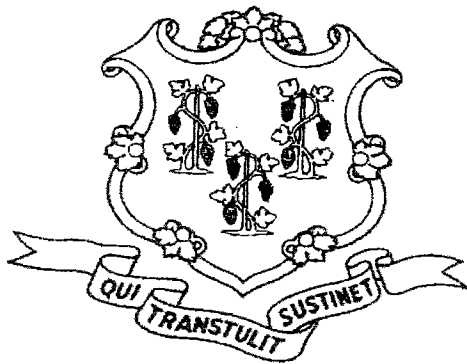


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	
Address (No. & Street, City, State, Zip Code) 1188 King Street, Greenwich, CT 06831	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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 d/b/a RegalCare	License No. 2311-C	Report for Year Ended 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 1188 King Street, Greenwich, CT 06831				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/2/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**

**Type of Facility - Organization Structure**

Phone No. of Facility	Report for Year Ended	Page	of
203-531-8300	9/30/2017	2	37

Name of Facility (as shown on license)	Address (No. & Street, City, State, Zip)
Fairview Health of Greenwich, LLC d/b/a RegalCare at Green	1188 King Street, Greenwich, CT 06831

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="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

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

Has there been any change in ownership or operation during this report year?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
---	---------------------------	-------------------------------------	--------------------------

N/A

<b>Administrator</b>		
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	License No.:
N/A	



## Fairview Health of Greenwich LLC

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

## General Information and Questionnaire Corporate Owners

Name of Facility Fairview Health of Greenwich, LLC d/b/a Re	License No. 2311-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





**General Information and Questionnaire  
 Related Parties\***

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare a		License No. 2311-C	Report for Year Ended 9/30/2017	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
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 #	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	76,000
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	305,129
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	57,849
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	243,547
		<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 d/b/a Reg	License No. 2311-C	Report for Year Ended 9/30/2017	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 (See listing page 13)
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**  
**Accounting Basis**

Name of Facility Fairview Health of Greenwich, L	License No. 2311-C	Report for Year Ended 9/30/2017	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 Warf Drive, New Haven, CT 06511
2 Roth & Company	1428 36th Street, Brooklyn, NY 11218
3 XYZ LLC	33 Sam Mill Lane, Avon, CT 06001
4	

Services Provided by This Firm (*describe fully*)

1 Annual Review, Prepare Medicaid & Medicare cost reports, bad debt audit representation	\$ 27,500
2 Preparation of Tax Returns	\$ 3,300
3 Accounting work for year end review	\$ 5,000
4	\$
	<b>Charge for Services Provided</b>
	\$ 35,800

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, & Speranzini, PC	203-874-7110
3 Robinson & Cole, LLP	860-275-8200
4 Schettino and Temchin	203-239-6699
5 Murtha Cullina	860-240-6000

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
3 280 Trumbull Street, Hartford, CT 06103
4 18 Peck Street, North Haven, CT 06473
5 185 Asylum Street Floor 29, Hartford, CT 06103

Services Provided by This Firm (*describe fully*)

1 General Legal and CHRO (Disallowed \$8,323 on Pg. 28)	\$ 11,920
2 Vendor Lawsuits (Disallowed \$7,215 on Pg.28)	\$ 26,082
3 General Labor and employment, Retaliation, Settlements, Etc. (Disallowed \$41,620 On Pg 28)	\$ 87,056
4 General Legal	\$ 2,000
5 Legal Services	\$ 440
	<b>Charge for Services Provided</b>
	\$ 127,498

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

**Schedule of Resident Statistics**

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	License No. 2311-C		Report for Year Ended 9/30/2017				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	
					CCNH	RHNS (Specify)			Total	CCNH
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	75	75			75	75		75		
B. On last day of THIS report period	75	75			75	75		75		
2. Number of Residents										
A. As of midnight of PREVIOUS report period	73	73			73	73		73		
B. As of midnight of THIS report period	64	64			73	73		64		
3. Total Number of Days Care Provided During Period										
A. Medicare	4,809	4,809			3,490	3,490		1,319		
B. Medicaid (Conn.)	17,366	17,366			12,946	12,946		4,420		
C. Medicaid (other states)	1,851	1,851			1,391	1,391		460		
D. Private Pay	831	831			662	662		169		
E. State SSI for RCH										
F. Other (Specify) Managed Care	335	335			314	314		21		
G. Total Care Days During Period (3A thru F)	25,192	25,192			18,803	18,803		6,389		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days	173	173			128	128		45		
B. Other Bed Reserve Days	5	5			5	5				
5. <b>Total Resident Days (3G + 4A + 4B)</b>	25,370	25,370			18,936	18,936		6,434		

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a R			License No. 2311-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	10	47		7									
Per Diem Rate													
a. One bed rm.	Various	238.77		495.00									
b. Two bed rms.	Various	238.77		485.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,315	2,315			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									150	150			
2. Restorative Treatments									1,355	1,355			
C. Other									14,106	14,106			
D. Total Physical Therapy Treatments									17,926	17,926			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									251	251			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									7	7			
2. Restorative Treatments									60	60			
C. Other									1,929	1,929			
D. Total Speech Therapy Treatments									2,247	2,247			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,541	1,541			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									108	108			
2. Restorative Treatments									973	973			
C. Other									11,887	11,887			
D. Total Occupational Therapy Treatments									14,509	14,509			

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gr	2311-C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	93,807	2,192				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	241,769	8,717				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	500,406	27,953				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	178,774	11,178				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	90,801	4,985				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	18,989	1,165				
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	97,784	1,816				
b. RN						
1. Direct Care	429,954	10,696				
2. Administrative**	186,493	4,776				
c. LPN						
1. Direct Care	762,348	25,812				
2. Administrative**						
d. Aides and Attendants	1,014,129	56,046				
e. Physical Therapists						
f. Speech Therapists	5,705	154				
g. Occupational Therapists						
h. Recreation Workers	83,028	3,971				
i. Physicians						
1. Medical Director	30,083	2,080				
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	130,815	3,216				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,864,885	164,757				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist	\$ 335	5				
IV Insertion Nurse	1,815	No Hours				
<b>Total</b>	\$ 2,150	5	\$ -	-	\$ -	-

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

Name of Facility	License No.		Report for Year Ended		Page	of			
	Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich 2311-C		9/30/2017				11	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
Eli Mirlis	63,900		Non-discriminatory	Oversee the financial operations of the facility	N/A	A4	Fairview Health of Southport	N/A	63,900
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich		2311-C		9/30/2017		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Linda Loffredo	93,807		Non-discriminatory	Administrator	2,192	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalC	2311-C	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	675	14				
2. Dentist	4,500	59				
3. Pharmacist	6,416	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	305,129	4,482				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	40,680	200				
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	57,849	562				
b. Other						
10. Occupational Therapist						
a. Resident Care	243,547	3,627				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	53,939	1,106				
2. Administrative***						
b. LPN						
1. Direct Care	3,705	124				
2. Administrative***						
c. Aides	41,872	2,149				
d. Other						
12. Other (Specify) See Attached Schedule	2,150	5				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>760,462</b>	<b>12,328</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare a		2311-C	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Grace Ahem, 4 Westminster Road, Danbury, CT 06811	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
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		
Cavallo Orthopedics and Sports Medicine, LLC, 945 Summer Street 2nd Floor, Stamford, CT	Medical Director	<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		
Maher Madhoun, 10 Armand Road, Ridgefield, CT 06877	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, 405 Park Avenue, New York, NY 10022	Nursing Pool	<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		
Universal Medical Records, 22 The Cross Road, Corlandt Manor, NY 10567-6141	Nursing Pool	<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		
Medwiz Solutions, 167 Route 304 Bardonia, NY 10954	IV Insertion Nurse	<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"/>			
		<input type="radio"/>	<input type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a Regal	2311-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 213,697	213,697			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 349,739	349,739			
5. Health Insurance	\$ 695,606	695,606			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 287,419	287,419			
8. Uniform Allowance	\$ 9,000	9,000			
9. Other (Specify) See Attached Schedule	\$ 2,957	2,957			
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 21,321	21,321			
<b>d. Accounting and Auditing</b>	\$ 35,800	35,800			
<b>e. Legal (Services should be fully described on Page 7)</b>	\$ 127,498	127,498			
<b>f. Insurance on Lives of Owners and Operators (Specify)*</b>	\$				
<b>g. Office Supplies</b>	\$ 13,583	13,583			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 12,921	12,921			
2. Cellular Phones	\$ 2,168	2,168			
<b>i. Appraisal (Specify purpose and attach copy)*</b>	\$				
<b>j. Corporation Business Taxes (franchise tax)</b>	\$ 250	250			
<b>k. Other Taxes (Not related to property - See Page 22)</b>					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 427,568	427,568			
<b>Subtotal</b>	\$ 2,199,527	2,199,527			

\* 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 d/b/a RegalCare at Greenwich  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 2,957		
<b>Total</b>	<b>\$ 2,957</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare	2311-C	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,199,527	2,199,527		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 6,612	6,612		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 41,380	41,380		
5. Education Expenses Related to Seminars and Conventions	\$ 1,034	1,034		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 585	585		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 12,257	12,257		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,918	2,918		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 350	350		
10. Contributions*** See Attached Schedule	\$ 46	46		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 70,585	70,585		
12. Administrative Management Services**	\$ 274,739	274,739		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 44,583	44,583		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,654,616	2,654,616		

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

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

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



Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 12,257		
<b>Total Other Advertising</b>	<b>\$ 12,257</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations/Charity	\$ 46		
<b>Total Contributions</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 7,550		
Fines, penalties, and Settlements	10,941		
Late Fees	445		
Bank Fees	16,395		
Prior Period Adjustment	4,273		
Food - Employees	579		
Employee Transportation	4,400		
<b>Total Other Administrative and General</b>	<b>\$ 44,583</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Greenwich, LLC d/b/a	2311-C	9/30/2017	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	76,000	Management of Facility	Page 16 / Line m12
LTC Consulting Services	177,739	Billing & Financial Svcs	Page 16 / Line m12
Caretech	21,000	Purchaser	Page 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare a	2311-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 171,419	171,419		
2. Non-Food Supplies	\$ 19,767	19,767		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 150	150		
c. Management Services**	\$ _____			
d. Other (Specify) _____ Minor Equipment & Supplies	\$ 724	724		
2E. <b>Total Dietary Expenditures</b> (2a + b + c + d)	\$ 192,060	192,060		
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 Fairview Health of Greenwich, LLC d/b/a RegalCare at		License No. 2311-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 80,637	80,637		
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$ 5,545	5,545		
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$ 86,182	86,182		
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 d/b/a Rega	2311-C	9/30/2017	20	37	
<b>Item</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
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. \$	7,966	7,966		
c. Management Services*		\$			
d. Other ( <i>Specify</i> ) Housekeeping Supplies		\$ 17,046	17,046		
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$ 25,012	25,012		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from Pharmacy		\$ 170,034	170,034		
b. Medicine Cabinet Drugs		\$ 3,279	3,279		
c. Medical and Therapeutic Supplies		\$ 109,929	109,929		
d. Ambulance/Limousine***		\$			
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 2,128	2,128		
f. X-rays and Related Radiological Procedures***		\$ 13,005	13,005		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h. Laboratory***		\$ 18,635	18,635		
i. Recreation		\$ 10,968	10,968		
j. Other (Specify)**** See Attached Schedule		\$ 9,368	9,368		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$ 337,346	337,346		

\* 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 d/b/a Reg	2311-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 32,775	32,775				
b. Heat	\$ 70,965	70,965				
c. Light & Power	\$ 66,232	66,232				
d. Water	\$ 16,078	16,078				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 13,085	13,085				
f. Other ( <i>itemize</i> )	\$ 140,427	140,427				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 339,562	339,562				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 14,520	14,520				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 14,520	14,520				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 21,097	21,097				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 21,097	21,097				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 493,135	493,135				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 51,578	51,578				
c. Personal property taxes	\$ 1,050	1,050				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 581,380	581,380				

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







Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



EQUIPMENT MOVEABLE

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2016 Accum Depreciation	9/30/2017 Depreciation	9/30/2017 Accum Depreciation	Net Book Value
01/01/13	Gerimenu	5	301	5	225	60	285	16
01/01/13	Computers	5	5,380	90	4,035	1,076	5,111	269
0/01/2013	Medical Equipment	5	2,180	36	1,635	436	2,071	109
04/04/13	Scale	10	3,310	28	1,159	331	1,490	1,821
05/06/13	Bed and Head foot Board	15	4,134	23	943	276	1,219	2,915
04/04/13	Wheel Chair	5	1,129	19	791	226	1,017	112
06/17/13	Exercise Bike	5	4,450	74	2,967	890	3,857	593
07/16/13	Air Conditioning Units	5	742	12	481	148	629	113
08/28/13	Refrigerator Door	10	2,366	20	750	237	987	1,379
08/29/13	Pressure Guard Monitor	5	1,306	22	827	261	1,088	218
<b>Movable Equipment 2013</b>			<b>25,298</b>	<b>328</b>	<b>13,812</b>	<b>3,941</b>	<b>17,753</b>	<b>7,545</b>
11/01/13	Med Part - Bed Parts	5	1,209	20	726	242	968	241
12/01/13	BSD Care - Bed Parts	5	1,845	31	1,107	369	1,476	369
01/27/14	A-Tech - Door Seal gasket	5	484	8	291	97	388	96
02/01/14	Cbord	5	307	5	183	61	244	63
04/24/14	Arjohunteigh	5	103	2	63	21	84	19
05/21/14	Arjohunteigh	5	393	7	237	79	316	77
09/16/14	A-Tech - Oven Parts	5	1,147	19	687	229	916	231
09/18/14	Arjohunteigh	5	469	8	282	94	376	93
<b>Movable Equipment 2014</b>			<b>5,957</b>		<b>3,576</b>	<b>1,192</b>	<b>4,768</b>	<b>1,189</b>
10/01/14	Televisions	5	2,833	47	1,134	567	1,701	1,132
08/31/14	Bed Frames	5	4,500	75	1,800	900	2,700	1,800
12/22/14	EKG Machine	5	1,275	21	510	255	765	510
12/17/14	Bariatric Beds	5	875	15	350	175	525	350
01/28/15	Treadmill	10	2,925	24	586	293	879	2,046
04/27/15	Pressure Mattress	5	1,045	17	418	209	627	418
04/10/15	Pressure Relieving Foam mattress	5	1,662	28	664	332	996	666
06/29/15	Cardio Stress Software	5	3,137	52	1,254	627	1,881	1,256
07/25/15	Software	5	1,500	25	600	300	900	600
9/31/15	Snow Blower	5	536	9	214	107	321	215
<b>Movable Equipment 2015</b>			<b>20,288</b>		<b>7,530</b>	<b>3,765</b>	<b>11,295</b>	<b>8,993</b>
02/01/14	Cbord	5	(307)	(5)	(183)	(61)	(244)	(63)
04/24/14	Arjohunteigh	5	(103)	(2)	(63)	(21)	(84)	(19)
<b>Movable Equipment Disposals 2015</b>			<b>(410)</b>		<b>(246)</b>	<b>(82)</b>	<b>(328)</b>	<b>(82)</b>
2/1/2016	Cbord Group, Inc.	5	317	5	63	63	126	191
7/1/2015	BSD Care	10	7,160	60	716	716	1,432	5,728
11/17/2015	Tower Furniture	10	6,500	54	650	650	1,300	5,200
7/27/2016	Floor Scrubber	5	720	12	144	144	288	432
9/15/2016	Refrigerator	10	531	4	53	53	106	425
<b>Movable Equipment 2016</b>			<b>15,228</b>		<b>1,626</b>	<b>1,626</b>	<b>3,252</b>	<b>11,976</b>
10/1/2016	Fridge	10	608	5	-	61	61	547
11/1/2016	JH Barlow Pump	5	1,345	22	-	269	269	1,076
12/1/2016	Glen- Hot Water Urn	10	6,000	50	-	600	600	5,400
1/1/2017	Glen- Hot Water Urn	10	6,750	56	-	675	675	6,075
10/1/2016	RF Tech- Medical Equipment	5	605	10	-	121	121	484
1/1/2017	Medline- Medical Equipment	5	4,213	70	-	843	843	3,370
8/1/2017	Medline-Medical Equipment	5	600	10	-	120	120	480
10/1/2016	On Time IT Solutions- CP Hardware	5	429	7	-	86	86	343
3/1/2017	On Time IT Solutions- CP Hardware	5	708	12	-	142	142	566
6/1/2017	On Time IT Solutions- CP Hardware	5	5,587	93	-	1,117	1,117	4,470
10/1/2016	On Time IT Solutions- CP Software	5	219	4	-	44	44	175
<b>Movable Equipment 2017</b>			<b>27,064</b>		<b>-</b>	<b>4,078</b>	<b>4,078</b>	<b>22,986</b>
<b>Total Movable Equipment</b>			<b>93,425</b>		<b>26,298</b>	<b>14,520</b>	<b>40,818</b>	<b>52,607</b>
Per Trial Balance			94,112				43,642	50,470
Variance			(687)			14,520	(2,824)	2,137

1. F/S vs CR NBV - Mov. Equip. (2,137)
3. F/S vs CR NBV - Leasehold Imp. 9,352
- Rounding -
- F/S vs CR NBV - Pg. 31, Line B9 7,215
2. F/S vs C/R Deprec. - Pg. 36, Line F1 (14,520)
4. F/S vs C/R Deprec. - Pg. 36, Line F1 25,219
- Total Page 36, Line F1 10,699**

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greer		2311-C		9/30/2017		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var			217,197	37,267	S/L	Var	17,546	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var			38,126		S/L	S/L	3,551	
<b>C-4. Subtotal</b>									21,097
<b>D. Total Amortization</b>									21,097

\* 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.

LEASEHOLD EQUIPMENT

<u>DATE</u>	<u>DESCRIPTION</u>	<u>Life</u>	<u>Cost</u>	<u>Monthly Deprec</u>	<u>9/30/2016 Accum Depreciation</u>	<u>9/30/2017 Depreciation</u>	<u>9/30/2017 Accum Depreciation</u>	<u>Net Book Value</u>
01/31/13	Fire Stop Survey	7	1,800	21	900	257	1,157	643
02/28/13	Fire Stop Installation	7	3,300	39	1,546	471	2,017	1,283
<b>Leasehold Improvements 2013</b>			<b>5,100</b>	<b>61</b>	<b>2,446</b>	<b>728</b>	<b>3,174</b>	<b>1,926</b>
01/10/14	Heating System	12	12,000	83	3,000	1,000	4,000	8,000
07/31/14	Roof	12	31,388	218	7,848	2,616	10,464	20,924
<b>Leasehold Improvements 2014</b>			<b>43,388</b>		<b>10,848</b>	<b>3,616</b>	<b>14,464</b>	<b>28,924</b>
10/01/14	Additional Roof	12	95,010	660	15,836	7,918	23,754	71,256
10/01/14	HVAC	15	14,357	80	1,914	957	2,871	11,486
01/29/15	Leasehold Improvement	10	4,500	38	900	450	1,350	3,150
04/01/15	Flooring	15	16,525	92	2,204	1,102	3,306	13,219
06/11/15	Leasehold Improvement	7	2,410	29	688	344	1,032	1,378
<b>Leasehold Improvements 2015</b>			<b>132,802</b>		<b>21,542</b>	<b>10,771</b>	<b>32,313</b>	<b>100,489</b>
12/14/2015	Avalon Construction Corp	15	8,300	46	553	553	1,106	7,194
9/27/2016	Tiles for Shower Room	15	1,269	7	85	85	170	1,099
8/11/2016	Digital Signs	10	1,100	9	110	110	220	880
9/2/2016	Painting	15	4,000	22	267	267	534	3,466
9/19/2016	Installation of Outlets	15	21,238	118	1,416	1,416	2,832	18,406
<b>Leasehold Improvements 2016</b>			<b>35,907</b>		<b>2,431</b>	<b>2,431</b>	<b>4,862</b>	<b>31,045</b>
11/3/2016	Electrical repair service	5	2,074	-	-	415	415	1,659
11/16/2016	Two doors/frames	20	1,207	-	-	60	60	1,147
1/25/2017	Replace section of water line	10	1,702	-	-	170	170	1,532
2/28/2017	Flooring - Oak Planks	10	1,550	-	-	155	155	1,395
2/15/2017	Firestop labor and materials	10	1,050	-	-	105	105	945
3/3/2017	Replaced part of pipe	20	1,276	-	-	64	64	1,212
6/3/2017	Install new pump	15	4,350	-	-	290	290	4,060
6/13/2017	New flooring	10	7,500	-	-	750	750	6,750
6/28/2017	Labor to pump septic tank	15	6,009	-	-	401	401	5,608
11/16/2016	Fix Roof (2016 invoice)	10	2,808	-	-	281	281	2,527
7/8/2017	374 part of this invoice posted ir	10	8,600	-	-	860	860	7,740
<b>Leasehold Improvements 2017</b>			<b>38,126</b>		<b>-</b>	<b>3,551</b>	<b>3,551</b>	<b>34,575</b>
<b>Total Leasehold Improvements</b>			<b>255,323</b>		<b>37,267</b>	<b>21,097</b>	<b>58,364</b>	<b>196,959</b>
<b>Per Trial Balance</b>			<b>255,321</b>			<b>46,316</b>	<b>49,010</b>	<b>206,311</b>
<b>Variance</b>			<b>2</b>			<b>(25,219)</b>	<b>9,354</b>	<b>(9,352)</b>

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

Name of Facility Fairview Health of Greenwich, LLC d	License No. 2311-C	Report for Year Ended 9/30/2017	Page 25	of 37
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11. Property Questionnaire

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

Yes

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	493,135

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.



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

CSP-26 Rev. 6/95

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

Name of Facility		License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d		2311-C	9/30/2017			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
Fairview Health of Greenwich, LLC		2311-C		9/30/2017		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				\$	7,773	7,773	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	7,773	7,773	
14. Insurance							
a. Insurance on Property (buildings only)				\$	61,598	61,598	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) EPLI & Surety Bond				\$	1,855	1,855	
14d. Total Insurance Expenditures (14a + b + c)				\$	63,453	63,453	
15. Total All Expenditures (A-13 thru C-14)				\$	8,912,731	8,912,731	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenv				2311-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 63,900	63,900		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 243,547	243,547		
7.			Other - See attached Schedule	\$ 2,150	2,150		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 21,321	21,321		
10.	15	1e	Accounting & Legal	\$ 57,158	57,158		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,088	1,088		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 616	616		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 36,807	36,807		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 12,257	12,257		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 46	46		
21.	16	m12	Unallowable Management Fees	\$ 74,130	74,130		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 76,899	76,899		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 589,919	589,919		

\* 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	\$ 63,900		
<b>Total Other Salaries Adjustment</b>			<b>\$ 63,900</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	B12	Respiratory Therapist	\$ 335		
30	B12	IV Insertion Nurse	1,815		
<b>Total Other Fees Adjustments</b>			<b>\$ 2,150</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owner's Benefits (See Attached)	\$ 17,283		
15	1a9	Misc. Transportation	22,340		
16	m11	Rabbi Services	1,000		
16	m13	Fines, Penalties and Settlements	10,941		
16	m13	Late Fees	445		
16	m13	Non-Routine Bank Fees	15,638		
16	m13	Prior period Adjustments	4,273		
16	m13	Food - Employees	579		
16	m13	Employee Transportation	4,400		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 76,899</b>	<b>\$ -</b>	<b>\$ -</b>

**Fairview Health of Greenwich, LLC**  
**September 30, 2017**  
**Benefits Disallowance**

**Pg. 28a**

**Owner**

Owner's Salary	63,900	Page 11
Total Salaries	<u>3,864,885</u>	TB Linked
Percent to Total Salaries	1.65%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,045,345	TB Linked
Owner's Benefits Disallowed	<b>17,283</b>	Page 28 attachment

Fairview Health of Greenwich, LLC 2017  
 Calculation of Allowable Management Fee  
 September 30, 2017

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	274,739 TB Linked
Patient Days	25,370 Page 8 of C/R
<b>Amount Per Patient Day</b>	<b>\$ 10.8293</b>
PPD Allowance Per Rate Agreement	7.90
2017 CPI Increase of 1.0245%	1.0245% J.01a
PPD Allowance 9/30/2017	7.91
<b>Amount over (Under)</b>	<b>\$ 2.9220</b>
Total Days	25,370 Page 8 of C/R
<b>Disallowed Management Fee</b>	<b>\$ 74,130</b>

**Fairview Health of Greenwich, LLC  
Disallowance Schedule for Cell Phones  
September 30, 2017**

	<u>Amount</u>
Total Cell Phone Expense	2,168 TB Linked
Cell Phone Allowed Based on Bed Capacity	3
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,080</u>
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 1,088</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre			2311-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 589,919	589,919		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 170,034	170,034		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 13,005	13,005		
30.	20	5h	Laboratory	\$ 18,635	18,635		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,128	2,128		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 32,759	32,759		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			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	\$ 8,012	8,012		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 834,492	834,492		

\*\*\* 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 d/b/a RegalCare at Greenwich  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 2,000		
20	5j	Minor Equipment & Supplies	5,859		
20	5j	Resident Missing Items	48		
20	5c	Non Allowable Nursing Equipment Rental	24,852		
<b>Total Other Ancillary Costs</b>			<b>\$ 32,759</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense	\$ 7,773		
30	IV 8	Medical Records	239		
<b>Total Other Adjustments</b>			\$ 8,012	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Fairview Health of Greenwich, LLC  
Disallowance Schedule for Cable TV  
9/30/2017**

		<u>Amount</u>
Total Cable TV Expense	Acct	5,600
#80-232-00		
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
<b>Disallowed Cable TV</b>		<b><u><u>\$ 2,000</u></u></b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/ 2311-C		9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 4,620,584	4,620,584				
b. Medicaid Room and Board Contractual Allowance **	\$ 263,992	263,992				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,212,269	3,212,269				
b. Medicare Room and Board Contractual Allowance **	\$ (59,270)	(59,270)				
4. a. Private-Pay Residents and Other	\$ 576,304	576,304				
b. Private-Pay Room and Board Contractual Allowance **	\$ 300,451	300,451				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 172,744	172,744				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (172,744)	(172,744)				
c. Prescription Drugs - Non-Medicare	\$ 909	909				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (909)	(909)				
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	\$ 436,559	436,559				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (370,660)	(370,660)				
c. Physical Therapy - Non-Medicare	\$ 84,220	84,220				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (53,442)	(53,442)				
4. a. Speech Therapy - Medicare	\$ 134,936	134,936				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (120,994)	(120,994)				
c. Speech Therapy - Non-Medicare	\$ 5,339	5,339				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (5,707)	(5,707)				
5. a. Occupational Therapy - Medicare	\$ 383,134	383,134				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (335,202)	(335,202)				
c. Occupational Therapy - Non-Medicare	\$ 45,213	45,213				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (44,543)	(44,543)				
6. a. Other (Specify) - Medicare	\$ (246)	(246)				
b. Other (Specify) - Non-Medicare	\$ 6,568	6,568				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 9,079,505	9,079,505				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 36	36				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 45,665	45,665				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 45,701	45,701				
<b>VI. Total All Revenue (III + V)</b>	\$ 9,125,206	9,125,206				

\* 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 Rev>Medicare A	\$ 124,980		
30 II 6a	Radiology Rev>Medicare A>C/A	(124,980)		
30 II 6a	Lab Rev>Medicare A	104,760		
30 II 6a	Lab Rev>Medicare A>C/A	(104,760)		
30 II 6a	Revenue Adjustments>Medicare A	(246)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (246)	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Revenue>Private	\$ 7,175		
30 II 6b	Revenue Adjustments>HMO	(607)		
<b>Total Other Resident Revenue</b>		\$ 6,568	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Insurance interest income	N/A	\$ 36		
<b>Total Interest Income</b>			\$ 36	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records	\$ 239		
30 IV 8	Miscellaneous Revenue (Balance Sheet Adjustment - No Associated Expense)	45,426		
<b>Total Other Revenue</b>		\$ 45,665	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/	2311-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash (on hand and in banks)			\$	(41,627)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,099,446
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	29,991
a. Prepaid Expenses	2,166			
b. Prepaid Expenses>Insurance	12,770			
c. Prepaid Expenses>Taxes	15,055			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,087,810</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>255,323</u>		\$	196,959
	Accum. Depreciation <u>58,364</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>93,425</u>		\$	52,607
	Accum. Depreciation <u>40,818</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	13,365
Fixed Assets>CIP	6,150			
F/S va C/R NBV	7,215			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>262,931</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b	2311-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,350,741
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
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> )			\$	393,707
Name and Address		Amount	Loan Date	
Due from Torr, Pro, WH, Wtby, Holdings, Nor, Employee, SP		393,707		
7. Other Assets ( <i>itemize</i> )			\$	123,000
Due to/(from)>Diamond Health			100,000	
Due to/(from)>Vendor			23,000	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	545,848
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	1,896,589

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Fairview Health of Greenwich, LLC d/b/a Reg	2311-C	9/30/2017	33	37	
Account			Amount		
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable			\$	1,521,019	
2. Notes Payable ( <i>itemize</i> )			\$		
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> )			\$	96,224	
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$		
6. Accrued Payroll Taxes Payable			\$	11,442	
7. Medicare Final Settlement Payable			\$	5,221	
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> )			\$	215,894	
Accrued Expenses		116,122	Deferred Revenue> R&B	3,062	
Accrued Expenses> RE Taxes		32,084	Due To/(From)>HMO	575	
Accrued Expenses>Insurance - Gene		4,050	Due To/(From)>Medicai	53,946	
Accrued Expenses>Health Insurance		2,922	Due To> Patient Spend I	3,133	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>1,849,800</b>	

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

(Carry Total forward to next page)



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

Name of Facility Fairview Health of Greenwich, LLC d/b/a F		License No. 2311-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,849,800	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 427,601
Name and Address of Lender	Amount	Loan Date			
Due from NH, Mgmt, NL, Fairview Mgmt	207,601				
Due to Eli Mirlis	220,000				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 427,601
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,277,401

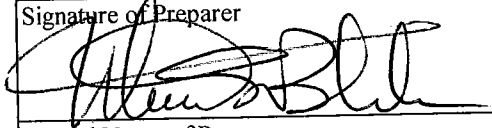
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d	2311-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	251,093
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(833,681)
6. Gain or Loss for Period			\$	201,776
7. Total Net Worth			\$	(380,812)
<b>C. Total Reserves and Net Worth</b>			\$	(380,812)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,896,589

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Fairview Health of Greenwich, LLC d/b/a	2311-C	9/30/2017	36	37	
Account			Amount		
A.	Balance at End of Prior Period as shown on Report of 09/30/2016		\$	(1,111,833)	
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	9,125,206	
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	8,923,430	
D.	Net Income or Deficit		\$	201,776	
E.	Balance		\$	(910,057)	
F.	Additions				
	1. Additional Capital Contributed <i>(itemize)</i>				
	Expenses Per Pg. 27	\$8,912,731			
	F/S vs C/R Depreciation	10,699			
	Expenses Per F/S	\$8,923,430			
	2. Other <i>(itemize)</i>				
	Prior Period Adjustment	529,245			
F-3.	Total Additions		\$	529,245	
G.	Deductions				
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>				
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
	2. Other Withdrawings <i>(Specify)</i>				
	Purpose	Amount			
	3. Total Deductions		\$		
H.	<b>Balance at End of Period</b>		\$		
		09/30/17			

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a	License No. 2311-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/18		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

**Subject to the attached accountants' consulting report**