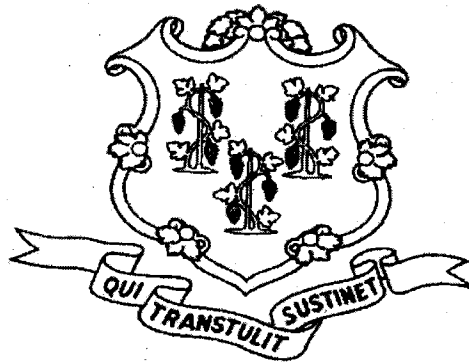


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Fairview Health of Greenwich, LLC	
Address (No. & Street, City, State, Zip Code) 1188 King Street, Greenwich, CT 06831	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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

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General Information

Name of Facility (as licensed) Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	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 [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Fairview Health of Greenwich, LLC		Period Covered: From 10/1/2015	To 9/30/2016
Address of Facility 1188 King Street, Greenwich, CT 06831			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/2/2017
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-531-8300	Report for Year Ended 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Fairview Health of Greenwich, LLC	Address (No. & Street, City, State, Zip) 1188 King Street, Greenwich, CT 06831
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License Numbers:	CCNH 2311-C	RHNS (Specify)	Medicare Provider No. 07-5069
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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="checkbox"/> Proprietorship	<input checked="" type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
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Administrator		
Name of Administrator Linda Loffredo	Nursing Home Administrator's License No.:	002002

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name N/A	License No.:

Fairview Health of Greenwich LLC

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

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire
Individual Proprietorship

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	Page 3B	of 37
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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	License No. 2311-C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Fairview Health Management	1188 King Street, Greenwich, CT	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg. 16 / Line m12	29,950	29,950
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg. 13 / Line B5a	23,309	23,309
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg. 13 / Line B9a	7,793	7,793
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg. 13 / Line B10a	17,296	17,296
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input 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	License No. 2311-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A - One level of care

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

N/A - One level of care

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

N/A - One level of care

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		2311-C		9/30/2016		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Eagle Leasing Company	<input type="radio"/>	<input checked="" type="radio"/>	Storage	Monthly	Monthly	4,788	4,788	
Great America Financial Service	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Monthly	Monthly	5,867	5,867	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No	Total ***
								10,655

* 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, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Annual Review, Prepare Medicaid & Medicare cost reports, bad debt audit representation (Disallowed \$515 on Pg. 28)	\$ 11,065
2 Preparation of Tax Returns	\$ 2,550
3	\$
4	\$
	Charge for Services Provided
	\$ 13,615

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 Jackson Lewis P.C	631-247-0404
2 Jacobi & Case	203-874-7110
3 Melick & Porter	
4 Brendan Chao, Esq	516-466-2033
5 See Page 7a attachment	See Page 7a attachment

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

- 1 58 South Service Road Suite 250, Melville, NY 11747
- 2 57 Plains Road Suite 2B, Milford, CT 06461
- 3 One Liberty Square 7th Floor, Boston, MA 02109
- 4 230 Park Ave, New York, NY 10169
- 5 See Page 7a attachment

Services Provided by This Firm (*describe fully*)

1 General legal and CHRO (Disallowed \$5,714 on Pg. 28)	\$ 38,591
2 Vendor Lawsuits (Disallowed on Pg. 28)	\$ 2,933
3 Legal Services	\$ 4,262
4 Legal Services	\$ 2,250
5 See Page 7a attachment	\$ 20,154
	Charge for Services Provided
	\$ 68,190

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Fairview Health of Greenwich LLC		License No. 2311-C	Report for Year Ended 9/30/2016	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Robinson & Cole LLP			860-275-8200	
2	Naness, Chalet and Naness, LLC			516-827-4300	
3					
4					
5					
6					
7					
8					
Address (<i>No. & Street, City, State, Zip Code</i>)					
1	280 Trumbull St Hartford CT 06103				
2	375 North Broadway, Suite 202, Jericho, NY 11753				
3					
4					
5					
6					
7	375 North Broadway, Suite 202, Jericho, NY 11753				
8					
Services Provided by This Firm (<i>describe fully</i>)					
1	Labor/Union Contract Negotiations			\$	17,462
2	Legal Services			\$	2,692
3				\$	
4				\$	
5				\$	
6				\$	
7				\$	
8				\$	
				Charge for Services Provided	
				\$	20,154
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
<input checked="" type="radio"/> Yes		<input type="radio"/> No		Page 15, Line 1e	

Schedule of Resident Statistics

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C		Report for Year Ended 9/30/2016				Report for Year Ended 9/30/2016				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH	RHNS	RHNS (Specify)	
					Total	CCNH	RHNS	(Specify)					Total
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	75	75			75	75			75	75			
B. On last day of THIS report period	75	75			75	75			75	75			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	67	67			67	67			69	69			
B. As of midnight of THIS report period	73	73			69	69			73	73			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,253	4,253			3,171	3,171			1,082	1,082			
B. Medicaid (Conn.)	16,988	16,988			12,589	12,589			4,399	4,399			
C. Medicaid (other states)	2,564	2,564			1,989	1,989			575	575			
D. Private Pay	775	775			539	539			236	236			
E. State SSI for RCH													
F. Other (Specify) Managed Care	273	273			161	161			112	112			
G. Total Care Days During Period (3A thru F)	24,853	24,853			18,449	18,449			6,404	6,404			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	22	22							22	22			
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	24,875	24,875			18,449	18,449			6,426	6,426			

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	17		52		4				
Per Diem Rate									
a. One bed rm.	Various		237.21		500.00				
b. Two bed rms.	Various		237.21		480.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,335	1,335		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	186	186		
2. Restorative Treatments	1,675	1,675		
C. Other	12,300	12,300		
D. Total Physical Therapy Treatments	15,496	15,496		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	145	145		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	57	57		
2. Restorative Treatments	516	516		
C. Other	1,518	1,518		
D. Total Speech Therapy Treatments	2,236	2,236		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	934	934		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	115	115		
2. Restorative Treatments	1,033	1,033		
C. Other	10,106	10,106		
D. Total Occupational Therapy Treatments	12,188	12,188		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC	2311-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	83,784	2,112				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	273,167	9,832				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	499,455	28,931				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	214,404	13,160				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	59,513	3,930				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	15,825	1,063				
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	100,425	1,688				
b. RN						
1. Direct Care	407,315	10,420				
2. Administrative**	192,546	4,959				
c. LPN						
1. Direct Care	712,121	25,001				
2. Administrative**						
d. Aides and Attendants	922,724	55,925				
e. Physical Therapists	187,909	4,740				
f. Speech Therapists	50,131	1,592				
g. Occupational Therapists	171,914	4,572				
h. Recreation Workers	90,497	4,324				
i. Physicians						
1. Medical Director	32,412	2,120				
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	134,649	3,456				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,148,791	177,825				

* 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		2311-C	9/30/2016		11	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Eli Mirtis	45,762		Non-discriminatory	Oversee the financial operations of the facility	N/A	A4	Fairview Health of Southport	N/A	63,024
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Fairview Health of Greenwich, LLC		License No. 2311-C		Report for Year Ended 9/30/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Linda Loffredo	83,784		Non-discriminatory	Administrator	2,112	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC	2311-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	1,500	Monthly Fee				
3. Pharmacist	4,200	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	92,397	2,445				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	8,280	Contracted				
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	7,793	112				
b. Other						
10. Occupational Therapist						
a. Resident Care	17,296	246				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	151,830	Contracted				
2. Administrative***						
b. LPN						
1. Direct Care	3,683	Contracted				
2. Administrative***						
c. Aides	20,943	1,094				
d. Other						
12. Other (Specify)						
See Attached Schedule	285					
B-13 Total Fees Paid in Lieu of Salaries	308,207	3,897				

* 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		License No. 2311-C		Report for Year Ended 9/30/2016	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	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Accuscript Consulting Services	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Stern Physical Therapy, 23 Robert Pitt Drive Monsey, NY 10952	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Shajan Group, 1 harbor Point Road #503, Stamford, CT 06902	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cavallo Orthopedics and Sports Medicine, LLC, 945 Summer Street 2nd Floor, Stamford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics, LLC	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Towne Nursing, 1413 38th street Brooklyn, NY 11218	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nurse Network, 653 Main St Plantsville, CT 06479	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Eula Richardson	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regine Majeste	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, 101 North Plains Industrial Road Suite 1B, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 85,422	85,422			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 65,680	65,680			
4. Social Security (F.I.C.A.)	\$ 320,068	320,068			
5. Health Insurance	\$ 598,923	598,923			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 120,470	120,470			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 35,554	35,554			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 250,000	250,000			
d. Accounting and Auditing	\$ 13,615	13,615			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 68,190	68,190			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 69,106	69,106			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 16,492	16,492			
2. Cellular Phones	\$ 1,226	1,226			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
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	\$ 425,333	425,333			
Subtotal	\$ 2,070,079	2,070,079			

* 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**

Fairview Health of Greenwich, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Relations	\$ 5,247		
Union Transportation	\$ 28,220		
Food	\$ 5		
Miscellaneous	\$ 70		
Training & Education	\$ 1,299		
Background Checks	\$ 685		
Disability/Life Insurance	\$ 28		
Total	\$ 35,554	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,070,079	2,070,079			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 61	61			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 21,216	21,216			
5. Education Expenses Related to Seminars and Conventions	\$ 625	625			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 739	739			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 41,814	41,814			
4. Fund-Raising***	\$				
5. Medical Records	\$ 11,019	11,019			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,982	1,982			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,730	5,730			
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>)	\$ 85,282	85,282			
12. Administrative Management Services**	\$ 152,233	152,233			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 100,394	100,394			
C-14 Total Administrative & General Expenditures	\$ 2,491,524	2,491,524			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 41,814		
Total Other Advertising	\$ 41,814	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Long-Term Care Mutual Aid Program Dues	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 5,980		
Fines & Penalties	\$ 5,000		
Bank Fees	\$ 17,219		
ACH Fees	\$ 72,158		
Food - Employee	\$ 37		
Total Other Administrative and General	\$ 100,394	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Fairview Healthcare Management LLC	29,950	Management of Facility	Page 16 / Line m12
ASP Accounting Services	4,950	Bookkeeping Svcs	Page 16 / Line m12
Caretech	22,000	Purchaser	Page 16 / Line m12
Caretech	50,233	Dietary Purchaser	Page 16 / Line m12
LTC Consulting Services	45,100	Billing & Financial Svcs	Page 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 102,763	102,763		
2. Non-Food Supplies	\$ 23,026	23,026		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 353	353		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 126,142	126,142		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. 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.

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

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		2311-C	9/30/2016	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)	\$	100,122	100,122		
c. Management Services**	\$				
d. Other (Specify) Laundry Supplies	\$	497	497		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	100,619	100,619		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue 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)				

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

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

*** 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		2311-C	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Housekeeping Supplies	\$	33,683	33,683		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	33,683	33,683		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	124,598	124,598		
b.	Medicine Cabinet Drugs	\$	6,360	6,360		
c.	Medical and Therapeutic Supplies	\$	163,365	163,365		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	11,947	11,947		
f.	X-rays and Related Radiological Procedures***	\$	19,538	19,538		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	14,865	14,865		
i.	Recreation	\$	14,341	14,341		
j.	Other (Specify)**** See Attached Schedule	\$				
5K.	Total Resident Care Expenditures (5a - 5j)	\$	355,014	355,014		

* 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.

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	2311-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 57,743	57,743				
b. Heat	\$ 48,595	48,595				
c. Light & Power	\$ 77,726	77,726				
d. Water	\$ 56,332	56,332				
e. Equipment Lease (Provide detail on page 6)	\$ 10,655	10,655				
f. Other (itemize)	\$ 56,150	56,150				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 307,201	307,201				
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 10,442	10,442				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 10,442	10,442				
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 17,546	17,546				
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 17,546	17,546				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 487,707	487,707				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 28,099	28,099				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 543,794	543,794				

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

Depreciation Schedule

Name of Facility Fairview Health of Greenwich, LLC		License No. 2311-C		Report for Year Ended 9/30/2016				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
									10,442
									10,442

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/1/2016	Cbord Group, Inc.	\$ 317	5	\$ 63
7/1/2015	BSD Care	7,160	10	716
11/17/2015	Tower Furniture	6,500	10	650
7/27/2016	Floor Scrubber	720	5	144
9/15/2016	Refrigerator	531	10	53
Total additions for Movable Equipment		\$ 15,228		\$ 1,626 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/14/2015	Avalon Construction Corp	\$ 8,300	15	\$ 553
9/27/2016	Tiles for Shower Room	1,269	15	85
8/11/2016	Digital Signs	1,100	10	110
9/2/2016	Painting	4,000	15	267
9/19/2016	Installation of Outlets	21,238	15	1,416
Total additions for Leasehold Improvement		\$ 35,907		\$ 2,431 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C		Report for Year Ended 9/30/2016		Page 24	of 37		
	Date of Acquisition Month Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense								
1.								
2.								
3.								
A-4. Subtotal								
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period	Var		181,290	19,721	S/L	Var	15,115	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var		35,907		S/L	Var	2,431	
C-4. Subtotal								
D. Total Amortization								17,546
								17,546

* 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	9/30/2015 Accum Depreciation	9/30/2016 Depreciation	9/30/2016 Accum Depreciation	Net Book Value
01/01/13	Gerimenu	5	301	5	165	60	225	76
01/01/13	Computers	5	5,380	90	2,959	1,076	4,035	1,345
0/01/2013	Medical Equipment	5	2,180	36	1,199	436	1,635	545
04/04/13	Scale	10	3,310	28	828	331	1,159	2,152
05/06/13	Bed and Head foot Board	15	4,134	23	667	276	943	3,191
04/04/13	Wheel Chair	5	1,129	19	565	226	791	338
06/17/13	Exercise Bike	5	4,450	74	2,077	890	2,967	1,483
07/16/13	Air Conditioning Units	5	742	12	333	148	481	261
08/28/13	Refrigerator Door	10	2,366	20	513	237	750	1,616
08/29/13	Pressure Guard Monitor	5	1,306	22	566	261	827	479
Movable Equipment 2013			25,298	328	9,871	3,941	13,812	11,486
11/01/13	Med Part - Bed Parts	5	1,209	20	484	242	726	483
12/01/13	BSD Care - Bed Parts	5	1,845	31	738	369	1,107	738
01/27/14	A-Tech - Door Seal gasket	5	484	8	194	97	291	193
02/01/14	Cbord	5	307	5	122	61	183	124
04/24/14	Arjohuntleigh	5	103	2	42	21	63	40
05/21/14	Arjohuntleigh	5	393	7	158	79	237	156
09/16/14	A-Tech - Oven Parts	5	1,147	19	458	229	687	460
09/18/14	Arjohuntleigh	5	469	8	188	94	282	187
Movable Equipment 2014			5,957		2,384	1,192	3,576	2,381
10/01/14	Televisions	5	2,833	47	567	567	1,134	1,699
08/31/14	Bed Frames	5	4,500	75	900	900	1,800	2,700
12/22/14	EKG Machine	5	1,275	21	255	255	510	765
12/17/14	Bariatric Beds	5	875	15	175	175	350	525
01/28/15	Treadmill	10	2,925	24	293	293	586	2,339
04/27/15	Pressure Mattress	5	1,045	17	209	209	418	627
04/10/15	Pressure Relieving Foam mattress	5	1,662	28	332	332	664	998
06/29/15	Cardio Stress Software	5	3,137	52	627	627	1,254	1,883
07/25/15	Software	5	1,500	25	300	300	600	900
9/310/15	Snow Blower	5	536	9	107	107	214	322
Movable Equipment 2015			20,288		3,765	3,765	7,530	12,758
02/01/14	Cbord	5	(307)	(5)	(122)	(61)	(183)	(124)
04/24/14	Arjohuntleigh	5	(103)	(2)	(42)	(21)	(63)	(40)
Movable Equipment Disposals 2015			(410)		(164)	(82)	(246)	(164)
2/1/2016	Cbord Group, Inc.	5	317	5	-	63	63	254
7/1/2015	BSD Care	10	7,160	60	-	716	716	6,444
11/17/2015	Tower Furniture	10	6,500	54	-	650	650	5,850
7/27/2016	Floor Scrubber	5	720	12	-	144	144	576
9/15/2016	Refrigerator	10	531	4	-	53	53	478
Movable Equipment 2016			15,228		-	1,626	1,626	13,602
Total Movable Equipment			66,361		15,856	10,442	26,298	40,063
Per Trial Balance			67,048			-	17,539	49,509
Variance			(687)			10,442	8,759	(9,446)

- | | |
|---|---------------|
| 1. F/S vs CR NBV - Mov. Equip. | 9,446 |
| 3. F/S vs CR NBV - Leasehold Imp. | 15,131 |
| Rounding | - |
| F/S vs CR NBV - Pg. 31, Line B9 | 24,577 |
| 2. F/S vs C/R Deprec. - Pg. 36, Line F1 | (10,442) |
| 4. F/S vs C/R Deprec. - Pg. 36, Line F1 | 53,734 |
| Total Page 36, Line F1 | 43,292 |

LEASEHOLD EQUIPMENT

<u>DATE</u>	<u>DESCRIPTION</u>	<u>Life</u>	<u>Cost</u>	<u>Monthly Deprec</u>	<u>9/30/2015 Accum Depreciation</u>	<u>9/30/2016 Depreciation</u>	<u>9/30/2016 Accum Depreciation</u>	<u>Net Book Value</u>
01/31/13	Fire Stop Survey	7	1,800	21	643	257	900	900
02/28/13	Fire Stop Installation	7	3,300	39	1,075	471	1,546	1,754
Leasehold Improvements 2013			5,100	61	1,718	728	2,446	2,654
01/10/14	Heating System	12	12,000	83	2,000	1,000	3,000	9,000
07/31/14	Roof	12	31,388	218	5,232	2,616	7,848	23,540
Leasehold Improvements 2014			43,388		7,232	3,616	10,848	32,540
10/01/14	Additional Roof	12	95,010	660	7,918	7,918	15,836	79,174
10/01/14	HVAC	15	14,357	80	957	957	1,914	12,443
01/29/15	Leasehold Improvement	10	4,500	38	450	450	900	3,600
04/01/15	Flooring	15	16,525	92	1,102	1,102	2,204	14,321
06/11/15	Leasehold Improvement	7	2,410	29	344	344	688	1,722
Leasehold Improvements 2015			132,802		10,771	10,771	21,542	111,260
12/14/2015	Avalon Construction Corp	15	8,300	46	-	553	553	7,747
9/27/2016	Tiles for Shower Room	15	1,269	7	-	85	85	1,184
8/11/2016	Digital Signs	10	1,100	9	-	110	110	990
9/2/2016	Painting	15	4,000	22	-	267	267	3,733
9/19/2016	Installation of Outlets	15	21,238	118	-	1,416	1,416	19,822
Leasehold Improvements 2016			35,907		-	2,431	2,431	33,476
Total Leasehold Improvements			217,197		19,721	17,546	37,267	179,930
Per Trial Balance			217,197			71,280	22,136	195,061
Variance			-			(53,734)	15,131	(15,131)

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

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		75			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Laurelton Nursing Home	Building & Equipment	11/07/05	25 Years	487,707	

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	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC		2311-C		9/30/2016		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) Working Capital Interest				\$	10,332	10,332	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	10,332	10,332	
14. Insurance							
a. Insurance on Property (buildings only)				\$	70,856	70,856	
b. Insurance on Automobiles				\$	2,707	2,707	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	73,563	73,563	
15. Total All Expenditures (A-13 thru C-14)				\$	8,498,870	8,498,870	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Greenwich, LLC			2311-C	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 171,914	171,914		
4.			Other - See attached Schedule	\$ 45,762	45,762		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 17,296	17,296		
7.			Other - See attached Schedule	\$ 285	285		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 250,000	250,000		
10.	15	1d/e	Accounting & Legal	\$ 9,162	9,162		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 146	146		
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.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L4	Automobile Expense (e.g. personal use)	\$ 11,894	11,894		
18.	16	m3	Unallowable Advertising *	\$ 41,814	41,814		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,220	36,220		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 584,493	584,493		

* 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	\$ 45,762		
Total Other Salaries Adjustment			\$ 45,762	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 285		
Total Other Fees Adjustments			\$ 285	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owner's Benefits (See Attached)	\$ 10,861		
15	1a9	Employee Relations	\$ 5,247		
15	1a9	Food	\$ 5		
15	1a9	Miscellaneous	\$ 70		
16	m13	Fines & Penalties	\$ 5,000		
16	m13	Non-Allowable Bank Charges	\$ 15,000		
16	m13	Food - Employee	\$ 37		
Total Other A&G Adjustments			\$ 36,220	\$ -	\$ -

Fairview Health of Greenwich, LLC
September 30, 2016
Benefits Disallowance

Pg. 28a

Owner

Owner's Salary	45,762	Page 11
Total Salaries	<u>4,148,791</u>	TB Linked
Percent to Total Salaries	1.10%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	984,671	TB Linked
Owner's Benefits Disallowed	10,861	Page 28 attachment

**Fairview Health of Greenwich, LLC
Disallowance Schedule for Cell Phones
September 30, 2016**

Pg. 28b

	<u>Amount</u>	
Total Cell Phone Expense	1,226	TB Linked
Cell Phone Allowed Based on Bed Capacity	3	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	<u>\$ 1,080</u>	

Disallowed Cell Phone (Page 28, Line 12)

\$ 146

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Greenwich, LLC			2311-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 584,493	584,493		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 124,598	124,598		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 19,538	19,538		
30.	20	5h	Laboratory	\$ 14,865	14,865		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,947	11,947		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 755,441	755,441		

*** 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.

Fairview Health of Greenwich, LLC
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,363,976	3,363,976				
b. Medicaid Room and Board Contractual Allowance **	\$ 6,486	6,486				
2. a. Medicaid (<i>All other states</i>)	\$ 942,801	942,801				
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,467,527	2,467,527				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 606,674	606,674				
b. Private-Pay Room and Board Contractual Allowance **	\$ 5,207	5,207				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 112,572	112,572				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (30,933)	(30,933)				
c. Prescription Drugs - Non-Medicare	\$ 14,485	14,485				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (743)	(743)				
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	\$ 739,006	739,006				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (51,524)	(51,524)				
c. Physical Therapy - Non-Medicare	\$ 214,947	214,947				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (12,130)	(12,130)				
4. a. Speech Therapy - Medicare	\$ 152,702	152,702				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (21,763)	(21,763)				
c. Speech Therapy - Non-Medicare	\$ 24,359	24,359				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (5,011)	(5,011)				
5. a. Occupational Therapy - Medicare	\$ 648,861	648,861				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (46,246)	(46,246)				
c. Occupational Therapy - Non-Medicare	\$ 161,165	161,165				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (10,581)	(10,581)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,447,128)	(1,447,128)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (38,492)	(38,492)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,796,217	7,796,217				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 423,282	423,282				
V. Total Other Revenue (1 thru 8)	\$ 423,282	423,282				
VI. Total All Revenue (III +V)	\$ 8,219,499	8,219,499				

* 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	Radiology Revenue>Medicare A	\$ 3,954		
30 II 6a	Lab Rev>Medicare A	\$ 31,909		
30 II 6a	Other Ancillary Rev>Medicare A	\$ 754		
30 II 6a	Other Ancillary Rev>Medicare A>C/A	\$ (1,413,541)		
30 II 6a	Other Ancillary Rev>Medicare B>C/A	\$ (70,204)		
Total Other Resident Revenue - Medicare		\$ (1,447,128)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Radiology Revenue>Other Payor	\$ 260		
30 II 6b	Other Ancillary Revenue>Private	\$ 1,525		
30 II 6b	Other Ancillary Rev>HMO>C/A	\$ (18,365)		
30 II 6b	Other Ancillary Rev>Other Payor>C/A	\$ (21,912)		
Total Other Resident Revenue		\$ (38,492)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Supplies	\$ 500		
30 IV 8	Miscellaneous Income	\$ (6,865)		
30 IV 8	Other Income	\$ 429,647		
Total Other Revenue		\$ 423,282	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	454,270
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	807,545
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	5,569
a. Prepaid Expenses	5,569			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,267,384
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>217,197</u>		\$	179,930
	Accum. Depreciation <u>37,267</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>66,361</u>		\$	40,063
	Accum. Depreciation <u>26,298</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	30,727
CIP	6,150			
F/S vs C/R NBV	24,577			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	250,720

* 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	2311-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,518,104
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	25,643
2. Escrow Deposits			\$	3,498
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>)			\$	55,808
Name and Address		Amount	Loan Date	
West Haven, Employee		55,808		
7. Other Assets (<i>itemize</i>)			\$	504,652
Due To/(From)>Diamond Health		100,000		
Due To/(From)>Vendor		90,230		
Due To/(From)>Facility		314,422		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	589,601
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,107,705

* 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 Fairview Health of Greenwich, LLC		License No. 2311-C	Report for Year Ended 9/30/2016	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,210,929
2. Notes Payable (<i>itemize</i>)				\$	(15,091)
N/P - Misc. (15,091)					
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>)				\$	94,669
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	9,589
7. Medicare Final Settlement Payable				\$	
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>)				\$	34,318
Accrued Expenses		98,391	Accrued Expenses>Healt	(53,988)	
Accrued Expenses>Prior		16,897	Deferred Revenue>R&B	3,062	
Accrued Expenses>RE Taxes		32,084			
Accrued Expenses>Workers Comp		(62,128)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,334,414

* 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		License No. 2311-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,334,414	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 708,971	
Name and Address of Lender	Amount	Loan Date			
Pros, Wtby, Southport	327,306				
Mgmt Co., Holdings Co., Eli Mirlis	381,665				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 708,971	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,043,385	

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	2311-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	251,093
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(864,110)
6. Gain or Loss for Period			\$	(322,663)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(935,680)
C. Total Reserves and Net Worth			\$	(935,680)
D. Total Liabilities, Reserves, and Net Worth			\$	2,107,705

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC	2311-C	9/30/2016	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2015		\$	(285,379)
B.	Total Revenue (From Statement of Revenue Page 30)		\$	8,219,499
C.	Total Expenditures (From Statement of Expenditures Page 27)		\$	8,542,162
D.	Net Income or Deficit		\$	(322,663)
E.	Balance		\$	(608,042)
F.	Additions			
	1. Additional Capital Contributed (itemize)			
	Page 27 Expenses	\$8,498,870		
	F/S vs C/R Depreciation	43,292		
	Expenses Per F/S	\$8,542,162		
	2. Other (itemize)			
	Prior Period Adjustment	(327,638)		
F-3.	Total Additions		\$	(327,638)
G.	Deductions			
	1. Drawings of Owners/Operators/Partners (Specify)		\$	
	Name and Address (No., City, State, Zip)	Title	Amount	
	2. Other Withdrawings (Specify)		\$	
	Purpose	Amount		
	3. Total Deductions		\$	
H.	Balance at End of Period	09/30/16	\$	(935,680)

I. Preparer's/Reviewer's Certification

Name of Facility Fairview Health of Greenwich, LLC	License No. 2311-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/11/17		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Fairview Health of Greenwich, LLC for the year ended September 30, 2016, 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. 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 and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 11, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Fairview Health of Greenwich, LLC

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
10-010-00	Cash>Operating	760,733.00			760,733.00
10-010-86	Cash>Operating>Greenwich	(633,880.00)			(633,880.00)
10-012-86	Cash>Operating2>Greenwich	417,088.00			417,088.00
10-014-00	Cash>Petty Cash Facility	330.00			330.00
10-016-86	Cash>Business Savings>Greenwich	500.00			500.00
10-017-86	Cash>Diamond Healthcare>Greenwich	(97,693.00)			(97,693.00)
10-060-86	Cash>Resident Trust>Greenwich	4,868.00			4,868.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	(2,676.00)			(2,676.00)
11-001-00	Accounts Receivable>Clearing	15,513.00			15,513.00
11-100-00	Accounts Receivable>Miscellaneous	1,537.00			1,537.00
11-102-00	Accounts Receivable>Medicare A	237,165.00			237,165.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	80,091.00			80,091.00
11-104-00	Accounts Receivable>Private	(6,551.00)			(6,551.00)
11-104-50	Accounts Receivable>Private>Litigation	18,901.00			18,901.00
11-104-70	Accounts Receivable>Private>Old A/R	291,042.00			291,042.00
11-105-00	Accounts Receivable>HMO	73,998.00			73,998.00
11-105-70	Accounts Receivable>HMO>Old A/R	(61,518.00)			(61,518.00)
11-109-00	Accounts Receivable>Hospice	10,664.00			10,664.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,182.00)			(6,182.00)
11-111-00	Accounts Receivable>Medicaid	386,155.00			386,155.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	110,958.00			110,958.00
11-111-93	Accounts Receivable>Medicaid>Rate Adjustment	6,487.00			6,487.00
11-112-00	Accounts Receivable>Income	294.00			294.00
11-112-70	Accounts Receivable>Income>Old A/R	(22,914.00)			(22,914.00)
11-113-70	Accounts Receivable>Out of State Medicaid>Old A/R	52,407.00			52,407.00
11-115-70	Accounts Receivable>Medicaid Coinsurance>Old A/R	(1,610.00)			(1,610.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(403,679.00)			(403,679.00)
11-123-00	Accounts Receivable>Ancillary	14,715.00			14,715.00
11-123-70	Accounts Receivable>Ancillary>Old A/R	10,072.00			10,072.00
12-000-00	Prepaid Expenses	5,569.00			5,569.00
13-128-00	Due From>Vendor Security Deposits	25,643.00			25,643.00
14-131-00	Fixed Assets>Leasehold Improvements	217,197.00			217,197.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	67,048.00			67,048.00
14-136-00	Fixed Assets>CIP	6,150.00			6,150.00
15-131-00	Accum Depn>Leasehold Improvements	(22,136.00)			(22,136.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(17,539.00)			(17,539.00)
17-283-06	Other Assets>Tax Escrow>Other	3,498.00			3,498.00
20-000-00	Accounts Payable	(2,143,649.00)			(2,143,649.00)
21-101-00	Other Current Payables>Provider Tax	(62,788.00)			(62,788.00)
21-147-00	Other Current Payables>Sales & Use Taxes	136.00			136.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(409.00)			(409.00)
21-150-00	Other Current Payables>Union Dues WH	(1,764.00)			(1,764.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00			36,610.00
21-350-00	Other Current Payables>Resident Funds	(18,884.00)			(18,884.00)
21-353-00	Other Current Payables>Resident Refunds	(20,181.00)			(20,181.00)
22-310-00	Note Payable>Misc	15,091.00			15,091.00
23-000-00	Accrued Wages & Related	(94,669.00)			(94,669.00)
23-156-00	Accrued Wages & Related>PR Taxes	(9,589.00)			(9,589.00)
24-000-00	Accrued Expenses	(98,391.00)			(98,391.00)
24-000-03	Accrued Expenses>Prior	(16,897.00)			(16,897.00)
24-161-00	Accrued Expenses>RE Taxes	(32,084.00)			(32,084.00)
24-881-00	Accrued Expenses>Workers Comp	62,128.00			62,128.00
24-882-00	Accrued Expenses>Health Insurance	53,988.00			53,988.00
25-154-00	Deferred Revenue>R&B Prepayment	(3,062.00)			(3,062.00)
27-000-89	Due To/(From)>Prospect	(40,000.00)			(40,000.00)
27-000-90	Due To/(From)>West Haven	49,441.00			49,441.00
27-000-91	Due To/(From)>Waterbury	(140,000.00)			(140,000.00)
27-000-92	Due To/(From)>Management	(150,000.00)			(150,000.00)
27-000-93	Due To/(From)>Holdings	(41,665.00)			(41,665.00)
27-017-00	Due To/(From)>Diamond Health	100,000.00			100,000.00
27-152-00	Due To/(From)>Employee	6,367.00			6,367.00
27-172-00	Due To/(From)>Vendor	90,230.00			90,230.00
27-176-00	Due To/(From)>Facility	314,422.00			314,422.00
27-315-00	Due To/(From)>Southport	(147,306.00)			(147,306.00)
27-400-00	Due to/(from)>Eli Miris	(190,000.00)			(190,000.00)
30-000-00	Retained Earnings	864,110.00			864,110.00
31-401-00	Partners' Equity>Partner #2	(251,093.00)			(251,093.00)
40-102-00	Room & Board Revenue>Medicare A	(2,470,541.00)			(2,470,541.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	3,014.00			3,014.00
40-104-00	Room & Board Revenue>Private	(452,112.00)			(452,112.00)
40-105-00	Room & Board Revenue>HMO	(112,573.00)			(112,573.00)
40-105-14	Room & Board Revenue>HMO>Sequester	39.00			39.00
40-109-00	Room & Board Revenue>Hospice	(42,028.00)			(42,028.00)
40-111-00	Room & Board Revenue>Medicaid	(3,360,246.00)			(3,360,246.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(3,730.00)			(3,730.00)
40-113-00	Room & Board Revenue>Out of State Medicaid	(942,801.00)			(942,801.00)
41-102-00	Pharmacy Rev>Medicare A	(112,572.00)			(112,572.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	30,933.00			30,933.00
41-105-00	Pharmacy Rev>HMO	(5,316.00)			(5,316.00)
41-105-01	Pharmacy Rev>HMO>C/A	743.00			743.00
41-114-00	Pharmacy Revenue>Other	(9,169.00)			(9,169.00)
42-102-00	PT Revenue>Medicare A	(673,072.00)			(673,072.00)
42-102-01	PT Revenue>Medicare A>C/A	51,524.00			51,524.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
42-103-00	PT Revenue>Medicare B	(65,934.00)			(65,934.00)
42-104-00	PT Revenue>Private	(12,390.00)			(12,390.00)
42-105-00	PT Revenue>HMO	(83,445.00)			(83,445.00)
42-105-01	PT Revenue>HMO>C/A	4,571.00			4,571.00
42-111-00	PT Revenue>Medicaid	(119,112.00)			(119,112.00)
42-111-01	PT Revenue>Medicaid>C/A	7,559.00			7,559.00
43-102-00	OT Revenue>Medicare A	(603,243.00)			(603,243.00)
43-102-01	OT Revenue>Medicare A>C/A	46,246.00			46,246.00
43-103-00	OT Revenue>Medicare B	(45,618.00)			(45,618.00)
43-105-00	OT Revenue>HMO	(75,847.00)			(75,847.00)
43-105-01	OT Revenue>HMO>C/A	4,270.00			4,270.00
43-111-00	OT Revenue>Medicaid	(85,318.00)			(85,318.00)
43-111-01	OT Revenue>Medicaid>C/A	6,311.00			6,311.00
44-102-00	ST Revenue>Medicare A	(134,130.00)			(134,130.00)
44-102-01	ST Revenue>Medicare A>C/A	21,763.00			21,763.00
44-103-00	ST Revenue>Medicare B	(18,572.00)			(18,572.00)
44-105-00	ST Revenue>HMO	(19,915.00)			(19,915.00)
44-105-01	ST Revenue>HMO>C/A	529.00			529.00
44-111-00	ST Revenue>Medicaid	(4,444.00)			(4,444.00)
44-111-01	ST Revenue>Medicaid>C/A	4,482.00			4,482.00
45-102-00	Radiology Revenue>Medicare A	(3,954.00)			(3,954.00)
45-114-00	Radiology Revenue>Other Payor	(260.00)			(260.00)
46-102-00	Lab Rev>Medicare A	(31,909.00)			(31,909.00)
47-102-00	Other Ancillary Rev>Medicare A	(754.00)			(754.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	1,413,541.00			1,413,541.00
47-103-01	Other Ancillary Rev>Medicare B>C/A	70,204.00			70,204.00
47-104-00	Other Ancillary Revenue>Private	(1,525.00)			(1,525.00)
47-105-01	Other Ancillary Rev>HMO>C/A	18,365.00			18,365.00
47-114-01	Other Ancillary Rev>Other Payor>C/A	21,912.00			21,912.00
50-4310	Dues & Subscriptions	0.00		5,730.00	5,730.00
51-100-00	Other Rev>Miscellaneous	6,365.00			6,365.00
51-818-00	Other Rev>Medical Records	11,019.00			11,019.00
52-111-00	Revenue Adjustments>Medicaid	(6,486.00)			(6,486.00)
52-114-00	Revenue Adjustments>Other Payor	(5,207.00)			(5,207.00)
60-183-00	Nursing Expense>Supplies	144,811.00			144,811.00
60-204-00	Nursing Expense>Training & Education	525.00			525.00
60-206-00	Nursing Expense>Clinical Services	1,125.00		375.00	1,500.00
60-208-00	Nursing Expense>Equip-Rental	28,757.00		(10,203.00)	18,554.00
60-212-00	Nursing Expense>Clinical Services	660.00		(375.00)	285.00
60-213-00	Nursing Expense>Transportation	8,952.00			8,952.00
60-700-06	Nursing Expense>Contracted Service>Other	26,564.00		(5,621.00)	20,943.00
60-700-18	Nursing Expense>Contracted Service>RN	151,830.00			151,830.00
60-700-19	Nursing Expense>Contracted Service>LPN	3,683.00			3,683.00
60-801-80	Nursing Expense>CNA>Wages	922,724.00			922,724.00
60-805-80	Nursing Expense>LPN>Wages	712,121.00			712,121.00
60-808-80	Nursing Expense>RN>Wages	407,315.00			407,315.00
61-750-00	Nursing Admin Expense>Medical Director	8,280.00			8,280.00
61-811-80	Nursing Admin Expense>Director>Wages	100,425.00			100,425.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	192,546.00			192,546.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	32,412.00			32,412.00
61-880-00	Nursing Admin Expense>Payroll Taxes	49,117.00			49,117.00
61-881-00	Nursing Admin Expense>Workers Comp	21,737.00			21,737.00
61-882-00	Nursing Admin Expense>Health Insurance	17,186.00			17,186.00
61-883-00	Nursing Admin Expense>Other Benefits	68,532.00		(68,532.00)	0.00
62-102-00	Pharmacy Expense>Medicare A	63,503.00			63,503.00
62-105-00	Pharmacy Expense>HMO	11,765.00			11,765.00
62-111-00	Pharmacy Expense>Medicaid	4,726.00			4,726.00
62-145-00	Pharmacy Expense>RX	44,604.00			44,604.00
62-222-00	Pharmacy Expense>OTC	6,360.00			6,360.00
62-700-00	Pharmacy Expense>Contracted Service	7,230.00		(3,030.00)	4,200.00
64-223-00	Other Ancillary Expense>Oxygen	11,947.00			11,947.00
64-224-00	Other Ancillary Expense>Lab	14,865.00			14,865.00
64-225-00	Other Ancillary Expense>Radiology	19,538.00			19,538.00
65-000-00	PT Expense	71,733.00		(300.00)	71,433.00
65-700-00	PT Expense>Contracted Service	2,192.00		5,621.00	7,813.00
65-829-80	PT Expense>Staff>Wages	187,909.00			187,909.00
66-000-00	OT Expense	17,296.00			17,296.00
66-829-80	OT Expense>Staff>Wages	171,914.00			171,914.00
67-000-00	ST Expense	7,793.00			7,793.00
67-829-80	ST Expense>Staff>Wages	50,131.00			50,131.00
68-700-00	Therapy Expense>Contracted Service	13,151.00			13,151.00
68-880-00	Therapy Expense>Payroll Taxes	6,542.00			6,542.00
68-881-00	Therapy Expense>Workers Comp	3,043.00			3,043.00
68-882-00	Therapy Expense>Health Insurance	2,154.00			2,154.00
68-883-00	Therapy Expense>Other Benefits	9,054.00		(9,054.00)	0.00
69-811-80	Social Services Expense>Director>Wages	134,649.00			134,649.00
69-880-00	Social Services Expense>Payroll Taxes	2,378.00			2,378.00
69-881-00	Social Services Expense>Workers Comp	1,047.00			1,047.00
69-882-00	Social Services Expense>Health Insurance	838.00			838.00
69-883-00	Social Services Expense>Other Benefits	3,314.00		(3,314.00)	0.00
70-177-00	Dietary Expense>Supplements	4,278.00			4,278.00
70-178-00	Dietary Expense>Food	98,485.00			98,485.00
70-183-00	Dietary Expense>Supplies	23,026.00			23,026.00
70-207-00	Dietary Expense>Repairs & Maint	404.00			404.00
70-700-00	Dietary Expense>Contracted Service	50,586.00		(50,233.00)	353.00
70-831-80	Dietary Expense>Aids>Wages	499,455.00			499,455.00
70-880-00	Dietary Expense>Payroll Taxes	10,413.00			10,413.00
70-881-00	Dietary Expense>Workers Comp	4,579.00			4,579.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
70-882-00	Dietary Expense>Health Insurance	3,675.00			3,675.00
70-883-00	Dietary Expense>Other Benefits	14,520.00		(14,520.00)	0.00
71-178-00	Activity Expense>Food	48.00			48.00
71-183-00	Activity Expense>Supplies	9,379.00			9,379.00
71-700-00	Activity Expense>Contracted Service	2,057.00			2,057.00
71-831-80	Activity Expense>Aide>Wages	90,497.00			90,497.00
71-880-00	Activity Expense>Payroll Taxes	1,862.00			1,862.00
71-881-00	Activity Expense>Workers Comp	820.00			820.00
71-882-00	Activity Expense>Health Insurance	656.00			656.00
71-883-00	Activity Expense>Other Benefits	2,596.00		(2,596.00)	0.00
72-183-00	Housekeeping Expense>Supplies	33,683.00			33,683.00
72-831-80	Housekeeping Expense>Aide>Wages	214,404.00			214,404.00
73-183-00	Laundry Expense>Supplies	(2,870.00)		3,367.00	497.00
73-700-00	Laundry Expense>Contracted Service	103,489.00		(3,367.00)	100,122.00
73-831-80	Laundry Expense>Aide>Wages	15,825.00			15,825.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	4,465.00			4,465.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,958.00			1,958.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,580.00			1,580.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	6,234.00		(6,234.00)	0.00
75-183-00	Maintenance Expense>Supplies	7,980.00			7,980.00
75-205-00	Maintenance Expense>Sanitation & Incineration	4,241.00			4,241.00
75-207-00	Maintenance Expense>Repairs & Maint	57,339.00			57,339.00
75-217-00	Maintenance Expense>Extermination	558.00			558.00
75-219-00	Maintenance Expense>Landscaping	6,902.00			6,902.00
75-220-00	Maintenance Expense>Fire Drill	1,500.00			1,500.00
75-700-00	Maintenance Expense>Contracted Service	66,171.00		(31,202.00)	34,969.00
75-829-80	Maintenance Expense>Staff>Wages	59,513.00			59,513.00
75-880-00	Maintenance Expense>Payroll Taxes	1,055.00			1,055.00
75-881-00	Maintenance Expense>Workers Comp	441.00			441.00
75-882-00	Maintenance Expense>Health Insurance	396.00			396.00
75-883-00	Maintenance Expense>Other Benefits	1,463.00		(1,463.00)	0.00
76-227-00	Utility Expense>Gas	48,595.00			48,595.00
76-228-00	Utility Expense>Electric	77,726.00			77,726.00
76-229-00	Utility Expense>Water/Sewer	56,332.00			56,332.00
80-101-00	Admin Expense>Provider Tax	425,333.00			425,333.00
80-147-00	Admin Expense>Sales & Use Tax	(161,608.00)		161,608.00	0.00
80-162-00	Admin Expense>Insurance - General Liability & Other	144,646.00		(73,790.00)	70,856.00
80-183-00	Admin Expense>Supplies	(202,968.00)		268,039.00	65,071.00
80-208-00	Admin Expense>Equip>Rental	5,562.00		(1,527.00)	4,035.00
80-209-00	Admin Expense>Postage	1,982.00			1,982.00
80-210-00	Admin Expense>Internet	1,774.00			1,774.00
80-230-00	Admin Expense>Data Processing	42,804.00			42,804.00
80-231-00	Admin Expense>Telephone	17,718.00		(1,226.00)	16,492.00
80-232-00	Admin Expense>Cable TV	2,857.00			2,857.00
80-233-00	Admin Expense>Seminars	100.00			100.00
80-234-00	Admin Expense>Licenses	5,980.00			5,980.00
80-235-00	Admin Expense>Dues & Subscriptions	3,050.00		(2,700.00)	350.00
80-236-00	Admin Expense>Travel	11,964.00		300.00	12,264.00
80-239-00	Admin Expense>Accounting Fees	4,950.00		(4,950.00)	0.00
80-240-00	Admin Expense>Professional Fees	153,050.00		(126,905.00)	26,145.00
80-242-00	Admin Expense>Fines & Penalties	5,000.00			5,000.00
80-244-00	Admin Expense>Bank Fees	17,219.00			17,219.00
80-249-00	Admin Expense>Recruiting	739.00			739.00
80-250-00	Admin Expense>Marketing & Advertising	41,814.00			41,814.00
80-251-00	Admin Expense>Bad Debt	250,000.00			250,000.00
80-279-00	Admin Expense>Management Fee	29,950.00		122,283.00	152,233.00
80-700-00	Admin Expense>Contracted Service	5,357.00			5,357.00
80-811-80	Admin Expense>Director>Wages	83,784.00			83,784.00
80-840-00	Admin Expense>Business Office>Wages	273,167.00			273,167.00
80-880-00	Admin Expense>Payroll Taxes	7,347.00			7,347.00
80-881-00	Admin Expense>Workers Comp	3,198.00			3,198.00
80-882-00	Admin Expense>Health Insurance	2,628.00			2,628.00
80-883-00	Admin Expense>Other Benefits	10,232.00		(10,232.00)	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	33,387.00			33,387.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	236,889.00			236,889.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	53,379.00			53,379.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	12,301.00			12,301.00
85-204-00	Employee Benefits Expense>Training & Education	1,299.00			1,299.00
85-245-00	Employee Benefits Expense>Background Checks	411.00		274.00	685.00
85-255-79	Employee Benefits Expense>Pension>Union	90,681.00			90,681.00
85-260-79	Employee Benefits Expense>Welfare>Union	262,403.00			262,403.00
85-881-00	Employee Benefits Expense>Workers Comp	48,599.00			48,599.00
85-882-00	Employee Benefits Expense>Health Insurance	221,778.00			221,778.00
85-884-00	Employee Benefits>Disability/Life Insurance	28.00			28.00
91-121-00	Property Expense>Rent	487,707.00			487,707.00
91-161-00	Property Expense>RE Taxes	28,099.00			28,099.00
92-000-00	Depreciation Expense	71,280.00			71,280.00
94-000-00	Interest Expense	10,332.00			10,332.00
Marcum 103	Accounting Fees	0.00		13,615.00	13,615.00
Marcum 105	Internet - Optimum	0.00		9,202.00	9,202.00
Marcum 106	Car Insurance	0.00		2,707.00	2,707.00
Marcum 110	Cell Phone	0.00		1,226.00	1,226.00
Marcum 112	ACH Fees	0.00		72,158.00	72,158.00
Marcum 113	Leased Equipment	0.00		10,655.00	10,655.00
Marcum 115	Legal Fees	0.00		68,190.00	68,190.00
Marcum 116	Union Health & Welfare	0.00		85,629.00	85,629.00
Marcum 117	Unon Pension	0.00		29,789.00	29,789.00
Marcum 118	Parties	0.00		61.00	61.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Marcum 119	Employee Relations	0.00		155.00	155.00
Marcum 120	Food - Employees	0.00		37.00	37.00
Marcum 121	Other Income	0.00		(429,647.00)	(429,647.00)
Total		0.00		0.00	0.00

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE 9/30/2016	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	83,784.00		0.00	83,784.00
Subtotal [2]	Administrators	<u>83,784.00</u>		<u>0.00</u>	<u>83,784.00</u>
Subgroup : [4]	Other Administrative Salaries				
80-840-80	Admin Expense>Business Office>Wages	273,167.00		0.00	273,167.00
Subtotal [4]	Other Administrative Salaries	<u>273,167.00</u>		<u>0.00</u>	<u>273,167.00</u>
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	499,455.00		0.00	499,455.00
Subtotal [5C]	Dietary Workers	<u>499,455.00</u>		<u>0.00</u>	<u>499,455.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	214,404.00		0.00	214,404.00
Subtotal [6B]	Other Housekeeping Workers	<u>214,404.00</u>		<u>0.00</u>	<u>214,404.00</u>
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	59,513.00		0.00	59,513.00
Subtotal [7B]	Other Maintenance Workers	<u>59,513.00</u>		<u>0.00</u>	<u>59,513.00</u>
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	15,825.00		0.00	15,825.00
Subtotal [8B]	Other Laundry Workers	<u>15,825.00</u>		<u>0.00</u>	<u>15,825.00</u>
Subgroup : [12A]	Director of Nurses				
61-811-80	Nursing Admin Expense>Director>Wages	100,425.00		0.00	100,425.00
Subtotal [12A]	Director of Nurses	<u>100,425.00</u>		<u>0.00</u>	<u>100,425.00</u>
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	407,315.00		0.00	407,315.00
Subtotal [12B1]	RNs - Direct Care	<u>407,315.00</u>		<u>0.00</u>	<u>407,315.00</u>
Subgroup : [12B2]	RNs - Administrative				
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	192,546.00		0.00	192,546.00
Subtotal [12B2]	RNs - Administrative	<u>192,546.00</u>		<u>0.00</u>	<u>192,546.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	712,121.00		0.00	712,121.00
Subtotal [12C1]	LPNs - Direct Care	<u>712,121.00</u>		<u>0.00</u>	<u>712,121.00</u>
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	922,724.00		0.00	922,724.00
Subtotal [12D]	Aides and Attendants	<u>922,724.00</u>		<u>0.00</u>	<u>922,724.00</u>
Subgroup : [12E]	Physical Therapists				
65-829-80	PT Expense>Staff>Wages	187,909.00		0.00	187,909.00
Subtotal [12E]	Physical Therapists	<u>187,909.00</u>		<u>0.00</u>	<u>187,909.00</u>
Subgroup : [12F]	Speech Therapists				
67-829-80	ST Expense>Staff>Wages	50,131.00		0.00	50,131.00
Subtotal [12F]	Speech Therapists	<u>50,131.00</u>		<u>0.00</u>	<u>50,131.00</u>
Subgroup : [12G]	Occupational Therapists				
66-829-80	OT Expense>Staff>Wages	171,914.00		0.00	171,914.00
Subtotal [12G]	Occupational Therapists	<u>171,914.00</u>		<u>0.00</u>	<u>171,914.00</u>
Subgroup : [12H]	Recreation Workers				
71-831-80	Activity Expense>Aide>Wages	90,497.00		0.00	90,497.00
Subtotal [12H]	Recreation Workers	<u>90,497.00</u>		<u>0.00</u>	<u>90,497.00</u>
Subgroup : [12I1]	Medical Director				

61-822-80	Nursing Admin Expense>Medical Director>Wage	32,412.00	0.00	32,412.00
Subtotal [12I1]	Medical Director	32,412.00	0.00	32,412.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wages	134,649.00	0.00	134,649.00
Subtotal [12M]	Social Workers/Case Management	134,649.00	0.00	134,649.00
Total [10-A]	Salaries and Wages	4,148,791.00	0.00	4,148,791.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
60-206-00	Nursing Expense>Clinical Services	1,125.00	375.00	1,500.00
			RJE - 3 375.00	
Subtotal [2]	Dentist	1,125.00	375.00	1,500.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	7,230.00	(3,030.00)	4,200.00
			RJE - 10 (3,030.00)	
Subtotal [3]	Pharmacist	7,230.00	(3,030.00)	4,200.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	71,733.00	(300.00)	71,433.00
			RJE - 2 (300.00)	
65-700-00	PT Expense>Contracted Service	2,192.00	5,621.00	7,813.00
			RJE - 9 5,621.00	
68-700-00	Therapy Expense>Contracted Service	13,151.00	0.00	13,151.00
Subtotal [5A]	PT - Resident Care	87,076.00	5,321.00	92,397.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Director	8,280.00	0.00	8,280.00
Subtotal [8A]	Medical Director	8,280.00	0.00	8,280.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	7,793.00	0.00	7,793.00
Subtotal [9A]	ST - Resident Care	7,793.00	0.00	7,793.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	17,296.00	0.00	17,296.00
Subtotal [10A]	OT - Resident Care	17,296.00	0.00	17,296.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	151,830.00	0.00	151,830.00
Subtotal [11A1]	RN's - Direct Care	151,830.00	0.00	151,830.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	3,683.00	0.00	3,683.00
Subtotal [11B1]	LPN's - Direct Care	3,683.00	0.00	3,683.00
Subgroup : [11C]	Aides			
60-700-06	Nursing Expense>Contracted Service>Other	26,564.00	(5,621.00)	20,943.00
			RJE - 9 (5,621.00)	
Subtotal [11C]	Aides	26,564.00	(5,621.00)	20,943.00
Subgroup : [12]	Other			
60-212-00	Nursing Expense>Clinical Services	660.00	(375.00)	285.00
			RJE - 3 (375.00)	
Subtotal [12]	Other	660.00	(375.00)	285.00
Total [13-B]	Professional Fees	311,537.00	(3,330.00)	308,207.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	21,737.00	0.00	21,737.00
68-881-00	Therapy Expense>Workers Comp	3,043.00	0.00	3,043.00
69-881-00	Social Services Expense>Workers Comp	1,047.00	0.00	1,047.00
70-881-00	Dietary Expense>Workers Comp	4,579.00	0.00	4,579.00
71-881-00	Activity Expense>Workers Comp	820.00	0.00	820.00
74-881-00	Housekeeping & Laundry Expense>Workers Co	1,958.00	0.00	1,958.00
75-881-00	Maintenance Expense>Workers Comp	441.00	0.00	441.00

80-881-00	Admin Expense>Workers Comp	3,198.00	0.00	3,198.00
85-881-00	Employee Benefits Expense>Workers Comp	48,599.00	0.00	48,599.00
Subtotal [1A1]	Workmen's Compensation	85,422.00	0.00	85,422.00
Subgroup : [1A3] Unemployment Insurance				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	53,379.00	0.00	53,379.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	12,301.00	0.00	12,301.00
Subtotal [1A3]	Unemployment Insurance	65,680.00	0.00	65,680.00
Subgroup : [1A4] Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	49,117.00	0.00	49,117.00
68-880-00	Therapy Expense>Payroll Taxes	6,542.00	0.00	6,542.00
69-880-00	Social Services Expense>Payroll Taxes	2,378.00	0.00	2,378.00
70-880-00	Dietary Expense>Payroll Taxes	10,413.00	0.00	10,413.00
71-880-00	Activity Expense>Payroll Taxes	1,862.00	0.00	1,862.00
74-880-00	Housekeeping & Laundry Expense>Payroll Tax	4,465.00	0.00	4,465.00
75-880-00	Maintenance Expense>Payroll Taxes	1,055.00	0.00	1,055.00
80-880-00	Admin Expense>Payroll Taxes	7,347.00	0.00	7,347.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	236,889.00	0.00	236,889.00
Subtotal [1A4]	Social Security (FICA)	320,068.00	0.00	320,068.00
Subgroup : [1A5] Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	17,186.00	0.00	17,186.00
68-882-00	Therapy Expense>Health Insurance	2,154.00	0.00	2,154.00
69-882-00	Social Services Expense>Health Insurance	838.00	0.00	838.00
70-882-00	Dietary Expense>Health Insurance	3,675.00	0.00	3,675.00
71-882-00	Activity Expense>Health Insurance	656.00	0.00	656.00
74-882-00	Housekeeping & Laundry Expense>Health Insur	1,580.00	0.00	1,580.00
75-882-00	Maintenance Expense>Health Insurance	396.00	0.00	396.00
80-882-00	Admin Expense>Health Insurance	2,628.00	0.00	2,628.00
85-260-79	Employee Benefits Expense>Welfare>Union	262,403.00	0.00	262,403.00
85-882-00	Employee Benefits Expense>Health Insurance	221,778.00	0.00	221,778.00
Marcum 116	Union Health & Welfare	0.00	85,629.00	85,629.00
			RJE - 12	85,629.00
Subtotal [1A5]	Health Insurance	513,294.00	85,629.00	598,923.00
Subgroup : [1A7] Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	90,681.00	0.00	90,681.00
Marcum 117	Unon Pension	0.00	29,789.00	29,789.00
			RJE - 12	29,789.00
Subtotal [1A7]	Pensions	90,681.00	29,789.00	120,470.00
Subgroup : [1A9] Other				
61-883-00	Nursing Admin Expense>Other Benefits	68,532.00	(68,532.00)	0.00
			RJE - 12	(68,532.00)
68-883-00	Therapy Expense>Other Benefits	9,054.00	(9,054.00)	0.00
			RJE - 12	(9,054.00)
69-883-00	Social Services Expense>Other Benefits	3,314.00	(3,314.00)	0.00
			RJE - 12	(3,314.00)
70-883-00	Dietary Expense>Other Benefits	14,520.00	(14,520.00)	0.00
			RJE - 12	(14,520.00)
71-883-00	Activity Expense>Other Benefits	2,596.00	(2,596.00)	0.00
			RJE - 12	(2,596.00)
74-883-00	Housekeeping & Laundry Expense>Other Benefi	6,234.00	(6,234.00)	0.00
			RJE - 12	(6,234.00)
75-883-00	Maintenance Expense>Other Benefits	1,463.00	(1,463.00)	0.00
			RJE - 12	(1,463.00)
80-883-00	Admin Expense>Other Benefits	10,232.00	(10,232.00)	0.00
			RJE - 12	(10,232.00)
85-100-00	Employee Benefits Expense>Miscellaneous	33,387.00	0.00	33,387.00
85-204-00	Employee Benefits Expense>Training & Educatio	1,299.00	0.00	1,299.00
85-245-00	Employee Benefits Expense>Background Check	411.00	274.00	685.00
			RJE - 12	274.00
85-884-00	Employee Benefits>Disability/Life Insurance	28.00	0.00	28.00
Marcum 119	Employee Relations	0.00	155.00	155.00
			RJE - 12	155.00
Subtotal [1A9]	Other	151,070.00	(115,516.00)	35,554.00
Subgroup : [1C] Bad Debts				
80-251-00	Admin Expense>Bad Debt	250,000.00	0.00	250,000.00

Subtotal [1C]	Bad Debts	250,000.00	0.00	250,000.00
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	4,950.00	(4,950.00)	0.00
Marcum 103	Accounting Fees	0.00	(4,950.00)	13,615.00
			13,615.00	
Subtotal [1D]	Accounting and Auditing	4,950.00	8,665.00	13,615.00
Subgroup : [1E]	Legal			
Marcum 115	Legal Fees	0.00	68,190.00	68,190.00
			68,190.00	
Subtotal [1E]	Legal	0.00	68,190.00	68,190.00
Subgroup : [1G]	Office Supplies			
80-183-00	Admin Expense>Supplies	(202,968.00)	268,039.00	65,071.00
80-208-00	Admin Expense>Equip-Rental	5,562.00	268,039.00	4,035.00
			(1,527.00)	
			(1,527.00)	
Subtotal [1G]	Office Supplies	(197,406.00)	266,512.00	69,106.00
Subgroup : [1H1]	Telephone and Telegraph			
80-231-00	Admin Expense>Telephone	17,718.00	(1,226.00)	16,492.00
			(1,226.00)	
Subtotal [1H1]	Telephone and Telegraph	17,718.00	(1,226.00)	16,492.00
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 110	Cell Phone	0.00	1,226.00	1,226.00
			1,226.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	1,226.00	1,226.00
Subgroup : [1K2]	Other Taxes			
80-147-00	Admin Expense>Sales & Use Tax	(161,608.00)	161,608.00	0.00
			161,608.00	
Subtotal [1K2]	Other Taxes	(161,608.00)	161,608.00	0.00
Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	425,333.00	0.00	425,333.00
Subtotal [1K3]	Resident Day User Fee	425,333.00	0.00	425,333.00
Total [15]	Expenditures Other than Salaries	1,565,202.00	504,877.00	2,070,079.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [2]	Holiday Parties for Staff			
Marcum 118	Parties	0.00	61.00	61.00
			61.00	
Subtotal [2]	Holiday Parties for Staff	0.00	61.00	61.00
Subgroup : [4]	Employee Travel			
60-213-00	Nursing Expense>Transportation	8,952.00	0.00	8,952.00
80-236-00	Admin Expense>Travel	11,964.00	300.00	12,264.00
			300.00	
Subtotal [4]	Employee Travel	20,916.00	300.00	21,216.00
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	525.00	0.00	525.00
80-233-00	Admin Expense>Seminars	100.00	0.00	100.00
Subtotal [5]	Education Expense	625.00	0.00	625.00
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	739.00	0.00	739.00
Subtotal [M1]	Advertising Help Wanted	739.00	0.00	739.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	41,814.00	0.00	41,814.00
Subtotal [M3]	Advertising Other	41,814.00	0.00	41,814.00
Subgroup : [M5]	Medical Records			
51-818-00	Other Rev>Medical Records	11,019.00	0.00	11,019.00

Subtotal [M5]	Medical Records	<u>11,019.00</u>	<u>0.00</u>	<u>11,019.00</u>
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	1,982.00	0.00	1,982.00
Subtotal [M7]	Postage	<u>1,982.00</u>	<u>0.00</u>	<u>1,982.00</u>
Subgroup : [M8]	Dues and Membership Fees			
80-235-00	Admin Expense>Dues & Subscriptions	3,050.00	(2,700.00)	350.00
			RJE - 8 (2,700.00)	
Subtotal [M8]	Dues and Membership Fees	<u>3,050.00</u>	<u>(2,700.00)</u>	<u>350.00</u>
Subgroup : [M9]	Subscriptions			
50-4310	Dues & Subscriptions	0.00	5,730.00	5,730.00
			RJE - 8 2,700.00	
			RJE - 10 3,030.00	
Subtotal [M9]	Subscriptions	<u>0.00</u>	<u>5,730.00</u>	<u>5,730.00</u>
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	1,774.00	0.00	1,774.00
80-230-00	Admin Expense>Data Processing	42,804.00	0.00	42,804.00
80-240-00	Admin Expense>Professional Fees	153,050.00	(126,905.00)	26,145.00
			RJE - 4 (81,805.00)	
			RJE - 11 (45,100.00)	
80-700-00	Admin Expense>Contracted Service	5,357.00	0.00	5,357.00
Marcum 105	Internet - Optimum	0.00	9,202.00	9,202.00
			RJE - 5 9,202.00	
Subtotal [M11]	Services Provided by Contract	<u>202,985.00</u>	<u>(117,703.00)</u>	<u>85,282.00</u>
Subgroup : [M12]	Administrative Management Services			
80-279-00	Admin Expense>Management Fee	29,950.00	122,283.00	152,233.00
			RJE - 11 122,283.00	
Subtotal [M12]	Administrative Management Services	<u>29,950.00</u>	<u>122,283.00</u>	<u>152,233.00</u>
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	5,980.00	0.00	5,980.00
80-242-00	Admin Expense>Fines & Penalties	5,000.00	0.00	5,000.00
80-244-00	Admin Expense>Bank Fees	17,219.00	0.00	17,219.00
Marcum 112	ACH Fees	0.00	72,158.00	72,158.00
			RJE - 6 1,075.00	
			RJE - 7 71,083.00	
Marcum 120	Food - Employees	0.00	37.00	37.00
			RJE - 12 37.00	
Subtotal [M13]	Other	<u>28,199.00</u>	<u>72,195.00</u>	<u>100,394.00</u>
Total [16]	Expenditures Other than Salaries (cont'd) - A	<u>341,279.00</u>	<u>80,166.00</u>	<u>421,445.00</u>
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	4,278.00	0.00	4,278.00
70-178-00	Dietary Expense>Food	98,485.00	0.00	98,485.00
Subtotal [2A1]	Raw Food	<u>102,763.00</u>	<u>0.00</u>	<u>102,763.00</u>
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	23,026.00	0.00	23,026.00
Subtotal [2A2]	Non-Food Supplies	<u>23,026.00</u>	<u>0.00</u>	<u>23,026.00</u>
Subgroup : [2B]	Purchased Services			
70-700-00	Dietary Expense>Contracted Service	50,586.00	(50,233.00)	353.00
			RJE - 11 (50,233.00)	
Subtotal [2B]	Purchased Services	<u>50,586.00</u>	<u>(50,233.00)</u>	<u>353.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>176,375.00</u>	<u>(50,233.00)</u>	<u>126,142.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
73-700-00	Laundry Expense>Contracted Service	103,489.00	(3,367.00)	100,122.00
			RJE - 14 (3,367.00)	
Subtotal [3B]	Purchased Services	<u>103,489.00</u>	<u>(3,367.00)</u>	<u>100,122.00</u>

Subgroup : [3D]	Other			
73-183-00	Laundry Expense>Supplies	(2,870.00)	3,367.00	497.00
			RJE - 14	
			3,367.00	
Subtotal [3D]	Other	<u>(2,870.00)</u>	<u>3,367.00</u>	<u>497.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>100,619.00</u>	<u>0.00</u>	<u>100,619.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4D]	Other			
72-183-00	Housekeeping Expense>Supplies	33,683.00	0.00	33,683.00
Subtotal [4D]	Other	<u>33,683.00</u>	<u>0.00</u>	<u>33,683.00</u>
Subgroup : [5A2]	Purchased From			
62-102-00	Pharmacy Expense>Medicare A	63,503.00	0.00	63,503.00
62-105-00	Pharmacy Expense>HMO	11,765.00	0.00	11,765.00
62-111-00	Pharmacy Expense>Medicaid	4,726.00	0.00	4,726.00
62-145-00	Pharmacy Expense>RX	44,604.00	0.00	44,604.00
Subtotal [5A2]	Purchased From	<u>124,598.00</u>	<u>0.00</u>	<u>124,598.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	6,360.00	0.00	6,360.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>6,360.00</u>	<u>0.00</u>	<u>6,360.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies			
60-183-00	Nursing Expense>Supplies	144,811.00	0.00	144,811.00
60-208-00	Nursing Expense>Equip-Rental	28,757.00	(10,203.00)	18,554.00
			RJE - 6	
			(10,203.00)	
Subtotal [5C]	Medical and Therapeutic Supplies	<u>173,568.00</u>	<u>(10,203.00)</u>	<u>163,365.00</u>
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	11,947.00	0.00	11,947.00
Subtotal [5E2]	Oxygen - Other	<u>11,947.00</u>	<u>0.00</u>	<u>11,947.00</u>
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	19,538.00	0.00	19,538.00
Subtotal [5F]	X-Rays and related radiological	<u>19,538.00</u>	<u>0.00</u>	<u>19,538.00</u>
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	14,865.00	0.00	14,865.00
Subtotal [5H]	Laboratory	<u>14,865.00</u>	<u>0.00</u>	<u>14,865.00</u>
Subgroup : [5I]	Recreation			
71-178-00	Activity Expense>Food	48.00	0.00	48.00
71-183-00	Activity Expense>Supplies	9,379.00	0.00	9,379.00
71-700-00	Activity Expense>Contracted Service	2,057.00	0.00	2,057.00
80-232-00	Admin Expense>Cable TV	2,857.00	0.00	2,857.00
Subtotal [5I]	Recreation	<u>14,341.00</u>	<u>0.00</u>	<u>14,341.00</u>
Total [20]	Housekeeping and Resident Care Basis for A	<u>398,900.00</u>	<u>(10,203.00)</u>	<u>388,697.00</u>
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
70-207-00	Dietary Expense>Repairs & Maint	404.00	0.00	404.00
75-207-00	Maintenance Expense>Repairs & Maint	57,339.00	0.00	57,339.00
Subtotal [6A]	Repairs and Maintenance	<u>57,743.00</u>	<u>0.00</u>	<u>57,743.00</u>
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	48,595.00	0.00	48,595.00
Subtotal [6B]	Heat	<u>48,595.00</u>	<u>0.00</u>	<u>48,595.00</u>
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	77,726.00	0.00	77,726.00
Subtotal [6C]	Light & Power	<u>77,726.00</u>	<u>0.00</u>	<u>77,726.00</u>
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	56,332.00	0.00	56,332.00
Subtotal [6D]	Water	<u>56,332.00</u>	<u>0.00</u>	<u>56,332.00</u>
Subgroup : [6E]	Equipment Lease			

Marcum 113	Leased Equipment	0.00		10,655.00	10,655.00
Subtotal [6E]	Equipment Lease	0.00	RJE - 6	10,655.00	10,655.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	7,980.00		0.00	7,980.00
75-205-00	Maintenance Expense>Sanitation & Incineration	4,241.00		0.00	4,241.00
75-217-00	Maintenance Expense>Extermination	558.00		0.00	558.00
75-219-00	Maintenance Expense>Landscaping	6,902.00		0.00	6,902.00
75-220-00	Maintenance Expense>Fire Drill	1,500.00		0.00	1,500.00
75-700-00	Maintenance Expense>Contracted Service	66,171.00		(31,202.00)	34,969.00
Subtotal [6F]	Other	87,352.00	RJE - 5 RJE - 11	(31,202.00)	56,150.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	71,280.00		0.00	71,280.00
Subtotal [7D]	Movable Equipment	71,280.00		0.00	71,280.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	487,707.00		0.00	487,707.00
Subtotal [9]	Rental Payments	487,707.00		0.00	487,707.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	28,099.00		0.00	28,099.00
Subtotal [10B]	Real estate taxes paid by lessor	28,099.00		0.00	28,099.00
Total [22]	Maintenance and Property	914,834.00		(20,547.00)	894,287.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	10,332.00		0.00	10,332.00
Subtotal [12D]	Other Interest Expense	10,332.00		0.00	10,332.00
Subgroup : [14A]	Insurance on Property				
80-162-00	Admin Expense>Insurance - General Liability & C	144,646.00		(73,790.00)	70,856.00
Subtotal [14A]	Insurance on Property	144,646.00	RJE - 7	(73,790.00)	70,856.00
Subgroup : [14B]	Insurance of Automobiles				
Marcum 106	Car Insurance	0.00		2,707.00	2,707.00
Subtotal [14B]	Insurance of Automobiles	0.00	RJE - 7	2,707.00	2,707.00
Total [27]	Interest and Insurance	154,978.00		(71,083.00)	83,895.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(3,360,246.00)		0.00	(3,360,246.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(3,730.00)		0.00	(3,730.00)
Subtotal [1A]	Medicaid Residents (CT only)	(3,363,976.00)		0.00	(3,363,976.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
52-111-00	Revenue Adjustments>Medicaid	(6,486.00)		0.00	(6,486.00)
Subtotal [1B]	Medicaid room and board contractual allowa	(6,486.00)		0.00	(6,486.00)
Subgroup : [2A]	Medicaid (All other states)				
40-113-00	Room & Board Revenue>Out of State Medicaid	(942,801.00)		0.00	(942,801.00)
Subtotal [2A]	Medicaid (All other states)	(942,801.00)		0.00	(942,801.00)
Subgroup : [3A]	Medicare Residents (All Inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(2,470,541.00)		0.00	(2,470,541.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	3,014.00		0.00	3,014.00
Subtotal [3A]	Medicare Residents (All Inclusive)	(2,467,527.00)		0.00	(2,467,527.00)
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(452,112.00)		0.00	(452,112.00)
40-105-00	Room & Board Revenue>HMO	(112,573.00)		0.00	(112,573.00)
40-105-14	Room & Board Revenue>HMO>Sequester	39.00		0.00	39.00

40-109-00	Room & Board Revenue>Hospice	(42,028.00)	0.00	(42,028.00)
Subtotal [4A]	Private-pay residents and other	(606,674.00)	0.00	(606,674.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
52-114-00	Revenue Adjustments>Other Payor	(5,207.00)	0.00	(5,207.00)
Subtotal [4B]	Private-pay room and board contractual allow	(5,207.00)	0.00	(5,207.00)
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(112,572.00)	0.00	(112,572.00)
Subtotal [5A]	Prescription Drugs - Medicare	(112,572.00)	0.00	(112,572.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	30,933.00	0.00	30,933.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Al	30,933.00	0.00	30,933.00
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41-105-00	Pharmacy Rev>HMO	(5,316.00)	0.00	(5,316.00)
41-114-00	Pharmacy Revenue>Other	(9,169.00)	0.00	(9,169.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(14,485.00)	0.00	(14,485.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance			
41-105-01	Pharmacy Rev>HMO>C/A	743.00	0.00	743.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contract	743.00	0.00	743.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(673,072.00)	0.00	(673,072.00)
42-103-00	PT Revenue>Medicare B	(65,934.00)	0.00	(65,934.00)
Subtotal [7A]	Physical Therapy - Medicare	(739,006.00)	0.00	(739,006.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	51,524.00	0.00	51,524.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allo	51,524.00	0.00	51,524.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-104-00	PT Revenue>Private	(12,390.00)	0.00	(12,390.00)
42-105-00	PT Revenue>HMO	(83,445.00)	0.00	(83,445.00)
42-111-00	PT Revenue>Medicaid	(119,112.00)	0.00	(119,112.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(214,947.00)	0.00	(214,947.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>HMO>C/A	4,571.00	0.00	4,571.00
42-111-01	PT Revenue>Medicaid>C/A	7,559.00	0.00	7,559.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractua	12,130.00	0.00	12,130.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(134,130.00)	0.00	(134,130.00)
44-103-00	ST Revenue>Medicare B	(18,572.00)	0.00	(18,572.00)
Subtotal [8A]	Speech Therapy - Medicare	(152,702.00)	0.00	(152,702.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	21,763.00	0.00	21,763.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allo	21,763.00	0.00	21,763.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(19,915.00)	0.00	(19,915.00)
44-111-00	ST Revenue>Medicaid	(4,444.00)	0.00	(4,444.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(24,359.00)	0.00	(24,359.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	529.00	0.00	529.00
44-111-01	ST Revenue>Medicaid>C/A	4,482.00	0.00	4,482.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual	5,011.00	0.00	5,011.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(603,243.00)	0.00	(603,243.00)
43-103-00	OT Revenue>Medicare B	(45,618.00)	0.00	(45,618.00)
Subtotal [9A]	Occupational Therapy - Medicare	(648,861.00)	0.00	(648,861.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	46,246.00	0.00	46,246.00

Subtotal [9B]	Occupational Therapy - Medicare Contractual	46,246.00	0.00	46,246.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(75,847.00)	0.00	(75,847.00)
43-111-00	OT Revenue>Medicaid	(85,318.00)	0.00	(85,318.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(161,165.00)	0.00	(161,165.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	4,270.00	0.00	4,270.00
43-111-01	OT Revenue>Medicaid>C/A	6,311.00	0.00	6,311.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contra	10,581.00	0.00	10,581.00
Subgroup : [10A]	Other - Medicare			
45-102-00	Radiology Revenue>Medicare A	(3,954.00)	0.00	(3,954.00)
46-102-00	Lab Rev>Medicare A	(31,909.00)	0.00	(31,909.00)
47-102-00	Other Ancillary Rev>Medicare A	(754.00)	0.00	(754.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	1,413,541.00	0.00	1,413,541.00
47-103-01	Other Ancillary Rev>Medicare B>C/A	70,204.00	0.00	70,204.00
Subtotal [10A]	Other - Medicare	1,447,128.00	0.00	1,447,128.00
Subgroup : [10B]	Other - Non-medicare			
45-114-00	Radiology Revenue>Other Payor	(260.00)	0.00	(260.00)
47-104-00	Other Ancillary Revenue>Private	(1,525.00)	0.00	(1,525.00)
47-105-01	Other Ancillary Rev>HMO>C/A	18,365.00	0.00	18,365.00
47-114-01	Other Ancillary Rev>Other Payor>C/A	21,912.00	0.00	21,912.00
Subtotal [10B]	Other - Non-medicare	38,492.00	0.00	38,492.00
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	6,365.00	0.00	6,365.00
Marcum 121	Other Income	0.00	(429,647.00)	(429,647.00)
Subtotal [18]	Other Revenue	6,365.00	(429,647.00)	(423,282.00)
Total [30]	Statement of Revenue	(7,789,852.00)	(429,647.00)	(8,219,499.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-010-00	Cash>Operating	760,733.00	0.00	760,733.00
10-010-86	Cash>Operating>Greenwich	(633,880.00)	0.00	(633,880.00)
10-012-86	Cash>Operating2>Greenwich	417,088.00	0.00	417,088.00
10-014-00	Cash>Petty Cash Facility	330.00	0.00	330.00
10-016-86	Cash>Business Savings>Greenwich	500.00	0.00	500.00
10-017-86	Cash>Diamond Healthcare>Greenwich	(97,693.00)	0.00	(97,693.00)
10-060-86	Cash>Resident Trust>Greenwich	4,868.00	0.00	4,868.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-063-86	Cash>Old Resident Trust>Greenwich	(2,676.00)	0.00	(2,676.00)
Subtotal [A1]	Cash	454,270.00	0.00	454,270.00
Subgroup : [A2]	Resident A/R			
11-001-00	Accounts Receivable>Clearing	15,513.00	0.00	15,513.00
11-100-00	Accounts Receivable>Miscellaneous	1,537.00	0.00	1,537.00
11-102-00	Accounts Receivable>Medicare A	237,165.00	0.00	237,165.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	80,091.00	0.00	80,091.00
11-104-00	Accounts Receivable>Private	(6,551.00)	0.00	(6,551.00)
11-104-50	Accounts Receivable>Private>Litigation	18,901.00	0.00	18,901.00
11-104-70	Accounts Receivable>Private>Old A/R	291,042.00	0.00	291,042.00
11-105-00	Accounts Receivable>HMO	73,998.00	0.00	73,998.00
11-105-70	Accounts Receivable>HMO>Old A/R	(61,518.00)	0.00	(61,518.00)
11-109-00	Accounts Receivable>Hospice	10,664.00	0.00	10,664.00
11-109-70	Accounts Receivable>Hospice>Old A/R	(6,182.00)	0.00	(6,182.00)
11-111-00	Accounts Receivable>Medicaid	386,155.00	0.00	386,155.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	110,958.00	0.00	110,958.00
11-111-93	Accounts Receivable>Medicaid>Rate Adjustmer	6,487.00	0.00	6,487.00
11-112-00	Accounts Receivable>Income	294.00	0.00	294.00
11-112-70	Accounts Receivable>Income>Old A/R	(22,914.00)	0.00	(22,914.00)
11-113-70	Accounts Receivable>Out of State Medicaid>Old	52,407.00	0.00	52,407.00
11-115-70	Accounts Receivable>Medicaid CoInsurance>Old	(1,610.00)	0.00	(1,610.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(403,679.00)	0.00	(403,679.00)
11-123-00	Accounts Receivable>Ancillary	14,715.00	0.00	14,715.00

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11-123-70	Accounts Receivable>Ancillary>Old A/R	10,072.00	0.00	10,072.00
Subtotal [A2]	Resident A/R	807,545.00	0.00	807,545.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	5,569.00	0.00	5,569.00
Subtotal [A5]	Prepaid Expenses	5,569.00	0.00	5,569.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	217,197.00	0.00	217,197.00
15-131-00	Accum Depn>Leasehold Improvements	(22,136.00)	0.00	(22,136.00)
Subtotal [B4]	Leasehold Improvements	195,061.00	0.00	195,061.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	67,048.00	0.00	67,048.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(17,539.00)	0.00	(17,539.00)
Subtotal [B6]	Movable Equipment	49,509.00	0.00	49,509.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	6,150.00	0.00	6,150.00
Subtotal [B9]	Other Fixed Assets	6,150.00	0.00	6,150.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	25,643.00	0.00	25,643.00
Subtotal [D1]	Deferred Deposits	25,643.00	0.00	25,643.00
Subgroup : [D2]	Escrow Deposits			
17-283-06	Other Assets>Tax Escrow>Other	3,498.00	0.00	3,498.00
Subtotal [D2]	Escrow Deposits	3,498.00	0.00	3,498.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-90	Due To/(From)>West Haven	49,441.00	0.00	49,441.00
27-152-00	Due To/(From)>Employee	6,367.00	0.00	6,367.00
Subtotal [D6]	Loans to Owners or Related Parties	55,808.00	0.00	55,808.00
Subgroup : [D7]	Other Assets			
27-017-00	Due To/(From)>Diamond Health	100,000.00	0.00	100,000.00
27-172-00	Due To/(From)>Vendor	90,230.00	0.00	90,230.00
27-176-00	Due To/(From)>Facility	314,422.00	0.00	314,422.00
Subtotal [D7]	Other Assets	504,652.00	0.00	504,652.00
Total [31-32]	Assets	2,107,705.00	0.00	2,107,705.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(2,143,649.00)	0.00	(2,143,649.00)
21-101-00	Other Current Payables>Provider Tax	(62,788.00)	0.00	(62,788.00)
21-147-00	Other Current Payables>Sales & Use Taxes	136.00	0.00	136.00
21-149-09	Other Current Payables>Misc. PR Deduction>40	(409.00)	0.00	(409.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,764.00)	0.00	(1,764.00)
21-152-06	Other Current Payables>Employee>Other	36,610.00	0.00	36,610.00
21-350-00	Other Current Payables>Resident Funds	(18,884.00)	0.00	(18,884.00)
21-353-00	Other Current Payables>Resident Refunds	(20,181.00)	0.00	(20,181.00)
Subtotal [A1]	Trade A/P	(2,210,929.00)	0.00	(2,210,929.00)
Subgroup : [A2]	Notes Payable			
22-310-00	Note Payable>Misc	15,091.00	0.00	15,091.00
Subtotal [A2]	Notes Payable	15,091.00	0.00	15,091.00
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(94,669.00)	0.00	(94,669.00)
Subtotal [A4]	Accrued Payroll	(94,669.00)	0.00	(94,669.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	(9,589.00)	0.00	(9,589.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(9,589.00)	0.00	(9,589.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(98,391.00)	0.00	(98,391.00)
24-000-03	Accrued Expenses>Prior	(16,897.00)	0.00	(16,897.00)

24-161-00	Accrued Expenses>RE Taxes	(32,084.00)	0.00	(32,084.00)
24-881-00	Accrued Expenses>Workers Comp	62,128.00	0.00	62,128.00
24-882-00	Accrued Expenses>Health Insurance	53,988.00	0.00	53,988.00
25-154-00	Deferred Revenue>R&B Prepayment	(3,062.00)	0.00	(3,062.00)
Subtotal [A12]	Other Current Liabilities	(34,318.00)	0.00	(34,318.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-89	Due To/(From)>Prospect	(40,000.00)	0.00	(40,000.00)
27-000-91	Due To/(From)>Waterbury	(140,000.00)	0.00	(140,000.00)
27-000-92	Due To/(From)>Management	(150,000.00)	0.00	(150,000.00)
27-000-93	Due To/(From)>Holdings	(41,665.00)	0.00	(41,665.00)
27-315-00	Due To/(From)>Southport	(147,306.00)	0.00	(147,306.00)
27-400-00	Due to/(from)>Eli Mirilis	(190,000.00)	0.00	(190,000.00)
Subtotal [B3]	Loans from Owners or Related Parties	(708,971.00)	0.00	(708,971.00)
Total [33-34]	Liabilities	(3,043,385.00)	0.00	(3,043,385.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-401-00	Partners' Equity>Partner #2	(251,093.00)	0.00	(251,093.00)
Subtotal [B1]	Owner's Capital	(251,093.00)	0.00	(251,093.00)
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	864,110.00	0.00	864,110.00
Subtotal [B5]	Cumulated Earnings	864,110.00	0.00	864,110.00
Total [35]	Equity	613,017.00	0.00	613,017.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Greenwich, LLC 2016
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB CCNH
 Worksheet: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass cell phone expense from the telephone line				
Marcum 110	Cell Phone	D.04	1,226.00	
80-231-00	Admin Expense>Telephone			1,226.00
Total			<u><u>1,226.00</u></u>	<u><u>1,226.00</u></u>
Reclassifying Journal Entries JE # 2				
To reclass expense from contracted PT line				
80-236-00	Admin Expense>Travel	E.13	300.00	
65-000-00	PT Expense			300.00
Total			<u><u>300.00</u></u>	<u><u>300.00</u></u>
Reclassifying Journal Entries JE # 3				
To reclass oxygen equipment				
60-206-00	Nursing Expense>Clinical Services	E.02e	375.00	
60-212-00	Nursing Expense>Clinical Services			375.00
Total			<u><u>375.00</u></u>	<u><u>375.00</u></u>
Reclassifying Journal Entries JE # 4				
To reclass accounting and legal expenses				
Marcum 103	Accounting Fees	E.08	13,615.00	
Marcum 115	Legal Fees		68,190.00	
80-240-00	Admin Expense>Professional Fees			81,805.00
Total			<u><u>81,805.00</u></u>	<u><u>81,805.00</u></u>
Reclassifying Journal Entries JE # 5				
Reclass internet expense from maintenance				
Marcum 105	Internet - Optimum	E.07	9,202.00	
75-700-00	Maintenance Expense>Contracted Service			9,202.00
Total			<u><u>9,202.00</u></u>	<u><u>9,202.00</u></u>
Reclassifying Journal Entries JE # 6				
To reclass leases to page 22, line 6e				
Marcum 112	ACH Fees	E.12	1,075.00	
Marcum 113	Leased Equipment		10,655.00	
60-208-00	Nursing Expense>Equip-Rental			10,203.00
80-208-00	Admin Expense>Equip-Rental			1,527.00
Total			<u><u>11,730.00</u></u>	<u><u>11,730.00</u></u>
Reclassifying Journal Entries JE # 7				
Reclass expenses from insurance account				
Marcum 106	Car Insurance	E.11	2,707.00	
Marcum 112	ACH Fees		71,083.00	
80-162-00	Admin Expense>Insurance - General Liability & Other			73,790.00
Total			<u><u>73,790.00</u></u>	<u><u>73,790.00</u></u>
Reclassifying Journal Entries JE # 8				
To reclass subscriptions from the Dues line				
50-4310	Dues & Subscriptions	E.10	2,700.00	
80-235-00	Admin Expense>Dues & Subscriptions			2,700.00

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Greenwich, LLC 2016
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>2,700.00</u></u>	<u><u>2,700.00</u></u>
Reclassifying Journal Entries JE # 9				
To reclass Stem Therapy expense to the correct line of the cost report.				
65-700-00	PT Expense>Contracted Service	E.03	5,621.00	
60-700-06	Nursing Expense>Contracted Service>Other			5,621.00
Total			<u><u>5,621.00</u></u>	<u><u>5,621.00</u></u>
Reclassifying Journal Entries JE # 10				
To reclass subscriptions from the pharmacy line				
50-4310	Dues & Subscriptions	E.02a	3,030.00	
62-700-00	Pharmacy Expense>Contracted Service			3,030.00
Total			<u><u>3,030.00</u></u>	<u><u>3,030.00</u></u>
Reclassifying Journal Entries JE # 11				
To reclass expenses to the management fee				
80-279-00	Admin Expense>Management Fee	H.02a	122,283.00	
70-700-00	Dietary Expense>Contracted Service			50,233.00
75-700-00	Maintenance Expense>Contracted Service			22,000.00
80-239-00	Admin Expense>Accounting Fees			4,950.00
80-240-00	Admin Expense>Professional Fees			45,100.00
Total			<u><u>122,283.00</u></u>	<u><u>122,283.00</u></u>
Reclassifying Journal Entries JE # 12				
To reclass other employee benefit accounts				
85-245-00	Employee Benefits Expense>Background Checks	E.16	274.00	
Marcum 116	Union Health & Welfare		85,629.00	
Marcum 117	Unon Pension		29,789.00	
Marcum 118	Parties		61.00	
Marcum 119	Employee Relations		155.00	
Marcum 120	Food - Employees		37.00	
61-883-00	Nursing Admin Expense>Other Benefits			68,532.00
68-883-00	Therapy Expense>Other Benefits			9,054.00
69-883-00	Social Services Expense>Other Benefits			3,314.00
70-883-00	Dietary Expense>Other Benefits			14,520.00
71-883-00	Activity Expense>Other Benefits			2,596.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			6,234.00
75-883-00	Maintenance Expense>Other Benefits			1,463.00
80-883-00	Admin Expense>Other Benefits			10,232.00
Total			<u><u>115,945.00</u></u>	<u><u>115,945.00</u></u>
Reclassifying Journal Entries JE # 13				
To reclass credit balance from misc. admin expense				
80-147-00	Admin Expense>Sales & Use Tax	A.02 / M.01	161,608.00	
80-183-00	Admin Expense>Supplies		268,039.00	
Marcum 121	Other Income			429,647.00
Total			<u><u>429,647.00</u></u>	<u><u>429,647.00</u></u>
Reclassifying Journal Entries JE # 14				
To reclass credit from laundry supplies PBC				
73-183-00	Laundry Expense>Supplies	M.01	3,367.00	
73-700-00	Laundry Expense>Contracted Service			3,367.00
Total			<u><u>3,367.00</u></u>	<u><u>3,367.00</u></u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/11/2017
 Run Date: 2/11/2017

Provider Name: Fairview Health of Greenwich, LLC
 Provider Number: 76909
 Period Ended: 9/30/16

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: