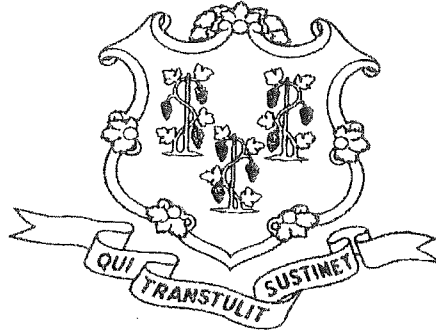


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

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

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

**General Information**

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare	License No. 2311-C	Report for Year Ended 9/30/2020	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Nicotra Redd			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)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 1188 King Street, Greenwich, CT 06831				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/16/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-531-8300		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greer		Address (No. & Street, City, State, Zip) 1188 King Street, Greenwich, CT 06831		
License Numbers:	CCNH 2311-C	RHNS	(Specify)	Medicare Provider No. 07-5069
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent 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.				
<b>Administrator</b>				
Name of Administrator Nicotra Redd		Nursing Home Administrator's License No.:	002037	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



## 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 <sup>th</sup> 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 <sup>th</sup> 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 9/30/2020	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		
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  
 Related Parties\***

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at	License No. 2311-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
RegalCare Rehabilitation, LLC	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13/ Line B5a	219,577	219,577
RegalCare Rehabilitation, LLC	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13/ Line B9a	82,171	82,171
RegalCare Rehabilitation, LLC	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13/ Line B10a	174,293	174,293
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Fairview Health of Greenwich, LLC d/b/a Regal	License No. 2311-C	Report for Year Ended 9/30/2020	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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.         </div>				
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	9/30/2020			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	7,190	7,190		
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Weighing Platform	Monthly	Monthly	834	834		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>	8,024

\* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report Preparation / Management Advisory Services	\$ 17,109
2 Preparation of 2018 form 1065 Partnership tax return, monthly retainer fee	\$ 11,147
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 28,256

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Yifat Schnur Esquire LLC 3 Mark J Witkin 4 Dorsi & Dorsi 5 Constable Don Romeo	Telephone Number 203-458-9168 203-357-9200 617-589-3857 203-934-6337 203-239-0188
---	--

Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 740 Boston Post Rd. Guilford CT 06437 2 707 Summer St., Stamford CT 06901 3 1 Boston Place 37th Floor, Boston, MA 02108 4 44 Church St, West Haven, CT 06516 5 18 peck St. North Haven CT 06473
---

Services Provided by This Firm (*describe fully*)

1 Professional services, general health regulatory	\$ 9,258
2 Litigation & legal consulting	\$ 6,496
3 Court filing and marshal service	\$ 3,855
4 tax assessment appeal	\$ 1,182
5 Conversatorship(Disallowed on Pg 28)	\$ 1,040
	<b>Charge for Services Provided</b>
	\$ 21,831

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

**Schedule of Resident Statistics**

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich		License No. 2311-C			Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	75	75			75	75							
B. On last day of THIS report period	75	75							75	75			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	64	64			64	64							
B. As of midnight of THIS report period	62	62							62	62			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,952	4,952			3,727	3,727			1,225	1,225			
B. Medicaid (Conn.)	16,908	16,908			12,760	12,760			4,148	4,148			
C. Medicaid (other states)	622	622			462	462			160	160			
D. Private Pay	1,374	1,374			1,051	1,051			323	323			
E. State SSI for RCH													
F. Other (Specify) HMO/Hospice	168	168			168	168							
G. Total Care Days During Period (3A thru F)	24,024	24,024			18,168	18,168			5,856	5,856			
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. <b>Total Resident Days (3G + 4A + 4B)</b>	24,024	24,024			18,168	18,168			5,856	5,856			

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

CSP-9 Rev. 9/2002

**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 9/30/2020			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)				
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	13		45		4								
Per Diem Rate													
a. One bed rm.	Var		254.00		495.00								
b. Two bed rms.	Var		254.00		485.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,122	5,122			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									48	48			
2. Restorative Treatments									428	428			
C. Other									7,522	7,522			
D. Total Physical Therapy Treatments									13,120	13,120			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									485	485			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									25	25			
2. Restorative Treatments									228	228			
C. Other									1,947	1,947			
D. Total Speech Therapy Treatments									2,685	2,685			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,148	4,148			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									41	41			
2. Restorative Treatments									366	366			
C. Other									5,806	5,806			
D. Total Occupational Therapy Treatments									10,361	10,361			

**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 Green	2311-C	9/30/2020	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	87,346	2,107				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	414,671	10,484				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	516,115	27,531				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	165,890	11,711				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	78,692	3,334				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	28,793	1,704				
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	120,296	2,051				
b. RN						
1. Direct Care	540,274	12,020				
2. Administrative**	138,245	3,963				
c. LPN						
1. Direct Care	803,012	23,074				
2. Administrative**						
d. Aides and Attendants	1,071,030	54,949				
e. Physical Therapists						
f. Speech Therapists	6,925	179				
g. Occupational Therapists						
h. Recreation Workers	76,699	3,298				
i. Physicians						
1. Medical Director	53,474	2,091				
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	66,654	2,054				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,168,116	160,550				

\* 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	9/30/2020			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)							
<b>Section I - Operators/Owners</b>										
Eli Mirlis	128,502			Non-discrim.	Owner	624	A4			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

**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		9/30/2020		12	37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Nicotra Redd	10,921			Non-discrim.	8/17/2020 - 9/30/2020	263	A2			
Amanda Penamon	32,525			Non-discrim.	4/20/2020 - 8/16/2020	680	A2			
Eliezer Elefant	43,900			Non-discrim.	10/1/2019 - 4/23/2020	1,164	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCa	2311-C	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,200	42				
3. Pharmacist	8,066	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	219,577	3,262				
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	82,171	1,225				
b. Other						
10. Occupational Therapist						
a. Resident Care	174,293	2,587				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	14,364	304				
2. Administrative***						
b. LPN						
1. Direct Care	1,431	33				
2. Administrative***						
c. Aides	1,817	79				
d. Other						
12. Other (Specify) See Attached Schedule	15,734	482				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>521,653</b>	<b>8,014</b>				

\* 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 Regal	2311-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 97,245	97,245		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 359,212	359,212		
5. Health Insurance	\$ 793,250	793,250		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 195,755	195,755		
8. Uniform Allowance	\$ 12,300	12,300		
9. Other (Specify) See Attached Schedule	\$ 26,248	26,248		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 28,256	28,256		
e. Legal (Services should be fully described on Page 7)	\$ 21,831	21,831		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 5,216	5,216		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 9,568	9,568		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 399,296	399,296		
<b>Subtotal</b>	<b>\$ 1,948,177</b>	<b>1,948,177</b>		

\* 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)
	0		
Other Benefits	\$ 97		
Training>Union	\$ 26,044		
Background Checks	\$ 107		
<b>Total</b>	<b>\$ 26,248</b>	<b>\$ -</b>	<b>\$ -</b>

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**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**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 a	2311-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	1,948,177	1,948,177			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,361	1,361			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 43,863	43,863			
5. Education Expenses Related to Seminars and Conventions	\$ 1,538	1,538			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 975	975			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 9,948	9,948			
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	\$ 804	804			
* 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> )	\$ 52,127	52,127			
12. Administrative Management Services**	\$ 186,450	186,450			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 66,461	66,461			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,311,704	2,311,704			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 9,115		
Marketing & advertising>COVID19	\$ 833		
<b>Total Other Advertising</b>	<b>\$ 9,948</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 1,219		
Late Fees(Disallowed on Pg 28)	\$ 2,059		
Bank Fees (Disallowed on Pg 28)	\$ 1,025		
Prior Period Adjustment (Disallowed on Pg 28)	\$ 44,250		
Employee Relations	\$ 2,810		
Employees Food	\$ 3,279		
Discriminatory Bonus (Disallowed on Pg 28)	\$ 2,144		
Indirect COVID Expense	\$ 425		
Admin & General>Related COVID Expense	\$ 9,250		
<b>Total Other Administrative and General</b>	<b>\$ 66,461</b>	<b>\$ -</b>	<b>\$ -</b>

**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	9/30/2020	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
CareTech Group, 1123 McDonald Ave Brooklyn, NY 11230	21,000	Purchasing Company	Page 16/m12
LTC Consulting Services	165,450	Billing and Fiscal Services	Page 16/m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare a		2311-C	9/30/2020		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 170,164	170,164			
2.	Non-Food Supplies	\$ 15,419	15,419			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
c. Other (Specify) _____ Other Dietary Supplies						
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 189,625	189,625			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F. Resident Meals; Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at C		2311-C	9/30/2020	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	55,226	55,226	
c. Other (Specify) Laundry Supplies		\$	5,078	5,078	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>60,304</b>	<b>60,304</b>	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a Rega		2311-C	9/30/2020		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	\$	16,335	16,335		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	16,335	16,335		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	114,190	114,190		
b.	Medicine Cabinet Drugs	\$	477	477		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	1,889	1,889		
f.	X-rays and Related Radiological Procedures***	\$	3,830	3,830		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	8,141	8,141		
i.	Recreation	\$	4,647	4,647		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	122,527	122,527		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	255,701	255,701		

\* 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 9/30/2020				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
On-Time IT Solutions Inc.	154 Spring Street Monroe, NY 10650	<input type="radio"/>	<input checked="" type="radio"/>		IT	15,126			16	m11
Dwayne Lockwood	19 Halock Drive Greenwich CT 06831	<input type="radio"/>	<input checked="" type="radio"/>		Maintenance Management	36,000			22	6f
Capocci Landscaping	20 1/2 Lincoln Ave Rye Brook, NY 10573	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	13,448			22	6f
Unitex	Pkwy Mt. Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry Services	56,547			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"/>							
		<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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 29,590	29,590				
b. Heat	\$ 81,177	81,177				
c. Light & Power	\$ 79,309	79,309				
d. Water	\$ 21,580	21,580				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 8,024	8,024				
f. Other ( <i>itemize</i> )	\$ 105,526	105,526				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 325,206</b>	<b>325,206</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 15,263	15,263				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 15,263</b>	<b>15,263</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 29,685	29,685				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 29,685</b>	<b>29,685</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 504,087	504,087				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 44,071	44,071				
c. Personal property taxes	\$ 4,088	4,088				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 597,194</b>	<b>597,194</b>				

\* 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 9/30/2020			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
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								
<b>D. Movable Equipment</b>													
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						Var	Var	116,333	116,333	71,148	S/L	Var	10,698
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	37,419	37,419	S/L	Var	4,565	
D-3. Subtotal													15,263
<b>E. Total Depreciation</b>													15,263

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, 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		9/30/2020			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	346,728	113,394	S/L	Various	28,279	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	17,077		S/L	Various	1,406	
C-4. Subtotal									29,685
<b>D. Total Amortization</b>									29,685

\* 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 MOVABLE

DATE	DESCRIPTION	Life	Cost	9/30/2017 Deprec.	9/30/2017 Accum. Depreciation	9/30/2018 Depreciation	9/30/2018 Accum. Depreciation	9/30/2019 Depreciation	9/30/2019 Accum. Depreciation	9/30/2020 Deprec.	9/30/2020 Accum. Deprec.	Net Book Value	
01/01/13	Conivert	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	-	(0)	
09/01/2013	Medical Equipment	5	2,180	36	436	2,071	109	2,180	-	2,180	-	(0)	
04/04/13	Scale	10	3,310	28	331	1,490	331	1,821	331	2,152	331	2,483	
05/06/13	Bed and Head foot Board	15	4,134	23	276	1,219	276	1,495	276	1,771	276	2,047	
03/04/13	Wheel Chair	5	1,129	19	226	1,013	112	1,129	-	1,129	-	0	
06/17/13	Exercise Bike	5	4,450	74	870	3,857	593	4,450	-	4,450	-	0	
07/16/13	Air Conditioning Units	5	742	12	148	629	133	742	-	742	-	(0)	
08/28/13	Refrigerator Door	10	2,366	20	237	987	237	1,224	237	1,461	237	1,698	
08/29/13	Pressure Guard Monitor	5	1,306	22	261	1,088	218	1,306	-	1,306	-	0	
<b>Movable Equipment 2013</b>				<b>328</b>	<b>3,941</b>	<b>17,753</b>	<b>2,374</b>	<b>10,627</b>	<b>844</b>	<b>20,871</b>	<b>844</b>	<b>21,715</b>	<b>3,583</b>
11/01/13	Med Part - Bed Pads	5	1,209	20	242	968	241	1,209	-	1,209	-	-	
12/01/13	BSID Care - Bed Pads	5	1,845	31	369	1,476	369	1,845	-	1,845	-	-	
01/22/14	A-Tech - Door Seal gasket	5	184	8	97	388	56	444	-	444	-	-	
02/01/14	Chow	5	307	5	61	244	61	307	2	307	-	-	
04/24/14	Apjohnleigh	5	103	2	21	84	19	103	-	103	-	-	
05/21/14	Apjohnleigh	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	Apjohnleigh	5	469	8	94	376	93	469	-	469	-	-	
<b>Movable Equipment 2014</b>				<b>5,957</b>	<b>1,149</b>	<b>4,768</b>	<b>1,185</b>	<b>6,953</b>	<b>4</b>	<b>5,957</b>	<b>-</b>	<b>5,957</b>	<b>-</b>
10/01/14	Television	5	2,833	47	567	1,701	567	2,268	565	2,833	-	2,833	
08/31/14	Bed Frames	5	4,500	75	900	2,700	900	3,600	900	4,500	-	4,500	
12/22/14	RIS Medical	5	1,275	21	255	765	255	1,020	255	1,275	-	1,275	
12/17/14	Dynatonic Beds	5	875	15	175	525	175	700	175	875	-	875	
01/28/15	Teardmill	10	2,925	24	293	879	293	1,172	293	1,465	293	1,758	
04/27/15	Pressure Mattress	5	1,045	17	209	627	209	836	209	1,045	-	1,045	
08/10/15	Pressure Relieving Foam mattress	5	1,662	28	332	996	332	1,328	332	1,660	2	1,662	
08/29/15	Cardio Stress Software	5	3,137	52	627	1,881	627	2,508	627	3,135	2	3,137	
07/25/15	Software	5	1,500	25	300	900	300	1,200	300	1,500	-	1,500	
9/31/15	Snow Blower	5	536	9	107	323	107	428	107	535	1	536	
<b>Movable Equipment 2015</b>				<b>20,288</b>	<b>3,765</b>	<b>11,295</b>	<b>3,765</b>	<b>15,060</b>	<b>3,763</b>	<b>18,823</b>	<b>398</b>	<b>19,121</b>	<b>1,167</b>
02/01/14	Chord	5	(307)	(5)	(61)	(244)	(63)	(307)	-	(307)	-	(307)	
04/24/14	Apjohnleigh	5	(103)	(2)	(21)	(84)	(19)	(103)	-	(103)	-	(103)	
<b>Movable Equipment Disposals 2015</b>				<b>(410)</b>	<b>(83)</b>	<b>(328)</b>	<b>(84)</b>	<b>(412)</b>	<b>2</b>	<b>(410)</b>	<b>-</b>	<b>(410)</b>	<b>-</b>
2/1/2016	Chord (Imp. Inc.)	5	317	5	63	126	63	189	63	252	63	315	
7/1/2016	BSID Care	10	7,169	60	716	1,432	716	2,148	716	2,864	716	3,580	
11/17/2015	Texas Furniture	10	6,500	54	650	1,300	650	1,950	650	2,600	650	3,250	
7/22/2016	Flow Scales	5	720	12	144	288	144	432	144	576	144	720	
9/15/2016	Refrigerator	10	531	4	53	106	53	159	53	212	53	265	
<b>Movable Equipment 2016</b>				<b>16,228</b>	<b>1,626</b>	<b>2,352</b>	<b>1,626</b>	<b>4,878</b>	<b>1,626</b>	<b>6,504</b>	<b>1,626</b>	<b>8,130</b>	<b>7,059</b>
10/3/2016	Indge	10	608	5	61	122	61	183	61	244	61	305	
11/1/2016	JH Ballon Pump	5	1,345	22	269	269	269	538	269	807	269	1,076	
12/1/2016	Glenn Hot Water Vm	10	6,000	50	600	600	600	1,200	600	1,800	600	2,400	
10/18/17	Glenn Hot Water Vm	10	6,750	56	675	675	675	1,350	675	2,025	675	2,700	
10/1/2016	R2 Tech Medical Equipment	5	605	10	121	121	121	242	121	363	121	484	
1/1/2017	Medline-Medical Equipment	5	1,213	70	843	843	843	1,686	843	2,529	843	3,372	
8/1/2017	Medline-Medical Equipment	5	600	10	120	120	120	240	120	360	120	480	
10/1/2016	On Time IT Solutions-CP Hardware	5	429	7	86	86	86	172	86	258	86	344	
3/1/2017	On Time IT Solutions-CP Hardware	5	708	12	142	142	142	284	142	426	142	568	
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	1,117	4,468	
10/1/2016	On Time IT Solutions-CP Software	5	219	4	44	44	44	88	44	132	44	176	
<b>Movable Equipment 2017</b>				<b>27,064</b>	<b>4,078</b>	<b>4,078</b>	<b>4,078</b>	<b>8,156</b>	<b>4,078</b>	<b>12,234</b>	<b>4,078</b>	<b>16,312</b>	<b>10,752</b>
10/25/2017	nightstands and dressers	15	1,654	9	-	-	110	110	110	230	110	330	
11/22/2017	toaster	10	530	5	-	-	54	54	54	108	54	162	
12/4/2017	toaster	10	1,069	9	-	-	107	107	107	214	107	321	
1/24/2018	nightstands and dressers	15	1,689	9	-	-	113	113	-	113	-	113	
2/19/2018	3 compartment sink	20	2,318	10	-	-	116	116	-	116	-	116	
2/20/2018	heated plate warmer	10	1,149	10	-	-	115	115	-	115	-	115	
3/6/2018	undercounter ice maker	10	1,612	13	-	-	161	161	-	161	-	161	
6/30/2018	bbq grill	15	803	4	-	-	54	54	-	54	-	54	
6/30/2018	refrigerator	10	555	4	-	-	54	54	-	54	-	54	
7/16/2018	stationary heating unit	15	614	3	-	-	41	41	-	41	-	41	
9/18/2018	2 compartment sink	10	2,320	19	-	-	232	232	-	232	-	232	
4/30/2018	refrid air low air loss	5	3,797	63	-	-	759	759	759	1,518	759	2,277	
4/30/2018	refrid air low air loss	5	5,381	90	-	-	1,076	1,076	1,076	2,152	1,076	3,228	
4/30/2018	signs apm with lid	5	1,627	27	-	-	325	325	325	650	325	975	
<b>Movable Equipment 2018</b>				<b>25,108</b>	<b>-</b>	<b>-</b>	<b>3,317</b>	<b>3,317</b>	<b>2,431</b>	<b>5,748</b>	<b>2,431</b>	<b>8,179</b>	<b>16,729</b>
1/3/2019	heaters	10	2,630	22	-	-	-	263	263	263	263	2,104	
2/5/2019	replace vases, pump	15	1,703	9	-	-	-	114	114	114	114	228	
6/18/2019	Commercial Mixer	10	1,325	11	-	-	-	133	133	133	133	266	
6/30/2019	name badge machine	10	638	3	-	-	-	64	64	64	64	128	
7/18/2019	Dell Opti Flex and converter	3	792	22	-	-	-	264	264	264	264	528	
8/20/2019	Dell Opti Flex and converter and LED Signage	3	894	25	-	-	-	299	299	299	299	598	
9/30/2019	FXC tablets	3	853	24	-	-	-	284	284	284	284	568	
<b>2019 Disposals</b>				<b>(2,200)</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,121</b>	<b>835</b>	<b>1,421</b>	<b>1,956</b>	<b>(4,156)</b>
1/24/2018	nightstands and dressers	(1,689)	-	-	-	-	-	-	-	(113)	-	(113)	
2/19/2018	3 compartment sink	(2,318)	-	-	-	-	-	-	-	(116)	-	(116)	
2/20/2018	heated plate warmer	(1,149)	-	-	-	-	-	-	-	(115)	-	(115)	
3/6/2018	undercounter ice maker	(1,612)	-	-	-	-	-	-	-	(161)	-	(161)	
6/30/2018	bbq grill	(803)	-	-	-	-	-	-	-	(54)	-	(54)	
6/30/2018	refrigerator	(555)	-	-	-	-	-	-	-	(54)	-	(54)	
7/16/2018	stationary heating unit	(614)	-	-	-	-	-	-	-	(41)	-	(41)	
9/18/2018	2 compartment sink	(2,320)	-	-	-	-	-	-	-	(232)	-	(232)	
<b>Movable Equipment 2019</b>				<b>(2,200)</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,121</b>	<b>835</b>	<b>1,421</b>	<b>1,956</b>	<b>(4,156)</b>
10/4/2019	New battery charger	5	5,624	94	-	-	-	-	-	1,125	1,125	4,499	
2/1/2020	replace compressor	12	3,956	27	-	-	-	-	-	330	330	3,626	
6/3/2020	new compact board heater	10	1,303	15	-	-	-	-	-	180	180	1,123	
6/1/2020	call system	10	6,850	57	-	-	-	-	-	985	985	5,865	
8/1/2020	round station	10	771	6	-	-	-	-	-	77	77	694	
9/1/2020	name call station	10	516	4	-	-	-	-	-	52	52	464	
9/22/2020	response care nurse call system	10	16,980	133	-	-	-	-	-	1,000	1,000	14,980	
6/21/2020	8 gb memory kit	3	525	15	-	-	-	-	-	175	175	350	
7/13/2020	new laptop	3	499	14	-	-	-	-	-	166	166	333	
6/21/2020	upgrade seven windows 7 to 10 pro	5	875	15	-	-	-	-	-	175	175	700	
<b>Movable Equipment 2020</b>				<b>37,413</b>	<b></b>								

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	9/30/2020 Depreciation	9/30/2020 Accum Depreciation	Net Book Value
01/31/13	Fire Stop Survey	7	1,800	21	1,157	257	1,414	257	1,671	129	1,800	0
02/28/13	Fire Stop Installation	7	3,300	39	2,017	471	2,488	471	2,959	341	3,300	0
<b>Leasehold Improvements 2013</b>			<b>5,100</b>	<b>61</b>	<b>3,174</b>	<b>728</b>	<b>3,902</b>	<b>728</b>	<b>4,630</b>	<b>470</b>	<b>5,100</b>	<b>0</b>
01/10/14	Heating System	12	12,000	83	4,000	1,600	5,600	1,600	6,000	1,000	7,000	5,000
07/31/14	Roof	12	31,388	218	10,464	2,616	13,080	2,616	15,696	2,616	18,312	13,076
<b>Leasehold Improvements 2014</b>			<b>43,388</b>		<b>14,464</b>	<b>3,616</b>	<b>18,080</b>	<b>3,616</b>	<b>21,696</b>	<b>3,616</b>	<b>25,312</b>	<b>18,076</b>
10/01/14	Additional Roof	12	95,010	660	23,754	7,918	31,672	7,918	39,590	7,918	47,508	47,502
10/01/14	HVAC	15	14,357	80	2,871	957	3,828	957	4,785	957	5,742	8,615
01/29/15	Leasehold Improvement	10	4,500	38	1,350	450	1,800	450	2,250	450	2,700	1,800
04/01/15	Flooring	15	16,525	92	3,306	1,102	4,408	1,102	5,510	1,102	6,612	9,913
06/11/15	Leasehold Improvement	7	2,410	29	1,032	344	1,376	344	1,720	344	2,064	346
<b>Leasehold Improvements 2015</b>			<b>132,802</b>		<b>32,313</b>	<b>10,771</b>	<b>43,084</b>	<b>10,771</b>	<b>53,855</b>	<b>10,771</b>	<b>64,626</b>	<b>68,176</b>
12/14/2015	Avalon Construction Corp	15	8,300	46	1,106	553	1,659	553	2,212	553	2,765	5,535
9/27/2016	Tiles for Shower Room	15	1,269	7	170	85	255	85	340	85	425	844
8/11/2016	Digital Signs	10	1,100	9	220	110	330	110	440	110	550	550
9/2/2016	Painting	15	4,600	22	534	267	801	267	1,068	267	1,335	2,665
9/19/2016	Installation of Outlets	15	21,238	118	2,832	1,416	4,248	1,416	5,664	1,416	7,080	14,158
<b>Leasehold Improvements 2016</b>			<b>35,907</b>		<b>4,862</b>	<b>2,431</b>	<b>7,293</b>	<b>2,431</b>	<b>9,724</b>	<b>2,431</b>	<b>12,155</b>	<b>23,752</b>
11/3/2016	Electrical repair service	5	2,074	35	415	415	830	415	1,245	415	1,660	414
11/16/2016	Two doors frames	20	1,207	5	60	60	120	60	180	60	240	967
1/25/2017	Replace section of water line	10	1,702	14	170	170	340	170	510	170	680	1,022
2/28/2017	Flooring - Oak Planks	10	1,550	13	155	155	310	155	465	155	620	930
2/15/2017	Firestop labor and materials	10	1,050	9	105	105	210	105	315	105	420	630
3/3/2017	Replaced part of pipe	20	1,276	5	64	64	128	64	192	64	256	1,020
6/3/2017	Install new pump	15	4,350	24	290	290	580	290	870	290	1,160	3,190
6/13/2017	New flooring	10	7,500	63	750	750	1,500	750	2,250	750	3,000	4,500
6/28/2017	Labor to pump septic tank	15	6,000	33	401	401	802	401	1,203	401	1,604	4,405
11/16/2016	Fix Roof (2016 invoice)	10	2,808	23	281	281	562	281	843	281	1,124	1,684
7/8/2017	374 part of this invoice posted in June	10	8,600	72	860	860	1,720	860	2,580	860	3,440	5,160
<b>Leasehold Improvements 2017</b>			<b>38,126</b>		<b>3,551</b>	<b>3,551</b>	<b>7,102</b>	<b>3,551</b>	<b>10,653</b>	<b>3,551</b>	<b>14,204</b>	<b>23,922</b>
10/30/2017	rebuild mix valve, re-pipe	10	1,752	15	-	175	175	175	350	175	525	1,227
5/30/2017	fix patient wander system	7	3,986	47	-	569	569	569	1,138	569	1,707	2,279
7/6/2017	fix patient call systems	7	1,260	15	-	181	181	181	362	181	543	726
9/19/2017	fix patient call system	7	313	4	-	45	45	45	90	45	135	178
11/2/2017	hot water piping	20	1,467	6	-	73	73	73	146	73	219	1,248
11/3/2017	Repair hot water piping	20	1,490	6	-	75	75	75	150	75	225	1,265
11/3/2017	Repair hot water piping	20	1,490	6	-	75	75	75	150	75	225	1,265
11/4/2017	Repair hot water piping	20	325	1	-	16	16	16	32	16	48	277
11/17/2017	fix circular pump	15	1,854	10	-	124	124	124	248	124	372	1,482
11/20/2017	sink replacement	20	2,125	9	-	106	106	106	212	106	318	1,807
12/1/2017	To capitalize Top Line bill	10	2,750	23	-	275	275	275	550	275	825	1,925
12/7/2017	Phone Unit	10	1,525	13	-	153	153	153	306	153	459	1,066
3/21/2018	rebuild baldor pump	15	2,643	15	-	176	176	176	352	176	528	2,115
5/5/2018	repairs for roof	10	24,840	207	-	2,484	2,484	2,484	4,968	2,484	7,452	17,388
5/7/2018	removed and installed new fire alarm panels, fire annunciator	10	3,661	31	-	366	366	366	732	366	1,098	2,563
5/21/2018	upgrade of fire alarm panel	10	3,661	31	-	366	366	366	732	366	1,098	2,563
9/21/2018	Electric maintenance	5	877	15	-	175	175	-	175	175	350	527
7/10/2018	WW Discharges from the septic system	15	2,955	11	-	137	137	137	274	137	411	1,644
<b>Leasehold Improvements 2018</b>			<b>58,083</b>		<b>-</b>	<b>5,571</b>	<b>5,571</b>	<b>5,396</b>	<b>10,967</b>	<b>5,571</b>	<b>16,538</b>	<b>41,545</b>
10/8/2018	WW Discharges from the Septic system	15	5,060	-	-	-	-	337	337	337	674	4,386
10/31/2018	WW Discharges from the septic system	15	19,437	-	-	-	-	1,296	1,296	1,296	2,592	16,845
2/27/2019	fire extinguishing system	25	2,560	-	-	-	-	102	102	102	204	2,356
4/24/2019	replace vent pipe and fuel lines on underground storage tank	25	2,900	-	-	-	-	116	116	116	232	2,668
2/20/2019	delivery of new oil tanks	25	3,395	-	-	-	-	136	136	136	272	3,123
6/26/2019	furnish and install new contactor for ansul system	15	850	-	-	-	-	57	57	57	114	736
<b>2019 Disposals</b>												
12/31/2018	Electric maintenance		(877)	-	-	-	-	-	(175)	(175)	(350)	(527)
<b>Leasehold Improvements 2019</b>			<b>33,324</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,044</b>	<b>1,869</b>	<b>1,869</b>	<b>3,738</b>	<b>29,586</b>
10/16/2019	Replace vent pipe and fuel lines	25	2,900	10	-	-	-	-	-	116	116	2,784
11/19/2019	emer Services, cleaning, water extraction	10	2,414	20	-	-	-	-	-	241	241	2,173
12/31/2019	A1 atomic router, replaced piping	20	675	3	-	-	-	-	-	34	34	641
1/31/2020	installation of gas valve	15	729	4	-	-	-	-	-	49	49	680
4/3/2020	water pump, radiator, thermostat, gasket	15	2,077	12	-	-	-	-	-	138	138	1,939
7/1/2020	patched holes in the roof	10	1,200	10	-	-	-	-	-	120	120	1,080
7/1/2020	repair roof, pt area, and office	10	6,000	50	-	-	-	-	-	600	600	5,400
9/1/2020	Motor and blower replacement	10	1,082	9	-	-	-	-	-	108	108	974
<b>Leasehold Improvements 2020</b>			<b>17,077</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,406</b>	<b>1,406</b>	<b>15,671</b>
<b>Total Leasehold Improvements</b>			<b>363,807</b>		<b>58,364</b>	<b>26,668</b>	<b>85,032</b>	<b>28,537</b>	<b>113,394</b>	<b>29,685</b>	<b>143,079</b>	<b>220,729</b>
<b>Per Trial Balance</b>			<b>363,805</b>		<b>63,640</b>	<b>(36,972)</b>	<b>115,510</b>	<b>63,640</b>	<b>115,510</b>	<b>63,640</b>	<b>115,510</b>	<b>248,295</b>
<b>Variance</b>			<b>2</b>		<b>58,364</b>	<b>(36,972)</b>	<b>(30,478)</b>	<b>(35,103)</b>	<b>(2,116)</b>	<b>(33,955)</b>	<b>27,569</b>	<b>(27,566)</b>

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

Name of Facility Fairview Health of Greenwich, LLC d	License No. 2311-C	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Laurelton Nursing Home	Building & Equipment	11/07/05	25 Years	504,087

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



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

Name of Facility		License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC		2311-C	9/30/2020			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		9/30/2020			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)				\$	47,411	47,411		
Interest Fees(Disallowed on Pg 29a)								
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	47,411	47,411		
14. Insurance								
a. Insurance on Property (buildings only)				\$	54,825	54,825		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	8,440	8,440		
Insurance - EPLI								
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	63,265	63,265		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	8,556,514	8,556,514		

### 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	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 128,502	128,502		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 185,527	185,527		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 1,040	1,040		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	14	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 *	\$ 9,948	9,948		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 85,672	85,672		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 443,089	443,089		

\* 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	\$ 128,502		
<b>Total Other Salaries Adjustment</b>			<b>\$ 128,502</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 9,844		
13	B12o	Respiratory Therapist	\$ 390		
13	10A	Occupational Therapy	\$ 174,293		
13	B12o	Yeshiva Bais Uvi Greiding	\$ 1,000		
<b>Total Other Fees Adjustments</b>			<b>\$ 185,527</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Late Fees(Disallowed on Pg 28)	\$ 2,059		
16	m13	Bank Fees (Disallowed on Pg 28)	\$ 1,025		
16	m13	Prior Period Adjustment (Disallowed on Pg 28)	\$ 44,250		
16	m13	Discriminatory Bonus (Disallowed on Pg 28)	\$ 2,810		
15	Var	Owner's Salary Benefits (See Attachment)	\$ 35,528		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 85,672</b>	<b>\$ -</b>	<b>\$ -</b>

Fairview Health of Greenwich, LLC  
September 30, 2020  
Benefits Disallowance

Pg. 28a

Owner

Owner's Salary	128,502	Page 11
Total Salaries	<u>4,168,116</u>	TB Linked
Percent to Total Salaries	3.08%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,152,395	TB Linked
Owner's Benefits Disallowed	<b>35,528</b>	Page 28 attachment

**Fairview Health of Greenwich, LLC  
Disallowance Schedule for Cell Phones  
September 30, 2020**

	<u>Amount</u>	
Total Cell Phone Expense	0	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	<u>\$ 1,080</u>	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ -</u></u>	<b>No Disallowance</b>

**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 Gre			2311-C	9/30/2020	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 443,089	443,089		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 114,190	114,190		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 3,830	3,830		
30.	20	5h	Laboratory	\$ 8,141	8,141		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,889	1,889		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 28,598	28,598		
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 186	186		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 47,411	47,411		
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 647,334	647,334		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Non Allowable Nursing Equipment Rentals	\$ 21,066		
20	5c	Non Allowable Nursing supplies	\$ 7,532		
<b>Total Other Ancillary Costs</b>			<b>\$ 28,598</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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



Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 186		
<b>Total Other Adjustments</b>			\$ 186	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	D12	Interest Fees	\$ 47,411		
<b>Total Unallowable Building Interest</b>			\$ 47,411	\$ -	\$ -

**Fairview Health of Greenwich, LLC  
Disallowance Schedule for Cable TV  
9/30/2020**

		<u>Amount</u>
Total Cable TV Expense #80-232-00	Acct	0
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
<b>Disallowed Cable TV</b>		<u><u>\$ -</u></u>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/i:2311-C		9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,228,412	4,228,412				
b. Medicaid Room and Board Contractual Allowance **	\$ (208)	(208)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,356,010	3,356,010				
b. Medicare Room and Board Contractual Allowance **	\$ (28,478)	(28,478)				
4. a. Private-Pay Residents and Other	\$ 1,042,883	1,042,883				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,524)	(1,524)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 93,507	93,507				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (93,507)	(93,507)				
c. Prescription Drugs - Non-Medicare	\$ 12	12				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (12)	(12)				
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	\$ 339,197	339,197				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (197,960)	(197,960)				
c. Physical Therapy - Non-Medicare	\$ 50,255	50,255				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (29,798)	(29,798)				
4. a. Speech Therapy - Medicare	\$ 217,624	217,624				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (172,376)	(172,376)				
c. Speech Therapy - Non-Medicare	\$ 28,981	28,981				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (24,119)	(24,119)				
5. a. Occupational Therapy - Medicare	\$ 295,775	295,775				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (169,845)	(169,845)				
c. Occupational Therapy - Non-Medicare	\$ 22,347	22,347				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (25,747)	(25,747)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 3,937	3,937				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 40,099	40,099				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,975,465	8,975,465				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ (447)	(447)				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 200	200				
8. Other ( <i>Specify</i> )	\$ 33,422	33,422				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 33,175	33,175				
<b>VI. Total All Revenue</b> (III + V)	\$ 9,008,640	9,008,640				

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a	2311-C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	655,140
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,315,753
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	65,000
4. Inventories			\$	
5. Prepaid Expenses			\$	51,967
a. _____				
b. _____				
c. _____				
d. See Schedule		51,967		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,087,860</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>363,807</u>		\$	220,728
	Accum. Depreciation <u>143,079</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>153,752</u>		\$	68,227
	Accum. Depreciation <u>85,525</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	43,149
_____				
See Schedule		43,149		
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>332,104</b>

\* 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/t	2311-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,419,964
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	13,887
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> )			\$	37,591
Name and Address		Amount	Loan Date	
Due From TSM, Sau,Torr,NI,Pros		37,591		
7. Other Assets ( <i>itemize</i> )			\$	109,296
_____				
See Schedule				109,296
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	160,774
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,580,738

\* 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	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,961,397
2. Notes Payable ( <i>itemize</i> )				\$	812,700
PPP Loan>COVID19					812,700
_____ _____ _____ 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> )				\$	141,820
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	1,305
7. Medicare Final Settlement Payable				\$	(11,075)
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,206,876
_____ _____ _____ See Schedule					1,206,876
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>4,113,023</b>

\* 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 Fairview Health of Greenwich, LLC d/b/a R	License No. 2311-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			4,113,023	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 223,912
Name and Address of Lender	Amount	Loan Date		
Due To/(From)>Var	223,912	Var		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 223,912
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,336,935

**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	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,189,631)
6. Gain or Loss for Period			\$	433,434
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	(756,197)
<b>C. Total Reserves and Net Worth</b>			\$	(756,197)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,580,738



### 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 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
<b>Preparer/Reviewer Certification</b>					
<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 1/22/21		
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 Tzippy Krupenia			Phone Number 732-961-8571		
Contact Email Address tzippyk@ltccs.com					

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
January 22, 2021



MARCUM GROUP  
MEMBER

Client: **Fairview Health Cost Reports**  
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-001-02	Cash>Clearing>Payroll	(1,741.00)			(1,741.00)
10-010-86	Cash>Operating>Greenwich	425,695.00			425,695.00
10-014-00	Cash>Petty Cash Facility	530.00			530.00
10-034-86	Cash>PPP>Greenwich	142,512.00			142,512.00
10-060-86	Cash>Resident Trust>Greenwich	76,385.00			76,385.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	6,766.00			6,766.00
10-308-86	Cash>American Express>Greenwich	(7.00)			(7.00)
11-100-00	Accounts Receivable>Miscellaneous	(3.00)			(3.00)
11-102-00	Accounts Receivable>Medicare A	1,129,044.00			1,129,044.00
11-104-00	Accounts Receivable>Private	368,847.00			368,847.00
11-104-70	Accounts Receivable>Private>Old A/R	(8,045.00)			(8,045.00)
11-105-00	Accounts Receivable>HMO	11,903.00			11,903.00
11-105-70	Accounts Receivable>HMO>Old A/R	1,354.00			1,354.00
11-109-00	Accounts Receivable>Hospice	(2,588.00)			(2,588.00)
11-111-00	Accounts Receivable>Medicaid	927,883.00			927,883.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	5,567.00			5,567.00
11-112-00	Accounts Receivable>Income	(75,885.00)			(75,885.00)
11-112-70	Accounts Receivable>Income>Old A/R	235.00			235.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(112,339.00)			(112,339.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	5,376.00			5,376.00
11-123-00	Accounts Receivable>Ancillary	64,404.00			64,404.00
12-000-00	Prepaid Expenses	7,415.00			7,415.00
12-124-00	Prepaid Expenses>Insurance	31,393.00			31,393.00
12-126-00	Prepaid Expenses>Taxes	13,159.00			13,159.00
13-128-00	Due From>Vendor Security Deposits	13,887.00			13,887.00
13-400-00	Due From>Eli Mirlis	65,000.00			65,000.00
14-131-00	Fixed Assets>Leasehold Improvements	363,805.00			363,805.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	102,694.00			102,694.00
14-133-00	Fixed Assets>Medical Equipment	39,959.00			39,959.00
14-134-00	Fixed Assets>Computer Hardware	10,292.00			10,292.00
14-135-00	Fixed Assets>Computer Software	1,094.00			1,094.00
14-136-00	Fixed Assets>CIP	2,600.00			2,600.00
14-137-01	Fixed Asset>Capital Lease>Copier	64,401.00			64,401.00
15-131-00	Accum Depn>Leasehold Improvements	(115,510.00)			(115,510.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(101,274.00)			(101,274.00)
15-133-00	Accum Depn>Medical Equipment	(10,050.00)			(10,050.00)
15-134-00	Accum Depn>Computer Hardware	(5,228.00)			(5,228.00)
15-135-00	Accum Depn>Computer Software	(234.00)			(234.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(20,445.00)			(20,445.00)
20-000-00	Accounts Payable	(1,759,832.00)			(1,759,832.00)
21-147-00	Other Current Payables>Sales & Use Taxes	136.00			136.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(409.00)			(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,078.00)			(2,078.00)
21-151-00	Other Current Payables>Garnishments W/H	(375.00)			(375.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00			36,610.00
21-156-06	Other Current Payable>Union Dues W/H>Other	619.00			619.00
21-350-00	Other Current Payables>Resident Funds	(91,633.00)			(91,633.00)
21-353-00	Other Current Payables>Resident Refunds	(19,411.00)			(19,411.00)
21-600-00	Other Current Payables>Disputed AP	(110,643.00)			(110,643.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(13,762.00)			(13,762.00)
22-000-34	Note Payable>PPP Loan>COVID19	(812,700.00)			(812,700.00)
23-000-00	Accrued Wages & Related	(124,758.00)			(124,758.00)
23-156-00	Accrued Wages & Related>PR Taxes	(1,305.00)			(1,305.00)
23-157-00	Accrued Expenses>PTO	(17,062.00)			(17,062.00)
24-000-00	Accrued Expenses	(126,548.00)			(126,548.00)
24-000-03	Accrued Expenses>Prior	(429.00)			(429.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
24-137-01	Accrued Expenses>Capital Lease>Copier	(40,745.00)			(40,745.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(10,821.00)			(10,821.00)
24-165-00	Accrued Expenses>Insurance - Property	(3,915.00)			(3,915.00)
24-285-00	Accrued Expenses>Year End Adjustments	(328.00)			(328.00)
24-882-00	Accrued Expenses>Health Insurance	(246,243.00)			(246,243.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(521,644.00)			(521,644.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(226,146.00)			(226,146.00)
27-000-40	Due To/(From)>Salmon Brook	(1,267.00)			(1,267.00)
27-000-41	Due To/(From)>Sky View	9.00			9.00
27-000-42	Due To/(From)>Realty Salmon Brook	(10,000.00)			(10,000.00)
27-000-77	Due To/(From)>TSM Holdings	422.00			422.00
27-000-78	Due To/(From)>Maplewood	(2,097.00)			(2,097.00)
27-000-82	Due To/(From)>Saugus	78.00			78.00
27-000-83	Due To/(From)>Twin Oaks	(344.00)			(344.00)
27-000-87	Due To/(From)>Torrington	26.00			26.00
27-000-88	Due To/(From)>New Haven	49.00			49.00
27-000-89	Due To/(From)>Prospect	22.00			22.00
27-000-90	Due To/(From)>West Haven	(221.00)			(221.00)
27-000-91	Due To/(From)>Waterbury	8,918.00			8,918.00
27-000-92	Due To/(From)>Regal Care Management Group	(191,100.00)			(191,100.00)
27-000-93	Due To/(From)>RC Holdings	(14,143.00)			(14,143.00)
27-000-95	Due To/(From)>Norwich	(151,476.00)			(151,476.00)
27-000-96	Due To/(From)>New London	(96,869.00)			(96,869.00)
27-017-00	Due To/(From)>Diamond Health	100,000.00			100,000.00
27-102-00	Due To/(From)>Medicare A	11,075.00			11,075.00
27-105-00	Due To/(From)>HMO	(719.00)			(719.00)
27-111-00	Due To/(From)>Medicaid	(26,824.00)			(26,824.00)
27-152-00	Due To/(From)>Employee	3,400.00			3,400.00
27-172-00	Due To/(From)>Vendor	9,296.00			9,296.00
27-199-00	Due To>Patient Spend Down	(3,133.00)			(3,133.00)
27-315-00	Due To/(From)>Fairview at Southport	17,309.00			17,309.00
27-317-00	Due To/(From)>Fairview Management	7,367.00			7,367.00
27-400-00	Due to/(from)>Eli Mirlis	243,596.00			243,596.00
30-000-00	Retained Earnings	1,179,047.00			1,179,047.00
31-000-86	Partner's Equity>All Partners>Capital Draws	8,334.00			8,334.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	2,250.00			2,250.00
40-102-00	Room & Board Revenue>Medicare A	(3,356,010.00)			(3,356,010.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	28,478.00			28,478.00
40-104-00	Room & Board Revenue>Private	(880,935.00)			(880,935.00)
40-105-00	Room & Board Revenue>HMO	(121,326.00)			(121,326.00)
40-105-14	Room & Board Revenue>HMO>Sequester	1,524.00			1,524.00
40-109-00	Room & Board Revenue>Hospice	(40,622.00)			(40,622.00)
40-111-00	Room & Board Revenue>Medicaid	(4,226,601.00)			(4,226,601.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(1,811.00)			(1,811.00)
41-102-00	Pharmacy Rev>Medicare A	(93,507.00)			(93,507.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	93,507.00			93,507.00
41-105-00	Pharmacy Rev>HMO	(12.00)			(12.00)
41-105-01	Pharmacy Rev>HMO>C/A	12.00			12.00
42-102-00	PT Revenue>Medicare A	(197,960.00)			(197,960.00)
42-102-01	PT Revenue>Medicare A>C/A	197,960.00			197,960.00
42-103-00	PT Revenue>Medicare B	(141,237.00)			(141,237.00)
42-104-00	PT Revenue>Private	(23,625.00)			(23,625.00)
42-105-00	PT Revenue>HMO	(2,654.00)			(2,654.00)
42-105-01	PT Revenue>HMO>C/A	5,295.00			5,295.00
42-111-00	PT Revenue>Medicaid	(23,976.00)			(23,976.00)
42-111-01	PT Revenue>Medicaid>C/A	24,503.00			24,503.00
43-102-00	OT Revenue>Medicare A	(169,845.00)			(169,845.00)
43-102-01	OT Revenue>Medicare A>C/A	169,845.00			169,845.00
43-103-00	OT Revenue>Medicare B	(125,930.00)			(125,930.00)
43-105-00	OT Revenue>HMO	450.00			450.00
43-105-01	OT Revenue>HMO>C/A	2,950.00			2,950.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
43-111-00	OT Revenue>Medicaid	(22,797.00)			(22,797.00)
43-111-01	OT Revenue>Medicaid>C/A	22,797.00			22,797.00
44-102-00	ST Revenue>Medicare A	(172,376.00)			(172,376.00)
44-102-01	ST Revenue>Medicare A>C/A	172,376.00			172,376.00
44-103-00	ST Revenue>Medicare B	(45,248.00)			(45,248.00)
44-105-00	ST Revenue>HMO	(9,599.00)			(9,599.00)
44-105-01	ST Revenue>HMO>C/A	4,737.00			4,737.00
44-111-00	ST Revenue>Medicaid	(19,382.00)			(19,382.00)
44-111-01	ST Revenue>Medicaid>C/A	19,382.00			19,382.00
47-103-00	Other Ancillary Rev>Medicare B	(4,171.00)			(4,171.00)
47-104-00	Other Ancillary Revenue>Private	(9,525.00)			(9,525.00)
47-105-00	Other Ancillary Rev>HMO	(49.00)			(49.00)
47-105-01	Other Ancillary Rev>HMO>C/A	49.00			49.00
47-111-00	Other Ancillary Rev>Medicaid	(294.00)			(294.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	294.00			294.00
51-100-00	Other Rev>Miscellaneous	(923.00)		(32,313.00)	(33,236.00)
			RJE - 1	0.00	
			RJE - 3	0.00	
			RJE - 7	0.00	
			RJE - 8	0.00	
			RJE - 9	0.00	
			RJE - 10	(32,313.00)	
51-160-00	Other Rev>Interest	447.00			447.00
51-179-00	Other Rev>Barber & Beauty	(200.00)			(200.00)
51-818-00	Other Rev>Medical Records	(186.00)			(186.00)
52-102-00	Revenue Adjustments>Medicare A	234.00			234.00
52-109-00	Revenue Adjustments>Hospice	(930.00)			(930.00)
52-111-00	Revenue Adjustments>Medicaid	208.00			208.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(29,644.00)			(29,644.00)
60-183-00	Nursing Expense>Supplies	78,037.00			78,037.00
60-183-06	Nursing Expense>Supplies>Other	288.00			288.00
60-183-34	Nursing Expense>Supplies>COVID19	22,572.00			22,572.00
60-204-00	Nursing Expense>Training & Education	1,538.00			1,538.00
60-205-00	Nursing Expense>Sanitation & Incineration	491.00			491.00
60-206-00	Nursing Expense>Clinical Services	15,434.00		(4,200.00)	11,234.00
			RJE - 4	(4,200.00)	
60-208-00	Nursing Expense>Equip-Rental	21,139.00			21,139.00
60-212-00	Nursing Expense>Clinical Consultants	4,500.00			4,500.00
60-230-00	Nursing Expense>Data Processing	9,170.00			9,170.00
60-230-34	Nursing Expense>Data Processing>COVID19	769.00			769.00
60-700-18	Nursing Expense>Contracted Service>RN	14,364.00			14,364.00
60-700-19	Nursing Expense>Contracted Service>LPN	1,431.00			1,431.00
60-700-20	Nursing Expense>Contracted Service>CNA	1,817.00			1,817.00
60-801-80	Nursing Expense>CNA>Wages	1,071,030.00			1,071,030.00
60-805-80	Nursing Expense>LPN>Wages	803,012.00			803,012.00
60-808-80	Nursing Expense>RN>Wages	540,274.00			540,274.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
			RJE - 6	0.00	
61-811-80	Nursing Admin Expense>Director>Wages	120,296.00			120,296.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	138,245.00			138,245.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	53,474.00			53,474.00
61-880-00	Nursing Admin Expense>Payroll Taxes	234,876.00			234,876.00
61-881-00	Nursing Admin Expense>Workers Comp	63,471.00			63,471.00
61-882-00	Nursing Admin Expense>Health Insurance	150,060.00			150,060.00
61-883-00	Nursing Admin Expense>Other Benefits	557,480.00		(557,480.00)	0.00
			RJE - 6	(557,480.00)	
62-000-00	Pharmacy Expense	4.00			4.00
62-145-00	Pharmacy Expense>RX	114,186.00			114,186.00
62-222-00	Pharmacy Expense>OTC	477.00			477.00
62-700-00	Pharmacy Expense>Contracted Service	8,066.00			8,066.00
64-223-00	Other Ancillary Expense>Oxygen	1,889.00			1,889.00



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
64-224-00	Other Ancillary Expense>Lab	7,954.00			7,954.00
64-224-34	Other Ancillary Expense>Lab>COVID19	187.00			187.00
64-225-00	Other Ancillary Expense>Radiology	3,830.00			3,830.00
65-000-00	PT Expense	219,577.00			219,577.00
66-000-00	OT Expense	174,293.00			174,293.00
67-000-00	ST Expense	82,171.00			82,171.00
67-829-80	ST Expense>Staff>Wages	6,925.00			6,925.00
68-880-00	Therapy Expense>Payroll Taxes	602.00			602.00
68-881-00	Therapy Expense>Workers Comp	160.00			160.00
68-882-00	Therapy Expense>Health Insurance	377.00			377.00
68-883-00	Therapy Expense>Other Benefits	1,404.00		(1,404.00)	0.00
			RJE - 6	(1,404.00)	
69-811-80	Social Services Expense>Director>Wages	66,654.00			66,654.00
69-880-00	Social Services Expense>Payroll Taxes	5,714.00			5,714.00
69-881-00	Social Services Expense>Workers Comp	1,553.00			1,553.00
69-882-00	Social Services Expense>Health Insurance	3,694.00			3,694.00
69-883-00	Social Services Expense>Other Benefits	13,590.00		(13,590.00)	0.00
			RJE - 6	(13,590.00)	
70-177-00	Dietary Expense>Supplements	22,586.00			22,586.00
70-178-00	Dietary Expense>Food	147,578.00			147,578.00
70-178-34	Dietary Expense>Food>COVID19	473.00			473.00
70-183-00	Dietary Expense>Supplies	15,419.00			15,419.00
70-183-34	Dietary Expense>Supplies>COVID19	3,569.00			3,569.00
70-207-00	Dietary Expense>Repairs & Maint	663.00			663.00
70-831-80	Dietary Expense>Aide>Wages	516,115.00			516,115.00
70-880-00	Dietary Expense>Payroll Taxes	44,518.00			44,518.00
70-881-00	Dietary Expense>Workers Comp	12,038.00			12,038.00
70-882-00	Dietary Expense>Health Insurance	28,419.00			28,419.00
70-883-00	Dietary Expense>Other Benefits	105,254.00		(105,254.00)	0.00
			RJE - 6	(105,254.00)	
71-178-00	Activity Expense>Food	417.00			417.00
71-183-00	Activity Expense>Supplies	191.00			191.00
71-183-34	Activity Expense>Supplies>COVID19	84.00			84.00
71-700-00	Activity Expense>Contracted Service	1,200.00			1,200.00
71-831-80	Activity Expense>Aide>Wages	76,699.00			76,699.00
71-880-00	Activity Expense>Payroll Taxes	6,669.00			6,669.00
71-881-00	Activity Expense>Workers Comp	1,828.00			1,828.00
71-882-00	Activity Expense>Health Insurance	4,209.00			4,209.00
71-883-00	Activity Expense>Other Benefits	15,973.00		(15,876.00)	97.00
			RJE - 6	(15,876.00)	
72-183-00	Housekeeping Expense>Supplies	10,384.00			10,384.00
72-183-34	Housekeeping Expense>Supplies>COVID19	5,951.00			5,951.00
72-831-80	Housekeeping Expense>Aide>Wages	165,890.00			165,890.00
73-183-00	Laundry Expense>Supplies	5,078.00			5,078.00
73-700-00	Laundry Expense>Contracted Service	55,226.00			55,226.00
73-831-80	Laundry Expense>Aide>Wages	28,793.00			28,793.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	16,881.00			16,881.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	4,574.00			4,574.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,663.00			10,663.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	39,978.00		(39,978.00)	0.00
			RJE - 6	(39,978.00)	
75-183-00	Maintenance Expense>Supplies	7,797.00			7,797.00
75-183-34	Maintenance Expense>Supplies>COVID19	873.00			873.00
75-205-00	Maintenance Expense>Sanitation & Incineration	11,070.00			11,070.00
75-207-00	Maintenance Expense>Repairs & Maint	28,927.00			28,927.00
75-217-00	Maintenance Expense>Extermination	1,258.00			1,258.00
75-218-00	Maintenance Expense>Snow Removal	4,142.00			4,142.00
75-219-00	Maintenance Expense>Landscaping	13,448.00			13,448.00
75-220-00	Maintenance Expense>Fire Drill	6,453.00			6,453.00
75-700-00	Maintenance Expense>Contracted Service	51,126.00			51,126.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	9,359.00			9,359.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
75-829-80	Maintenance Expense>Staff>Wages	78,692.00			78,692.00
75-880-00	Maintenance Expense>Payroll Taxes	6,924.00			6,924.00
75-881-00	Maintenance Expense>Workers Comp	1,862.00			1,862.00
75-882-00	Maintenance Expense>Health Insurance	4,266.00			4,266.00
75-883-00	Maintenance Expense>Other Benefits	15,944.00		(15,944.00)	0.00
			RJE - 6	(15,944.00)	
76-227-00	Utility Expense>Gas	81,177.00			81,177.00
76-228-00	Utility Expense>Electric	79,309.00			79,309.00
76-229-00	Utility Expense>Water/Sewer	21,580.00			21,580.00
80-101-00	Admin Expense>Provider Tax	399,296.00			399,296.00
80-162-00	Admin Expense>Insurance - General Liability & Other	43,949.00			43,949.00
80-163-00	Admin Expense>Insurance - EPLI	8,440.00			8,440.00
80-165-00	Admin Expense>Insurance - Property	10,876.00			10,876.00
80-183-00	Admin Expense>Supplies	4,422.00			4,422.00
80-183-34	Admin Expense>Supplies>COVID19	794.00			794.00
80-208-00	Admin Expense>Equip-Rental	8,024.00			8,024.00
80-209-00	Admin Expense>Postage	804.00			804.00
80-210-00	Admin Expense>Internet	1,799.00			1,799.00
80-230-00	Admin Expense>Data Processing	33,860.00			33,860.00
80-231-00	Admin Expense>Telephone	9,568.00			9,568.00
			RJE - 5	0.00	
80-234-00	Admin Expense>Licenses	1,219.00			1,219.00
			RJE - 1	0.00	
80-235-00	Admin Expense>Dues & Subscriptions	0.00			0.00
			RJE - 1	0.00	
80-236-00	Admin Expense>Travel	8,869.00		32,400.00	41,269.00
			RJE - 6	32,400.00	
80-236-04	Admin Expense>Travel>Allowable	2,386.00			2,386.00
80-236-34	Admin Expense>Travel>COVID19	208.00			208.00
80-238-00	Admin Expense>Legal Fees	5,111.00		16,720.00	21,831.00
			RJE - 2	16,720.00	
			RJE - 7	0.00	
80-239-00	Admin Expense>Accounting Fees	10,875.00		17,109.00	27,984.00
			RJE - 2	17,109.00	
			RJE - 8	0.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	272.00			272.00
80-240-00	Admin Expense>Professional Fees	173,495.00		(166,966.00)	6,529.00
			RJE - 2	(199,279.00)	
			RJE - 10	32,313.00	
80-243-00	Admin Expense>Late Fees	2,059.00			2,059.00
80-244-00	Admin Expense>Bank Fees	1,025.00			1,025.00
80-249-00	Admin Expense>Recruiting	975.00			975.00
80-250-00	Admin Expense>Marketing & Advertising	9,115.00			9,115.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	833.00			833.00
80-279-00	Admin Expense>Management Fee	0.00		186,450.00	186,450.00
			RJE - 2	165,450.00	
			RJE - 3	21,000.00	
			RJE - 8	0.00	
80-700-00	Admin Expense>Contracted Service	21,000.00		(21,000.00)	0.00
			RJE - 3	(21,000.00)	
80-811-80	Admin Expense>Director>Wages	87,346.00			87,346.00
80-840-80	Admin Expense>Business Office>Wages	414,671.00			414,671.00
80-880-00	Admin Expense>Payroll Taxes	43,204.00			43,204.00
80-881-00	Admin Expense>Workers Comp	11,759.00			11,759.00
80-882-00	Admin Expense>Health Insurance	27,727.00		67.00	27,794.00
			RJE - 12	67.00	
80-883-00	Admin Expense>Other Benefits	102,939.00		(102,938.00)	1.00
			RJE - 6	(102,938.00)	
85-156-61	Employee Benefits Expense>PR Taxes>Fica	(176.00)			(176.00)
85-200-79	Employee Benefits Expense>Training>Union	0.00		26,044.00	26,044.00
			RJE - 6	26,044.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
85-245-00	Employee Benefits Expense>Background Checks	0.00		106.00	106.00
			RJE - 6	106.00	
85-253-00	Employee Benefits Expense>Uniforms	0.00		12,300.00	12,300.00
			RJE - 6	12,300.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		195,755.00	195,755.00
			RJE - 6	195,755.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		563,768.00	563,768.00
			RJE - 6	563,768.00	
91-121-00	Property Expense>Rent	504,087.00			504,087.00
91-161-00	Property Expense>RE Taxes	44,071.00			44,071.00
91-261-00	Property Expense>Personal Prop Taxes	4,088.00			4,088.00
92-000-00	Depreciation Expense	63,640.00			63,640.00
94-000-00	Interest Expense	47,411.00			47,411.00
			RJE - 9	0.00	
98-999-99	Prior Period Adjustment	44,250.00			44,250.00
Marcum 110	Cell Phone	0.00			0.00
			RJE - 5	0.00	
Marcum 118	Parties	0.00		1,361.00	1,361.00
			RJE - 6	4,116.00	
			RJE - 11	(2,755.00)	
Marcum 119	Employee Relations	0.00		2,810.00	2,810.00
			RJE - 6	2,877.00	
			RJE - 12	(67.00)	
Marcum 120	Food - Employees	0.00		3,279.00	3,279.00
			RJE - 6	3,279.00	
Marcum 132	Dentist	0.00		4,200.00	4,200.00
			RJE - 4	4,200.00	
Marcum 133	Discriminatory Bonus	0.00		2,144.00	2,144.00
			RJE - 6	2,144.00	
Marcum 134	720 Tax Form	0.00			0.00
			RJE - 6	0.00	
Marcum 135	Indirect COVID Expense	0.00		425.00	425.00
			RJE - 6	425.00	
Marcum 136	Admin & General>COVID Related Expense	0.00		9,250.00	9,250.00
			RJE - 6	9,250.00	
Marcum 137	Activity Expense>Entertainer	0.00		2,755.00	2,755.00
			RJE - 11	2,755.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: *Fairview Health Cost Reports*  
 Engagement: *Medicaid - Fairview Health of Greenwich, LLC 2020*  
 Period Ending: *9/30/2020*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	87,346.00		0.00	87,346.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>87,346.00</u>		<u>0.00</u>	<u>87,346.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
80-840-80	Admin Expense>Business Office>Wages	414,671.00		0.00	414,671.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>414,671.00</u>		<u>0.00</u>	<u>414,671.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	516,115.00		0.00	516,115.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>516,115.00</u>		<u>0.00</u>	<u>516,115.00</u>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	165,890.00		0.00	165,890.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<u>165,890.00</u>		<u>0.00</u>	<u>165,890.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	78,692.00		0.00	78,692.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>78,692.00</u>		<u>0.00</u>	<u>78,692.00</u>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	28,793.00		0.00	28,793.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<u>28,793.00</u>		<u>0.00</u>	<u>28,793.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses</b>				
61-811-80	Nursing Admin Expense>Director>Wages	120,296.00		0.00	120,296.00
<b>Subtotal [12A]</b>	<b>Director of Nurses</b>	<u>120,296.00</u>		<u>0.00</u>	<u>120,296.00</u>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	540,274.00		0.00	540,274.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>540,274.00</u>		<u>0.00</u>	<u>540,274.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-819-80	Nursing Admin Expense>Nurse Admin>Wag	138,245.00		0.00	138,245.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>138,245.00</u>		<u>0.00</u>	<u>138,245.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	803,012.00		0.00	803,012.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>803,012.00</u>		<u>0.00</u>	<u>803,012.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	1,071,030.00		0.00	1,071,030.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<u>1,071,030.00</u>		<u>0.00</u>	<u>1,071,030.00</u>
<b>Subgroup : [12F]</b>	<b>Speech Therapists</b>				
67-829-80	ST Expense>Staff>Wages	6,925.00		0.00	6,925.00
<b>Subtotal [12F]</b>	<b>Speech Therapists</b>	<u>6,925.00</u>		<u>0.00</u>	<u>6,925.00</u>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-831-80	Activity Expense>Aide>Wages	76,699.00		0.00	76,699.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<u>76,699.00</u>		<u>0.00</u>	<u>76,699.00</u>
<b>Subgroup : [12I1]</b>	<b>Medical Director</b>				
61-822-80	Nursing Admin Expense>Medical Director>v	53,474.00		0.00	53,474.00
<b>Subtotal [12I1]</b>	<b>Medical Director</b>	<u>53,474.00</u>		<u>0.00</u>	<u>53,474.00</u>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wages	66,654.00		0.00	66,654.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<u>66,654.00</u>		<u>0.00</u>	<u>66,654.00</u>

<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<u>4,168,116.00</u>	<u>0.00</u>	<u>4,168,116.00</u>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 132	Dentist	0.00	4,200.00	4,200.00
			RJE - 4	
			4,200.00	
<b>Subtotal [2]</b>	<b>Dentist</b>	<u>0.00</u>	<u>4,200.00</u>	<u>4,200.00</u>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	8,066.00	0.00	8,066.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<u>8,066.00</u>	<u>0.00</u>	<u>8,066.00</u>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	219,577.00	0.00	219,577.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<u>219,577.00</u>	<u>0.00</u>	<u>219,577.00</u>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	82,171.00	0.00	82,171.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<u>82,171.00</u>	<u>0.00</u>	<u>82,171.00</u>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	174,293.00	0.00	174,293.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<u>174,293.00</u>	<u>0.00</u>	<u>174,293.00</u>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
60-700-18	Nursing Expense>Contracted Service>RN	14,364.00	0.00	14,364.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<u>14,364.00</u>	<u>0.00</u>	<u>14,364.00</u>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
60-700-19	Nursing Expense>Contracted Service>LPN	1,431.00	0.00	1,431.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<u>1,431.00</u>	<u>0.00</u>	<u>1,431.00</u>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
60-700-20	Nursing Expense>Contracted Service>CNA	1,817.00	0.00	1,817.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<u>1,817.00</u>	<u>0.00</u>	<u>1,817.00</u>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	15,434.00	(4,200.00)	11,234.00
			RJE - 4	
			(4,200.00)	
60-212-00	Nursing Expense>Clinical Consultants	4,500.00	0.00	4,500.00
<b>Subtotal [12]</b>	<b>Other</b>	<u>19,934.00</u>	<u>(4,200.00)</u>	<u>15,734.00</u>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<u>521,653.00</u>	<u>0.00</u>	<u>521,653.00</u>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
61-881-00	Nursing Admin Expense>Workers Comp	63,471.00	0.00	63,471.00
68-881-00	Therapy Expense>Workers Comp	160.00	0.00	160.00
69-881-00	Social Services Expense>Workers Comp	1,553.00	0.00	1,553.00
70-881-00	Dietary Expense>Workers Comp	12,038.00	0.00	12,038.00
71-881-00	Activity Expense>Workers Comp	1,828.00	0.00	1,828.00
74-881-00	Housekeeping & Laundry Expense>Workers	4,574.00	0.00	4,574.00
75-881-00	Maintenance Expense>Workers Comp	1,862.00	0.00	1,862.00
80-881-00	Admin Expense>Workers Comp	11,759.00	0.00	11,759.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<u>97,245.00</u>	<u>0.00</u>	<u>97,245.00</u>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
61-880-00	Nursing Admin Expense>Payroll Taxes	234,876.00	0.00	234,876.00
68-880-00	Therapy Expense>Payroll Taxes	602.00	0.00	602.00
69-880-00	Social Services Expense>Payroll Taxes	5,714.00	0.00	5,714.00
70-880-00	Dietary Expense>Payroll Taxes	44,518.00	0.00	44,518.00
71-880-00	Activity Expense>Payroll Taxes	6,669.00	0.00	6,669.00
74-880-00	Housekeeping & Laundry Expense>Payroll	16,881.00	0.00	16,881.00
75-880-00	Maintenance Expense>Payroll Taxes	6,924.00	0.00	6,924.00
80-880-00	Admin Expense>Payroll Taxes	43,204.00	0.00	43,204.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	(176.00)	0.00	(176.00)
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<u>359,212.00</u>	<u>0.00</u>	<u>359,212.00</u>

<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
61-882-00	Nursing Admin Expense>Health Insurance	150,060.00	0.00	150,060.00
68-882-00	Therapy Expense>Health Insurance	377.00	0.00	377.00
69-882-00	Social Services Expense>Health Insurance	3,694.00	0.00	3,694.00
70-882-00	Dietary Expense>Health Insurance	28,419.00	0.00	28,419.00
71-882-00	Activity Expense>Health Insurance	4,209.00	0.00	4,209.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,663.00	0.00	10,663.00
75-882-00	Maintenance Expense>Health Insurance	4,266.00	0.00	4,266.00
80-882-00	Admin Expense>Health Insurance	27,727.00	67.00	27,794.00
			RJE - 12	67.00
85-260-79	Employee Benefits Expense>Welfare>Unior	0.00	563,768.00	563,768.00
			RJE - 6	563,768.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>229,415.00</b>	<b>563,835.00</b>	<b>793,250.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>			
85-255-79	Employee Benefits Expense>Pension>Unior	0.00	195,755.00	195,755.00
			RJE - 6	195,755.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>	<b>195,755.00</b>	<b>195,755.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>			
85-253-00	Employee Benefits Expense>Uniforms	0.00	12,300.00	12,300.00
			RJE - 6	12,300.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>0.00</b>	<b>12,300.00</b>	<b>12,300.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>			
61-883-00	Nursing Admin Expense>Other Benefits	557,480.00	(557,480.00)	0.00
			RJE - 6	(557,480.00)
68-883-00	Therapy Expense>Other Benefits	1,404.00	(1,404.00)	0.00
			RJE - 6	(1,404.00)
69-883-00	Social Services Expense>Other Benefits	13,590.00	(13,590.00)	0.00
			RJE - 6	(13,590.00)
71-183-34	Activity Expense>Supplies>COVID19	84.00	0.00	84.00
71-883-00	Activity Expense>Other Benefits	15,973.00	(15,876.00)	97.00
			RJE - 6	(15,876.00)
74-883-00	Housekeeping & Laundry Expense>Other Br	39,978.00	(39,978.00)	0.00
			RJE - 6	(39,978.00)
75-883-00	Maintenance Expense>Other Benefits	15,944.00	(15,944.00)	0.00
			RJE - 6	(15,944.00)
80-883-00	Admin Expense>Other Benefits	102,939.00	(102,938.00)	1.00
			RJE - 6	(102,938.00)
85-200-79	Employee Benefits Expense>Training>Unior	0.00	26,044.00	26,044.00
			RJE - 6	26,044.00
85-245-00	Employee Benefits Expense>Background Cl	0.00	106.00	106.00
			RJE - 6	106.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>747,392.00</b>	<b>(721,060.00)</b>	<b>26,332.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
80-239-00	Admin Expense>Accounting Fees	10,875.00	17,109.00	27,984.00
			RJE - 2	17,109.00
80-239-34	Admin Expense>Accounting Fees>COVID19	272.00	0.00	272.00
			RJE - 8	0.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>11,147.00</b>	<b>17,109.00</b>	<b>28,256.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
80-238-00	Admin Expense>Legal Fees	5,111.00	16,720.00	21,831.00
			RJE - 2	16,720.00
			RJE - 7	0.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>5,111.00</b>	<b>16,720.00</b>	<b>21,831.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
80-183-00	Admin Expense>Supplies	4,422.00	0.00	4,422.00
80-183-34	Admin Expense>Supplies>COVID19	794.00	0.00	794.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>5,216.00</b>	<b>0.00</b>	<b>5,216.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
80-231-00	Admin Expense>Telephone	9,568.00	0.00	9,568.00
			RJE - 5	0.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>9,568.00</b>	<b>0.00</b>	<b>9,568.00</b>

Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	399,296.00	0.00	399,296.00
Subtotal [1K3]	Resident Day User Fee	<u>399,296.00</u>	<u>0.00</u>	<u>399,296.00</u>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b><u>1,863,602.00</u></b>	<b><u>84,659.00</u></b>	<b><u>1,948,261.00</u></b>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [2]	Holiday Parties for Staff			
Marcum 118	Parties	0.00	1,361.00	1,361.00
			RJE - 6 4,116.00	
			RJE - 11 (2,755.00)	
Subtotal [2]	Holiday Parties for Staff	<u>0.00</u>	<u>1,361.00</u>	<u>1,361.00</u>
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	8,869.00	32,400.00	41,269.00
			RJE - 6 32,400.00	
80-236-04	Admin Expense>Travel>Allowable	2,386.00	0.00	2,386.00
80-236-34	Admin Expense>Travel>COVID19	208.00	0.00	208.00
Subtotal [4]	Employee Travel	<u>11,463.00</u>	<u>32,400.00</u>	<u>43,863.00</u>
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	1,538.00	0.00	1,538.00
Subtotal [5]	Education Expense	<u>1,538.00</u>	<u>0.00</u>	<u>1,538.00</u>
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	975.00	0.00	975.00
Subtotal [M1]	Advertising Help Wanted	<u>975.00</u>	<u>0.00</u>	<u>975.00</u>
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	9,115.00	0.00	9,115.00
80-250-34	Admin Expense>Marketing & Advertising>C	833.00	0.00	833.00
Subtotal [M3]	Advertising Other	<u>9,948.00</u>	<u>0.00</u>	<u>9,948.00</u>
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	804.00	0.00	804.00
Subtotal [M7]	Postage	<u>804.00</u>	<u>0.00</u>	<u>804.00</u>
Subgroup : [M11]	Services Provided by Contract			
60-230-00	Nursing Expense>Data Processing	9,170.00	0.00	9,170.00
60-230-34	Nursing Expense>Data Processing>COVID1	789.00	0.00	789.00
80-210-00	Admin Expense>Internet	1,799.00	0.00	1,799.00
80-230-00	Admin Expense>Data Processing	33,860.00	0.00	33,860.00
80-240-00	Admin Expense>Professional Fees	173,495.00	(166,966.00)	6,529.00
			RJE - 2 (199,279.00)	
			RJE - 10 32,313.00	
			(21,000.00)	0.00
80-700-00	Admin Expense>Contracted Service	21,000.00	(21,000.00)	
			RJE - 3 (21,000.00)	
Subtotal [M11]	Services Provided by Contract	<u>240,093.00</u>	<u>(187,966.00)</u>	<u>52,127.00</u>
Subgroup : [M12]	Administrative Management Services			
80-279-00	Admin Expense>Management Fee	0.00	186,450.00	186,450.00
			RJE - 2 165,450.00	
			RJE - 3 21,000.00	
			RJE - 8 0.00	
Subtotal [M12]	Administrative Management Services	<u>0.00</u>	<u>186,450.00</u>	<u>186,450.00</u>
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	1,219.00	0.00	1,219.00
			RJE - 1 0.00	
80-243-00	Admin Expense>Late Fees	2,059.00	0.00	2,059.00
80-244-00	Admin Expense>Bank Fees	1,025.00	0.00	1,025.00
98-999-99	Prior Period Adjustment	44,250.00	0.00	44,250.00
Marcum 119	Employee Relations	0.00	2,810.00	2,810.00
			RJE - 6 2,877.00	
			RJE - 12 (67.00)	
Marcum 120	Food - Employees	0.00	3,279.00	3,279.00
			RJE - 6 3,279.00	
Marcum 133	Discriminatory Bonus	0.00	2,144.00	2,144.00
			RJE - 6 2,144.00	

Marcum 135	Indirect COVID Expense	0.00		425.00	425.00
Marcum 136	Admin & General>COVID Related Expense	0.00		425.00	
				9,250.00	9,250.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>48,553.00</b>		<b>17,908.00</b>	<b>66,461.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd)</b>	<b>313,374.00</b>		<b>50,153.00</b>	<b>363,527.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
70-177-00	Dietary Expense>Supplements	22,586.00		0.00	22,586.00
70-178-00	Dietary Expense>Food	147,578.00		0.00	147,578.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>170,164.00</b>		<b>0.00</b>	<b>170,164.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
70-183-00	Dietary Expense>Supplies	15,419.00		0.00	15,419.00
70-883-00	Dietary Expense>Other Benefits	105,254.00		(105,254.00)	0.00
				(105,254.00)	
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>120,673.00</b>		<b>(105,254.00)</b>	<b>15,419.00</b>
<b>Subgroup : [2C]</b>	<b>Other</b>				
70-178-34	Dietary Expense>Food>COVID19	473.00		0.00	473.00
70-183-34	Dietary Expense>Supplies>COVID19	3,569.00		0.00	3,569.00
<b>Subtotal [2C]</b>	<b>Other</b>	<b>4,042.00</b>		<b>0.00</b>	<b>4,042.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>294,879.00</b>		<b>(105,254.00)</b>	<b>189,625.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
73-700-00	Laundry Expense>Contracted Service	55,226.00		0.00	55,226.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>55,226.00</b>		<b>0.00</b>	<b>55,226.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>				
73-183-00	Laundry Expense>Supplies	5,078.00		0.00	5,078.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>5,078.00</b>		<b>0.00</b>	<b>5,078.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>60,304.00</b>		<b>0.00</b>	<b>60,304.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4C]</b>	<b>Other</b>				
72-183-00	Housekeeping Expense>Supplies	10,384.00		0.00	10,384.00
72-183-34	Housekeeping Expense>Supplies>COVID19	5,951.00		0.00	5,951.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>16,335.00</b>		<b>0.00</b>	<b>16,335.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased From</b>				
62-000-00	Pharmacy Expense	4.00		0.00	4.00
62-145-00	Pharmacy Expense>RX	114,186.00		0.00	114,186.00
<b>Subtotal [5A2]</b>	<b>Purchased From</b>	<b>114,190.00</b>		<b>0.00</b>	<b>114,190.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
62-222-00	Pharmacy Expense>OTC	477.00		0.00	477.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>477.00</b>		<b>0.00</b>	<b>477.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
64-223-00	Other Ancillary Expense>Oxygen	1,889.00		0.00	1,889.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>1,889.00</b>		<b>0.00</b>	<b>1,889.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
64-225-00	Other Ancillary Expense>Radiology	3,830.00		0.00	3,830.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>3,830.00</b>		<b>0.00</b>	<b>3,830.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
64-224-00	Other Ancillary Expense>Lab	7,954.00		0.00	7,954.00
64-224-34	Other Ancillary Expense>Lab>COVID19	187.00		0.00	187.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>8,141.00</b>		<b>0.00</b>	<b>8,141.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
71-178-00	Activity Expense>Food	417.00		0.00	417.00



71-183-00	Activity Expense>Supplies	191.00	0.00	191.00
71-700-00	Activity Expense>Contracted Service	1,200.00	0.00	1,200.00
Marcum 137	Activity Expense>Entertainer	0.00	2,755.00	2,755.00
			RJE - 11	2,755.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>1,808.00</b>	<b>2,755.00</b>	<b>4,563.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
60-183-00	Nursing Expense>Supplies	78,037.00	0.00	78,037.00
60-183-06	Nursing Expense>Supplies>Other	288.00	0.00	288.00
60-183-34	Nursing Expense>Supplies>COVID19	22,572.00	0.00	22,572.00
60-205-00	Nursing Expense>Sanitation & Incineration	491.00	0.00	491.00
60-208-00	Nursing Expense>Equip-Rental	21,139.00	0.00	21,139.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>122,527.00</b>	<b>0.00</b>	<b>122,527.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis f</b>	<b>269,197.00</b>	<b>2,755.00</b>	<b>271,952.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
70-207-00	Dietary Expense>Repairs & Maint	663.00	0.00	663.00
75-207-00	Maintenance Expense>Repairs & Maint	28,927.00	0.00	28,927.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>29,590.00</b>	<b>0.00</b>	<b>29,590.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	81,177.00	0.00	81,177.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>81,177.00</b>	<b>0.00</b>	<b>81,177.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	79,309.00	0.00	79,309.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>79,309.00</b>	<b>0.00</b>	<b>79,309.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	21,580.00	0.00	21,580.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>21,580.00</b>	<b>0.00</b>	<b>21,580.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
80-208-00	Admin Expense>Equip-Rental	8,024.00	0.00	8,024.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>8,024.00</b>	<b>0.00</b>	<b>8,024.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	7,797.00	0.00	7,797.00
75-183-34	Maintenance Expense>Supplies>COVID19	873.00	0.00	873.00
75-205-00	Maintenance Expense>Sanitation & Incinera	11,070.00	0.00	11,070.00
75-217-00	Maintenance Expense>Extermination	1,258.00	0.00	1,258.00
75-218-00	Maintenance Expense>Snow Removal	4,142.00	0.00	4,142.00
75-219-00	Maintenance Expense>Landscaping	13,448.00	0.00	13,448.00
75-220-00	Maintenance Expense>Fire Drill	6,453.00	0.00	6,453.00
75-700-00	Maintenance Expense>Contracted Service	51,126.00	0.00	51,126.00
75-700-34	Maintenance Expense>Contracted Service>	9,359.00	0.00	9,359.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>105,526.00</b>	<b>0.00</b>	<b>105,526.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	63,640.00	0.00	63,640.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>63,640.00</b>	<b>0.00</b>	<b>63,640.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	504,087.00	0.00	504,087.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>504,087.00</b>	<b>0.00</b>	<b>504,087.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	44,071.00	0.00	44,071.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>44,071.00</b>	<b>0.00</b>	<b>44,071.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	4,088.00	0.00	4,088.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>4,088.00</b>	<b>0.00</b>	<b>4,088.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>941,092.00</b>	<b>0.00</b>	<b>941,092.00</b>

Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	47,411.00	0.00	47,411.00
			RJE - 9	0.00
Subtotal [12D]	Other Interest Expense	<u>47,411.00</u>	<u>0.00</u>	<u>47,411.00</u>
Subgroup : [14A]	Insurance on Property			
80-162-00	Admin Expense>Insurance - General Liabilit	43,949.00	0.00	43,949.00
80-165-00	Admin Expense>Insurance - Property	10,876.00	0.00	10,876.00
Subtotal [14A]	Insurance on Property	<u>54,825.00</u>	<u>0.00</u>	<u>54,825.00</u>
Subgroup : [14C3]	Other			
80-163-00	Admin Expense>Insurance - EPLI	8,440.00	0.00	8,440.00
Subtotal [14C3]	Other	<u>8,440.00</u>	<u>0.00</u>	<u>8,440.00</u>
Total [27]	Interest and Insurance	<u>110,676.00</u>	<u>0.00</u>	<u>110,676.00</u>
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(4,226,601.00)	0.00	(4,226,601.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(1,811.00)	0.00	(1,811.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(4,228,412.00)</u>	<u>0.00</u>	<u>(4,228,412.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance			
52-111-00	Revenue Adjustments>Medicaid	208.00	0.00	208.00
Subtotal [1B]	Medicaid room and board contractual allc	<u>208.00</u>	<u>0.00</u>	<u>208.00</u>
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(3,356,010.00)	0.00	(3,356,010.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(3,356,010.00)</u>	<u>0.00</u>	<u>(3,356,010.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Seque	28,478.00	0.00	28,478.00
Subtotal [3B]	Medicare room and board contractual allc	<u>28,478.00</u>	<u>0.00</u>	<u>28,478.00</u>
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(880,935.00)	0.00	(880,935.00)
40-105-00	Room & Board Revenue>HMO	(121,326.00)	0.00	(121,326.00)
40-109-00	Room & Board Revenue>Hospice	(40,622.00)	0.00	(40,622.00)
Subtotal [4A]	Private-pay residents and other	<u>(1,042,883.00)</u>	<u>0.00</u>	<u>(1,042,883.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	1,524.00	0.00	1,524.00
Subtotal [4B]	Private-pay room and board contractual a	<u>1,524.00</u>	<u>0.00</u>	<u>1,524.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(93,507.00)	0.00	(93,507.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(93,507.00)</u>	<u>0.00</u>	<u>(93,507.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	93,507.00	0.00	93,507.00
Subtotal [5B]	Prescription Drugs - Medicare Contractua	<u>93,507.00</u>	<u>0.00</u>	<u>93,507.00</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41-105-00	Pharmacy Rev>HMO	(12.00)	0.00	(12.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	<u>(12.00)</u>	<u>0.00</u>	<u>(12.00)</u>
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance			
41-105-01	Pharmacy Rev>HMO>C/A	12.00	0.00	12.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contr.	<u>12.00</u>	<u>0.00</u>	<u>12.00</u>
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(197,960.00)	0.00	(197,960.00)
42-103-00	PT Revenue>Medicare B	(141,237.00)	0.00	(141,237.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(339,197.00)</u>	<u>0.00</u>	<u>(339,197.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	197,960.00	0.00	197,960.00
Subtotal [7B]	Physical Therapy - Medicare Contractual	<u>197,960.00</u>	<u>0.00</u>	<u>197,960.00</u>

<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-104-00	PT Revenue>Private	(23,625.00)	0.00	(23,625.00)
42-105-00	PT Revenue>HMO	(2,654.00)	0.00	(2,654.00)
42-111-00	PT Revenue>Medicaid	(23,976.00)	0.00	(23,976.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(50,255.00)</b>	<b>0.00</b>	<b>(50,255.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-105-01	PT Revenue>HMO>C/A	5,295.00	0.00	5,295.00
42-111-01	PT Revenue>Medicaid>C/A	24,503.00	0.00	24,503.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contract</b>	<b>29,798.00</b>	<b>0.00</b>	<b>29,798.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(172,376.00)	0.00	(172,376.00)
44-103-00	ST Revenue>Medicare B	(45,248.00)	0.00	(45,248.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(217,624.00)</b>	<b>0.00</b>	<b>(217,624.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	172,376.00	0.00	172,376.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual A</b>	<b>172,376.00</b>	<b>0.00</b>	<b>172,376.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
44-105-00	ST Revenue>HMO	(9,599.00)	0.00	(9,599.00)
44-111-00	ST Revenue>Medicaid	(19,382.00)	0.00	(19,382.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(28,981.00)</b>	<b>0.00</b>	<b>(28,981.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-105-01	ST Revenue>HMO>C/A	4,737.00	0.00	4,737.00
44-111-01	ST Revenue>Medicaid>C/A	19,382.00	0.00	19,382.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contract</b>	<b>24,119.00</b>	<b>0.00</b>	<b>24,119.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(169,845.00)	0.00	(169,845.00)
43-103-00	OT Revenue>Medicare B	(125,930.00)	0.00	(125,930.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(295,775.00)</b>	<b>0.00</b>	<b>(295,775.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	169,845.00	0.00	169,845.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contract</b>	<b>169,845.00</b>	<b>0.00</b>	<b>169,845.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-105-00	OT Revenue>HMO	450.00	0.00	450.00
43-111-00	OT Revenue>Medicaid	(22,797.00)	0.00	(22,797.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(22,347.00)</b>	<b>0.00</b>	<b>(22,347.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
43-105-01	OT Revenue>HMO>C/A	2,950.00	0.00	2,950.00
43-111-01	OT Revenue>Medicaid>C/A	22,797.00	0.00	22,797.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Co</b>	<b>25,747.00</b>	<b>0.00</b>	<b>25,747.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
47-103-00	Other Ancillary Rev>Medicare B	(4,171.00)	0.00	(4,171.00)
52-102-00	Revenue Adjustments>Medicare A	234.00	0.00	234.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(3,937.00)</b>	<b>0.00</b>	<b>(3,937.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
47-104-00	Other Ancillary Revenue>Private	(9,525.00)	0.00	(9,525.00)
47-105-00	Other Ancillary Rev>HMO	(49.00)	0.00	(49.00)
47-105-01	Other Ancillary Rev>HMO>C/A	49.00	0.00	49.00
47-111-00	Other Ancillary Rev>Medicaid	(294.00)	0.00	(294.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	294.00	0.00	294.00
52-109-00	Revenue Adjustments>Hospice	(930.00)	0.00	(930.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(29,644.00)	0.00	(29,644.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(40,099.00)</b>	<b>0.00</b>	<b>(40,099.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	447.00	0.00	447.00
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>447.00</b>	<b>0.00</b>	<b>447.00</b>

<b>Subgroup : [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>			
51-179-00	Other Rev>Barber & Beauty	(200.00)	0.00	(200.00)
<b>Subtotal [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>	<b>(200.00)</b>	<b>0.00</b>	<b>(200.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(923.00)	(32,313.00)	(33,236.00)
			RJE - 1	0.00
			RJE - 3	0.00
			RJE - 7	0.00
			RJE - 8	0.00
			RJE - 9	0.00
			RJE - 10	(32,313.00)
51-818-00	Other Rev>Medical Records	(186.00)	0.00	(186.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(1,109.00)</b>	<b>(32,313.00)</b>	<b>(33,422.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(8,976,327.00)</b>	<b>(32,313.00)</b>	<b>(9,008,640.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	(1,741.00)	0.00	(1,741.00)
10-010-86	Cash>Operating>Greenwich	425,695.00	0.00	425,695.00
10-014-00	Cash>Petty Cash Facility	530.00	0.00	530.00
10-034-86	Cash>PPP>Greenwich	142,512.00	0.00	142,512.00
10-060-86	Cash>Resident Trust>Greenwich	76,385.00	0.00	76,385.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	6,766.00	0.00	6,766.00
10-308-86	Cash>American Express>Greenwich	(7.00)	0.00	(7.00)
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>655,140.00</b>	<b>0.00</b>	<b>655,140.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-100-00	Accounts Receivable>Miscellaneous	(3.00)	0.00	(3.00)
11-102-00	Accounts Receivable>Medicare A	1,129,044.00	0.00	1,129,044.00
11-104-00	Accounts Receivable>Private	368,847.00	0.00	368,847.00
11-104-70	Accounts Receivable>Private>Old A/R	(8,045.00)	0.00	(8,045.00)
11-105-00	Accounts Receivable>HMO	11,903.00	0.00	11,903.00
11-105-70	Accounts Receivable>HMO>Old A/R	1,354.00	0.00	1,354.00
11-109-00	Accounts Receivable>Hospice	(2,588.00)	0.00	(2,588.00)
11-111-00	Accounts Receivable>Medicaid	927,883.00	0.00	927,883.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	5,567.00	0.00	5,567.00
11-112-00	Accounts Receivable>Income	(75,885.00)	0.00	(75,885.00)
11-112-70	Accounts Receivable>Income>Old A/R	235.00	0.00	235.00
11-120-00	Accounts Receivable>Allow for Doubtful Acc	(112,339.00)	0.00	(112,339.00)
11-122-00	Accounts Receivable>Medicare Colns Write	5,376.00	0.00	5,376.00
11-123-00	Accounts Receivable>Ancillary	64,404.00	0.00	64,404.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>2,315,753.00</b>	<b>0.00</b>	<b>2,315,753.00</b>
<b>Subgroup : [A3]</b>	<b>Other A/R</b>			
13-400-00	Due From>Eli Mirlis	65,000.00	0.00	65,000.00
<b>Subtotal [A3]</b>	<b>Other A/R</b>	<b>65,000.00</b>	<b>0.00</b>	<b>65,000.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	7,415.00	0.00	7,415.00
12-124-00	Prepaid Expenses>Insurance	31,393.00	0.00	31,393.00
12-126-00	Prepaid Expenses>Taxes	13,159.00	0.00	13,159.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>51,967.00</b>	<b>0.00</b>	<b>51,967.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	363,805.00	0.00	363,805.00
15-131-00	Accum Depn>Leasehold Improvements	(115,510.00)	0.00	(115,510.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>248,295.00</b>	<b>0.00</b>	<b>248,295.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipn	102,694.00	0.00	102,694.00
14-133-00	Fixed Assets>Medical Equipment	39,959.00	0.00	39,959.00
14-134-00	Fixed Assets>Computer Hardware	10,292.00	0.00	10,292.00
14-135-00	Fixed Assets>Computer Software	1,094.00	0.00	1,094.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipn	(101,274.00)	0.00	(101,274.00)
15-133-00	Accum Depn>Medical Equipment	(10,050.00)	0.00	(10,050.00)
15-134-00	Accum Depn>Computer Hardware	(5,228.00)	0.00	(5,228.00)

15-135-00	Accum Depn>Computer Software	(234.00)	0.00	(234.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>37,253.00</b>	<b>0.00</b>	<b>37,253.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>				
14-136-00	Fixed Assets>CIP	2,600.00	0.00	2,600.00
14-137-01	Fixed Asset>Capital Lease>Copier	64,401.00	0.00	64,401.00
15-137-01	Accumulated Depn>Capital Lease>Copier	(20,445.00)	0.00	(20,445.00)
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>46,556.00</b>	<b>0.00</b>	<b>46,556.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>				
13-128-00	Due From>Vendor Security Deposits	13,887.00	0.00	13,887.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>13,887.00</b>	<b>0.00</b>	<b>13,887.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>				
27-000-77	Due To/(From)>TSM Holdings	422.00	0.00	422.00
27-000-82	Due To/(From)>Saugus	78.00	0.00	78.00
27-000-87	Due To/(From)>Torrington	26.00	0.00	26.00
27-000-88	Due To/(From)>New Haven	49.00	0.00	49.00
27-000-89	Due To/(From)>Prospect	22.00	0.00	22.00
27-000-91	Due To/(From)>Waterbury	8,918.00	0.00	8,918.00
27-152-00	Due To/(From)>Employee	3,400.00	0.00	3,400.00
27-315-00	Due To/(From)>Fairview at Southport	17,309.00	0.00	17,309.00
27-317-00	Due To/(From)>Fairview Management	7,367.00	0.00	7,367.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>37,591.00</b>	<b>0.00</b>	<b>37,591.00</b>
<b>Subgroup : [D7] Other Assets</b>				
27-017-00	Due To/(From)>Diamond Health	100,000.00	0.00	100,000.00
27-172-00	Due To/(From)>Vendor	9,296.00	0.00	9,296.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>109,296.00</b>	<b>0.00</b>	<b>109,296.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>3,580,738.00</b>	<b>0.00</b>	<b>3,580,738.00</b>
<b>Group : [33-34] Liabilities</b>				
<b>Subgroup : [A1] Trade A/P</b>				
20-000-00	Accounts Payable	(1,759,832.00)	0.00	(1,759,832.00)
21-147-00	Other Current Payables>Sales & Use Taxes	136.00	0.00	136.00
21-149-09	Other Current Payables>Misc. PR Deductor	(409.00)	0.00	(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,078.00)	0.00	(2,078.00)
21-151-00	Other Current Payables>Garnishments W/H	(375.00)	0.00	(375.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00	0.00	36,610.00
21-350-00	Other Current Payables>Resident Funds	(91,633.00)	0.00	(91,633.00)
21-353-00	Other Current Payables>Resident Refunds	(19,411.00)	0.00	(19,411.00)
21-600-00	Other Current Payables>Disputed AP	(110,643.00)	0.00	(110,643.00)
21-884-00	Other Current Payable>Disability & Other In:	(13,762.00)	0.00	(13,762.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(1,961,397.00)</b>	<b>0.00</b>	<b>(1,961,397.00)</b>
<b>Subgroup : [A2] Notes Payable</b>				
22-000-34	Note Payable>PPP Loan>COVID19	(812,700.00)	0.00	(812,700.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(812,700.00)</b>	<b>0.00</b>	<b>(812,700.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>				
23-000-00	Accrued Wages & Related	(124,758.00)	0.00	(124,758.00)
23-157-00	Accrued Expenses>PTO	(17,062.00)	0.00	(17,062.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(141,820.00)</b>	<b>0.00</b>	<b>(141,820.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>				
23-156-00	Accrued Wages & Related>PR Taxes	(1,305.00)	0.00	(1,305.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(1,305.00)</b>	<b>0.00</b>	<b>(1,305.00)</b>
<b>Subgroup : [A7] Medicare Final Settlement Payable</b>				
27-102-00	Due To/(From)>Medicare A	11,075.00	0.00	11,075.00
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>11,075.00</b>	<b>0.00</b>	<b>11,075.00</b>
<b>Subgroup : [A12] Other Current Liabilities</b>				
21-156-06	Other Current Payable>Union Dues W/H>OI	619.00	0.00	619.00
24-000-00	Accrued Expenses	(126,548.00)	0.00	(126,548.00)
24-000-03	Accrued Expenses>Prior	(429.00)	0.00	(429.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(40,745.00)	0.00	(40,745.00)
24-162-00	Accrued Expenses>Insurance - General Lial	(10,821.00)	0.00	(10,821.00)

24-165-00	Accrued Expenses>Insurance - Property	(3,915.00)	0.00	(3,915.00)
24-285-00	Accrued Expenses>Year End Adjustments	(328.00)	0.00	(328.00)
24-882-00	Accrued Expenses>Health Insurance	(246,243.00)	0.00	(246,243.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(521,644.00)	0.00	(521,644.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(226,146.00)	0.00	(226,146.00)
27-105-00	Due To/(From)>HMO	(719.00)	0.00	(719.00)
27-111-00	Due To/(From)>Medicaid	(26,824.00)	0.00	(26,824.00)
27-199-00	Due To>Patient Spend Down	(3,133.00)	0.00	(3,133.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,206,876.00)</b>	<b>0.00</b>	<b>(1,206,876.00)</b>
<b>Subgroup : [B3]</b>				
<b>Loans from Owners or Related Parties</b>				
27-000-40	Due To/(From)>Salmon Brook	(1,267.00)	0.00	(1,267.00)
27-000-41	Due To/(From)>Sky View	9.00	0.00	9.00
27-000-42	Due To/(From)>Realty Salmon Brook	(10,000.00)	0.00	(10,000.00)
27-000-78	Due To/(From)>Maplewood	(2,097.00)	0.00	(2,097.00)
27-000-83	Due To/(From)>Twin Oaks	(344.00)	0.00	(344.00)
27-000-90	Due To/(From)>West Haven	(221.00)	0.00	(221.00)
27-000-92	Due To/(From)>Regal Care Management Gr	(191,100.00)	0.00	(191,100.00)
27-000-93	Due To/(From)>RC Holdings	(14,143.00)	0.00	(14,143.00)
27-000-95	Due To/(From)>Norwich	(151,476.00)	0.00	(151,476.00)
27-000-96	Due To/(From)>New London	(96,869.00)	0.00	(96,869.00)
27-400-00	Due to/(from)>Eli Mirlis	243,596.00	0.00	243,596.00
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(223,912.00)</b>	<b>0.00</b>	<b>(223,912.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(4,336,935.00)</b>	<b>0.00</b>	<b>(4,336,935.00)</b>
<b>Group : [35]</b>				
<b>Equity</b>				
<b>Subgroup : [B5]</b>				
<b>Cumulated Earnings</b>				
30-000-00	Retained Earnings	1,179,047.00	0.00	1,179,047.00
31-000-86	Partner's Equity>All Partners>Capital Draws	8,334.00	0.00	8,334.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	2,250.00	0.00	2,250.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>1,189,631.00</b>	<b>0.00</b>	<b>1,189,631.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>1,189,631.00</b>	<b>0.00</b>	<b>1,189,631.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Tickmarks

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
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Provider Name: Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich  
 Provider Number: 76909  
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**