State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2018

Name of Facility (as li	censed)	——————————————————————————————————————	· · · · · · · · · · · · · · · · · · ·					
Fairview Health of G	reenwich, LLC	d/b/a RegalC	are at Greenwich					
Address (No. & Stree	t, City, State, Z	ip Code)						
1188 King Street, Gre	enwhich, CT 0	6831						
Type of Facility		100000						
☐ Chronic and Convalescent Nursing Home only (CCNH)			Rest Home with Supervision only (RHNS)			(Specify)		
Report for Year Begin 10/1/2017	nning		Report for Year 9/30/2018	Ending				
License Numbers:		CCNH	RHNS		(Specify)		Med	dicare Provider
		2311-C		(opecny)			07-5069	
Medicaid Provider Nu	ımbers:	76909	CNH	RI	INS		ICF-IID	
For Department Use	e Only		*					
Sequence Number Assigned	Sequence Number Signed and Date		Sequence Number Assigned		Signed a	nd Notarize	d	Date Received
*				W-4				

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare	2311-C	9/30/2018	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Linda Loffredo			Printed Name (Owner) Eliyahu Mirlis	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires

(Notary Seal)

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State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjust	Page 1A	of 37				
Name of Facility		Period Cov	ered:	From	То	
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	1			10/1/2017	9/30/2018	
Address of Facility 1188 King Street, Greenwhich, CT 06831		200 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 -			34247 53	
Report Prepared By		Phone Num		Date		
Marcum LLP		203-781-96	500	10/23/2018		
Item 1. Dietary wages paid	\$	Total	CCNH	RHNS	(Specify)	
Laundry wages paid	\$					
Housekeeping wages paid	\$					
4. Nursing wages paid	\$					
5. All other wages paid	\$					
6. Total Wages Paid	\$					
7. Total salaries paid	\$					
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$					

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire Type of Facility - Organization Structure

	Pho	ne No. of Fac	ility	Report for Ye	ar Ended	Page		of
	203	-531-8300		9/30/2018		2		37
Name of Facility (as shown on license)				Street, City, Sta				
Fairview Health of Greenwich, LLC d/b/a RegalCare a			Street		CT 0683	1		
CCNH		RHNS		(Specify)		Medicare P	rovid	er No.
License Numbers: 2311-C	Ш					07-5069		-
Type of Facility (Check appropriate box(es))								
☐ Chronic and Convalescent Nursing Home only (CCNH)		t Home with learning		(T)()	(Specify))		
Type of Ownership (Check appropriate box)								
O Proprietorship O LLC O Partnership	0	Profit Corp.		Non-Profit Cor	- c=	Government	0	Trust
If this facility opened or closed during report year provi	ide:		Date	e Opened	Date Clo	osed		
Has there been any change in ownership				******	38	2200		
or operation during this report year?	0	Yes	•	No	If "Yes,"	explain fully	/	
Administrator			-					
Name of Administrator				Nursing H	ome			
Linda Loffredo				Administra	Section 1	002002		
				License	No.:			
Other Operators/Owners who are assistant administrate	ors (ful	or part time)	of th		NT			
Name N/A				License	No.:			
	210.00							
	10100				2010			
	- XX							

General Information and Questionnaire Partners/Members

Legal Name of Partnership/LLC Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich Name of Partners/Members Business Address State(s) and/or Town(s) in Which Registered CT Greenwhich, CT 06831 Title % Owned	Name of Facility	200	License No.	Report for Y	ear Ended	Page of
Legal Name of Partnership/LLC Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich Name of Partners/Members Business Address Which Registered CT Greenwhich, CT 06831 Title % Owned	Fairview Health of Greenwich,	LLC d/b/a RegalCare a	2311-C	9/30/2018		3 37
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwhich Name of Partners/Members Business Address Title % Owned	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				State(s) and/o	or Town(s) in
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwhich Name of Partners/Members Business Address Title CT Wowned	Legal Name of Partr	nership/LLC	Business A	Address		egistered
Name of Partners/Members Business Address Title % Owned	Fairview Health of Greenwich,	LLC d/b/a RegalCare	1188 King Stree	t,	CT	
Name of Partners/Members Business Address Title % Owned		1. 17 GP 199 29445.270.17 201.00.78 9945.9 3 → 1995.9 3 200.2 10 ±				
			N. N			
	Ī		<u> </u>			
See attached schedule	Name of Partners/Members	Business Ac	ddress		Title	% Owned
See attached schedule			Ve:			
	See attached schedule	1				
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		3 76				
		C				
			176 776 130-1		2 V—III	
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						A CANADA DE VINEZA

Fairview Health of Greenwich LLC

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

Eliyahu Mirlis 2.00% 5 Barlow Road Edison, NJ 08817

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

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

Lori Fensterman 9.90% 4 Pond Lane

Sands Point, NY 11050

Stuart Serota 3.00% 447 Rose Lane

Rockville Centre, NY 11570

Rockville Centre, NY 11570

Matthew Serota 3.00% 447 Rose Lane

Jack Jaffa 9.00% 147 Prince Street

Baruch Klien 10.00%

1201 Beach 9th Street Far Rockaway, NY 11691

Brooklyn, NY 11201

Miriam Taub 8.75% 59 Causeway

Lawerence, NY 11559

Aliza Beer 5.00%

408 Barnard Ave Cedarhurst, NY 11516 State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire Corporate Owners

Name of Facility	License No. Report for Year Ended		Page of		
Fairview Health of Greenwich, LLC d/b/a Re	2311-C 9/30/2018		3A 37		
If this facility is owned or operated as a corpo		following information	on:		
Legal Name of Corporation	s Address		ch Incorporated		
N/A	100000				
		AT			
		CONTRACTOR ACTION		N. Cl	
Name of Directors, Officers	Busines	s Address	Title	No. Shares	
			è	Held by Each	
N/A					
	2 7				
			<u> </u>	30 100	
				1	
				i ii	
Names of Stockholders Owning at Least 10%					
of Shares					
	<u> </u>	4			
N/A					
			-		
			Į		
	65				
	N 2 3 3 3 4 5 2 1	:0.2544 20			
			1		
		-			
			1		

State of Connecticut **Annual Report of Long-Term Care Facility** CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of					
Fairview Health of Greenwich, LLC d/b/a RegalC	2311-C	9/30/2018	3B 37					
If this facility is owned or operated as an individua	al proprietorship, p	provide the following informa	ation:					
Owner(s) of Facility								
			=					
N/A			-M					
57.5								
	Date Weekly		1000 0000					
		- 1000 1000 1000 1000 1000 1000 1000 10						
	10-100 N 10-10-10-10-10-10-10-10-10-10-10-10-10-1							
		33311 (19)	—ibx — — — —					
	44 (L. 1) 144 (A. 1)	1455) 12						
		, 2 _ 2 , 7 _ 11 _ 22						
			- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10					
		and the second s						
			T- 00 - 000 AC					
		(4) (4) (4)						

General Information and Questionnaire Related Parties*

Name of Facility		License	No.		Report for Year Ended		Page	of
	wich, LLC d/b/a RegalCare a		2311-C		9/30/2018		4	37
* 15	0	1.8						
Are any individuals receiv	ring compensation from the fa	cility rel	ated thre	ough		If "Yes," provide th	e Name/Add	dress and
	l, ownership, family or busine				Yes O No	complete the inform	nation on Pa	ge 11 of the report.
3,						******	-	
Are any individuals or con	mpanies which provide goods	or servi	ces,			-830	22	37
1753	perty or the loaning of funds t							
related through family ass	ociation, common ownership,	control,	or busin	ness				
	owners, operators, or officials					If "Yes," provide th	e following	information:
T		Als	o Provio	les		Indicate Where		
1		Good	s/Servic	es to		Costs are Included		
Name of Related	Business	Non-R	Related P	arties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
Fairview Health	tooki o o lii or	0	0			Do 16 / line m12	57,000	57,000
	188 King Street, Greenwhich, CT 6 Firemens Memorial Drive Suite				Management Fee	Pg. 16 / line m12	37,000	37,000
- Barrier -	205, Pormona, NY 10970	0	0		Physical Therapy	Pg. 13 / Line B5a	288,659	288,659
	6 Firemens Memorial Drive Suite	0	0	3250				
	205, Pormona, NY 10970				Speech Therapy	Pg. 13 / Line B9a	67,855	67,855
Trobus our Tronscomment,	6 Firemens Memorial Drive Suite 205, Pormona, NY 10970	0	0		Occupational therapy	Pg. 13 / Line B10a	262,231	262,231
		0	0					
		0	0					
						1		
		0	0		The state of the s			
		0	0					
	3 300	0	0					

^{*} 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	License No	Report for Year Ended		Page	of		
Fairview Health of Greenwich, LLC d/b/a Rega	2311-C		9/30/2018	5	37		
If the facility is licensed as CDH and/or RCH or	provides A	IDS or TBI	services with special Medica	id rates, cos	sts		
must be allocated to CCNH and RHNS as follow							
Item			Method of Allocatio	n			
Dietary		Number of	meals served to residents				
Laundry		Number of	pounds processed				
Housekeeping			square feet serviced				
			hours of routine care provide				
Nursing	9		lassification, i.e., Director (o	_			
			Nurses, Licensed Practical N	lurses, Aide	s and		
		Attendants					
Direct Resident Care Consultants		Comment of the comment	hours of resident care provide	led by EAC	Н		
			(See listing page 13)				
Maintenance and operation of plant		Square feet					
Property costs (depreciation)		Square feet					
Employee health and welfare		Gross salar					
Management services		4.4	e cost center involved				
All other General Administrative expenses		Total of Direct and Allocated Costs					
The preparer of this report must answer the follow	owing quest	ons applica					
1. In the preparation of this Report, were all	O Yes	⊙ No	If "No," explain fully why s	uch allocati	on was		
costs allocated as required?	O I CS	0 110	not made.		-		
N/A- One level of care							
					1		
2. Explain the allocation of related company ex	penses and a	ttach copy	of appropriate supporting da	ta.			
N/A- One level of care							
3. Did the Facility appropriately allocate and se	elf-disallow	direct and ir	ndirect costs to non-nursing h	ome cost ce	enters?		
(e.g., Assisted Living, Home Health, Outpati	ient Services	, Adult Day	Care Services, etc.)				
10 x 20 x	O Yes	⊙ No	If "No," explain fully why s not made.	uch allocati	ion was		
N/A- One level of care	-16K						
					- 1/2		

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. Report for Year Ended Page of License No. Name of Facility 37 6 2311-C 9/30/2018 Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre Related * to Owners, Annual Operators, Amount Officers Date of Term of Amount of Lease Claimed Lease** Lease Description of Items Leased Name and Address of Lessor Yes No Storage Eagle Leasing company 0 0 Monthly 6,876 6,876 Monthly Great American Financial Service Copier 0 0 5,315 5,315 Monthly Monthly Postage machine Pitney Bowes 0 0 834 Monthly Monthly 834 0 0 0 0 0 0 0 0 0 0 0 0 0 0

O Yes

O No

Total ***

13,025

Is a Mileage Log Book Maintained for All Leased Vehicles?

^{*} Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

^{**} Attach copies of newly acquired leases.

^{***} Amount should agree to Page 22, Line 6e.

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General Information and Questionnaire Accounting Basis

Name of Facility License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LL 2311-C	9/30/2018		7	37
The records of this facility for the period covered by this repor	t were maintained on the following basis:			
Accrual O Cash O Modified Cash		200000000000000000000000000000000000000		
Is the accounting basis for this				
period the same as for the • Yes	If "No," explain.			
previous period? O No	100000000000000000000000000000000000000			
N/A	4-3-2			
Independent Accounting Firm				
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP	555 Long Warf Drive, New Haven, CT 06			
2 3				
4				13
Services Provided by This Firm (describe fully)				
1 Preparation of Financial Statements / Medicaid Audit Representation /	Annual Review / Cost Report Prep	\$	33,083	0.000
2		\$		
3		\$		
4		\$		
		Charge for	Services Pr	ovided
		\$	33,083	oriaca
TO COLUMN TO THE PARTY OF THE P	V. Caraif, Furance Classification and Line No.		33,063	
Are These Charges Reflected in the Expenditure Portion of This Report? If O Yes O No Page 15, Line 1d	res, specify Expense Classification and Line No.			
Legal Services Information Name of Legal Firm or Independent Attorney		Telephone	Number	
1		203-874-7		
		860-275-8		
		203-239-0		
3 Schettino and Temchin 4 Donahue, Durham & Noonan, P.C.		203-458-9		
5 See Attached		Various	107	
Address (No. & Street, City, State, Zip Code)				
1 57 Plains Road, Suite 2B Milford CT 06461				
2 280 Trumbull Street, Hartford, CT 06103				
3 18 peck street North Haven, CT 06473				
4 742 Boston Post Road, Suite 306 Guilford, CT 06437				
5 Various				
Services Provided by This Firm (describe fully)			-37 -	
1 Settlement Negotiations / Court Case Preparation (Disallowed \$601 or	n Pg 28)	\$	7,052	
2 Retainer / NLRB Compliance Issues (disallowed \$27 on Pg 28)		\$	598	
3 Retainer Fees for Probate Court (Disallowed on Pg 28)		\$	1,000	
4 Settlement Negotiations (Disallowed \$560 on Pg 28)		\$	1,120	
5 Various (Disallowed \$1,247 on Pg 28)		s	1,615	
Timioto (Mismiorista Wijari on Egas)			r Services Pr	ovided
		\$	11,385	
Are These Charges Reflected in the Expenditure Portion of This Report? If	Vec Specify Expense Classification and Line No.		11,303	
Page 15, Line 1e	165, Specify Expense Classification and Ellie Ito.			
O Yes O No				

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General Information and Questionnaire Accounting Basis

Name	of Facility	License No.	Report for Year Ended	1	Page	of
Fairv	iew Health of Greenwich, LLC d/b/a R	egalCare 2311-C	9/30/2018		7a	37
Legal	Services Information					
Name	of Legal Firm or Independent Attorne	y	T	elephone Nu	umber	
1	Don Romeo		N	J/A		
2	Murtha Cullina LLP		8	60-240-6000)	
3	Probate Court of Greenwich		2	03-622-7879	9	
4	Treasurer State of CT		8	60-702-3000)	
Addre	ess (No. & Street, City, State, Zip Code)				
1	13 Bonan Ave. Riverside CT 068	98				
2	Dept. 101011 PO Box 150435 Ha	rtford CT 06115				
3	101 Field Point Road, Greenwich	, CT 06830				
4	55 Elm Street Ste 3, Hartford, CT	06106				
Servi	ces Provided by This Firm (describe fu	lly)				
1	State Marshall for Conservatorship (Disa	allowed on page 28)		\$	207	
2	Review of arguments / telephone confere	ence regarding IDR Case		\$	368	
3	Conservative Application (Disallowed or	n page 28)		\$	225	
4	Conservatorship (Disallowed on pg 28)			\$	815	
	SIGNAPAR APPENDED SECURIOR SEC			Charge for Se	ervices P	rovided
				2	1,615	

Schedule of Resident Statistics

Name of Facility		License N					r Year Ende	ed		Page	of	
Fairview Health of Greenwich, LLC d/b/a RegalCard	e at Green	wich	23	11-C			9/30/201	8			8	37
		Total	Total	usa nasa		Period 10/	1 Thru 6/	30		Period 7/1	Thru 9/3	0
	Total All Levels	CCNH Level	RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
Certified Bed Capacity A. On last day of PREVIOUS report period	75	75			75	75			75	75		
B. On last day of THIS report period	75	75			75	75			75	75		
Number of Residents A. As of midnight of PREVIOUS report period	64	64			64	64			64	64		
B. As of midnight of THIS report period	67	67	353		64	64	4		67	67		,-
3. Total Number of Days Care Provided During Period								9	8			
A. Medicare	4,482	4,482			3,339	3,339			1,143	1,143		
B. Medicaid (Conn.)	17,496	17,496			13,172	13,172			4,324	4,324		
C. Medicaid (other states)	1,796	1,796			1,354	1,354	100		442	442	25.5	
D. Private Pay												
E. State SSI for RCH	466	466			374	374			92	92		
F. Other (Specify) Managed Care	787	787			513	513			274	274		
G. Total Care Days During Period (3A thru F)	25,027	25,027			18,752	18,752			6,275	6,275		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days	154	154			125	125			29	29		
B. Other Bed Reserve Days	36	36			36	36			6 204	6 204		
5. Total Resident Days (3G + 4A + 4B)	25,217	25,217			18,913	18,913	L		6,304	6,304		1

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facil	lity			Licen	se No.	310	230		Report	for Year	Ended		Page	of
Fairview Hea	lth of G	reenwic	h, LLC d/b/a Re	23	311-C					9/30/201	8		9	37
4. Were the	ere any o	hanges	in the certified b	ed ca	pacity du	ring t	he repo	rt yea	r?	0	Yes	•	No	
If "YES"	, provid	e the fol	lowing informat	ion:										
			Change		Ch	ange	in Bed	S .		Car	pacity Afte	r Change		
D-46	$\overline{}$	RHNS	(Specify)	-	Lost	unge		Gaine	1		1			
Date of	CCNH	KHNS	(Specify)	<u> </u>	LOST	_		James	1	1 1				
Change	715	(2)	(2)	(1)	(2)	(2)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	r Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCMI	KIINS	(Specify)	reason re	Terrange
				\vdash		-	-			-		127.7111.55	417	7000 15
	-			_		_				\vdash				
	 		0-30			_				20.775	2.772			
					1000				1000					
5. If there v	was any	change	in certified bed	capaci	ty during	the r	eport ye	ear (as	report	ed in item	4 above)	provide the num	iber of	
RESIDI	ENT DA	YS for	90 days followin	g the	change.									
	1													
			Change in Re	esider	nt Days					CC	NH	RHNS	(Spe	cify)
1st chan	ge		g											
2nd char			**** 77	_		1000		5.75	77	111			÷	
3rd char						200		- 151						
4th chan					3749 745 777		W/Masta							
		dents an	d Rates on Septe	mber	30 of Co	st Ye	ar			***				
		11/2/1/1/1	Medicare		Medi	caid				Se	elf-Pay		Other Stat	e Assisted
			W										-	
										1				
	Item		CCNH	C	CNH	RI	HNS	C	CNH	RF	INS	(Specify)	R.C.H.	ICF-MR
No. of R		5	14		45	_			8				3,000	
Per Dier			TO A STATE OF							英語 25 33				公司,这个
a. One	bed rm.		Various		238.99				495.00					
b. Two	bed rms		Various		238.99				485.00					
c. Three	e or mor	e									- Coopers			
bed	rms.					Y							U	
7. Total Nu	umber o	f Physic	al Therapy Treat	ments	3					TO	TAL	CCNH	RHNS	(Specify)
	. Medic										3,430	3,430		
В			clusive of Part B)							拉松 遗		"是我们的 "		
	1. Ma	intenanc	ce Treatments								91	91		
1														
			Treatments								821	821		
	. Other	storative							,		13,093	13,093		
D	Other. Total	storative Physical	l Therapy Treat		,					States College			71.0000000000	* 123003 000
8. Total N	Other Total	Physical f Speech	I Therapy Treat					10000			13,093 17,435	13,093 17,435		
8. Total No	Other Total aumber of Medic	Physical f Speech are - Par	I Therapy Treate Therapy Treate t B	nents							13,093	13,093		
8. Total No	Other Total aumber of Medic Medic	Physical f Speech are - Par aid (Exc	I Therapy Treats Therapy Treats Therapy Treats Belusive of Part B	nents							13,093 17,435 610	13,093 17,435 610		
8. Total No	. Other . Total a umber o . Medic . Medic 1. Ma	Physical f Speech are - Par aid (Exc intenance	I Therapy Treatm Therapy Treatm It B Clusive of Part B the Treatments	nents							13,093 17,435 610	13,093 17,435 610		
B. Total No	. Other . Total a umber o . Medic . Medic 1. Ma 2. Res	Physical f Speech are - Par aid (Exc intenance	I Therapy Treats Therapy Treats Therapy Treats Belusive of Part B	nents	Y						13,093 17,435 610 21 190	13,093 17,435 610 21 190		
B. Total No	. Other . Total a umber o . Medic . Medic 1. Ma 2. Res	Physical f Speech are - Par aid (Exc intenance storative	Therapy Treatment B clusive of Part B ce Treatments Treatments	nents				1 2 2 1			13,093 17,435 610 21 190 1,323	13,093 17,435 610 21 190 1,323		
8. Total No A B	. Other . Total a umber o . Medic . Medic 1. Ma 2. Res . Other	Physical f Speech are - Par aid (Exc intenance storative	Therapy Treatment B clusive of Part B ce Treatments Treatments	nents							13,093 17,435 610 21 190	13,093 17,435 610 21 190		
B C D P Total N	. Other . Total a umber o . Medic . Medic 1. Ma 2. Res . Other . Total a	Physical f Speech are - Par aid (Exc intenance storative	Therapy Treatment Belusive of Part Belusive of Part Belusive Treatments Treatments Therapy Treatment Therapy Treatment Belusive Treatment Belusive Therapy Ther	nents							13,093 17,435 610 21 190 1,323	13,093 17,435 610 21 190 1,323		
B C D P Total No A	. Other . Total I umber o . Medic . Medic 1. Ma 2. Res . Other . Total I umber o . Medic	Physical f Speech are - Par aid (Exc intenance storative Speech f Occup are - Par	Therapy Treatment Belusive of Part Belusive of Part Belusive of Part Belusive Treatments Treatments Therapy Treatment Belusive Therapy Treatment Therapy Treatment Belusive Therapy	nents nents Treat							13,093 17,435 610 21 190 1,323 2,144	13,093 17,435 610 21 190 1,323 2,144		
B C D P Total No A	. Other . Total i umber o . Medic 1. Ma 2. Res . Other . Total i umber o . Medic	Physical f Speech are - Par aid (Exc intenance storative Speech f Occup are - Par aid (Exc	Therapy Treatment Belusive of Part Belusive of Part Belusive Treatments Treatments Therapy Treatment Therapy Treatment Belusive Treatment Belusive Therapy Ther	nents nents Treat							13,093 17,435 610 21 190 1,323 2,144	13,093 17,435 610 21 190 1,323 2,144		
B. Total No. A B C D D 9. Total No. A	. Other . Total number of . Medic . Medic 1. Ma 2. Res . Other . Total number of . Medic . Medic 1. Ma	Physical f Speech are - Par aid (Exc intenand storative Speech f Occup are - Par aid (Exc intenand	Therapy Treatments Treatments Treatments Therapy Treatments Treatments Therapy Treatments Therapy Treatments Therapy Treatments	nents nents Treat							13,093 17,435 610 21 190 1,323 2,144	13,093 17,435 610 21 190 1,323 2,144 2,840		
B. Total No A B C D P. Total No A B	. Other . Total number of . Medic . Medic 1. Ma 2. Res . Other . Total number of . Medic . Medic 1. Ma	Physical f Speech are - Par aid (Exc intenand storative Speech f Occup are - Par aid (Exc intenand	Therapy Treatments Treatments Treatments Therapy Treatments Treatments Therapy Treatments	nents nents Treat							13,093 17,435 610 21 190 1,323 2,144 2,840	13,093 17,435 610 21 190 1,323 2,144 2,840		

Report of Expenditures - Salaries & Wages

Report of Ex		- Balai I				
lame of Facility	License No.		Report for Ye	ar Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at G			9/30/2018		10	37
are time records maintained by all individuals receiving co	mpensation?	•	Yes	0	No	
MAN TO PARK THE SECOND PROPERTY OF THE SECOND PROPERTY.	22	7/10	Total Cost	and Hours	•	
				1		20
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
 Operators/Owners (Complete also Sec. I of Schedule A1) 			1.000年 2.000	S. Marie Control		
2. Administrator(s) (Complete also Sec. III	《大學》			重 1.3		27.4
of Schedule A1)	90,249	2,086				
Assistant Administrator (Complete also Sec. IV			1, 2,22700			
of Schedule A1)						and the second of the second
4. Other Administrative Salaries (telephone	发出。这些 经验	0.00	of the second			
operator, clerks, receptionists, etc.) 5. Dietary Service	275,454	9,687			STATE STATE	0.007
a. Head Dietitian		and the state of the state of	The Secretarian	SS CONTROL HEAVEN		A STATE OF THE PARTY OF T
b. Food Service Supervisor						
c. Dietary Workers	515,994	28,632				was a second
Housekeeping Service	JAMES OF A SELECTION		W. HANDER			
a. Head Housekeeper b. Other Housekeeping Workers	170,442	11,430			1	
7. Repairs & Maintenance Services	170,442	11,450				
a. Engineer or Chief of Maintenance	The second secon	The second secon				N. CONTRACTOR OF THE PARTY OF T
b. Other Maintenance Workers	114,251	5,347		es ever unstablishede SES		and the second
8. Laundry Service						
a. Supervisor b. Other Laundry Workers	26,665	1,674	220		1	+
Surer Eautidity Workers Barber and Beautician Services	20,003	1,075				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants 12. Professional Care of Residents		被型型器				
a. Directors and Assistant Director of Nurses	75,996	2,286		CELEGO CHEST CONTRACTOR CONTRACTO		SQUARE CONTRACT
b. RN	70,750					
Direct Care	405,698	9,865	5			
2. Administrative**	134,044	2,73	5	NA DE RES MANAGEMENT	William Co.	
c. LPN	227.554	26.19				
Direct Care Administrative**	737,554	26,186	2	+	 	-
d. Aides and Attendants	1,019,594	56,91	7			1002
e. Physical Therapists						
f. Speech Therapists	6,113	16:	5			-
g. Occupational Therapists	79.277	2.600	-			
h. Recreation Workers i. Physicians	78,377	3,609		a mailteas		
Medical Director	38,083	2,086	5	and the second	SAN STATE OF THE SAN ST	THE PARTY OF THE P
Utilization Review			3			
3. Resident Care***		The second second second	N AND STEMPHONESSES	TAX SERVICE TO THE PARTY.	No. of a company of a contract of the contract of	va statistica co
4. Other (Specify)			CALL TO SERVICE SERVIC			
j. Dentists			-	-		
k. Pharmacists						
Podiatrists						
m. Social Workers/Case Management	77,208	2,57	2	-	- A	
n. Marketing o. Other (Specify)	20/00/20 10:00 17:00 18:00	E STOWN BY SE			20 P. T. T. S. S. P.	电阻扩张
See Attached Schedule						

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

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

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

Schedule of Other Salaries and Wages (Page 10)

		CCNH		RHNS	(Specify)		
Position	\$	Hours	S	Hours	S	Hours	
	5			and the second	0		
						and First	
			S FSPM				
			and the second		A Part Meal		
COMMON CONTROL OF THE		A Marie Property		and the second			
			482				
	32 ASP 7			SERVE A			
						1.000	
					Sandal World	W. Carlotte	
				2.1			
		23(20)					
				1900 St. Landson			
			4.00 000				
	1.38			100000			
				A1507 A1507			
				31,100		100	
	S	- 1	s -		s -		
Fotal	3	-w.11 (b) 3 (6)	3	gari	1.00	58 9.0.5	

Schedule of Other Fees (Page 13)

	CCN	H	RI	HNS	(Specify)		
Service	\$	Hours	\$	Hours	\$	Hours	
	0						
IV Insertion Nurse	\$ 8,860	55					
Respiratory Therapist	895	13					
	emin de la companya del companya de la companya del companya de la			V-000	and the second		
			基金基础 图。				
					Prince Flags		
		Value -	A Paris				
	10 10 10 10 10 10 10 10 10 10 10 10 10 1	25/2000	AND THE PROPERTY OF THE PARTY O	Mod T	为国际的关系		
			PRO GREEN	TO SERVICE STATE OF THE SERVIC			
	AND THE RESERVE OF THE PERSON						
LEMBER 1 CAR TO DESCRIPTION				aramota i		Asia Miles	
			Light The same			12.10	
and the second s	ALCHER TO THE RESERVE	A COMPANY					
Company of the second of the s	- FES	number of the state of the stat	The state of the state of	d was to the line the			
Company of the Compan	A STATE OF THE STA	DARGE TABLE	F 33 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A SALES AND THE SECTION AND TH		A STATE OF THE STA	
Total	\$ 9,755	68	\$	والمستركبين المسترا	- S	Taranian .	

CSP-11 Rev. 10/2005

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

Name of Facility	77		Ibbibtuii	License No.	ators and Other		Year Ended		Page	of
Fairview Health of Greenwich, L	LC d/b/a Re	egalCare at	Greenwich	2311-C		9/30/2018			11	37
Name	CCNH	Salary Pai		Fringe Benetits 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
Section I - Operators/Owners			2007							
Eli Mirlis	15,975			Non- discriminatory	Oversee the financial operations of the facility	N/A	A4	Fairview Health of Southport	N/A	
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
				:						

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

^{**} Include all employment worked during the cost year.

CSP-12 Rev. 10/2005

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

			License No.	Report for Y	ear Ended	100	Page	of	
C d/b/a Reg	galCare at (Greenwich	2311-C		9/30/2018			12	37
	Tarket make		Fringe Renetits						
CCNH	RHNS	(Specify)	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
									5000
90,249			Non- discriminatory	Administrator	2,086	A2			
	181								
	45.4								
	CCNH	Salary Pai		C d/b/a RegalCare at Greenwich Salary Paid Fringe Benefits and/or Other Payments (describe fully) Non-	C d/b/a RegalCare at Greenwich Salary Paid Fringe Benetits and/or Other Payments (CCNH RHNS (Specify) (describe fully) Non-	Salary Paid Fringe Benefits and/or Other Payments (CCNH RHNS (Specify) (describe fully) Full Description of Services Rendered Non-	Salary Paid Fringe Benefits and/or Other Payments (Content of Services Rendered) CCNH RHNS (Specify) (describe fully) Non- P311-C 9/30/2018 Line Where Claimed on Page 10	Salary Paid Salary Paid Fringe Benefits and/or Other Payments (describe fully) Non- Solary Paid Fringe Benefits and/or Other Payments (describe fully) Full Description of Services Rendered Name and Address of All Other Page 10 Name and Address of All Other Employment**	C d/b/a RegalCare at Greenwich Salary Paid Fringe Benefits and/or Other Payments (describe fully) CCNH RHNS (Specify) Non- 12 12 9/30/2018 12

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

^{**} Include <u>all</u> other employment worked during the cost year.

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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCar	License No. 231	1-C	Report for Y 9/30/2018	ear Ended	Page 13	of 37
		THE STATE OF THE S	Total Cost	and Hours		
				1	<u> </u>	
				Y		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
B. Direct care consultants paid on a fee						
for service basis in lieu of salary						
(For all such services complete Schedule B1)					4 4 13	建物 企业
1. Dietitian						
2. Dentist	4,500	104				
3. Pharmacist	8,066	Monthly Fee				
4. Podiatrist	CONTRACTOR VENEZA		Backer Home Arelia 64		U DESCRIPTION OF SURF	
Physical Therapy				14.80		25. Lad
a. Resident Care	288,659	4,359			-	
b. Other						
6. Social Worker		ļ				-
7. Recreation Worker		C CONTRACTOR OF THE			ENAVE (NOTE OF	
8. Physicians	2.262				A SAFETY OF THE SAFETY	T LANGE TR
a. Medical Director (entire facility)	23,980	143 -EST		S SALIN THE CAMPAGE		
b. Utilization Review						
(Title 18 and 19 only) monthly meeting		<u> </u>	-			
c. Resident Care**	Carrie and the Carrie and Carrie	1 San Carlott - 1220	1 TO SEC. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10			8 2000 000 000 000 000 000 000 000 000 0
d. Administrative Services facility				A Company	A TRANSPORT	
 Infection Control Committee (Quarterly meetings) 		1				1
2. Pharmaceutical Committee	-					
(Quarterly meetings)						
 Staff Development Committee 					3	
(Once annually)		9 100 100 100 100 100 100				
e. Other (Specify)						1. (1.42)
9. Speech Therapist	Control Date			55455		64.800
a. Resident Care	67,855	536				
b. Other						
10. Occupational Therapist				S. Signer		
a. Resident Care	262,231	3,953				
b. Other			1 0			
11. Nurses and aides and attendants						
a. RN						100
1. Direct Care	170,930	3,366		-3	61:	
2. Administrative***					-33	
b. LPN						47 12
1. Direct Care						
2. Administrative***	127.54					
c. Aides	36,739	1,610				
d. Other	200			VIII		
12. Other (Specify)					4等年来1	
See Attached Schedule	9,755	68				
B-13 Total Fees Paid in Lieu of Salaries	872,715	13,996				

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

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

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

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

Name of Facility	License No.	Report for Year Ended Page						
Fairview Health of Greenwich, LLC d/b/a I	RegalCare at	2311-C		9/30/2018		14	37	
				to Owners,				
Name & Address of Individual	Full Expla	nation of Service		rs, Officers	Expla	nation of Re	ationship	
LTOM LTAG P CT	Dor	ntal Services	Yes	No	N/A		- 4004	
LTC Management, 174 Scott Road, Prospect, CT 06712	Dei	nai services	0	0	(SAPO 51)			
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	-4/2	harmacist	0	0	N/A			
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970		cupational & Speech Therapy	•	0	Common Ownership			
Maher Madhoun, 10 Armand Road, Ridgefield, CT 06877	Med	ical Director	0	0	N/A	7.11.12		
The Nurse Network, 405 Park Avenue, New York, NY 10022	N	ursing Pool	0	0	N/A	1656		
Towne Staffing, 1413 38th street Brooklyn, NY 11218	N	arsing Pool	0	0	N/A			
Towne Healthcare, 5140 US Highway 9 S Howell, NJ 07731	N	ursing Pool	0	0	N/A			
Universal Medical Records, 22 The Cross Road, Corlandt Manor, NY 10567-6141	N	ursing Pool	0	0	N/A			
Technical Gas Products, 101 North Plains Industrial Road Suite 1B, Wallingford, CT 06492	Respir	atory Therapist	0	0	N/A		- 3442	
Medwiz Solutions, 167 Route 304 Bardonia, NY 10954	IV Ir	sertion Nurse	0	0	N/A			
	100		0	0				
			0	0				
			0	0				
			0	•				
			0	•				
	i X oregans		0	0				
			0	0				
7071			0	0				
			0	0				
			0	0				
			0	0				
			0	0		1200		

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility License No.		Report for Ye	ar Ended	Page 15	of 37
Fairview Health of Greenwich, LLC d/b/a RegalQ 2311-C	+	9/30/2018		13	31
Item		Total	CCNH	RHNS	(Specify)
. Administrative and General	961			地名沙姆 提	
 Employee Health & Welfare Benefits 		3000年1月19日			
Workmen's Compensation	\$	156,095	156,095		
Disability Insurance	\$				
Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$	341,515	341,515		
5. Health Insurance	\$	722,407	722,407		
6. Life Insurance (employees only)	0.00				
(not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory)	\$	201,823	201,823		
(not-owners and not-operators)		Discussion of the second	Self Reside	National Property of the Control of	
8. Uniform Allowance	\$	14,631	14,631		
9. Other (Specify)	\$	35,032	35,032		
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and			ya. Kal		
Operators (Discriminatory)*				新加速基本	
david #Buddon reconded to A residence for the design and the second to t			NEXT HE		
c. Bad Debts*	\$	125,000	125,000		
d. Accounting and Auditing	\$	33,083	33,083		
e. Legal (Services should be fully described on Page 7)	\$	11,385	11,385		
f. Insurance on Lives of Owners and	\$		- 4.66		
Operators (Specify)*		THE SECTION		14. 15. 15.	
g. Office Supplies	\$	11,713	11,713		3,02
h. Telephone and Cellular Phones					
Telephone & Pagers	\$	12,029	12,029		
2. Cellular Phones	\$	1,818	1,818		
i. Appraisal (Specify purpose and	\$	AMBIE D CO.			101010000000000000000000000000000000000
attach copy)*					
94.8 S			1,00	A TOTAL	
j. Corporation Business Taxes (franchise tax)	\$	1,065	1,065		
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify)	\$				
See Attached Schedule					
3. Resident Day User Fee	\$	430,317	430,317		
Subtotal	\$	2,097,913	2,097,913		

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

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

Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich 9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0	ga sa	Maria Andrewski
Fraining>Union	\$ 31,261		
Background Checks	3,771		
			1000
			The Locality of
	-		
The second section of the second section of the second section of the second section s		1,000,000	
		THE STATE OF THE S	
Total	\$ 35,032	\$	-

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
	145		
Total	\$	\$ -	\$ -

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

Name of Facility License No.	Rep	port for Y	ear Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at 2311-C	9/3	0/2018		16	37
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward	<i>l</i> : 2	,097,913	2,097,913	On make tipos Carle Tales National Marie	Barrelly of Evanson States
Travel and Entertainment					
Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	7,078	7,078		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	9,150	9,150		
Education Expenses Related to Seminars and Conventions	\$	584	584		
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$	2,393	2,393		
2. Advertising Telephone Directory (all such expenses)***	\$		2000		
3. Advertising Other (Specify)***	\$	10,633	10,633		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
Barber and Beauty Supplies (if this service is supplied	\$				
directly and not by contract or fee for service)***	200 A				
7. Postage	\$	2,746	2,746		
* 8. Dues and Membership Fees to Professional	\$	6	6		
Associations (Specify)	19.50				7.5
See Attached Schedule	44.2				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	700	700		
10. Contributions***	\$				
See Attached Schedule		44			
11. Services Provided by Contract (Specify and Complete	\$	66,349	66,349		
Schedule C-2, Page 21 for each firm or individual)				一种	
12. Administrative Management Services**	\$	241,800	241,800		
13. Other (Specify)	\$	47,977	47,977		
See Attached Schedule				a ton a second	
C-14 Total Administrative & General Expenditures	\$ 2	,487,329	2,487,329		

^{*} 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	APACIEN IN	A STATE OF THE STA
			.09
	0.55		1000
			ELEGIST TO
	們先生 医毛质的		
Total Other Travel and Entertainment	s -	s -	\$ -

Schedule of Other Advertising

CCNH	RHNS	(Specify)
0		1,000
\$ 10,633		
	5.7	2555
\$ 10,633	\$	\$ -
	\$ 10,633	\$ 10,633

Schedule of Dues

Description	CCI	NH	RHNS	(Specify)
		0		
ACHCE Dues	\$	6		
	8 - El			
	1111	19		
	11 (1) (2)			
Total Dues	s	6	\$ -	s -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
	415000		
	加度数位		
Total Centributions	\$	s -	s -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 860		
Fines, Penalties & Settlements	21,489		18/19/19/19
Late Fees	7,807	Name of the last o	Victoria de Co
Bank Fees	10,267	Acceptance of	
Employee Relations	1,580		Los Alensidas
Employee Food	974		
Discriminatory Bonus	5,000		
			THE COLUMN
Total Other Administrative and General	\$ 47,977	s -2-	\$ -

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	9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Fairview Healthcare Management LLC	57,000	Management of Facility	Page 16 / Line m12
LTC Consulting Services	163,800	Billing & Financial Svcs	Page 16 / Line m12
Caretech	21,000	Purchaser	Page 16 / Line m12
а			

^{*} 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)

				Page 5)				-	
7.77777 7.7 7.777117/			License	No.	Report for Year Ended			Page	of
Fair	view Health of Greenwich, LLC d/b/a RegalCa	re a	2	:311-C	9/30/2	018		18	37
				74207 U.S.48			21210	//	.c.
V	Item			Total	CCNI		RHNS	(5	pecify)
2.	Dietary							4.70	
	a. In-House Preparation & Service			然的學家學是			-187		Logica
	1. Raw Food		\$	174,666	174,	_	1000	-	
	Non-Food Supplies		\$	18,092	18,	092		-	
	3. Other (Specify)		\$					156	
	b. Purchased Services (by contract other		\$						
	than through Management Services)						法可靠线		
	(Complete Schedule C-2 att. Page 21)			发展	所以主义				
	c. Other (Specify)		\$	of the second se	TO SECURE WHEN			ESTUDIO PER ESTUDIO DE CANONIO	电设置 计图像分析
2D.	Total Dietary Expenditures $(2a + b + c + d)$		\$	192,758	192,	758		ka Euge Litasakaninin	
									==-0) it
2F.	Dietary Questionnaire			Total	CCNI	Н	RHNS	(5	pecify)
G.	Resident Meals: Total no. of meals served per	day	:*						
H.	Is cost of employee meals included in 2E?	0	Yes	0	No				
I.	Did you receive revenue from employees?	0	Yes	•	No		If yes, specify amt.		
J.	Where is the revenue received reported in the	Cost	Report?	(Page/Line I	tem)				
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	0	Yes	0	No		If yes, specify cost.		
L.	Is any revenue collected from these people?	0	Yes	•	No		If yes, specify amt.	100	
M.	Where is the revenue received reported in the	Cost	Report's	(Page/Line I	tem)				
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	0	Yes	0	No		If yes, specify cost.		
Ο.	Is any revenue collected from employees?	0	Yes	0	No		If yes, specify amt.		
P.	Where is the revenue received reported in the	Cos	t Report	? (Page/Line I	tem)				en produ

^{*} 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)

		No.	Report for Y	ear Ended	Page of
Fairview Health of Greenwich, LLC d/b/a RegalCare at	2	311-C	9/30/2018		19 37
Item	No.	Total	CCNH	RHNS	(Specify)
Laundry a. In-House Processing* Bed linens, cubicle curtains, draperies, gowns and other resident care items	Lbs.				
washed, ironed, and/or processed.***					
Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.				
washed, ironed, and/or processed.***	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$		64,059		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	3	04,039	04,039		
c. Other (Specify) Laundry Supplies	\$	4,250	4,250		Arrivation of the
3D. Total Laundry Expenditures (3a+b+c)	\$	68,309	68,309		
3F. Laundry Questionnaire G. Is cost of employee laundry included in 3E?	Yes	•	No	If yes, specify cost.	
H. Did you receive revenue from employees?	Yes	0	No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost	Report?	§	(Page/Lin	e Item)	
Is Cost of laundry provided to persons other	Yes		No	If yes, specify cost.	
K. Did you receive revenue from these people?	Yes	•	No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost	Report?		(Page/Lin	e 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 3E.

^{***} 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)

Nan	ne of Facility	License No.	Repo	rt for Year En	ded	Page	of
Fair	rview Health of Greenwich, LLC d/b/a Rega	2311-C		9/30/2018		20	37
		CARADA SO-					
					1 %		22
	Item			Total	CCNH	RHNS	(Specify)
١.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	 Supplies - Cleaning (Mops, 	Amt.	\$				
	pails, brooms, etc.)						
	b. Purchased Services (by contract other	Sq. Ft. Serviced	§				
	than through Management Services)	by Personnel					
	(Complete Schedule C-2 att.	Amt.	\$	475	475		10000
	Page 21)						
	C. Other (Specify)	38.00	\$	15,901	15,901		
	Housekeeping Supplies				建		SEARCH .
ID.	Total Housekeeping Expenditures (4a +	b+c)	\$	16,376	16,376		
5.	Resident Care (Supplies)**						
	a. Prescription Drugs***						
	1. Own Pharmacy	\$					
	2. Purchased from		\$	163,263	163,263		
	Pharmacy			州和北京	化二氯磷 數立		
	b. Medicine Cabinet Drugs		\$	5,713	5,713		
	c. Medical and Therapeutic Supplies		\$	138,680	138,680		
	d. Ambulance/Limousine***	10.0	\$	30,900	30,900		
	e. Oxygen						
	For Emergency Use		\$				
	2. Other***	ALVES	\$	3,328	3,328		
	f. X-rays and Related Radiological		\$	7,071	7,071		
	Procedures***						
	g. Dental (Not dentists who should be inc	luded under	\$				
	salaries or fees)			银矿金属基础			4 March 19
	h. Laboratory***		\$	14,020	14,020		
i. Recreation j. Direct Management Services* k. Indirect Management Services*			\$	6,565	6,565		
			\$				
			\$			20 20 20	
-	I. Other (Specify)****		\$	2,696	2,696		
	See Attached Schedule			The second second			以外外外
5M	. Total Resident Care Expenditures (5a - 5	5i)	\$	372,236	372,236	WHEN THE PARTY OF THE PARTY OF	

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

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

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

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

Schedule of Other Resident Care

Description	CCN	Н	RHNS	(Specify)
		0	Market Property and the second	24-14-30-30-31-31-31-31-31-31-31-31-31-31-31-31-31-
Sanitation & Incineration	\$	333		
Resident Missing Items		2,363		
				Property of the second
Application of the state of the			100000000000000000000000000000000000000	A CONTRACTOR OF THE PARTY OF TH
				100
				da d
Total Other Resident Care	\$	2,696	\$ -	\$ -

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

Name of Facility		License No.	Report for Year Ender	d	Page o						
Fairview Health of Greenwi	ch, LLC d/b/a RegalCa	re at Greenwich		2311-C	9/30/2018				21	37	
		Related ** to Owners, Operators, Officers				Total Cost/Page Ref.**				**	
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line	
FDR Services Corp	Hempstead, NY 11550- 4815	0	0	N/A	Laundry	33,069			19	3b	
Unitex textile rental services	Parkway, MT Vernon NY 10550	0	0	N/A	Laundry	27,506			19	3b	
Dwayne Lockwood	19 Halock Drive, Greenwhich, CT 06831	0	0	N/A	Management fee for waste water	36,000			22	6f	
Quiet Korner	158 Boston Turnpike Pomfret, CT 06259	0	0	N/A	Maintenance	10,380			22	6f	
City Carting and Recycling	PO Box 17250 Stamford, CT 06907	0	0	N/A	Garbage	12,950			22	6f	
Capocci Landscaping	20 1/2 Lincoln Ave Rye Brook, NY 10573	0	0	N/A	Landscaping	11,486			22	6f	
Kleinfelder	Highway Ste 300, Hauppauge, NY 11788	0	0	N/A	Septic System Repairs	17,535			22	6f	
USA Risk Management	N/A	0	0	N/A	From Workers Compensation Insurance	10,600			16	m11	
		0	0	0,450							
		0	•								
		0	0								
		0	0							1	
		0	0							_	
		0	0		2021					L	

^{*} 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 Ye	ear Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a Reg 2311-C	3	9/30/2018			22	37
Item		Total	CCNH	RHNS	(Spe	ecify)
6. Maintenance & Operation of Plant		***				
a. Repairs & Maintenance	\$	38,701	38,701			500
b. Heat	\$	76,635	76,635			
c. Light & Power	\$	84,296	84,296			
d. Water	\$	18,535	18,535			
e. Equipment Lease (Provide detail on page 6)	\$	13,025	13,025			
f. Other (itemize)	\$	140,679	140,679			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	371,871	371,871		A16 000	
7. Depreciation (complete schedule page 23*)	- 1101		82/	 		
a. Land Improvements	\$			e .		
b. Building & Building Improvements	\$				0.000	24
c. Non-Movable Equipment	\$					V4.02
d. Movable Equipment	\$	16,161	16,161			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	16,161	16,161			
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	26,668	26,668			
d. Other (Specify)	\$					70.000
*8e. Total Amortization Costs (8a+b+c+d)	\$	26,668	26,668	7004	23.9	
9. Rental payments on leased real property less						
real estate taxes included in item 10b	\$	497,831	497,831			
10. Property Taxes						222 - 1
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	47,614	47,614			
c. Personal property taxes	\$	3,462	3,462			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	591,736	591,736			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 13,523		
Sanitation & Incineration	13,354		
Extermination	2,414		- 1 Table 1
Snow Removal	9,641	Light of	, (action)
Landscaping	14,171		
Fire Drill	3,049		
Contracted Services	84,527		ukeplasity (**)
		100	Military and the second
			L452//
			www.haller
			897
Control of the Contro			A TOTAL STATE OF THE STATE OF T
Total Other Repairs and Maintenance	\$ 140,679	\$ -	\$ -

CSP-23 Rev. 10/2006

Depreciation Schedule

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich		License No. 2311	-C		Report for Year E	nded	La constantina de la constanti	Page 23	of 37			
Property Item	egare	arc ar	orcenw	rich	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements												
Acquired prior to this report period												
Disposals (attach schedule)	100	2300	7-									h de Sari
Acquired during this report period (attachment)	ch sche	dule)	W.S							MILLION DE MANAGEMENT	Washington and an area	
A-4. Subtotal	-		///	53/07		**************************************	distribution of the	and the state of	一种中国			ASSESS ON THE PARTY
B. Building and Building Improvements												
Acquired prior to this report period Disposals (attach schedule)	100											
Disposais (attach schedule) Acquired during this report period (attach)	ch sche	dule)	- 100									
B-4. Subtotal	on some	duic)			CONTRACTOR OF SAN		A CANADA	Service State of Services			CONTRACTOR	Miles - I miles at a constant and all a
C. Non-Movable Equipment		-0.		_		AND THE RESERVE TO SERVE TO SE		Activities and the second second				MY SAMES A
Non-Movable Equipment Acquired prior to this report period												
Disposals (attach schedule)												
Acquired during this report period (attachment)	ch sche	edule)		- 10				1000	-			
C-4. Subtotal	cii sciic	ouuic)					1 3 H 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	· 图 :				
	logi	nileage book ained?		te of isition	Historical Cost Exclusive of	Less Salvage	Cost to Be	Accumulated Depreciation to Beginning of	Method of Computing	Useful	Depreciation	
	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
D. Movable Equipment 1. Motor Vehicles (Specify name, model and year of each vehicle) a. b. c.							ne salahan dan salahan	The Property of the Control of the C				
d.		-		-	<u> </u>							
Movable Equipment	100		W				1988 S. C.					
a. Acquired prior to this report period			Var	Var	93,425		93,425	40,818	S/L	Various	12,844	
b. Disposals (attach schedule)												37.77
c. Acquired during this report period		1	245	F ARREST				P. 10 10 10 10 10 10 10 10 10 10 10 10 10	Service Control	建设计 常		a district
(attach schedule)		146	Var	Var	25,108		25,108		S/L	Various	3,317	SELECTION OF
D-3. Subtotal						in the B	A CAPPAGE AND A STATE OF THE PARTY OF THE PA		在一种			16,16
E. Total Depreciation								1000年1000年			大学 及5年的	16,16

Useful

Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich 9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		10 THE LOCAL PROPERTY AND ADDRESS OF THE LOCAL PROPERTY ADDRESS OF THE LOCAL PRO		A A STATE OF
252				
275				
4.5				
Total additions for La	and Improvements	S -		\$ -
Deletions:				
Harman Laboratory Labo				
是一次以前性的 证据。				THE STATE OF STREET
400				
A STANDARD OF THE STANDARD OF			No.	a for all
30 P. S.			To A CARLON	The second second
Total deletions for La	nd Improvements	S -		s -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
		- No. of the last		
			aido para	
			S Sike	
otal additions for	Building Improvements	\$.		\$
Deletions:				
			Meaning 1	
			Salar Part	A LANGE OF THE PARTY OF THE PAR
				1
				100
Total deletions for	Building Improvements	S S		\$ -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
			5-10-5-12	THE LOCAL PROPERTY.
				and Could be of the second of
Total additions for Non-Movab	le Equipment	8	Dir Carried	\$ -
Deletions:				
				A STATE OF THE STA
Total deletions for Non-Movab	le Equipment	\$		\$

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{**}Ties to Page 23, Line C2

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	Description of recin			
10/25/2017	nightstands and dressers	\$ 1,654	15	\$ 110
11/22/2017	toaster	540	10	54
12/4/2017	toaster	1,069	10	107
1/24/2018	nightstands and dressers	1,689	15	113
PIT TO THE PROPERTY OF THE PARTY OF THE PART	3 compartment sink	2,318	20	116
The second secon	heated plate lowerator	1,149	10	115
EXCLUSION TO THE PROPERTY OF THE PARTY OF TH	undercounter ice maker	1,612	10	161
6/30/2018	bba gril	803	15	54
Annual Control of the	refrigerator	535	10	54
	stationary heating unit	614	15	41
	2 steamtables	2,320	10	232
4/30/2018	relief aire low air loss	3,797	5	759
4/30/2018	relief aire low air loss	5,381	5	1,076
4/30/2018	signa apm with lal	1,627	5	325
	Movable Equipment	\$ 25,108		\$ 3,317
Deletions:				
		2		
				MARINE TO SERVICE
			100000	
124				To American
Total deletions for	Movable Equipment	\$		Spinson -

^{*}Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report period

Selicoure of Leasen	na Improvements Acquired during this report period			Useful		
Acquisition Date	Description of Item		Cost	Life	Depi	reciation
Additions:		Care Care	7322	SHAP COMMENT		-
The second secon	rebuild mix valvae, re-pipe	\$	1,752	10	\$	175
C. C	fix patient wander system	175	3,986	7		569
March 1985 Committee of the Committee of	fix patient call systems	Star W	1,269	7	100	181
9/19/2017	fix patient call system		313	7	March 1	45
11/2/2017	hot water piping		1,467	20	100	73
11/3/2017	Repair hot water piping	in.	1,490	20	-12	- 75
11/3/2017	Repair hot water piping	1770	1,490	20		75
The state of the s	Repair hot water piping		325	20	7367	16
11/17/2017	fix circular pump	468	1,854	15		124
11/20/2017	sink replacement		2,125	20	W. 5	106
12/1/2017	To capitalize Top Line bill	6501	2,750	10		275
12/7/2017	Phone Unit	Sine.	1,525	10	culti	153
3/21/2018	rebuilt baldor pump		2,643	15		176
5/5/2018	repairs for roof		24,840	10	- 10	2,484
5/7/2018	removed and instaled new fire alarm panels, fire annunciators, fire alarm comr		3,661	10		366
5/21/2018	upgrade of fire alarm panel		3,661	10	- 130	366
9/21/2018	Electric maintenance		877	5		175
7/10/2018	WW Discharges from the septic system		2,055	15	185	137
Total additions for	Leasehold Improvement	\$	58,083	12/16/27/P	\$	5,571
Deletions:						
则即""。 。蒙蒙		add A			0.000	
		-128			Magni.	37/48
		NO.		and the Share	2.56	
1.000		NEW Y	100	Automotive and the		NE T
			468900	d Francisco	W. L	- 11
		de la constant				200
Total deletions for	Leasehold Improvement	\$	Deliver 1		\$	

^{*}Ties to Page 24, Line C3

^{**}Ties to Page 23, Line D2b

^{**}Ties to Page 24, Line C2

Amortization Schedule*

Name	ame of Facility			License No.		Report for Yea	r Ended		Page	of
	view Health of Greenwich, LLC d/b/a Reg	galCare	at Gree	231	1-C	9/30/2018			24	37
		Date Acqui	e of			Accumulated Amort. to Beginning of	Basis for	Data	Amandiantian	
	Item	Month	Year	Length of Amortization	Cost to Be Amortized	Year's Operations	Computing Amortization**	%	Amortization for This Year	Totals
Α.	Organization Expense 1. 2.									
	3.									
A-4.	Subtotal				And the Paris	经 及10年 间 上于	And a second	W. Janes		ADMON STATEMENT OF THE
B.	Mortgage Expense 1.									
	2.								-	
B-4	3. Subtotal		· · · · · · · · · · · · · · · · · · ·		Windley Commercial	32 Apr. 1952				
C.	Leasehold Improvements and Other 1. Acquired prior to this report period	Var	Var		255,323	58,364	S/L	Var	21,097	
	2. Disposals (attach schedule)		Sylvania (Co		() () () () () () () () () ()	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	 Acquired during this report period (attach schedule) 	Var	Var		58,083		S/L	Var	5,571	
C-4.	Subtotal Total Amortization									26,668 26,668

^{*} Straight-line method must be 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.

^{**} Specify which of the following bases were used:

EQUIPMENT MO	VEABLE DESCRIPTION		Life	Cost	Monthly Depres	9/30/2017 Depreciation	9/30/2017 Accum Depreciation	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	Net Book Value
DATE			- 100			and the Secretary of the Secretary				
01/01/13	Gerimenu Computers		5	301 5,380	5 90	60 1,076	285 5,111	16 269	301 5,380	(0
W01/2013	Medical Equipment		5	2,180	36	436	2,071	109	2,180	14
4/04/13	Scale		10	3,310	28	331	1,490	331	1,821	1,490
5/06/13	Bed and Head foot Board		15	4,134	23	276	1,219	276	1,495	2,639
4/04/13	Wheel Chair		5	1,129	19	226	1,017	112	1,129	0
6/17/13	Exercise Bike		5	4,450	74	890	3,857	593	4,450	0
7/16/13	Air Conditioning Units		5	742	12	148	629	113	742	(0
8/28/13	Refrigerator Door		10	2,366	20	237	987	237	1,224	1,142
8/29/13	Pressure Guard Monitor		5	1,306	22	261	1,088	218	1,306	0
Movable Equipmen	nt 2013			25,298	328	3,941	17,753	2,274	20,027	5,271
1/01/13	Med Part - Bed Parts		5	1,209	20	242	968	241	1,209	2.7
2/01/13	BSD Care - Bed Parts		5	1,845	31	369	1,476	369	1,845	100
01/27/14	A-Tech - Door Seal gasket		5	484	8	97	388	96	484	560
2/01/14	Chord		5	307	5	61	244	61	305	2
4/24/14	Arjohuntleigh		5	103	2	21	84	19	103	741
5/21/14	Arjohuntleigh		5	393	7	79	316	77	393	:÷0)
09/16/14	A-Tech - Oven Parts		5	1,147	19	229	916	229	1,145	2
09/18/14	Arjohuntleigh		5	469	8	94	376	93	469	
Movable Equipmen	nt 2014	_		5,957		1,192	4,768	1,185	5,953	
	Televisions		5	2,833	47	567	1,701	567	2,268	565
0/01/14	Bed Frames		5	4,500	75	900	2,700	900	3,600	900
8/31/14 2/22/14	EKG Machine		5	1,275	21	255	765	255	1,020	255
2/17/14	Bariatric Beds		5	875	15	175	525	175	700	17:
01/28/15	Treadmill		10	2,925	24	293	879	293	1,172	1,75
	Pressure Mattress		5	1,045	17	209	627	209	836	209
)4/27/15)4/10/15	Pressure Maturess Pressure Relieving Foam mattress		5	1,662	28	332	996	332	1,328	334
06/29/15	Cardio Stress Software		5	3,137	52	627	1,881	627	2,508	629
)7/25/15	Software		5	1,500	25	300	900	300	1,200	300
/310/15	Snow Blower		5	536	9	107	321	107	428	108
Movable Equipme	st 2015		-225	20,288		3,765	11,295	3,765	15,060	5,22
2/01/14	Cbord	77716	5	(307)	(5)	(61)	(244)	(63)	(307)	
04/24/14	Arjohuntleigh		5	(103)	(2)	(21)	(84)	(21)		
Movable Equipme	nt Disposals 2015		10000	(410)	7/0°5	(82)	(328)	(84)	(412)	
2/1/2016	Cbord Group, Inc.		5	317	5	63	126	63	189	128
7/1/2015	BSD Care		10	7,160	60	716	1,432	716	2,148	5,012
11/17/2015	Tower Furniture		10	6,500	54	650	1,300	650	1,950	4,550
7/27/2016	Floor Scrubber		5	720	12	144	288	144	432	288
9/15/2016	Refrigerator		10	531	4	53	106	53	159	372
Movable Equipme		-		15,228	19646	1,626	3,252	1,626	4,878	10,35
			7.7	255	25	6237	2004	0.000	993	320
10/1/2016	Fridge		10	608	5	61	61	61	122	486
11/1/2016	JH Barlow Pump		5	1,345	22	269	269	269	538	80
12/1/2016	Glen-Hot Water Um		10	6,000	50	600	600	600	1,200	4,80
1/1/2017	Glen- Hot Water Urn		10	6,750	56	675	675	675	1,350	5,40
10/1/2016	RF Tech- Medical Equipment		5	605	10	121	121	121	242	36
1/1/2017	Medline- Medical Equipment		5	4,213	70	843	843	843	1,686	2,52
8/1/2017	Medline-Medical Equipment		5	600	10	120	120 86	120	240 172	36 25
10/1/2016	On Time IT Solutions- CP Hardware		5	429	2000	86	142	257	202	
3/1/2017	On Time IT Solutions- CP Hardware		5	708	12	142		142	284	3.35
6/1/2017	On Time IT Solutions- CP Hardware		5	5,587 219	93 4	1,117	1,117	1,117	2,234 88	13
10/1/2016	On Time IT Solutions- CP Software			70,000		- 688				
Movable Equipme	ent 2017			27,064		4,978	4,978	4,078	8,156	18,90
10/25/2017	nightstands and dressers		15	1,654	9	-	9	110	110	1,54
11/22/2017	toaster		10	540	5		*	54	54	48
12/4/2017	toaster		10	1,069	9			107	107	96
1/24/2018	nightstands and dressers		15	1,689	9			113	113	1,57
2/19/2018	3 compartment sink		20	2,318	10			116		2,20
2/20/2018	heated plate lowerator		10	1,149	10		*	115		1,03
3/6/2018	undercounter ice maker		10	1,612	13			161	161	1,45
6/30/2018	bbq gril		15	803	4		-	54		74
6/30/2018	refrigerator		10	535	4		-	54		48
7/16/2018	stationary heating unit		15	614	3			41		57
9/18/2018	2 steamtables		10	2,320	19			232		2,08
4/30/2018	relief aire low air loss		5	3,797	63			759		3,03
4/30/2018 4/30/2018	relief aire low air loss signs apm with lal		5	5,381 1,627	90 27			1,076 325		4,30
	- 10 (12) - 10 (12)			25,108				3,317		21,7
Movable Equipme										
Total Movable Eq Per Trial Balance		1		118,533		14,520	40,818 65,216		65,216	54,00
Variance				(690)		14,529	(24,398)			7,54
				V - Mov. Equip.		(7,547) 13,840	Œ			
			Rounding	BV - Pg. 31, Line l		6,293	-			
				B. JI, LARE		0,000				

(16,161) 14,152 (2,009)

F/S vs C/R Deprec. - Pg. 36, Line F1
 F/S vs C/R Deprec. - Pg. 36, Line F1
 Total Page 36, Line F1

LEASEHOLD EQ	UIPMENT			Monthly	9/30/2017 Accum	9/30/2018	9/30/2018 Accum	Net Book
DATE	DESCRIPTION	Life	Cost	Deprec	Depreciation	Depreciation	Depreciation	Value
01/31/13	Fire Stop Survey	7	1,800	21	1,157	257	1,414	386
02/28/13	Fire Stop Installation	7	3,300	39	2,017	471	2,488	812
Leasehold Improv	ements 2013	W.C	5,100	61	3,174	728	3,902	1,198
01/10/14	Heating System	12	12,000	83	4,000	1,000	5,000	7,000
07/31/14	Roof	12	31,388	218	10,464	2,616	13,080	18,308
Leasehold Improv	ements 2014		43,388	11100000	14,464	3,616	18,080	25,308
	Additional Roof	12	95,010	660	23,754	7,918	31,672	63,338
10/01/14	HVAC	15	14,357	80	2,871	957	3,828	10,529
01/29/15	Leasehold Improvement	10	4,500	38	1,350	450	1,800	2,700
04/01/15	Flooring	15	16,525	92	3,306	1,102	4,408	12,117
06/11/15	Leasehold Improvement	7	2,410	29	1,032	344	1,376	1,034
Leasehold Improv	rements 2015		132,802		32,313	10,771	43,084	89,718
12/14/2015	Avalon Construction Corp	15	8,300	46	1,106	553	1,659	6,641
9/27/2016	Tiles for Shower Room	15	1,269	7	170	85	255	1,014
8/11/2016	Digital Signs	10	1,100	9	220	110	330	770
9/2/2016	Painting	15	4,000	22	534	267	801	3,199
9/19/2016	Installation of Outlets	15	21,238	118	2,832	1,416	4,248	16,990
Leasehold Improv	rements 2016		35,907		4,862	2,431	7,293	28,614
			289.27	72			820	1.244
11/3/2016	Electrical repair service	5	2,074	35	415	415	830 120	1,244 1,087
11/16/2016	Two doors/frames	20	1,207 1,702	5 14	60 170	170	340	1,362
1/25/2017	Replace section of water line	10 10	1,702	13	155	155	310	1,240
2/28/2017 2/15/2017	Flooring - Oak Planks Firestop labor and materials	10	1,050	9	105	105	210	840
3/3/2017	Replaced part of pipe	20	1,276	5	64	64	128	1,148
6/3/2017	Install new pump	15	4,350	24	290	290	580	3,770
6/13/2017	New flooring	10	7,500	63	750	750	1,500	6,000
6/28/2017	Labor to pump septic tank	15	6,009	33	401	401	802	5,207
11/16/2016	Fix Roof (2016 invoice)	10	2,808	23	281	281	562	2,246
7/8/2017	374 part of this invoice posted in	10	8,600	72	860	860	1,720	6,880
Leasehold Improv	vements 2017		38,126		3,551	3,551	7,102	31,024
10/30/2017	rebuild mix valvae, re-pipe	10	1,752	15		175	175	1,577
5/30/2017	fix patient wander system	7	3,986	47	-	569	569	3,417
7/6/2017	fix patient call systems	7	1,269	15	-	181	181	1,088
9/19/2017	fix patient call system	7	313	4		45	45	268
11/2/2017	hot water piping	20	1,467	6	(5)	73	73	1,394
11/3/2017	Repair hot water piping	20	1,490	6		75	75	1,415
11/3/2017	Repair hot water piping	20	1,490	6	S	75	75	1,415
11/14/2017	Repair hot water piping	20	325	1	-	16	16 124	309 1,730
11/17/2017	fix circular pump	15	1,854	10		124 106	106	2,019
11/20/2017	sink replacement	20 10	2,125 2,750	23		275	275	2,475
12/1/2017 12/7/2017	To capitalize Top Line bill Phone Unit	10	1,525	13		153	153	1,372
3/21/2018	rebuilt baldor pump	15	2,643	15		176	176	2,467
5/5/2018	repairs for roof	10	24,840	207	-	2,484	2,484	22,356
5/7/2018	removed and instaled new fire ala	10	3,661	31	: - :	366	366	3,295
5/21/2018	upgrade of fire alarm panel	10	3,661	31		366	366	3,295
9/21/2018	Electric maintenance	5	877	15		175	175	702
7/10/2018	WW Discharges from the septic s	15	2,055	11	-	137	137	1,918
Leasehold Impro	vements 2018		58,083		-	5,571	5,571	52,512
Total Leasehold	Improvements		313,406		58,364	26,668	85,032	228,374
								212211
Per Trial Balanc	e		310,471			40,820	68,257	242,214 (13,840)

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

Name of Facility	License No.	Report for Year E	nded		Page	of
Fairview Health of Greenwich, LLC d	2311-C	9/30/2018			25	37
11. Property Questionnaire						
Part A						
Is the property either owned by th	e Facility	O 11	0	N.	If "Yes," comple	te Part B.
or leased from a Related Party?*	**************************************	O Yes	•		If "No," complete	
*If any owner or operator of this fac	ility is related by family	y, marriage, ownership, abili	ty to control or			
business association to any person o	r organization from wh	om buildings are leased, ther	it is considered a			
related party transaction.			SOUTH STATE OF THE	trails and a second	TORRESON CONT. L. L. C.	
Description		Total		法唯 权的		
Date Land Purchased						
Date Structure Completed	<u> </u>		- 22 2 3 4 4			
3. If NOT Original Owner, Dat	e of Purchase					
4. Date of Initial Licensure						
5. Total Licensed Bed Capacity			75 H 1 H 1 H 2 H 3 H 3 H 3 H 3 H 3 H 3 H 3 H 3 H 3			
6. Square Footage		20年2年,在在1910年后				
7. Acquisition Cost			日的原民等			
a. Land b. Building	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10					
Part B - Owner and Related Pa	retion	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortg	age
1. Financing	irties	1st Wortgage	Zild Wiortgage	31d Wortgage	Ten Morte	,uge
a. Type of Financing (e.g., f	ived variable)	支援 第二章 数据 医皮肤管	O PRODUCTION OF TRASE		AND THE SECOND	APPLIE FOR HER SEE
b. Date Mortgage Obtained	ixed, variable)					100%
c. Interest Rate for the Cost	Year					
d. Term of Mortgage (numb						
e. Amount of Principal Born						
f. Principal balance outstan						
Complete if Mortgage was		· [] 是 · [] [] []				
During Current Cost Y		没是				
g. Type of Financing (e.g., f	ixed, variable)					
h. Date of Refinancing						
i. New Interest Rate						
j. Term of Mortgage (numb			1111			11.00
k. Amount of Principal Born						
Principal Outstanding on					L	
Part C - Arms-Length Lea			nly			
Name and Address of Less		Property Leased			Annual Amour	
Laurelton Nursing Home	Build	ing & Equipment	11/07/05	25 Years		497,83
			21	- 17-16 - 17-1		
	1					
			3			

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	ar Ended		Page of
Fairview Health of Greenwich, LLC d 2311-C		9/30/2018			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					
Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$			0.00	
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$	3			
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	9	S .			
2. Loan Origination Date					
3. Interest Rate %					(1)
4. Term					
5. CHEFA Interest Expense	-178				
12 B7. Total Building Interest Expense (A1 - A4 + B5)	9	5			

(Carry Subtotals forward to next page)

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

Name of Facility Fairview Health of Greenwich, LL License 23	No. 11-C		Report for Ye 9/30/2018	ear Ended	- 	Page of 27 37
Item			Total	CCNH	RHNS	(Specify)
	btotals Bro	ught Forward:				
12. C. Movable Equipment		8				
Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender	Little Pin Control					
Address of Lender						
2. Other (Specify)		<u> </u>				
A. Item	Rate	Amount				
Lender		L		是这个 这是一个		
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Inte	erest				***************************************	
Expense (C1 + 2)		5		5 912		
12. D. Other Interest Expense (Specify) Interest on Late Payments / Loan		3	5,812	5,812		人名 拉克 法
13. Total All Interest Expense (12B7 + 1	2C3 + 12D	9) \$	5,812	5,812		没有这些发生。 他是这种
14. Insurance	203 - 120	Ψ	3,012	5,012		
a. Insurance on Property (buildings	only)	9	130,108	130,108		0.00
b. Insurance on Automobiles	*/-		6			
c. Insurance other than Property (as	specified a	bove)				
1. Umbrella (Blanket Coverage))		B			
Fire and Extended Coverage	11 ES - 12 11 E - 12 E -				21002355	
3. Other (Specify)			4,669	4,669		
EPLI Insurance						
14d. Total Insurance Expenditures (14a	+b+c	- 1	134,777	134,777	10.18% 2000年	Control of the Control
15. Total All Expenditures (A-13 thru C	100000000		8,879,641	8,879,641		

D. Adjustments to Statement of Expenditures

	of Fa		of Greenwich, LLC d/b/a RegalCare at Green	100000000	ense No. 2311-C	Report for Yea 9/30/2018	r Ended	Page 28	of 37
	Page		or orcenwen, and war regarded at even		Total Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Sp	ecify)
Page	10 - 5	alari	es and Wages		Marit bullet		第二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十		
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$	75977				
3.			Occupational Therapy	\$					
4.	S22A		Other - See attached Schedule	\$	15,975	15,975			Gupt E roman
Page	13 - I	Profes	sional Fees			第一个人工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工工	建筑		1 5.44
5.			Resident Care Physicians **	\$					
6.	13	B10a	Occupational Therapy	\$	262,231	262,231			
7.		1.9%2	Other - See attached Schedule	\$	9,755	9,755		SECOND PROPERTY.	DANGE COMMON TO
Page	s 15 &	16 -	Administrative and General				新生物學。 第1		
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$	125,000	125,000		-	
10.			Accounting	\$					
10a.	15	1e	Legal	\$	3,435	3,435			
11.			Telephone	\$					
12.	15	h2	Cellular Telephone	\$	738	738		200000000000000000000000000000000000000	
13.			Life insurance premiums on the life		No Francis	第二条约 点	5 10 10 10 10 10 10 10 10 10 10 10 10 10	200	国党
		ĺ	of Owners, Partners, Operators	\$				1	
14.			Gifts, flowers and coffee shops	\$				1.114	STUDIO IN THE ST
15.			Education expenditures to colleges or		美国教育				
			universities for tuition and related costs						
			for owners and employees	\$				A DOMESTICAL DESIGNATION OF THE PERSON OF TH	
16.	16	L4	Travel for purposes of attending			经 交换员			
			conferences or seminars outside the		4				
			continental U.S. Other out-of-state						
			travel in excess of one representative	\$		4,926		1	
17.		1 18-11-	Automobile Expense (e.g. personal use)	\$					
18.	16	m2/3	Unallowable Advertising *	\$				-	- FI
19.		1j	Income Tax / Corporate Business Tax	\$		815			-
20.			Fund Raising / Contributions	\$					
21.	_	m12	*	\$		42,078			
22.	_		Barber and Beauty	\$				ļ	
23.	1		Other - See attached Schedule	\$	49,774	49,774	on the same of the	N MANAGEMENT	ASSISTANCE OF
	_	Dietai	ry Expenditures		266				
24.			Meals to employees, guests and others		19 海绵绿色				350
			who are not residents	\$	N. Service V. M. John Co.		punwer this garage	THE STATE OF	wareare sy
		Laune	dry Expenditures	100,000	LIMITE AND THE		100 A		
25.			Laundry services to employees, guests						
			and others who are not residents	\$	STANDARD W. MANAGE			TORON CO	
	_	House	ekeeping Expenditures						
26.			Housekeeping services to employees, guests	14					
			and others who are not residents	\$				-	
			Subtotal (Items 1 - 26)) \$		Sarry Subtotal f			

· 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)
		Owner's Salary	\$ 15,975		
				a demokrati	
					Sanda Sanda
			and the second	A CONTRACTOR	
10 P					Massed T 47877
				226119	
	10000				
Total Othe	r Salaries	Adjustment	\$ 15,975	S -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	C	CCNH	RHNS	(Spe	cify)
		IV Insertion Nurse	\$	8,860	STATE OF THE STATE		
13	B120	Respiratory Therapist		895			1
Table 1						Section 1	1954
						1.00	
			1000		200		X100 (255)
					PVIII		
Total Othe	r Fees Adj	ustments	\$	9,755	\$ -	\$	(10)

Schedule of Other A&G Adjustments

age Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 8,118	MATERIAL SECTION OF THE SECTION OF T	The second of the
	m13	Fines, Penalties & Settlements	21,489		
16	m13	Late Fees	7,807		
	m13	Employee Relations	1,580		W. D. Company Company
AL CHARLES AND AND AND	m13	Employee Food	974	(d)	
A CONTRACTOR	m13	Discriminatory Bonus	5,000		and the second
16	m13	CLIA Lab License	150		
7 N. J. C.	m13	Beauty License	143		
The second second second	Var	Owner's Benefits Disallowance	4,513		
the state of the s	r A&G Ad	justments	\$ 49,774	\$	\$ -

Fairview Health of Greenwich, LLC September 30, 2018 Benefits Disallowance

O	W.W. 7	m	OF
•	**	33	

Owner's Salary Total Salaries Percent to Total Salaries 15,975 Page 11 3,765,722 TB Linked 0.42%

Total Benefits (Pg 15, Line 1a3 - 1a6)

1,063,922 TB Linked

Owner's Benefits Disallowed

4,513 Page 28 attachment

Fairview Health of Greenwich, LLC 2018 Calculation of Allowable Management Fee September 30, 2018

Descrption	Amount			
Management fees Charged (Pg. 16 / Line m12)	241,800			
Patient Days	25,217	-		
Amount Per Patient Day		\$	9.5888	
PPD Allowance Per Rate Agreement			7.91	J.01a
2018 CPI Increase of 1.0178			1.0178%	
PPD Allowance 9/30/2018		-	7.92	
Amount over (Under)		\$	1.6686	
Total Days		r <u></u>	25,217	Page 8 of C/R
Disallowed Management Fee		\$	42,078	:
		(d)		

Fairview Health of Greenwich, LLC Disallowance Schedule for Cell Phones September 30, 2018

	Amount	
Total Cell Phone Expense	1,818	TB Linked
Cell Phone Allowed Based on Bed Capacity	3	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	12	_
Total Allowable Cost	\$ 1,080	
Disallowed Cell Phone (Page 28, Line 12)	\$ 738	- =

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

			D. Adjustments to Statement	t of Expend				
Name	e of Fa	cility		icense No.	Report for Y	Page	of	
Fairy	iew H	lealth	of Greenwich, LLC d/b/a RegalCare at Gree	2311-C	9/30/2018		29	37
				Total			17 X13-	11.000
Item	Page	Line		Amount of	k 1		12. 12.	
No.	No.	No.	Item Description	Decrease	CCNH	RHNS	(SI	pecify)
	_		Subtotals Brought Forward	\$ 525,360	525,360	******		
Page	20 - F	Reside	nt Care Supplies***					
27.			Prescription Drugs	\$ 163,263	163,263			_ <
28.	20	5d	Ambulance/Limousine	\$ 30,900	30,900			
29.	20	5f	X-rays, etc	\$ 7,071	7,071		Š.	
30.	20	5h	Laboratory	\$ 14,020	14,020	111	3 1702-5	-
31.			Medical Supplies	\$			E REAL	
32.	20	5e2	Oxygen (non emergency)	\$ 3,328	3,328			
33.				\$				- 176
34.			Other - See Attached Schedule	\$ 9,911	9,911			
Page	22 - 1	Mainte	enance and Property	并是2007年				
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	\$				4
39.			Other - See Attached Schedule	\$				
Page	27 - 1	Insura	ince					
40.			Mortgage Insurance	\$		5000		
41.		1111111	Property Insurance	\$				
Othe	r - Mi	scella	neous	"大学"				
42.			Other - Indirect	\$				
43.		7000	Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$				
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47			Other - Direct	\$ 6,203	6,203			W. 1861A
Not	For P	rofit I	Providers Only					1 1
48		1	Building/Non Movable Eq. Depreciation			10.00		
		1	Unallowable Building Interest -					
	ľ		See Attached Schedule	\$		o 20 se estados de la composição de la c		
49	Tota	LAmo	ount of Decrease (Items 1 - 48)	\$ 760,056	760,056			

^{***} 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		Resident Missing Items	\$	2,363		907
20	5c	Non Allowable Nursing Equipment Supplies		4,278	design of the	
20		Non Allowable Nursing Equipment Rentals		3,270	2007	1000
C7868444					30-499749	
			- 68		September 1	Lungier Co.
			0.0			
						1000
Total Othe	r Ancillar	y Costs	\$	9,911	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	A CONTRACTOR			1.12	
				Total Control	
A CONTRACTOR					San Parkage Co.
					Later Park
					Apper Charles
	118.4				
Cotal Exce	es Movabl	le Equipment Depreciation	s -	\$	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
NAME OF A PARTY OF A P					
	0.00				9.0
	a a d				
				SIX STATE OF THE S	ar Tarak
				SELVERS NOT US	
Total Othe	r Propert	y Adjustments	\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
The second secon	IV 8	Class Action Lawsuit	\$ 20		
30	IV 8	Medical Records	371	AMERICAN CONTROL OF THE PARTY O	
100000000000000000000000000000000000000	12d	Interest Expense on Loan	2,336		
27	12d	Interest Expense on Late Payments	3,476		
	- 18				
					ar as a surpose
ACAM CONTRACTOR					
Total Othe	r Adjustm	ients	\$ 6,203	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
The same					
1022394					
				PROFESSION OF THE PROFESSION O	
Walter State of State					
					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
			Spir		
					Rights
				图作 直接	
0.7					
	EPT 1		F 3918		
Total Una	lowable B	uilding Interest	\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility License No.		Report for Ye	ar Ended		Page of
Fairview Health of Greenwich, LLC d/b/ 2311-C		9/30/2018			30 37
Item		Total	CCNH	RHNS	(Specify)
. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	4,623,825	4,623,825		
b. Medicaid Room and Board Contractual Allowance **	\$	(7,837)	(7,837)		
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$), =0;A
3. a. Medicare Residents (all inclusive)	\$	3,098,625	3,098,625		
b. Medicare Room and Board Contractual Allowance **	\$	(55,245)	(55,245)	0.5	
4. a. Private-Pay Residents and Other	\$	547,050	547,050		inn.
b. Private-Pay Room and Board Contractual Allowance **	\$	(1,588)	(1,588)		
I. Other Resident Revenue					
a. Prescription Drugs - Medicare	\$	155,667	155,667		
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(155,667)	(155,667)		
c. Prescription Drugs - Non-Medicare	\$	(2,474)	(2,474)	12.2	
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(1,144)	(1,144)		
a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$	98 1/s.			1000
c. Medical Supplies - Non-Medicare	\$		***		
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
a. Physical Therapy - Medicare	\$	447,084	447,084		
b. Physical Therapy - Medicare Contractual Allowance **	\$	(351,195)	(351,195)		
c. Physical Therapy - Non-Medicare	\$	70,651	70,651		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(34,987)	(34,987)		1
a. Speech Therapy - Medicare	\$	169,019	169,019		
b. Speech Therapy - Medicare Contractual Allowance **	\$		(115,055)		
c. Speech Therapy - Non-Medicare	\$		28,666		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$		(28,278)		
Speech Therapy - Non-intercare Contractual Anowance a. Occupational Therapy - Medicare	<u> </u>		447,386		
b. Occupational Therapy - Medicare Contractual Allowance **	\$		(359,236)		
c. Occupational Therapy - Non-Medicare	\$		42,590		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$		(39,133)		
	\$		1,628		
6. a. Other (Specify) - Medicare	\$		8,183	<u> </u>	
b. Other (Specify) - Non-Medicare	\$			=5 %	
III. Total Resident Revenue (Section I. thru Section II.)	9	8,488,535	8,488,535		
IV. Other Revenue*			0.1		
Meals sold to guests, employees & others	\$				-
2. Rental of rooms to non-residents	\$				
3. Telephone	\$	1 1000			<u> </u>
Rental of Television and Cable Services	\$		5,600		-
5. Interest Income (Specify)	\$		385		
6. Private Duty Nurses' Fees	\$				-
7. Barber, Coffee, Beauty and Gift shops	\$		700		+
8. Other (Specify)	\$	(#2152	391		1
V. Total Other Revenue (1 thru 8)	\$	7,076	7,076		
VI. Total All Revenue (III+V)	5	8,495,611	8,495,611		

^{*} Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

^{**} Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH		RHNS	(Specify)	
0.50			0			
30 П ба	Radiology Rev>Medicare A	\$	62,100			
30 II 6a	Radiology Rev>Medicare A>C/A		(62,100)			
30 II 6a	Lab Rev>Medicare A		61,800			
30 II 6a	Lab Rev>Medicare A>C/A		(61,800)			
30 II 6a	Other Ancillary Rev>Medicare B	10243	1,628			
Total Othe	er Resident Revenue - Medicare	\$	1,628	s -	\$ -	

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	(CCNH	RHNS	(Specify)
STORY OF THE STORY OF			0			152
30 II 6b	Other Ancillary Rev>Private	\$	8,725			
30 II 6b	Other Ancillary Rev>Medicaid		109		7	
30 Ц бъ	Other Ancillary Rev>Medicaid>C/A		(109)			111480
30 П 6Ъ	Revenue Adjustments>HMO	2.49	(293)			
30 II 6Ъ	Revenue Adjustments>Hospice	1000	9		32.7	1 2 4
30 II 6b	Revenue Adjustments>Ancillary		(258)			
Total Oth	er Resident Revenue	\$	8,183	\$ -	\$	

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		24.17
30 IV 5	Insurance Interest Income	N/A	\$ 385		
		142 (435)			
Total Inte	rest Income		\$ 385	s -	s -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	or the second se	s 20	way in the second	200
8 VI 08	Vendor Class Action Lawsuit	A STATE OF THE STA		NAME OF STREET
0 IV 8	Medical Records	371		A SAME OF THE SAME
. A			100 Sept. 100 Se	1
GG OF SERVICE	Company of the Compan	100000	L. Chargerie	uk 57 siyase
	Manufacture (1997)	Sale - Aller	A CAR OF THE PARTY OF	- January 2007
S TOTAL TOTAL		A Landon		3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
250				
				10.5
		a de la companya della companya della companya de la companya della companya dell	200	SERVE TO THE
2.10		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW		The state of the s
				ALCO STATE
otal Oth	er Revenue	\$ 391	\$ -	\$ -

G. Balance Sheet

		Facility Health of Greenwich, LLC d	License No. 2311-C	Report for Year 9/30/2018	Ended	Page 31	of 37
raii	VICW	realth of Greenwich, LLC t	Account	19/30/2016			ount
Asse	ets		recount		9991109		
A.		rrent Assets					
		Cash (on hand and in banks)		\$		297,772
		Resident Accounts Receivab		or Bad Debts)	\$		1,156,497
	3.				\$		
	4	Inventories		=	\$		
	5.	Prepaid Expenses		W	\$	3	58,039
		a. Prepaid Expenses		4,428	T.		
		b. Prepaid Expenses>Insura	nce	40,777			
		c. Prepaid Expenses>Taxes		12,834			
		d. See Schedule					
	6.	Interest Receivable			\$	S	
	7.	Medicare Final Settlement R	eceivable		\$	3	
	8.	Other Current Assets (itemiz	e)	W W 1900	\$	3	
		2 2 2		A STATE OF THE STA			
		See Schedule					
A-9	. To	tal Current Assets (Lines Al	thru 8)		9	3	1,512,308
B.	Fix	ced Assets					
	1.	Land			5	8	
	2.	Land Improvements	*Historical Cost		9	S	
			Accum. Depreciat	ion	Net		
	3.	Buildings	*Historical Cost			6	
		1000 Hard Hard	Accum. Depreciat	ion	Net		
	4.	Leasehold Improvements	*Historical Cost	313,406		\$	228,374
			Accum. Depreciat	tion 85,032	Net	1950	
	5.	Non-Movable Equipment	*Historical Cost			\$	
			Accum. Depreciat		Net		
	6.	Movable Equipment	*Historical Cost	118,533	_	\$	61,554
			Accum. Depreciat	tion 56,979	Net		
	7.	Motor Vehicles	*Historical Cost		_	\$	
			Accum. Depreciat	tion	Net		
	8.	Minor Equipment-Not Depr	eciable	- Chille		\$	
	9.	Other Fixed Assets (itemize)			\$	6,29
		F/S vs C/R NBV	V/2 Dec	6,293			
		See Schedule	-M-911 HAMILE.				
B-1	0.	Total Fixed Assets (Lines B	31 thru 9)		15	\$	296,221

^{*} 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		Facility	License No.	Report for Year Ended		Page		of
		Health of Greenwich, LLC d/	2311-C	9/30/2018		32		37
			Account			An	nount	
				Total Brought Forward:	\$		1,8	08,529
C.	Lea	asehold or like property recorde	d for Equity Purposes					
		Land	9606 99 (89)		\$	75		
	2.	Land Improvements	*Historical Cost					
			Accum. Depreciation	Net	\$			
	3.	Buildings	*Historical Cost					
		1990	Accum. Depreciation	Net	\$			
	4.	Non-Movable Equipment	*Historical Cost	15 - 10 pg - 1				
245			Accum. Depreciation	Net	\$			
	5.	Movable Equipment	*Historical Cost					
		920/ 1005	Accum. Depreciation	Net	\$			
	6.	Motor Vehicles	*Historical Cost	2 10 10 10 10 10 10 10 10 10 10 10 10 10				
			Accum. Depreciation	Net	\$		05000	
	7.	Minor Equipment-Not Deprec	ciable		\$			
C-8	To	tal Leasehold or Like Propert	ies (C1 thru 7)	**************************************	\$			
D.	Inv	vestment and Other Assets						
0000	1.	Deferred Deposits			\$			25,643
	2.	Escrow Deposits			\$			3,498
	3.	Organization Expense	*Historical Cost	Name of the second seco				
			Accum. Depreciation	Net Net	\$			
		Goodwill (Purchased Only)			\$			
	5.	Investments Related to Reside	\$		with the later of the later	CHARLES AND LONG BANK		
		T O D 1 / 17	\ \	T	電響			24,080
_	6.	Loans to Owners or Related P	T	I and Data	\$	火星等的 。	S ALCOHOLD	24,000
5 577.		Name and Address	Amount	Loan Date				
		Due From NH, Pros,						
		Employee, Sthprt	24,080	, ar				
\vdash	7	Other Assets (itemize)	24,000		\$			25,742
	1.	Other Assets (ttemize)				建设建设		
		B						
		See Schedule		125,742	MAGE			
D-8	T	otal Investments and Other As	sets (Lines D1 thru 7)		\$	or the section of		78,963
		otal All Assets (Lines A9 + B1)		1 /2 /2	\$			87,492

^{*} 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 Fac		The state of the s	License No.	Report for Year	Ended	Page	of
Fairview He	ealth o	f Greenwich, LLC d/b/a Reg	2311-C	9/30/2018		33	37
	140	A	ccount			Aı	nount
Liabilities							
A.	Cu	rrent Liabilities					1 0 4 1 0 0 6
	1.	Trade Accounts Payable					1,941,886
	2.	Notes Payable (itemize)			\$		Devices of Con-
		:		7 7/2			
			104	- 1400	<u>-</u> §		
		See Schedule	A				
	3.	Loans Payable for Equipmen	nt (Current portion	ı)(itemize)	9	3	Anna Comette de
		Name of Lender	Purpose	Amount	Date Due		
			10.50				
				1			
					1		
į.							
						医影片	
	4.	Accrued Payroll (Exclusive				\$ \$	105,915
	5.						
	6.	Accrued Payroll Taxes Paya	ble			\$	11,046
	7.	Medicare Final Settlement P	ayable			\$	(11,463
	8.	Medicare Current Financing				\$	
	9.	Mortgage Payable (Current				\$	
	10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes*				\$		
					\$		
	12	. Other Current Liabilities (ite	emize)			\$	265,803
		2 112		4			
				1000 Str. 1000 1000 1000			
				See Schedule	265,803		
A-1	3. To	otal Current Liabilities (Line	s A1 thru 12)			<u>\$</u>	2,313,187

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	r Ended	Page		of
Fairview Health of Greenwich, LLC d/b/a R	2311-C	9/30/2018		34		37
A	ccount			Aı	mount	
		Total Broug	ght Forward:		2,313	3,187
Liabilities (cont'd)						
B. Long-Term Liabilities						8
 Loans Payable-Equipment (a) 	itemize)		\$		AMERICAN AND AND AND AND AND AND AND AND AND A	PARTIE NAME OF THE
Name of Lender	Purpose	Amount	Date Due			
İ						
2 Martin and Barable			\$		P. STEEL STATE OF	
Mortgages Payable Loans from Owners or Rela	tod Darties (itemize)		\$		67	8,605
Name and Address of Lender	Amount	Loan				10,000
Name and Address of Lender	Amount	Loan	Date			
D . W . H.I.			**			
Due to Mgmt, Holdings,			A TO			
Norwich, NL, Fairview	450 (04					
Mgmt	458,694					
		Į.				
		1				
Due to Eli Mirlis	219,911	l.				
		J				
4. Other Long-Term Liabilitie	s (itemize)		S			200 S
-						
0.0111		, in the second				
See Schedule	(in a D1 though)				67	8,605
B-5. Total Long-Term Liabilities (I	lines B1 thru 4)		9			1,792
C. Total All Liabilities (Lines A-	13 + D-3)		14) ————————————————————————————————————	۷,۶۶	1,172

Schedule of Prepaid Expenses Page 31 Line A5

2000年	V TRINGS	Description	
100			STATE OF THE PARTY OF
	Sidnale in		te different
Table 1	G-504-048		Recognition of
SEATON D	- Marie Callan		
Total Prep	ild Expense		\$

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

Page Ref	Line Ref	Description	
Lincoln			Virginal Copies
	ALL SEN		
SEGEL L	Water St.		
WWW.	5111111		Milwi A. Pad
T. Park			
1.56/50			
Para Table	Sun New		
Total Othe	r Current A	Assets (Itemize)	\$

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

Page Ref	Line Ref	Description	
			1. (5)422
	MARKE T		
girmonic)	44 1122		
			PRIMIT -
			2007
Total Othe	r Other Fla	ted Assets (Itendize)	3

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	_	
32	107	Due To/(From)>Maplewood Rehab	5	78
32	D7	Due To/(From)>Saugus Rebab	Staf	78
32		Due To/(From)>Twin Onks Reliab		78
32	D7	Due To/(From)>Diamond Health	THE S	100,000
32	D7	Due To/(From)>Vendor	Pin S	25,508
100 E	. KIDNE			
Total Othe	r Assets	7. 10. 10. 11. 11. 11. 12. 12. 12. 12. 12. 12. 12	5	125,742

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
5 - 1- 1-			SENGTHERS.
	S. Just		22/24/1
	non-sou		8757
			Total Series
	s-dien last		
L. Service			3 11/3
zzalkon –	via el la		
- 420			The state of the s
Total Note	s Payable		\$

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 112,126
33	A12	Accrued Expenses (Assumed)	(200)
33	A12	Accrued Expenses>Prior	(10,291)
33	A12	Accrued Expenses>RE Taxes	32,084
33	A12	Accrued Expenses>Insurance - General	29,182
33	A12	Accrued Expenses>Year End Adjustment	15,877
33	A12	Accrued Expenses>Health Insurance	49,410
33	A12	Deferred Revenue>R&B Payment	3,062
33	A12	Due To/(From)>HMO	719
33	A12	Due To/(From)>Medicaid	30,701
33	A12	Due To>Patient Spend Down	3,133
Total Othe	r Current I	An bilities (Tie mize)	\$ 265,803

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

Page Ref	Line Ref	Description	
- 300			CONTRACTOR OF THE PARTY OF THE
	100		CAN LAND
11 7.14	ELA CALIF		
THE STREET		2000年中华 1000 (1000年中华 1000年中年 1000年	(S. 1994)
Sales	30.27		Service of the servic
DESCRIPTION OF THE PERSON OF T	1 LE 1		100.00
Total Othe	r Curvent I	Lia billities (Itemize)	\$

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

	ne of Facility License No. Report for Year Ended 2311-C 9/30/2018	(()	Page 35	of 37
Fair	view Health of Greenwich, LLC d 2311-C 9/30/2018 Account	-		nount
A.	Reserves			
	Reserve for value of leased land	\$		
	Reserve for depreciation value of leased buildings and appurtenances to be amortized	\$		
	3. Reserve for depreciation value of leased personal property (Equity)	\$	1120,8	
	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	\$	200	
B.	Net Worth			251,093
<u> </u>	1. Owner's Capital	\$		231,093
	2. Capital Stock	\$		
	3. Paid-in Surplus	\$		
	4. Treasury Stock	\$		
	5. Cumulated Earnings	\$		(873,372)
	6. Gain or Loss for Period 10/1/2017 thru 9/30/20	8 \$		(382,021)
	7. Total Net Worth	\$	i	(1,004,300)
C.	Total Reserves and Net Worth	\$	j	(1,004,300)
D.	Total Liabilities, Reserves, and Net Worth	\$	S	1,987,492

H. Changes in Total Net Worth

Name of Facility Fairview Health of Greenwich, LLC d/b/: 2311-C	Report for Year 9/30/2018	Ended	Page 36	of 37
Fairview Health of Greenwich, LLC d/b/2 2311-C Account	19/30/2016			nount
A. Balance at End of Prior Period as shown on Report of 0	\$	710	(380,812)	
B. Total Revenue (From Statement of Revenue Page 30)	7773012017	\$		8,495,611
C. Total Expenditures (From Statement of Expenditures P	Page 27)	\$		8,877,632
D. Net Income or Deficit		\$		(382,021)
E. Balance		\$		(762,833)
F. Additions				
Additional Capital Contributed (itemize)				e de la la la la la la la la la la la la la
Expenses Per Page 27 \$8,879,641				
F/S vs C/R Depreciation (\$2,009)				公里的 等七
Expenses Per F/S \$8,877,632				在300年 2000年
V-010 € 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
				学是影響
2. Other (itemize)	(227, 125			
12/31/2017 A/P Adjustment	(226,125)		
F-3. Total Additions		\$		(226,125)
G. Deductions	- (
Drawings of Owners/Operators/Partners (Specify)		\$		15,342
Name and Address (No., City, State, Zip)	Title	Amount		
Eli Mirlis		2,250		建设建筑
All Partners		13,092		共享的基本
2. Other Withdrawings (Specify)	\$			
Purpose Amount				
			·	
				4.0
3. Total Deductions		9		15,342
H. Balance at End of Period 09/30.	/18	\$	3	(1,004,300)

I. Preparer's/Reviewer's Certification

Check appropriate category Chronic and Convalescent Nursing Rest Home with Nursing Supervision only (RHNS) (Specify)	Name of Facility	License No.	Report for Year Ended Page of				
Chronic and Convalescent Nursing Home only (CCNH) Preparer/Reviewer Certification I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility. Signature of Preparer Title Date Signed Printed Name of Preparer Matthew S. Bavolack Addres Address Phone Number 203-781-9600 Phone Number Bit Mirlis	Fairview Health of Greenwich, LLC d/b/	a 2311-C	9/30/2018 37 37				
Home only (CCNH) Supervision only (RHNS) Preparer/Reviewer Certification I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility. Signature of Preparer Title Date Signed Phone Number Matthew S. Bavolack Addres Address Phone Number 203-781-9600 Phone Number Sign Mirlis		Check appropriate category					
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility. Signature of Preparer Title Date Signed Printed Name of Preparer Matthew S. Bavolack Middres Address Phone Number 203-781-9600 Phone Number Bit Mirlis			□ (Specify)				
I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility. Signature of Preparer Title Date Signed Printed Name of Preparer Matthew S. Bavolack Address Address Phone Number 203-781-9600 Phone Number		Preparer/Reviewer Certifica	ation				
Printed Name of Preparer Matthew S. Bavolack Addres Address Phone Number 203-781-9600 Phone Number Eli Mirlis	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						
Matthew S. Bavolack Addres Address Phone Number 555 Long Wharf Drive, New Haven, CT 06511 Annual Report Contact Phone Number Eli Mirlis	Signature of Preparer	1 555-9-0500					
Addres Address Phone Number 203-781-9600 Annual Report Contact Phone Number Eli Mirlis	Printed Name of Preparer		Annual transfer to the transfe				
Annual Report Contact Phone Number Eli Mirlis	Matthew S. Bavolack Addres Address		Phone Number				
Eli Mirlis	555 Long Wharf Drive, New Haven, CT	06511	203-781-9600				
	Annual Report Contact	Phone Number					
Annual Report Contact Email Address	Eli Mirlis	1800 1900					
	Annual Report Contact Email Address						

Subject to the attached accountants' consulting report



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, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT February 1, 2019

