. | | | | | 22,041 | | | | | | |
| Rounding | | | | | - | | | | | | |
| F/S vs CR NBV - Pg. 31, Line 09 | | | | | 3,020 | | | | | | |
| 2. F/S vs C-R Deprec - Pg. 36, Line F1 | | | | | (14,169) | | | | | | |
| 4. F/S vs C-R Deprec - Pg. 36, Line F1 | | | | | 27,091 | | | | | | |
| Total Page 36, Line F1 | | | | | 12,922 | | | | | | |

LEASEHOLD EQUIPMENT

| DATE | DESCRIPTION | Life | Cost | Monthly Deprec | 9/30/2017 Accum Depreciation | 9/30/2018 Depreciation | 9/30/2018 Accum Depreciation | 9/30/2019 Depreciation | 9/30/2019 Accum Depreciation | Net Book Value |
|-------------------------------------|---|------|----------------|-------------------|------------------------------------|---------------------------|------------------------------------|---------------------------|------------------------------------|----------------------|
| 01/31/13 | Fire Stop Survey | 7 | 1,800 | 21 | 1,157 | 257 | 1,414 | 257 | 1,671 | 129 |
| 02/28/13 | Fire Stop Installation | 7 | 3,300 | 39 | 2,017 | 471 | 2,488 | 471 | 2,959 | 341 |
| Leasehold Improvements 2013 | | | 5,100 | 61 | 3,174 | 728 | 3,902 | 728 | 4,630 | 470 |
| 01/10/14 | Heating System | 12 | 12,000 | 83 | 4,000 | 1,000 | 5,000 | 1,000 | 6,000 | 6,000 |
| 07/31/14 | Roof | 12 | 31,388 | 218 | 10,464 | 2,616 | 13,080 | 2,616 | 15,696 | 15,692 |
| Leasehold Improvements 2014 | | | 43,388 | 301 | 14,464 | 3,616 | 18,080 | 3,616 | 21,696 | 21,692 |
| 10/01/14 | Additional Roof | 12 | 95,010 | 660 | 23,754 | 7,918 | 31,672 | 7,918 | 39,590 | 55,420 |
| 10/01/14 | HVAC | 15 | 14,357 | 80 | 2,871 | 957 | 3,828 | 957 | 4,785 | 9,572 |
| 01/29/15 | Leasehold Improvement | 10 | 4,500 | 38 | 1,350 | 450 | 1,800 | 450 | 2,250 | 2,250 |
| 04/01/15 | Flooring | 15 | 16,525 | 92 | 3,306 | 1,102 | 4,408 | 1,102 | 5,510 | 11,015 |
| 06/11/15 | Leasehold Improvement | 7 | 2,410 | 29 | 1,032 | 344 | 1,376 | 344 | 1,720 | 690 |
| Leasehold Improvements 2015 | | | 132,802 | 100 | 32,313 | 10,771 | 43,084 | 10,771 | 53,855 | 78,947 |
| 12/14/2015 | Avalon Construction Corp | 15 | 8,300 | 46 | 1,106 | 553 | 1,659 | 553 | 2,212 | 6,088 |
| 9/27/2016 | Tiles for Shower Room | 15 | 1,269 | 7 | 170 | 85 | 255 | 85 | 340 | 929 |
| 8/11/2016 | Digital Signs | 10 | 1,100 | 9 | 220 | 110 | 330 | 110 | 440 | 660 |
| 9/2/2016 | Painting | 15 | 4,000 | 22 | 534 | 267 | 801 | 267 | 1,068 | 2,932 |
| 9/19/2016 | Installation of Outlets | 15 | 21,238 | 118 | 2,832 | 1,416 | 4,248 | 1,416 | 5,664 | 15,574 |
| Leasehold Improvements 2016 | | | 35,907 | 202 | 4,862 | 2,431 | 7,293 | 2,431 | 9,724 | 26,183 |
| 11/3/2016 | Electrical repair service | 5 | 2,074 | 35 | 415 | 415 | 830 | 415 | 1,245 | 829 |
| 11/16/2016 | Two doors/frames | 20 | 1,207 | 5 | 60 | 60 | 120 | 60 | 180 | 1,027 |
| 1/25/2017 | Replace section of water line | 10 | 1,702 | 14 | 170 | 170 | 340 | 170 | 510 | 1,192 |
| 2/28/2017 | Flooring - Oak Planks | 10 | 1,550 | 13 | 155 | 155 | 310 | 155 | 465 | 1,085 |
| 2/15/2017 | Firestop labor and materials | 10 | 1,050 | 9 | 105 | 105 | 210 | 105 | 315 | 735 |
| 3/3/2017 | Replaced part of pipe | 20 | 1,276 | 5 | 64 | 64 | 128 | 64 | 192 | 1,084 |
| 6/3/2017 | Install new pump | 15 | 4,350 | 24 | 290 | 290 | 580 | 290 | 870 | 3,480 |
| 6/13/2017 | New flooring | 10 | 7,500 | 63 | 750 | 750 | 1,500 | 750 | 2,250 | 5,250 |
| 6/28/2017 | Labor to pump septic tank | 15 | 6,009 | 33 | 401 | 401 | 802 | 401 | 1,203 | 4,806 |
| 11/16/2016 | Fix Roof (2016 invoice) | 10 | 2,808 | 23 | 281 | 281 | 562 | 281 | 843 | 1,965 |
| 7/8/2017 | 374 part of this invoice posted in June | 10 | 8,600 | 72 | 860 | 860 | 1,720 | 860 | 2,580 | 6,020 |
| Leasehold Improvements 2017 | | | 38,126 | 351 | 3,551 | 3,551 | 7,102 | 3,551 | 10,653 | 27,473 |
| 10/30/2017 | rebuild mix valvae, re-pipe | 10 | 1,752 | 15 | - | 175 | 175 | 175 | 350 | 1,402 |
| 5/30/2017 | fix patient wander system | 7 | 3,986 | 47 | - | 569 | 569 | 569 | 1,138 | 2,848 |
| 7/6/2017 | fix patient call systems | 7 | 1,269 | 15 | - | 181 | 181 | 181 | 362 | 907 |
| 9/19/2017 | fix patient call system | 7 | 313 | 4 | - | 45 | 45 | 45 | 90 | 223 |
| 11/2/2017 | hot water piping | 20 | 1,467 | 6 | - | 73 | 73 | 73 | 146 | 1,321 |
| 11/3/2017 | Repair hot water piping | 20 | 1,490 | 6 | - | 75 | 75 | 75 | 150 | 1,340 |
| 11/3/2017 | Repair hot water piping | 20 | 1,490 | 6 | - | 75 | 75 | 75 | 150 | 1,340 |
| 11/4/2017 | Repair hot water piping | 20 | 325 | 1 | - | 16 | 16 | 16 | 32 | 293 |
| 11/17/2017 | fix circular pump | 15 | 1,854 | 10 | - | 124 | 124 | 124 | 248 | 1,606 |
| 11/20/2017 | sink replacement | 20 | 2,125 | 9 | - | 106 | 106 | 106 | 212 | 1,913 |
| 12/1/2017 | To capitalize Top Line bill | 10 | 2,750 | 23 | - | 275 | 275 | 275 | 550 | 2,200 |
| 12/7/2017 | Phone Unit | 10 | 1,525 | 13 | - | 153 | 153 | 153 | 306 | 1,219 |
| 3/21/2018 | rebuild baldor pump | 15 | 2,643 | 15 | - | 176 | 176 | 176 | 352 | 2,291 |
| 5/5/2018 | repairs for roof | 10 | 24,840 | 207 | - | 2,484 | 2,484 | 2,484 | 4,968 | 19,872 |
| 5/7/2018 | removed and instaled new fire alarm panels, fire annunciat | 10 | 3,661 | 31 | - | 366 | 366 | 366 | 732 | 2,929 |
| 5/21/2018 | upgrade of fire alarm panel | 10 | 3,661 | 31 | - | 366 | 366 | 366 | 732 | 2,929 |
| 9/21/2018 | Electric maintenance | 5 | 877 | 15 | - | 175 | 175 | - | 175 | 702 |
| 7/10/2018 | WW Discharges from the septic system | 15 | 2,055 | 11 | - | 137 | 137 | 137 | 274 | 1,781 |
| Leasehold Improvements 2018 | | | 58,083 | - | - | 5,571 | 5,571 | 5,396 | 10,967 | 47,116 |
| 10/8/2018 | WW Discharges from the Septic system | 15 | 5,060 | - | - | - | - | 337 | 337 | 4,723 |
| 10/31/2018 | WW Discharges from the septic system | 15 | 19,437 | - | - | - | - | 1,296 | 1,296 | 18,141 |
| 2/27/2019 | fire extinguishing system | 25 | 2,560 | - | - | - | - | 102 | 102 | 2,458 |
| 4/24/2019 | replace vent pipe and fuel lines on underground storage tai | 25 | 2,900 | - | - | - | - | 116 | 116 | 2,784 |
| 2/20/2019 | delivery of new oil tanks | 25 | 3,395 | - | - | - | - | 136 | 136 | 3,259 |
| 6/26/2019 | furnish and install new contactor for ansul system | 15 | 850 | - | - | - | - | 57 | 57 | 793 |
| 2019 Disposals | | | | | | | | | | |
| 12/31/2018 | Electric maintenance | | (877) | - | - | - | - | - | (175) | (702) |
| Leasehold Improvements 2019 | | | 33,324 | - | - | - | - | 2,044 | 1,869 | 31,455 |
| Total Leasehold Improvements | | | 346,730 | - | 58,364 | 26,668 | 85,032 | 28,537 | 113,394 | 233,337 |
| Per Trial Balance | | | 346,728 | - | 58,364 | (28,960) | 91,350 | 55,628 | 91,350 | 255,378 |
| Variance | | | 2 | - | - | (28,960) | (6,318) | (27,091) | 22,044 | (22,041) |

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|--|-------------|-----------------------|------|------|-----------|
| Fairview Health of Greenwich, LLC d | | 2311-C | 9/30/2019 | | 26 | 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 | Page | of | | |
|---|-------------|-----------------------|-----------|-----------|------|-----------|
| Fairview Health of Greenwich, LLC | 2311-C | 9/30/2019 | 27 | 37 | | |
| Item | | | Total | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward: | | | | | | |
| 12. C. Movable Equipment | | | | | | |
| 1. Automotive Equipment | \$ | | | | | |
| A. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | | | |
| 2. Other (Specify) | \$ | | | | | |
| A. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | | | |
| B. Item | Rate | Amount | | | | |
| Lender | | | | | | |
| Address of Lender | | | | | | |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) | \$ | | | | | |
| 12. D. Other Interest Expense (Specify) Credit Card / Union Interest Expense | \$ | | 15,281 | 15,281 | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | \$ | | 15,281 | 15,281 | | |
| 14. Insurance | | | | | | |
| a. Insurance on Property (buildings only) | \$ | | 75,995 | 75,995 | | |
| b. Insurance on Automobiles | \$ | | | | | |
| c. Insurance other than Property (as specified above) | | | | | | |
| 1. Umbrella (Blanket Coverage) | \$ | | | | | |
| 2. Fire and Extended Coverage | \$ | | | | | |
| 3. Other (Specify) EPLI | \$ | | 168 | 168 | | |
| 14d. Total Insurance Expenditures (14a + b + c) | \$ | | 76,163 | 76,163 | | |
| 15. Total All Expenditures (A-13 thru C-14) | \$ | | 8,432,166 | 8,432,166 | | |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | License No. | Report for Year Ended | Page | of | |
|--|----------|----------|---|--------------------------|----------|------|-----------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Green | | | 2311-C | 9/30/2019 | 28 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | | | Occupational Therapy | \$ | | | |
| 4. | | | Other - See attached Schedule | \$ 99,010 | 99,010 | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ 203,834 | 203,834 | | |
| 7. | | | Other - See attached Schedule | \$ 25,756 | 25,756 | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 6,077 | 6,077 | | |
| 10. | | | Accounting | \$ | | | |
| 10a. | | | Legal | \$ 1,892 | 1,892 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | 15 | 1h2 | Cellular Telephone | \$ 38 | 38 | | |
| 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 | \$ 32,400 | 32,400 | | |
| 17. | | | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ (16,815) | (16,815) | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | | | Fund Raising / Contributions | \$ | | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 420,130 | 420,130 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| Page 19 - Laundry Expenditures | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| Page 20 - Housekeeping Expenditures | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | | \$ 772,322 | 772,322 | | |

* 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 | \$ 99,010 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 99,010 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|-----------------------|-----------|------|-----------|
| 13 | B12o | IV Insertion Nurse | \$ 24,956 | | |
| 13 | B12o | Respiratory Therapist | 800 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 25,756 | \$ - | \$ - |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|---|------------|------|-----------|
| 16 | m13 | Non Routine Bank Charges | \$ 1,240 | | |
| 16 | m13 | Fines, Penalties & Settlements | 21,799 | | |
| 16 | m13 | Late Fees | 2,120 | | |
| 16 | m13 | Employee Relations | 1,559 | | |
| 16 | m13 | Food - Employees | 1,860 | | |
| 16 | m13 | Discriminatory Bonus | 1,000 | | |
| 16 | m13 | Prior Period Adjustments | 383,469 | | |
| 15 | Var | Benefits Associated with Owner's Salary | 26,083 | | |
| 16 | m12 | Reversal of PY Management Fee Expense | (19,000) | | |
| Total Other A&G Adjustments | | | \$ 420,130 | \$ - | \$ - |

Fairview Health of Greenwich, LLC
September 30, 2019
Benefits Disallowance

Pg. 28a

Owner

| | | |
|--|------------------|--------------------|
| Owner's Salary | 99,010 | Page 11 |
| Total Salaries | <u>3,892,882</u> | TB Linked |
| Percent to Total Salaries | 2.54% | |
| | | |
| Total Benefits (Pg 15, Line 1a3 - 1a6) | 1,025,538 | TB Linked |
| | | |
| Owner's Benefits Disallowed | 26,083 | Page 28 attachment |

**Fairview Health of Greenwich, LLC
Disallowance Schedule for Cell Phones
September 30, 2019**

| | <u>Amount</u> | |
|---|---------------------|-----------|
| Total Cell Phone Expense | 1,118 | TB Linked |
| Cell Phone Allowed Based on Bed Capacity | 3 | |
| Monthly Allowable amount per Cell Phone | \$ 30 | |
| Months in Cost Report Year | <u>12</u> | |
| Total Allowable Cost | \$ 1,080 | |
| | | |
| Disallowed Cell Phone (Page 28, Line 12) | <u><u>\$ 38</u></u> | |

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

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|---|----------|----------|---|--------------------------|-----------------------|------|-----------|
| Fairview Health of Greenwich, LLC d/b/a RegalCare at Gree | | | | 2311-C | 9/30/2019 | 29 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 772,322 | 772,322 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 120,760 | 120,760 | | |
| 28. | | | Ambulance/Limousine | \$ | | | |
| 29. | 20 | 5f | X-rays, etc | \$ 3,434 | 3,434 | | |
| 30. | 20 | 5h | Laboratory | \$ 11,860 | 11,860 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 1,803 | 1,803 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 46,481 | 46,481 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ | | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Other - Indirect | \$ | | | |
| 43. | | | Interest Income on Account Rec. | \$ | | | |
| 44. | | | Other - Miscellaneous Administrative | \$ | | | |
| 45. | | | Management Fees Direct | \$ | | | |
| 46. | | | Management Fees Indirect | \$ | | | |
| 47. | | | Other - Direct | \$ 15,282 | 15,282 | | |
| Not For Profit Providers Only | | | | | | | |
| 48. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 49. Total Amount of Decrease (Items 1 - 48) | | | | \$ 971,942 | 971,942 | | |

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ - | \$ - | \$ - |

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|---------------------------------|-----------|------|-----------|
| 27 | 12d | Interest Expense on Credit Card | \$ 1,111 | | |
| 27 | 12d | Interest Expense on Union | 14,171 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ 15,282 | \$ - | \$ - |

Schedule of Unallowable Building Interest

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|-------------|------|------|-----------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Unallowable Building Interest | | | \$ - | \$ - | \$ - |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|--------------|-----------------------|------|-----------|------|----|
| Fairview Health of Greenwich, LLC d/b/ 2311-C | | 9/30/2019 | | | 30 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 4,487,178 | 4,487,178 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ 6,059 | 6,059 | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 2,458,188 | 2,458,188 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ (47,589) | (47,589) | | | | |
| 4. a. Private-Pay Residents and Other | \$ 945,557 | 945,557 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (863) | (863) | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 144,169 | 144,169 | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ (144,169) | (144,169) | | | | |
| c. Prescription Drugs - Non-Medicare | \$ 1,593 | 1,593 | | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ (1,593) | (1,593) | | | | |
| 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 | \$ 404,331 | 404,331 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ (281,229) | (281,229) | | | | |
| c. Physical Therapy - Non-Medicare | \$ 70,483 | 70,483 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ (33,221) | (33,221) | | | | |
| 4. a. Speech Therapy - Medicare | \$ 193,064 | 193,064 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ (111,555) | (111,555) | | | | |
| c. Speech Therapy - Non-Medicare | \$ 32,554 | 32,554 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ (33,154) | (33,154) | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 342,804 | 342,804 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ (269,648) | (269,648) | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 28,887 | 28,887 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ (25,426) | (25,426) | | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ 724 | 724 | | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ 8,710 | 8,710 | | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 8,175,854 | 8,175,854 | | | | |
| 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 | \$ 2,823 | 2,823 | | | | |
| 5. Interest Income (<i>Specify</i>) | \$ 45 | 45 | | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ 1,100 | 1,100 | | | | |
| 8. Other (<i>Specify</i>) | \$ 78,720 | 78,720 | | | | |
| V. Total Other Revenue (1 thru 8) | \$ 82,688 | 82,688 | | | | |
| VI. Total All Revenue (III + V) | \$ 8,258,542 | 8,258,542 | | | | |

* 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 | \$ 1,030 | | |
| 30 II 6a | Revenue Adjustments>Medicare A | (306) | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue - Medicare | | \$ 724 | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------------------------------|----------|------|-----------|
| | | - | | |
| 30 II 6b | Other Ancillary Revenue>Private | \$ 9,125 | | |
| 30 II 6b | Other Ancillary Rev>Medicaid | 98 | | |
| 30 II 6b | Other Ancillary Rev>Medicaid>C/A | (98) | | |
| 30 II 6b | Other Ancillary Rev>Oxygen | (250) | | |
| 30 II 6b | Revenue Adjustments>HMO | (216) | | |
| 30 II 6b | Revenue Adjustments>Hospice | 51 | | |
| Total Other Resident Revenue | | \$ 8,710 | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|------------------------------------|---------|-------|------|-----------|
| | | | - | | |
| 30 IV 5 | Interest on Late Payments from HMO | N/A | \$ 23 | | |
| 30 IV 5 | Interest on Late Payments from HMO | N/A | 22 | | |
| | | | | | |
| Total Interest Income | | | \$ 45 | \$ - | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|---|-----------|------|-----------|
| | | - | | |
| 30 IV 8 | Credit for Prior Period Expense | \$ 15,227 | | |
| 30 IV 8 | Class Action Settlement Revenue (No Current Year Expense) | 600 | | |
| 30 IV 8 | Credit from PY Medical Director Fees | 28,260 | | |
| 30 IV 8 | Credit from PY Clinical Consultant Fees | 316 | | |
| 30 IV 8 | Credit from PY Admin Supplies Expense | 16,841 | | |
| 30 IV 8 | Credit from PY Seminar Expense | 7,150 | | |
| 30 IV 8 | Credit from PY Legal Fees | 1,650 | | |
| 30 IV 8 | Credit from PY Accounting Fees | 5,756 | | |
| 30 IV 8 | Credit from PY Interest Expense | 2,920 | | |
| | | | | |
| Total Other Revenue | | \$ 78,720 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|------------------------------------|-----------------------|--------|---------|
| Fairview Health of Greenwich, LLC d/ | 2311-C | 9/30/2019 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 19,404 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 905,612 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4. Inventories | | | \$ | |
| 5. Prepaid Expenses | | | \$ | 40,522 |
| a. Prepaid Expenses | 4,500 | | | |
| b. Prepaid Expenses>Insurance | 22,767 | | | |
| c. Prepaid Expenses>Taxes | 13,255 | | | |
| d. See Schedule | | | | |
| 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) | | | \$ | 965,538 |
| 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 <u>346,730</u> | | \$ | 233,336 |
| | Accum. Depreciation <u>113,394</u> | Net | | |
| 5. Non-Movable Equipment | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 6. Movable Equipment | *Historical Cost <u>116,333</u> | | \$ | 46,071 |
| | Accum. Depreciation <u>70,262</u> | Net | | |
| 7. Motor Vehicles | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | 61,843 |
| _____ | | | | |
| See Schedule | 61,843 | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 341,250 |

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-------------------------------------|----|
| Fairview Health of Greenwich, LLC d/b | 2311-C | 9/30/2019 | 32 | 37 |
| Account | | | Amount | |
| | | | Total Brought Forward: \$ 1,306,788 | |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land \$ | | | | |
| 2. Land Improvements *Historical Cost _____ Accum. Depreciation _____ Net \$ | | | | |
| 3. Buildings *Historical Cost _____ Accum. Depreciation _____ Net \$ | | | | |
| 4. Non-Movable Equipment *Historical Cost _____ Accum. Depreciation _____ Net \$ | | | | |
| 5. Movable Equipment *Historical Cost _____ Accum. Depreciation _____ Net \$ | | | | |
| 6. Motor Vehicles *Historical Cost _____ Accum. Depreciation _____ Net \$ | | | | |
| 7. Minor Equipment-Not Depreciable \$ | | | | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ | |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits \$ 25,643 | | | | |
| 2. Escrow Deposits \$ | | | | |
| 3. Organization Expense *Historical Cost _____ Accum. Depreciation _____ Net \$ | | | | |
| 4. Goodwill (Purchased Only) \$ | | | | |
| 5. Investments Related to Resident Care (<i>itemize</i>) \$ | | | | |
| | | | | |
| 6. Loans to Owners or Related Parties (<i>itemize</i>) \$ 59,800 | | | | |
| Name and Address | | Amount | Loan Date | |
| Due from TSM, Saugus, Torr, NH, Pros, Wtrbry, EE, FV Sthprt, FV Mgmt | | 59,800 | | |
| | | | | |
| 7. Other Assets (<i>itemize</i>) \$ 124,468 | | | | |
| | | | 100,000 | |
| | | | 24,468 | |
| See Schedule | | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ 209,911 | |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ 1,516,699 | |

* 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 Reg | | 2311-C | 9/30/2019 | 33 | 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 1,606,511 |
| 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>) | | | | \$ | 120,905 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | 1,482 |
| 7. Medicare Final Settlement Payable | | | | \$ | (10,731) |
| 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>) | | | | \$ | 324,742 |
| _____ | | | | | |
| _____ | | | | | |
| See Schedule | | | | | 324,742 |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 2,042,909 |

* 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 |
| Fairview Health of Greenwich, LLC d/b/a F | 2311-C | 9/30/2019 | 34 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | 2,042,909 | |
| 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>) | | | | \$ 663,423 |
| Name and Address of Lender | Amount | Loan Date | | |
| Oaks, WH, RCMG, RC Hldngs, Nor, NL, Eli Mirlis | 663,423 | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ |
| _____ | | | | |
| _____ | | | | |
| See Schedule | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 663,423 |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 2,706,332 |

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|--------|-------------|
| Fairview Health of Greenwich, LLC d | 2311-C | 9/30/2019 | 35 | 37 |
| Account | | | Amount | |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 3. Reserve for depreciation value of leased personal property (<i>Equity</i>) | | | \$ | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (1,003,087) |
| 6. Gain or Loss for Period | | | \$ | (186,546) |
| | 10/1/2018 | thru 9/30/2019 | | |
| 7. Total Net Worth | | | \$ | (1,189,633) |
| C. Total Reserves and Net Worth | | | \$ | (1,189,633) |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 1,516,699 |

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref | Line Ref | Description | |
|-------------------------------|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Prepaid Expenses | | | \$ - |

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

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

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

| Page Ref | Line Ref | Description | |
|---|----------|--|------------------|
| 31 | B9 | Fixed Assets>CIP | \$ 2,600 |
| 31 | B9 | F/S vs C/R NBV | 3,020 |
| 31 | B9 | Fixed Assets>Capital Lease>Copier (Net of Accum Dep) | 56,223 |
| | | | |
| | | | |
| Total Other Other Fixed Assets (Itemize) | | | \$ 61,843 |

Schedule of Other Assets Page 32 Line D7

| Page Ref | Line Ref | Description | |
|---------------------------|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Assets | | | \$ - |

Schedule of Notes Payable (Itemize) Page 33 Line A2

| Page Ref | Line Ref | Description | |
|----------------------------|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total Notes Payable | | | \$ - |

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

| Page Ref | Line Ref | Description | |
|--|----------|--|-------------------|
| 33 | A12 | Accrued Expenses | \$ 148,797 |
| 33 | A12 | Accrued Expenses>Prior | 429 |
| 33 | A12 | Accrued Expenses>Capital Lease>Copier | 55,242 |
| 33 | A12 | Accrued Expenses>Insurance - General Liability | 7,296 |
| 33 | A12 | Accrued Expenses>Insurance - Property | 3,757 |
| 33 | A12 | Accrued Expenses>YE Adjustments | 6,575 |
| 33 | A12 | Accrued Expenses>Health Insurance | 71,970 |
| 33 | A12 | Due To/(From)>HMO | 719 |
| 33 | A12 | Due To/(From)>Medicaid | 26,824 |
| 33 | A12 | Due To>Patient Spend Down | 3,133 |
| Total Other Current Liabilities (Itemize) | | | \$ 324,742 |

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

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

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|--|-----------------------|--------|-------------|
| Fairview Health of Greenwich, LLC d/b/ | 2311-C | 9/30/2019 | 36 | 37 |
| Account | | | Amount | |
| A. | Balance at End of Prior Period as shown on Report of 09/30/2018 | | \$ | (1,004,300) |
| B. | Total Revenue (<i>From Statement of Revenue Page 30</i>) | | \$ | 8,258,542 |
| C. | Total Expenditures (<i>From Statement of Expenditures Page 27</i>) | | \$ | 8,445,088 |
| D. | Net Income or Deficit | | \$ | (186,546) |
| E. | Balance | | \$ | (1,190,846) |
| F. | Additions | | | |
| 1. | Additional Capital Contributed (<i>itemize</i>) | | | |
| | Expenses Per Page 27 | \$8,432,166 | | |
| | F/S vs C/R Depreciation | 12,922 | | |
| | Expenses Per F/S | \$8,445,088 | | |
| 2. | Other (<i>itemize</i>) | | | |
| | To Adjust for Different Fiscal Year End | 1,213 | | |
| F-3. | Total Additions | | \$ | 1,213 |
| G. | Deductions | | | |
| 1. | Drawings of Owners/Operators/Partners (<i>Specify</i>) | | \$ | |
| | Name and Address (<i>No., City, State, Zip</i>) | Title | Amount | |
| | | | | |
| 2. | Other Withdrawings (<i>Specify</i>) | | \$ | |
| | Purpose | Amount | | |
| | | | | |
| 3. | Total Deductions | | \$ | |
| H. | Balance at End of Period | | \$ | (1,189,633) |
| | 09/30/19 | | | |

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 9/30/2019 | Page 37 | of 37 |
| <i>Check appropriate category</i> | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | | |
| Preparer/Reviewer Certification | | | | |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> | | | | |
| Signature of Preparer  | Title Principal | Date Signed 2/6/20 | | |
| Printed Name of Preparer Matthew S. Bovolack | | | | |
| Address Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 | | |
| Contacted Person Regarding Additional Information Needed Regarding This Report Yael Zabłudowski | | Phone Number 732-961-8571 | | |
| Contact Email Address yaelz@tccs.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, 2019, 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
February 4, 2020

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

This checklist is not required to be submitted with the Annual Report

Facility Name Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation:

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation:

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation:

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____
