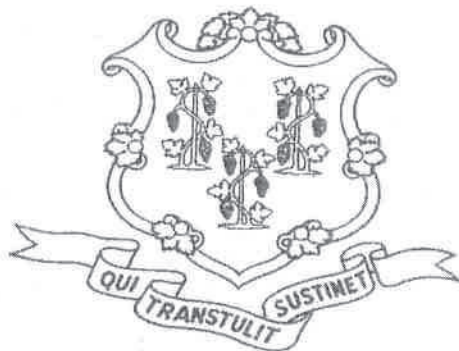


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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

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

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

**General Information**

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare	License No. 2311-C	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 1188 King Street, Greenwich, CT 06831				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-531-8300		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greer		Address (No. & Street, City, State, Zip ) 1188 King Street, Greenwich, CT 06831		
License Numbers: 2311-C	CCNH	RHNS	(Specify)	Medicare Provider No. 07-5069
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed Temporary Close on 9/1/	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No         If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Paul Reynolds		Nursing Home Administrator's License No.:	1849	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



## Fairview Health of Greenwich LLC

Yaakov (Jacob) Sod 20 Herrick Drive Lawrence, NY 11559	13.50%
Eliyahu Mirlis 31 Brookfall Road Edison, NJ 08817	2.00%
Shalom Auerbach 1200 Bedford Street Apt 303 Stamford, CT 06905	12.00%
Benjamin Landa 1337 East 7 <sup>th</sup> Brooklyn, NY 11230	23.85%
Lori Fensterman 4 Pond Lane Sands Point, NY 11050	9.90%
Stuart Serota 447 Rose Lane Rockville Centre, NY 11570	3.00%
Matthew Serota 447 Rose Lane Rockville Centre, NY 11570	3.00%
Jack Jaffa 147 Prince Street Brooklyn, NY 11201	9.00%
Baruch Klien 1201 Beach 9 <sup>th</sup> Street Far Rockaway, NY 11691	10.00%
Miriam Taub 59 Causeway Lawrence, NY 11559	8.75%
Aliza Beer 408 Barnard Ave Cedarhurst, NY 11516	5.00%





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalC	2311-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

## General Information and Questionnaire Related Parties\*

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare a	License No. 2311-C	Report for Year Ended 9/30/2021	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
RegalCare Rehabilitation, LLC	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy / COVID Therapy	Page 13/ Line B5a & B	113,429	113,429
RegalCare Rehabilitation, LLC	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Page 13/ Line B9a	75,065	75,065
RegalCare Rehabilitation, LLC	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Page 13/ Line B10a	112,898	112,898
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Fairview Health of Greenwich, LLC d/b/a Rega	License No. 2311-C	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13 )</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility	License No.	Report for Year Ended	Page	of	
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gr	2311-C	9/30/2021	6	37	
Name and Address of Lessor	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Eagle Leasing Company	Storage	Monthly	Monthly	8,714	8,714
Pitney Bowes	Weighing Platform	09/30/15	Monthly	834	834
Is a Mileage Log Book Maintained for All Leased Vehicles ?				<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>
					9,548

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

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Fairview Health of Greenwich, LL	License No. 2311-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

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

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

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

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

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

Services Provided by This Firm (*describe fully*)

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

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

- Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	License No. 2311-C		Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS (Specify)			Total
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	75	75		75					
B. On last day of THIS report period	75	75				75			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	62	62		62					
B. As of midnight of THIS report period									
3. Total Number of Days Care Provided During Period									
A. Medicare	4,907	4,907		4,451		456		456	
B. Medicaid (Conn.)	11,279	11,279		8,898		2,381		2,381	
C. Medicaid (other states)	136	136		80		56		56	
D. Private Pay	347	347		323		24		24	
E. State SSI for RCH									
F. Other (Specify) HMO/Hospice	408	408		339		69		69	
G. Total Care Days During Period (3A thru F)	17,077	17,077		14,091		2,986		2,986	
Total Number of Days Not Included in Figures in									
4. 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	5	5		4		1		1	
B. Other Bed Reserve Days	24	24		24					
5. <b>Total Resident Days (3G + 4A + 4B)</b>	17,106	17,106		14,119		2,987		2,987	

### Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Greenwich, LLC d/b/a Re			License No. 2311-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents													
Per Diem Rate													
a. One bed rm.	Var		290.94		495.00								
b. Two bed rms.	Var		290.94		485.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,786	1,786				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								43	43				
2. Restorative Treatments								391	391				
C. Other								4,617	4,617				
D. <b>Total Physical Therapy Treatments</b>								6,837	6,837				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								259	259				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								24	24				
2. Restorative Treatments								217	217				
C. Other								1,154	1,154				
D. <b>Total Speech Therapy Treatments</b>								1,654	1,654				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,491	2,491				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								58	58				
2. Restorative Treatments								518	518				
C. Other								3,894	3,894				
D. <b>Total Occupational Therapy Treatments</b>								6,961	6,961				

### Report of Expenditures - Salaries & Wages

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Gree	License No. 2311-C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	93,238	1,993				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	411,386	8,830				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	500,519	27,594				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	172,929	10,387				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	41,656	2,001				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	25,664	1,491				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	85,000	1,393				
b. RN						
1. Direct Care	439,341	8,170				
2. Administrative**	180,036	3,725				
c. LPN						
1. Direct Care	783,007	23,253				
2. Administrative**						
d. Aides and Attendants	958,135	49,757				
e. Physical Therapists						
f. Speech Therapists	3,655	99				
g. Occupational Therapists						
h. Recreation Workers	74,329	3,277				
i. Physicians						
1. Medical Director	51,863	2,017				
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	51,701	1,650				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	<b>3,872,459</b>	<b>145,637</b>				

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

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

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





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

Name of Facility		License No.	Report for Year Ended		Page	of			
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich		2311-C	9/30/2021		11	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
Eli Mirilis	143,599		Non-discrim.	Owner		A4			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

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

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	License No. 2311-C		Report for Year Ended 9/30/2021		Page 12	of 37				
	CCNH	RHNS (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked
<b>Section III - Administrators***</b>										
Nicotra Redd (10/1/20 - 8/13/21)	83,507		Non-discrim.	Administrator	1,817	A2				
Paul Reynolds (8/23/21 - 9/30/21)	9,731		Non-discrim.	Administrator	176	A2				
<b>Section IV - Assistant Administrators</b>										

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include **all** other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare	2311-C	9/30/2021	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,200	37				
3. Pharmacist	8,066	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	112,179	1,670				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	8,000	272				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	75,065	1,116				
b. Other						
10. Occupational Therapist						
a. Resident Care	112,898	1,677				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	108,550	596				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	14,721	420				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>443,679</b>	<b>5,788</b>				

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

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

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

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at		License No. 2311-C	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maheer Madhoun, N/A	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RegalCare Rehabilitation, LLC, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational, Speech and COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Technical Gas Products, 101 North Plains Industrial Road, Suite 1b, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Inserion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tempositions, 622 3rd Ave- 39th floor, new york, NY 10017	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Samantha DiBacco, N/A	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad St #302, Newark, NJ 07102	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main Street Plantsville, CT 06483	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a Regal	2311-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 102,873	102,873		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 324,511	324,511		
5. Health Insurance	\$ 602,404	602,404		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 189,740	189,740		
8. Uniform Allowance	\$ 9,600	9,600		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 27,739	27,739		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 21,190	21,190		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 55,803	55,803		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 5,154	5,154		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,517	10,517		
2. Cellular Phones	\$ 80	80		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 160	160		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 256,319	256,319		
<b>Subtotal</b>	\$ 1,606,090	1,606,090		

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 3,621		
Training>Union	24,118		
<b>Total</b>	<b>\$ 27,739</b>	<b>\$ -</b>	<b>\$ -</b>

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**Schedule of Other Taxes**

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

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare	2311-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,606,090	1,606,090			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 18,987	18,987			
5. Education Expenses Related to Seminars and Conventions	\$ 1,304	1,304			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> )	\$				
See Attached Schedule					
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 936	936			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )***	\$ 6,798	6,798			
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 673	673			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )	\$ 350	350			
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions***	\$				
See Attached Schedule					
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 72,778	72,778			
12. Administrative Management Services**	\$ 191,867	191,867			
13. Other ( <i>Specify</i> )	\$ 68,094	68,094			
See Attached Schedule					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,967,877	1,967,877			

\* Do not include Subscriptions, which should go in item 9.

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

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



## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 6,798		
<b>Total Other Advertising</b>	\$ 6,798	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 350		
<b>Total Dues</b>	\$ 350	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

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

**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	9/30/2021	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
CareTech Group, 1123 McDonald Ave Brooklyn, NY 11230	20,067	Purchasing Company	Page 16/m12
LTC Consulting Services	171,800	Billing and Fiscal Services	Page 16/m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare a		2311-C	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 150,624	150,624			
2. Non-Food Supplies	\$ 9,131	9,131			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____ Other Dietary Supplies	\$ 7,483	7,483			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 167,238</b>	<b>167,238</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at	2311-C	9/30/2021	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	44,654	44,654	
c. Other (Specify) Other Laundry Supplies	\$	2,361	2,361	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>47,015</b>	<b>47,015</b>	
<b>3E. Laundry Questionnaire</b>				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a Reg		2311-C	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care	Amt. \$				
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc. </i> )					
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$				
C. Other ( <i>Specify</i> ) Other Housekeeping Supplies		\$ 8,777	8,777			
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$ 8,777	8,777			
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$ 113,008	113,008			
b.	Medicine Cabinet Drugs	\$ 796	796			
c.	Medical and Therapeutic Supplies	\$ 48,143	48,143			
d.	Ambulance/Limousine***	\$ 32,400	32,400			
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$ 1,278	1,278			
f.	X-rays and Related Radiological Procedures***	\$ 4,385	4,385			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$ 13,987	13,987			
i.	Recreation	\$ 534	534			
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$ 68,400	68,400			
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$ 282,931	282,931			

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

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

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Nursing Expense>Supplies>COVID19	\$ 38,343		
Nursing Expense>Minor Equip & Supplies>COVID19	4,579		
Nursing Expense>Sanitation & Incineration	513		
Nursing Expense>Equip-Rental (\$18,067 Disallowed on Pg 29a)	20,423		
Housekeeping Expense>Supplies>COVID19	4,542		
<b>Total Other Resident Care</b>	<b>\$ 68,400</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	License No. 2311-C	Report for Year Ended 9/30/2021	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
			Yes	No					
Name of Individual or Company	Address								
On-Time IT Solutions Inc.	154 Spring Street Monroe, NY 10650		<input type="radio"/>	<input checked="" type="radio"/>	IT	13,756			16 m11
Dwayne Lockwood	19 Hallock Drive Greenwich CT 06831		<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Management	34,500			22 6f
Capocci Landscaping	20 1/2 Lincoln Ave Rye Brook, NY 10573		<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal	13,134			22 6f
Unitex	Plkvy Mt. Vernon NY 10550		<input type="radio"/>	<input checked="" type="radio"/>	Laundry Services	44,654			19 3b
Oak Ridge Hauling	Hauling, 307 White Street, Danbury CT		<input type="radio"/>	<input checked="" type="radio"/>	Trash Service	16,548			22 6f
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					
			<input type="radio"/>	<input checked="" type="radio"/>					

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/a Re	2311-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 23,933	23,933				
b. Heat	\$ 71,224	71,224				
c. Light & Power	\$ 73,225	73,225				
d. Water	\$ 20,254	20,254				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 9,548	9,548				
f. Other ( <i>itemize</i> )	\$ 157,173	157,173				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 355,357</b>	<b>355,357</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 16,601	16,601				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 16,601</b>	<b>16,601</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 32,711	32,711				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 32,711</b>	<b>32,711</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 507,837	507,837				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 43,810	43,810				
c. Personal property taxes	\$ 11,785	11,785				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 612,744</b>	<b>612,744</b>				

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



## Schedule of Other Repairs and Maintenance

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

### Depreciation Schedule

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich				License No. 2311-C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						Var	Var	153,752	153,752	85,525	S/L	Various	15,047
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	12,700	12,700		S/L	Various	1,554
<b>D-3. Subtotal</b>													16,601
<b>E. Total Depreciation</b>													16,601

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



**Amortization Schedule\***

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

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

EQUIPMENT MOVEABLE

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

Movable Equipment 2018			25,108	2,431	8,179	2,431	10,610	14,498	
1/1/2019	heaters	10	2,630	22	263	526	263	789	1,841
2/5/2019	replace suntec pump	15	1,703	9	114	228	114	342	1,361
6/18/2019	Commercial Mixer	10	1,325	11	133	266	133	399	926
6/30/2019	name badge machine	10	638	5	64	128	64	192	446
7/18/2019	Dell Opti Plex and converter	3	792	22	264	528	264	792	-
8/20/2019	Dell Opti Plex and converter and LED Sceptn	3	898	25	299	598	299	897	1
9/30/2019	POC tablets	3	853	24	284	568	284	852	1

**2019 Disposals**

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

Movable Equipment 2019			(2,200)	118	1,421	1,956	1,421	3,377	(5,577)
10/4/2019	New battery charger	5	5,624	94	1,125	1,125	1,125	2,250	3,374
2/1/2020	replace compressor	12	3,956	27	330	330	330	660	3,296
6/3/2020	new compact boost heater	10	1,803	15	180	180	180	360	1,443
6/4/2020	call system	10	6,850	57	685	685	685	1,370	5,480
8/1/2020	rauland station	10	771	6	77	77	77	154	617
9/1/2020	nurse call station	10	516	4	52	52	52	104	412
9/22/2020	response care nurse call system	10	16,000	133	1,600	1,600	1,600	3,200	12,800
6/21/2020	8 gb memory kit	3	525	15	175	175	175	350	175
7/13/2020	new laptop	3	499	14	166	166	166	332	167
6/21/2020	upgrade forom windows 7 to 10 pro	5	875	15	175	175	175	350	525

Movable Equipment 2020			37,419	380	4,565	4,565	4,565	9,130	28,289
9/1/2020	Replaced call cords, patient stations	10	1,531	13	-	-	153	153	1,378
10/27/2020	Custom mesh cart cover	10	641	5	-	-	64	64	577
10/29/2020	2 copystar cs toner	5	1,242	21	-	-	248	248	994
10/7/2020	water leak- replaced back flow preventor and	10	4,474	37	-	-	447	447	4,027
7/22/2021	oven	10	3,205	27	-	-	321	321	2,884
3/16/2021	Touch free dispensers/hand sanitizers	5	1,607	27	-	-	321	321	1,286

Movable Equipment 2021			12,700	-	-	-	1,554	1,554	11,146
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<b>Total Movable Equipment</b>			<b>166,452</b>		<b>15,263</b>	<b>85,525</b>	<b>16,601</b>	<b>102,126</b>	<b>64,326</b>
Per Trial Balance			166,740		-	146,731	-	146,731	20,009
Variance			(288)		15,263	(61,206)	16,601	(44,605)	44,317

1. F/S vs CR NBV - Mov. Equip. (44,317)
3. F/S vs CR NBV - Leasehold Imp. 33,343
- Rounding -
- F/S vs CR NBV - Pg. 31, Line B9 (10,974)
2. F/S vs C/R Deprec. - Pg. 36, Line F1 (16,601)
4. F/S vs C/R Deprec. - Pg. 36, Line F1 36,435
- Total Page 36, Line F1 19,834**

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

Name of Facility Fairview Health of Greenwich, LLC d	License No. 2311-C	Report for Year Ended 9/30/2021	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
<b>Description</b>		<b>Total</b>			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Laurelton Nursing Home	Building & Equipment	11/07/05	25 Years	507,837	

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



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

Name of Facility		License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC		2311-C	9/30/2021			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC		2311-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	828	828	
Non-Allowable Interest Expense (Disallowed on Pg 29a)							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	828	828	
14. Insurance							
a. Insurance on Property (buildings only)				\$	56,559	56,559	
b. Insurance on Automobiles				\$	5,200	5,200	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	7,978	7,978	
EPLI / Surety Bond							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	69,737	69,737	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	7,828,642	7,828,642	

### D. Adjustments to Statement of Expenditures

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

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Owner's Salary	\$ 143,599		
<b>Total Other Salaries Adjustment</b>			\$ 143,599	\$ -	\$ -

## Schedule of Fees Adjustments

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

## Schedule of Other A&amp;G Adjustments

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

**Fairview Health of Greenwich, LLC**  
**September 30, 2021**  
**Benefits Disallowance**

**Pg. 28a**

**Owner**

Owner's Salary	143,599	Page 11
Total Salaries	<u>3,872,459</u>	TB Linked
Percent to Total Salaries	3.71%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	926,915	TB Linked
Owner's Benefits Disallowed	<b>34,372</b>	Page 28 attachment

Fairview Health of Greenwich, LLC 2021  
 Calculation of Allowable Management Fee  
 September 30, 2021

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

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

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre				2311-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 436,276	436,276		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 113,008	113,008		
28.	20	5d	Ambulance/Limousine	\$ 32,400	32,400		
29.	20	5f	X-rays, etc	\$ 4,385	4,385		
30.	20	5h	Laboratory	\$ 13,987	13,987		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,278	1,278		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 18,067	18,067		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 850	850		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 620,251	620,251		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Non-Allowable Nursing Equipment Rentals	\$ 18,067		
<b>Total Other Ancillary Costs</b>			\$ 18,067	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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



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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Non-Allowable Interest Expense	\$ 828		
30	IV 8	Other Rev>Medical Records	20		
30	IV 8	retiree medical reimbursement account	2		
<b>Total Other Adjustments</b>			\$ 850	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/i 2311-C		9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 3,038,253	3,038,253				
b. Medicaid Room and Board Contractual Allowance **	\$ 716	716				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,429,237	3,429,237				
b. Medicare Room and Board Contractual Allowance **	\$ 1,936	1,936				
4. a. Private-Pay Residents and Other	\$ 315,767	315,767				
b. Private-Pay Room and Board Contractual Allowance **	\$ (110)	(110)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 104,455	104,455				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (104,455)	(104,455)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 173,736	173,736				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (124,333)	(124,333)				
c. Physical Therapy - Non-Medicare	\$ 24,754	24,754				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (14,490)	(14,490)				
4. a. Speech Therapy - Medicare	\$ 109,538	109,538				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (86,670)	(86,670)				
c. Speech Therapy - Non-Medicare	\$ 24,789	24,789				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (21,855)	(21,855)				
5. a. Occupational Therapy - Medicare	\$ 197,416	197,416				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (117,432)	(117,432)				
c. Occupational Therapy - Non-Medicare	\$ 21,790	21,790				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (19,948)	(19,948)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (201,388)	(201,388)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 395,364	395,364				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,147,070	7,147,070				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 816,350	816,350				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 816,350	816,350				
<b>VI. Total All Revenue</b> (III +V)	\$ 7,963,420	7,963,420				

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

\*\* Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 6,899		
30 II 6a	Revenue Adjustments>Medicare A	(208,287)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (201,388)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

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

Schedule of Other Revenue

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

### G. Balance Sheet

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

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

(Carry Total forward to next page)



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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a Re	2311-C	9/30/2021	33	37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,671,320
2. Notes Payable ( <i>itemize</i> )				\$
_____				
_____				
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ (194)
7. Medicare Final Settlement Payable				\$ (15,349)
8. Medicare Current Financing Payable				\$
9. Mortgage Payable ( <i>Current Portion</i> )				\$
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities ( <i>itemize</i> )				\$ 1,255,808
_____				
_____				
See Schedule				1,255,808
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$ 2,911,585</b>

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

*(Carry Total forward to next page)*

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a R		License No. 2311-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,911,585	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ (342,923)	
Name and Address of Lender	Amount	Loan Date			
Due To / From>Various	(342,923)	Various			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (342,923)	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,568,662	




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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d	2311-C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	(100,000)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(818,451)
6. Gain or Loss for Period			\$	114,944
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(803,507)
<b>C. Total Reserves and Net Worth</b>			\$	(803,507)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,765,155

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b	2311-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(756,197)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	7,963,420
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,848,476
D. Net Income or Deficit			\$	114,944
E. Balance			\$	(641,253)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27			\$7,828,642	
F/S vs C/R Depreciation			19,834	
Total Expenses			\$7,848,476	
2. Other <i>(itemize)</i>				
Prior Period Adjustments				(62,254)
F-3. Total Additions			\$	(62,254)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	100,000
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
			100,000	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	100,000
H. <b>Balance at End of Period</b>			\$	(803,507)
				09/30/21

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a	License No. 2311-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/7/22		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8571		
Contact Email Address tzippyk@ltccs.com				

## ACCOUNTANTS' CONSULTING REPORT

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

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

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

**MARCUM LLP**

New Haven, CT  
January 20, 2022

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
10-001-02	Cash>Clearing>Payroll	(127,476.00)			(127,476.00)	(1,741.00)
10-010-86	Cash>Operating>Greenwich	515,098.00			515,098.00	425,695.00
10-014-00	Cash>Petty Cash Facility	1,280.00			1,280.00	530.00
10-034-86	Cash>PPP>Greenwich	142,512.00			142,512.00	142,512.00
10-060-86	Cash>Resident Trust>Greenwich	26,104.00			26,104.00	76,385.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	6,766.00			6,766.00	6,766.00
10-308-86	Cash>American Express>Greenwich	(7.00)			(7.00)	(7.00)
11-100-00	Accounts Receivable>Miscellaneous	(3.00)			(3.00)	(3.00)
11-102-00	Accounts Receivable>Medicare A	232,248.00			232,248.00	1,129,044.00
11-104-00	Accounts Receivable>Private	397,312.00			397,312.00	368,847.00
11-104-70	Accounts Receivable>Private>Old A/R	(8,445.00)			(8,445.00)	(8,045.00)
11-105-00	Accounts Receivable>HMO	37,438.00			37,438.00	11,903.00
11-105-70	Accounts Receivable>HMO>Old A/R	1,354.00			1,354.00	1,354.00
11-109-00	Accounts Receivable>Hospice	13,274.00			13,274.00	(2,588.00)
11-111-00	Accounts Receivable>Medicaid	161,783.00			161,783.00	927,883.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	12,636.00			12,636.00	5,567.00
11-112-00	Accounts Receivable>Income	(90,009.00)			(90,009.00)	(75,885.00)
11-112-70	Accounts Receivable>Income>Old A/R	235.00			235.00	235.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(89,068.00)			(89,068.00)	(112,339.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	934.00			934.00	5,376.00
11-123-00	Accounts Receivable>Ancillary	25,157.00			25,157.00	64,404.00
12-000-00	Prepaid Expenses	7,499.00			7,499.00	7,415.00
12-124-00	Prepaid Expenses>Insurance	27,446.00			27,446.00	31,393.00
12-126-00	Prepaid Expenses>Taxes	13,672.00			13,672.00	13,159.00
12-881-00	Prepaid Expenses>Workers Comp	70,180.00			70,180.00	0.00
13-128-00	Due From>Vendor Security Deposits	13,887.00			13,887.00	13,887.00
13-400-00	Due From>Eli Mirlis	0.00			0.00	65,000.00
14-131-00	Fixed Assets>Leasehold Improvements	410,485.00			410,485.00	363,805.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	113,788.00			113,788.00	102,694.00
14-132-34	Fixed Assets>Furniture, Fixtures and Equipment>COVID19	1,607.00			1,607.00	0.00
14-133-00	Fixed Assets>Medical Equipment	39,959.00			39,959.00	39,959.00
14-134-00	Fixed Assets>Computer Hardware	10,292.00			10,292.00	10,292.00
14-135-00	Fixed Assets>Computer Software	1,094.00			1,094.00	1,094.00
14-136-00	Fixed Assets>CIP	(3,024.00)			(3,024.00)	2,600.00
14-137-01	Fixed Asset>Capital Lease>Copier	64,401.00			64,401.00	64,401.00
15-131-00	Accum Depn>Leasehold Improvements	(142,444.00)			(142,444.00)	(115,510.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(120,817.00)			(120,817.00)	(101,274.00)
15-132-34	Accum Depn>Furniture, Fixtures and Equipment>COVID19	(134.00)			(134.00)	0.00
15-133-00	Accum Depn>Medical Equipment	(18,042.00)			(18,042.00)	(10,050.00)
15-134-00	Accum Depn>Computer Hardware	(7,286.00)			(7,286.00)	(5,228.00)
15-135-00	Accum Depn>Computer Software	(452.00)			(452.00)	(234.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(32,712.00)			(32,712.00)	(20,445.00)
20-000-00	Accounts Payable	(1,526,682.00)			(1,526,682.00)	(1,759,832.00)
21-147-00	Other Current Payables>Sales & Use Taxes	136.00			136.00	136.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(409.00)			(409.00)	(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(3,181.00)			(3,181.00)	(2,078.00)
21-151-00	Other Current Payables>Garnishments W/H	(903.00)			(903.00)	(375.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00			36,610.00	36,610.00
21-156-06	Other Current Payable>Union Dues W/H>Other	669.00			669.00	619.00
21-276-00	Other Current Payables>SWT Payable	194.00			194.00	0.00
21-350-00	Other Current Payables>Resident Funds	(41,352.00)			(41,352.00)	(91,633.00)
21-353-00	Other Current Payables>Resident Refunds	(19,411.00)			(19,411.00)	(19,411.00)
21-600-00	Other Current Payables>Disputed AP	(99,543.00)			(99,543.00)	(110,643.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(16,585.00)			(16,585.00)	(13,762.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(812,700.00)
23-000-00	Accrued Wages & Related	0.00			0.00	(124,758.00)
23-156-00	Accrued Wages & Related>PR Taxes	0.00			0.00	(1,305.00)
23-157-00	Accrued Expenses>PTO	0.00			0.00	(17,062.00)
24-000-00	Accrued Expenses	(74,234.00)			(74,234.00)	(126,548.00)
24-000-03	Accrued Expenses>Prior	(429.00)			(429.00)	(429.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(27,373.00)			(27,373.00)	(40,745.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(13,671.00)			(13,671.00)	(10,821.00)
24-165-00	Accrued Expenses>Insurance - Property	(3,689.00)			(3,689.00)	(3,915.00)
24-167-00	Accrued Expenses>Insurance - Auto	(183.00)			(183.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(228.00)			(228.00)	(328.00)
24-881-00	Accrued Expenses>Workers Comp	(68,055.00)			(68,055.00)	0.00

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

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

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



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

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

Client: **Fairview Health Cost Reports**  
 Engagement: **Medical - Fairview Health of Greenwich, LLC 2021**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

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

65-000-00	PT Expense	112,179.00	0.00	112,179.00	219,577.00
Subtotal [5A]	PT - Resident Care	112,179.00	0.00	112,179.00	219,577.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	8,000.00	0.00	8,000.00	0.00
Subtotal [8A]	Medical Director	8,000.00	0.00	8,000.00	0.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	75,065.00	0.00	75,065.00	82,171.00
Subtotal [9A]	ST - Resident Care	75,065.00	0.00	75,065.00	82,171.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	112,898.00	0.00	112,898.00	174,293.00
Subtotal [10A]	OT - Resident Care	112,898.00	0.00	112,898.00	174,293.00
Subgroup : [11A1]	RN's - Direct Care				
60-206-34	Nursing Expense>Clinical Services>COVID	662.00	0.00	662.00	0.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	14,364.00
60-700-34	Nursing Expense>Contracted Service>CO\	36,131.00	0.00	36,131.00	0.00
60-700-38	Nursing Expense>Contracted Service>Strik	71,757.00	0.00	71,757.00	0.00
Subtotal [11A1]	RN's - Direct Care	108,550.00	0.00	108,550.00	14,364.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	0.00	0.00	1,431.00
Subtotal [11B1]	LPN's - Direct Care	0.00	0.00	0.00	1,431.00
Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	0.00	0.00	1,817.00
Subtotal [11C]	Aides	0.00	0.00	0.00	1,817.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	11,671.00	(4,200.00)	7,471.00	11,234.00
60-212-00	Nursing Expense>Clinical Consultants	6,000.00	0.00	6,000.00	4,500.00
69-700-34	Therapy Expense>Contracted Service>Cov	1,250.00	0.00	1,250.00	0.00
Subtotal [12]	Other	18,921.00	(4,200.00)	14,721.00	15,734.00
Total [13-B]	Professional Fees	443,679.00	0.00	443,679.00	521,653.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	66,562.00	0.00	66,562.00	63,471.00
68-881-00	Therapy Expense>Workers Comp	95.00	0.00	95.00	160.00
69-881-00	Social Services Expense>Workers Comp	1,415.00	0.00	1,415.00	1,553.00
70-881-00	Dietary Expense>Workers Comp	13,340.00	0.00	13,340.00	12,038.00
71-881-00	Activity Expense>Workers Comp	1,950.00	0.00	1,950.00	1,828.00
74-881-00	Housekeeping & Laundry Expense>Worker	5,355.00	0.00	5,355.00	4,574.00
75-881-00	Maintenance Expense>Workers Comp	1,093.00	0.00	1,093.00	1,862.00
80-881-00	Admin Expense>Workers Comp	13,063.00	0.00	13,063.00	11,759.00
Subtotal [1A1]	Workmen's Compensation	102,873.00	0.00	102,873.00	97,245.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	209,967.00	0.00	209,967.00	234,876.00
68-880-00	Therapy Expense>Payroll Taxes	298.00	0.00	298.00	602.00
69-880-00	Social Services Expense>Payroll Taxes	4,340.00	0.00	4,340.00	5,714.00
70-880-00	Dietary Expense>Payroll Taxes	42,025.00	0.00	42,025.00	44,518.00
71-880-00	Activity Expense>Payroll Taxes	6,174.00	0.00	6,174.00	6,669.00
74-880-00	Housekeeping & Laundry Expense>Payroll	16,941.00	0.00	16,941.00	16,881.00
75-880-00	Maintenance Expense>Payroll Taxes	3,473.00	0.00	3,473.00	6,924.00
80-880-00	Admin Expense>Payroll Taxes	41,293.00	0.00	41,293.00	43,204.00
85-156-61	Employee Benefits Expense>PR Taxes>Fit	0.00	0.00	0.00	(176.00)
Subtotal [1A4]	Social Security (FICA)	324,511.00	0.00	324,511.00	359,212.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	39,357.00	0.00	39,357.00	150,060.00
68-882-00	Therapy Expense>Health Insurance	85.00	0.00	85.00	377.00
69-882-00	Social Services Expense>Health Insurance	1,376.00	0.00	1,376.00	3,694.00
70-882-00	Dietary Expense>Health Insurance	8,361.00	0.00	8,361.00	28,419.00
71-882-00	Activity Expense>Health Insurance	1,490.00	0.00	1,490.00	4,209.00
74-882-00	Housekeeping & Laundry Expense>Health	3,353.00	0.00	3,353.00	10,663.00
75-882-00	Maintenance Expense>Health Insurance	671.00	0.00	671.00	4,268.00
80-882-00	Admin Expense>Health Insurance	8,665.00	0.00	8,665.00	27,727.00
85-260-79	Employee Benefits Expense>Welfare>Unio	0.00	539,046.00	539,046.00	563,769.00
Subtotal [1A5]	Health Insurance	63,358.00	539,046.00	602,404.00	793,183.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Unic	0.00	189,740.00	189,740.00	195,755.00
Subtotal [1A7]	Pensions	0.00	189,740.00	189,740.00	195,755.00
Subgroup : [1A8]	Uniform Allowance				

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

60-204-34	Nursing Expense>Training & Education>CC	1,152.00	0.00	1,152.00	0.00
80-233-00	Admin Expense>Seminars	65.00	0.00	65.00	0.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>1,304.00</b>	<b>0.00</b>	<b>1,304.00</b>	<b>1,538.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
80-249-00	Admin Expense>Recruiting	936.00	0.00	936.00	975.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>936.00</b>	<b>0.00</b>	<b>936.00</b>	<b>975.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	7,073.00	0.00	7,073.00	9,115.00
80-250-34	Admin Expense>Marketing & Advertising>C	(275.00)	0.00	(275.00)	833.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>6,798.00</b>	<b>0.00</b>	<b>6,798.00</b>	<b>9,948.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
80-209-00	Admin Expense>Postage	673.00	0.00	673.00	804.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>673.00</b>	<b>0.00</b>	<b>673.00</b>	<b>804.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees</b>				
80-235-00	Admin Expense>Dues & Subscriptions	350.00	0.00	350.00	0.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees</b>	<b>350.00</b>	<b>0.00</b>	<b>350.00</b>	<b>0.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
60-230-00	Nursing Expense>Data Processing	11,461.00	0.00	11,461.00	9,170.00
60-230-34	Nursing Expense>Data Processing>COVID	3,000.00	0.00	3,000.00	769.00
80-210-00	Admin Expense>Internet	1,799.00	0.00	1,799.00	1,799.00
80-230-00	Admin Expense>Data Processing	36,017.00	0.00	36,017.00	33,860.00
80-240-00	Admin Expense>Professional Fees	198,163.00	(191,688.00)	6,475.00	6,529.00
			RJE - 2 (191,688.00)		
80-240-34	Admin Expense>Professional Fees>COVID	8,000.00	(8,000.00)	0.00	0.00
			RJE - 2 (8,000.00)		
80-700-00	Admin Expense>Contracted Service	20,067.00	(6,311.00)	13,756.00	0.00
			RJE - 3 (20,067.00)		
			RJE - 10 13,756.00		
80-700-34	Admin Expense>Contracted Service>COVI	270.00	0.00	270.00	0.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>278,777.00</b>	<b>(205,999.00)</b>	<b>72,778.00</b>	<b>52,127.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
80-279-00	Admin Expense>Management Fee	0.00	191,867.00	191,867.00	186,450.00
			RJE - 2 171,800.00		
			RJE - 3 20,067.00		
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>0.00</b>	<b>191,867.00</b>	<b>191,867.00</b>	<b>186,450.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
80-234-00	Admin Expense>Licenses	1,830.00	0.00	1,830.00	1,219.00
80-242-00	Admin Expense>Fines, Penalties & Settlem	56,140.00	0.00	56,140.00	0.00
80-243-00	Admin Expense>Late Fees	925.00	0.00	925.00	2,059.00
80-244-00	Admin Expense>Bank Fees	323.00	0.00	323.00	1,025.00
80-885-00	Admin Expense>Flood	2,581.00	0.00	2,581.00	0.00
98-999-99	Prior Period Adjustment	0.00	0.00	0.00	44,250.00
Marcum 119	Employee Relations	0.00	2,958.00	2,958.00	2,877.00
			RJE - 6 2,958.00		
Marcum 120	Food - Employees	0.00	775.00	775.00	3,279.00
			RJE - 6 775.00		
Marcum 133	Discriminatory Bonus	0.00	1,500.00	1,500.00	2,144.00
			RJE - 6 1,500.00		
Marcum 135	Indirect COVID Expense	0.00	62.00	62.00	425.00
			RJE - 6 62.00		
Marcum 136	Admin & General>COVID Related Expense	0.00	1,000.00	1,000.00	9,250.00
			RJE - 6 1,000.00		
<b>Subtotal [M13]</b>	<b>Other</b>	<b>61,799.00</b>	<b>6,295.00</b>	<b>68,094.00</b>	<b>66,528.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'</b>	<b>369,624.00</b>	<b>(7,837.00)</b>	<b>361,787.00</b>	<b>366,349.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
70-177-00	Dietary Expense>Supplements	25,409.00	0.00	25,409.00	22,586.00
70-178-00	Dietary Expense>Food	124,585.00	0.00	124,585.00	147,578.00
70-178-38	Dietary Expense>Food>Strike	630.00	0.00	630.00	0.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>150,624.00</b>	<b>0.00</b>	<b>150,624.00</b>	<b>170,164.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
70-183-00	Dietary Expense>Supplies	9,131.00	0.00	9,131.00	15,419.00
70-883-00	Dietary Expense>Other Benefits	104,173.00	(104,173.00)	0.00	0.00
			RJE - 6 (104,173.00)		
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>113,304.00</b>	<b>(104,173.00)</b>	<b>9,131.00</b>	<b>15,419.00</b>
<b>Subgroup : [2C]</b>	<b>Other</b>				
70-178-34	Dietary Expense>Food>COVID19	0.00	0.00	0.00	473.00
70-183-34	Dietary Expense>Supplies>COVID19	7,483.00	0.00	7,483.00	3,569.00
<b>Subtotal [2C]</b>	<b>Other</b>	<b>7,483.00</b>	<b>0.00</b>	<b>7,483.00</b>	<b>4,042.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>271,411.00</b>	<b>(104,173.00)</b>	<b>167,238.00</b>	<b>189,625.00</b>

Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	0.00	0.00	0.00	55,226.00
73-700-34	Laundry Expense>Contracted Service>CO1	44,654.00	0.00	44,654.00	0.00
Subtotal [3B]	Purchased Services	44,654.00	0.00	44,654.00	55,226.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	1,944.00	0.00	1,944.00	5,078.00
73-183-34	Laundry Expense>Supplies>COVID19	417.00	0.00	417.00	0.00
Subtotal [3C]	Other	2,361.00	0.00	2,361.00	5,078.00
Total [19]	Laundry-Basis for Allocation of Costs	47,015.00	0.00	47,015.00	60,304.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	8,777.00	0.00	8,777.00	10,384.00
Subtotal [4C]	Other	8,777.00	0.00	8,777.00	10,384.00
Subgroup : [5A2]	Purchased From				
62-000-00	Pharmacy Expense	0.00	0.00	0.00	4.00
62-145-00	Pharmacy Expense>RX	113,008.00	0.00	113,008.00	114,186.00
Subtotal [5A2]	Purchased From	113,008.00	0.00	113,008.00	114,190.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	796.00	0.00	796.00	477.00
Subtotal [5B]	Medicine Cabinet Drugs	796.00	0.00	796.00	477.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	48,143.00	0.00	48,143.00	78,037.00
Subtotal [5C]	Medical and Therapeutic Supplies	48,143.00	0.00	48,143.00	78,037.00
Subgroup : [5D]	Ambulance/Limousine				
Marcum 131	Ambulance	0.00	32,400.00	32,400.00	0.00
Subtotal [5D]	Ambulance/Limousine	0.00	32,400.00	32,400.00	0.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	1,307.00	0.00	1,307.00	1,889.00
64-223-34	Other Ancillary Expense>Oxygen>COVID1	(29.00)	0.00	(29.00)	0.00
Subtotal [5E2]	Oxygen - Other	1,278.00	0.00	1,278.00	1,889.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	4,385.00	0.00	4,385.00	3,830.00
Subtotal [5F]	X-Rays and related radiological	4,385.00	0.00	4,385.00	3,830.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	12,633.00	0.00	12,633.00	7,954.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,354.00	0.00	1,354.00	187.00
Subtotal [5H]	Laboratory	13,987.00	0.00	13,987.00	8,141.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	199.00	0.00	199.00	417.00
71-183-00	Activity Expense>Supplies	331.00	0.00	331.00	191.00
71-183-34	Activity Expense>Supplies>COVID19	4.00	0.00	4.00	84.00
Subtotal [5I]	Recreation	534.00	0.00	534.00	692.00
Subgroup : [5L]	Other				
60-183-06	Nursing Expense>Supplies>Other	0.00	0.00	0.00	288.00
60-183-34	Nursing Expense>Supplies>COVID19	38,343.00	0.00	38,343.00	22,572.00
60-184-34	Nursing Expense>Minor Equip & Supplies>	4,579.00	0.00	4,579.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	513.00	0.00	513.00	491.00
60-208-00	Nursing Expense>Equip-Rental	20,423.00	0.00	20,423.00	21,139.00
72-183-34	Housekeeping Expense>Supplies>COVID1	4,542.00	0.00	4,542.00	5,951.00
Subtotal [5L]	Other	68,400.00	0.00	68,400.00	50,441.00
Total [20]	Housekeeping and Resident Care Basis	259,308.00	32,400.00	291,708.00	268,081.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	609.00	0.00	609.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	1,124.00	0.00	1,124.00	663.00
75-207-00	Maintenance Expense>Repairs & Maint	22,200.00	0.00	22,200.00	28,927.00
Subtotal [6A]	Repairs and Maintenance	23,933.00	0.00	23,933.00	29,590.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	71,224.00	0.00	71,224.00	81,177.00
Subtotal [6B]	Heat	71,224.00	0.00	71,224.00	81,177.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	73,225.00	0.00	73,225.00	79,309.00
Subtotal [6C]	Light & Power	73,225.00	0.00	73,225.00	79,309.00

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



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

43-111-01	OT Revenue>Medicaid>C/A	18,112.00	0.00	18,112.00	22,797.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare C</b>	<b>19,948.00</b>	<b>0.00</b>	<b>19,948.00</b>	<b>25,747.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
47-103-00	Other Ancillary Rev>Medicare B	(6,899.00)	0.00	(6,899.00)	(4,171.00)
52-102-00	Revenue Adjustments>Medicare A	208,287.00	0.00	208,287.00	234.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>201,388.00</b>	<b>0.00</b>	<b>201,388.00</b>	<b>(3,937.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
47-104-00	Other Ancillary Revenue>Private	(1,525.00)	0.00	(1,525.00)	(9,525.00)
47-105-00	Other Ancillary Rev>HMO	0.00	0.00	0.00	(49.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00	0.00	0.00	49.00
47-111-00	Other Ancillary Rev>Medicaid	(90.00)	0.00	(90.00)	(294.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	0.00	0.00	294.00
47-223-00	Other Ancillary Rev>Oxygen	(250.00)	0.00	(250.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(154,615.00)	0.00	(154,615.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(237,688.00)	0.00	(237,688.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(2,799.00)	0.00	(2,799.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(776.00)	0.00	(776.00)	(930.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(373.00)	0.00	(373.00)	(29,644.00)
52-123-00	Revenue Adjustments>Ancillary	2,752.00	0.00	2,752.00	0.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(395,364.00)</b>	<b>0.00</b>	<b>(395,364.00)</b>	<b>(40,099.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
51-160-00	Other Rev>Interest	30.00	(30.00)	0.00	447.00
			RJE - 9		
			(30.00)		
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>30.00</b>	<b>(30.00)</b>	<b>0.00</b>	<b>447.00</b>
<b>Subgroup : [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>				
51-179-00	Other Rev>Barber & Beauty	0.00	0.00	0.00	(200.00)
<b>Subtotal [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(200.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
51-034-34	Other Rev>PPP>COVID19	(812,700.00)	0.00	(812,700.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,055.00)	0.00	(3,055.00)	(33,236.00)
51-818-00	Other Rev>Medical Records	(20.00)	0.00	(20.00)	(186.00)
71-700-00	Activity Expense>Contracted Service	(575.00)	0.00	(575.00)	1,200.00
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(816,350.00)</b>	<b>0.00</b>	<b>(816,350.00)</b>	<b>(32,222.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(7,963,390.00)</b>	<b>(30.00)</b>	<b>(7,963,420.00)</b>	<b>(9,007,440.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
10-001-02	Cash>Clearing>Payroll	(127,476.00)	0.00	(127,476.00)	(1,741.00)
10-010-86	Cash>Operating>Greenwich	515,098.00	0.00	515,098.00	425,695.00
10-014-00	Cash>Petty Cash Facility	1,280.00	0.00	1,280.00	530.00
10-034-86	Cash>PPP>Greenwich	142,512.00	0.00	142,512.00	142,512.00
10-060-86	Cash>Resident Trust>Greenwich	26,104.00	0.00	26,104.00	76,385.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	6,766.00	0.00	6,766.00	6,766.00
10-308-86	Cash>American Express>Greenwich	(7.00)	0.00	(7.00)	(7.00)
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>569,277.00</b>	<b>0.00</b>	<b>569,277.00</b>	<b>655,140.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>				
11-100-00	Accounts Receivable>Miscellaneous	(3.00)	0.00	(3.00)	(3.00)
11-102-00	Accounts Receivable>Medicare A	232,248.00	0.00	232,248.00	1,129,044.00
11-104-00	Accounts Receivable>Private	397,312.00	0.00	397,312.00	368,847.00
11-104-70	Accounts Receivable>Private>Old A/R	(8,445.00)	0.00	(8,445.00)	(8,045.00)
11-105-00	Accounts Receivable>HMO	37,438.00	0.00	37,438.00	11,903.00
11-105-70	Accounts Receivable>HMO>Old A/R	1,354.00	0.00	1,354.00	1,354.00
11-109-00	Accounts Receivable>Hospice	13,274.00	0.00	13,274.00	(2,588.00)
11-111-00	Accounts Receivable>Medicaid	161,783.00	0.00	161,783.00	927,883.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	12,636.00	0.00	12,636.00	5,567.00
11-112-00	Accounts Receivable>Income	(90,009.00)	0.00	(90,009.00)	(75,885.00)
11-112-70	Accounts Receivable>Income>Old A/R	235.00	0.00	235.00	235.00
11-120-00	Accounts Receivable>Allow for Doubtful Ac	(89,068.00)	0.00	(89,068.00)	(112,339.00)
11-122-00	Accounts Receivable>Medicare Coins Writ	934.00	0.00	934.00	5,376.00
11-123-00	Accounts Receivable>Ancillary	25,157.00	0.00	25,157.00	64,404.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>694,846.00</b>	<b>0.00</b>	<b>694,846.00</b>	<b>2,315,753.00</b>
<b>Subgroup : [A3]</b>	<b>Other A/R</b>				
13-400-00	Due From>Eli Miris	0.00	0.00	0.00	65,000.00
<b>Subtotal [A3]</b>	<b>Other A/R</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,000.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
12-000-00	Prepaid Expenses	7,499.00	0.00	7,499.00	7,415.00
12-124-00	Prepaid Expenses>Insurance	27,446.00	0.00	27,446.00	31,393.00
12-126-00	Prepaid Expenses>Taxes	13,672.00	0.00	13,672.00	13,159.00
12-881-00	Prepaid Expenses>Workers Comp	70,180.00	0.00	70,180.00	0.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>118,797.00</b>	<b>0.00</b>	<b>118,797.00</b>	<b>51,967.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				

14-131-00	Fixed Assels>Leasehold Improvements	410,485.00	0.00	410,485.00	363,805.00
15-131-00	Accum Depn>Leasehold Improvements	(142,444.00)	0.00	(142,444.00)	(115,510.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>268,041.00</b>	<b>0.00</b>	<b>268,041.00</b>	<b>248,295.00</b>
<b>Subgroup : [B6] Movable Equipment</b>					
14-132-00	Fixed Assels>Furniture, Fixtures and Equip	113,788.00	0.00	113,788.00	102,694.00
14-132-34	Fixed Assels>Furniture, Fixtures and Equip	1,607.00	0.00	1,607.00	0.00
14-133-00	Fixed Assels>Medical Equipment	39,959.00	0.00	39,959.00	39,959.00
14-134-00	Fixed Assels>Computer Hardware	10,292.00	0.00	10,292.00	10,292.00
14-135-00	Fixed Assels>Computer Software	1,094.00	0.00	1,094.00	1,094.00
15-132-00	Accum Depn>Furniture, Fixtures and Equip	(120,817.00)	0.00	(120,817.00)	(101,274.00)
15-132-34	Accum Depn>Furniture, Fixtures and Equip	(134.00)	0.00	(134.00)	0.00
15-133-00	Accum Depn>Medical Equipment	(18,042.00)	0.00	(18,042.00)	(10,050.00)
15-134-00	Accum Depn>Computer Hardware	(7,286.00)	0.00	(7,286.00)	(5,228.00)
15-135-00	Accum Depn>Computer Software	(452.00)	0.00	(452.00)	(234.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>20,009.00</b>	<b>0.00</b>	<b>20,009.00</b>	<b>37,253.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>					
14-136-00	Fixed Assels>CIP	(3,024.00)	0.00	(3,024.00)	2,600.00
14-137-01	Fixed Asset>Capital Lease>Copier	64,401.00	0.00	64,401.00	64,401.00
15-137-01	Accumulated Depn>Capital Lease>Copier	(32,712.00)	0.00	(32,712.00)	(20,445.00)
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>28,665.00</b>	<b>0.00</b>	<b>28,665.00</b>	<b>46,556.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>					
13-128-00	Due From>Vendor Security Deposits	13,887.00	0.00	13,887.00	13,887.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>13,887.00</b>	<b>0.00</b>	<b>13,887.00</b>	<b>13,887.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>					
27-000-77	Due To/(From)>TSM Holdings	0.00	0.00	0.00	422.00
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00	78.00
27-000-87	Due To/(From)>Torrington	(80,257.00)	0.00	(80,257.00)	26.00
27-000-88	Due To/(From)>New Haven	(1,569.00)	0.00	(1,569.00)	49.00
27-000-89	Due To/(From)>Prospect	(229.00)	0.00	(229.00)	22.00
27-000-91	Due To/(From)>Waterbury	(828.00)	0.00	(828.00)	8,918.00
27-152-00	Due To/(From)>Employee	(4,539.00)	0.00	(4,539.00)	3,400.00
27-315-00	Due To/(From)>Fairview at Southport	(2,509.00)	0.00	(2,509.00)	17,309.00
27-317-00	Due To/(From)>Fairview Management	13,126.00	0.00	13,126.00	7,367.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>(76,805.00)</b>	<b>0.00</b>	<b>(76,805.00)</b>	<b>37,591.00</b>
<b>Subgroup : [D7] Other Assets</b>					
27-017-00	Due To/(From)>Diamond Health	100,000.00	0.00	100,000.00	100,000.00
27-172-00	Due To/(From)>Vendor	28,438.00	0.00	28,438.00	9,296.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>128,438.00</b>	<b>0.00</b>	<b>128,438.00</b>	<b>109,296.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>1,765,155.00</b>	<b>0.00</b>	<b>1,765,155.00</b>	<b>3,580,738.00</b>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade A/P</b>					
20-000-00	Accounts Payable	(1,526,682.00)	0.00	(1,526,682.00)	(1,759,832.00)
21-147-00	Other Current Payables>Sales & Use Taxe	136.00	0.00	136.00	136.00
21-149-09	Other Current Payables>Misc. PR Deductic	(409.00)	0.00	(409.00)	(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(3,181.00)	0.00	(3,181.00)	(2,078.00)
21-151-00	Other Current Payables>Garnishments W/H	(903.00)	0.00	(903.00)	(375.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00	0.00	36,610.00	36,610.00
21-350-00	Other Current Payables>Resident Funds	(41,352.00)	0.00	(41,352.00)	(91,633.00)
21-353-00	Other Current Payables>Resident Refunds	(19,411.00)	0.00	(19,411.00)	(19,411.00)
21-600-00	Other Current Payables>Disputed AP	(99,543.00)	0.00	(99,543.00)	(110,643.00)
21-884-00	Other Current Payable>Disability & Other Ir	(16,585.00)	0.00	(16,585.00)	(13,762.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(1,671,320.00)</b>	<b>0.00</b>	<b>(1,671,320.00)</b>	<b>(1,961,397.00)</b>
<b>Subgroup : [A2] Notes Payable</b>					
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(812,700.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(812,700.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>					
23-000-00	Accrued Wages & Related	0.00	0.00	0.00	(124,758.00)
23-157-00	Accrued Expenses>PTO	0.00	0.00	0.00	(17,062.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(141,820.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>					
21-276-00	Other Current Payables>SWT Payable	194.00	0.00	194.00	0.00
23-156-00	Accrued Wages & Related>PR Taxes	0.00	0.00	0.00	(1,305.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>194.00</b>	<b>0.00</b>	<b>194.00</b>	<b>(1,305.00)</b>
<b>Subgroup : [A7] Medicare Final Settlement Payable</b>					
27-102-00	Due To/(From)>Medicare A	15,349.00	0.00	15,349.00	11,075.00
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>15,349.00</b>	<b>0.00</b>	<b>15,349.00</b>	<b>11,075.00</b>
<b>Subgroup : [A12] Other Current Liabilities</b>					
21-156-06	Other Current Payable>Union Dues W/H>C	669.00	0.00	669.00	619.00
24-000-00	Accrued Expenses	(74,234.00)	0.00	(74,234.00)	(126,548.00)
24-000-03	Accrued Expenses>Prior	(429.00)	0.00	(429.00)	(429.00)

24-137-01	Accrued Expenses>Capital Lease>Copier	(27,373.00)	0.00	(27,373.00)	(40,745.00)
24-162-00	Accrued Expenses>Insurance - General Li	(13,671.00)	0.00	(13,671.00)	(10,821.00)
24-165-00	Accrued Expenses>Insurance - Property	(3,689.00)	0.00	(3,689.00)	(3,915.00)
24-167-00	Accrued Expenses>Insurance - Auto	(183.00)	0.00	(183.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(228.00)	0.00	(228.00)	(328.00)
24-881-00	Accrued Expenses>Workers Comp	(68,055.00)	0.00	(68,055.00)	0.00
24-882-00	Accrued Expenses>Health Insurance	(222,868.00)	0.00	(222,868.00)	(246,243.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(646,682.00)	0.00	(646,682.00)	(521,644.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(135,542.00)	0.00	(135,542.00)	(226,146.00)
27-105-00	Due To/(From)>HMO	(24,821.00)	0.00	(24,821.00)	(719.00)
27-109-00	Due To/(From)>Hospice	(19.00)	0.00	(19.00)	0.00
27-111-00	Due To/(From)>Medicaid	(35,550.00)	0.00	(35,550.00)	(26,824.00)
27-199-00	Due To>Patient Spend Down	(3,133.00)	0.00	(3,133.00)	(3,133.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,255,808.00)</b>	<b>0.00</b>	<b>(1,255,808.00)</b>	<b>(1,206,876.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
27-000-40	Due To/(From)>Salmon Brook	0.00	0.00	0.00	(1,267.00)
27-000-41	Due To/(From)>Sky View	51.00	0.00	51.00	9.00
27-000-42	Due To/(From)>Realty Salmon Brook	0.00	0.00	0.00	(10,000.00)
27-000-50	Due To/(From)>Sharon	(70.00)	0.00	(70.00)	0.00
27-000-76	Due To/(From)>Realty Southport	1,990.00	0.00	1,990.00	0.00
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	(2,097.00)
27-000-83	Due To/(From)>Twin Oaks	0.00	0.00	0.00	(344.00)
27-000-90	Due To/(From)>West Haven	(574.00)	0.00	(574.00)	(221.00)
27-000-92	Due To/(From)>Regal Care Management C	(192,039.00)	0.00	(192,039.00)	(191,100.00)
27-000-93	Due To/(From)>RC Holdings	221,884.00	0.00	221,884.00	(14,143.00)
27-000-95	Due To/(From)>Norwich	(152,532.00)	0.00	(152,532.00)	(151,476.00)
27-000-96	Due To/(From)>New London	(96,907.00)	0.00	(96,907.00)	(96,869.00)
27-400-00	Due to/(from)>Eli Mirlis	561,120.00	0.00	561,120.00	243,596.00
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>342,923.00</b>	<b>0.00</b>	<b>342,923.00</b>	<b>(223,912.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(2,568,662.00)</b>	<b>0.00</b>	<b>(2,568,662.00)</b>	<b>(4,336,935.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>				
31-329-86	Partner's Equity>Iddo Wernick>Capital Dra	100,000.00	0.00	100,000.00	0.00
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
30-000-00	Retained Earnings	745,611.00	0.00	745,611.00	1,179,047.00
31-000-86	Partner's Equity>All Partners>Capital Draw	70,590.00	0.00	70,590.00	8,334.00
31-400-86	Partners' Equity>Eli Mirlis>CapitalDraws	2,250.00	0.00	2,250.00	2,250.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>818,451.00</b>	<b>0.00</b>	<b>818,451.00</b>	<b>1,189,631.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>918,451.00</b>	<b>0.00</b>	<b>918,451.00</b>	<b>1,189,631.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass expenses from the professional fees account				
80-238-00	Admin Expense>Legal Fees	E.03	14,723.00	
80-239-00	Admin Expense>Accounting Fees		13,165.00	
80-279-00	Admin Expense>Management Fee		171,800.00	
80-240-00	Admin Expense>Professional Fees			191,668.00
80-240-34	Admin Expense>Professional Fees>COVID19			8,000.00
<b>Total</b>			<b>199,688.00</b>	<b>199,688.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass expenses to the management fee and a credit of py expenses to correct line of cost report.				
80-279-00	Admin Expense>Management Fee	D.01	20,067.00	
80-700-00	Admin Expense>Contracted Service			20,067.00
<b>Total</b>			<b>20,067.00</b>	<b>20,067.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To Reclass dentist expense out of clinical services				
Marcum 132	Dentist	D.01	4,200.00	
60-206-00	Nursing Expense>Clinical Services			4,200.00
<b>Total</b>			<b>4,200.00</b>	<b>4,200.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass cell phone expenses from the telephone line				
Marcum 110	Cell Phone	N.01a	80.00	
80-231-00	Admin Expense>Telephone			80.00
<b>Total</b>			<b>80.00</b>	<b>80.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass other employee benefit accounts				
85-200-79	Employee Benefits Expense>Training>Union	E.05a	24,118.00	
85-245-00	Employee Benefits Expense>Background Checks		1,809.00	
85-253-00	Employee Benefits Expense>Uniforms		9,600.00	
85-255-79	Employee Benefits Expense>Pension>Union		189,740.00	
85-260-79	Employee Benefits Expense>Welfare>Union		539,046.00	
Marcum 119	Employee Relations		2,958.00	
Marcum 120	Food - Employees		775.00	
Marcum 131	Ambulance		32,400.00	
Marcum 133	Discriminatory Bonus		1,500.00	
Marcum 135	Indirect COVID Expense		62.00	
Marcum 136	Admin & General>COVID Related Expense		1,000.00	
61-883-00	Nursing Admin Expense>Other Benefits			519,131.00
68-883-00	Therapy Expense>Other Benefits			774.00
69-883-00	Social Services Expense>Other Benefits			10,928.00
70-883-00	Dietary Expense>Other Benefits			104,173.00
71-883-00	Activity Expense>Other Benefits			15,354.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			41,840.00
75-883-00	Maintenance Expense>Other Benefits			8,632.00
80-883-00	Admin Expense>Other Benefits			102,076.00
60-883-00	Nursing Expense>Other Benefits			
Marcum 118	Parties			
Marcum 134	720 Tax Form			
<b>Total</b>			<b>803,008.00</b>	<b>803,008.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
To reclass reversal of prior year interest expense to correct line of cost report				
94-000-00	Interest Expense	D.01	30.00	
51-160-00	Other Rev>Interest			30.00
<b>Total</b>			<b>30.00</b>	<b>30.00</b>
<b>Reclassifying Journal Entries JE # 10</b>				
To reclass IT expenses to correct line of cost report				
80-700-00	Admin Expense>Contracted Service	D.01	13,756.00	
75-700-00	Maintenance Expense>Contracted Service			13,756.00
<b>Total</b>			<b>13,756.00</b>	<b>13,756.00</b>
<b>Reclassifying Journal Entries JE # 11</b>				
To reclass leased equipment into correct line of the cost report				
Marcum 113	Leased Equipment	D.01 - Tab T	9,548.00	
80-208-00	Admin Expense>Equip-Rental			9,548.00
<b>Total</b>			<b>9,548.00</b>	<b>9,548.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>1,050,377.00</b>	<b>1,050,377.00</b>

Total All Journal Entries

1,050,377.00

1,050,377.00



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

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

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**