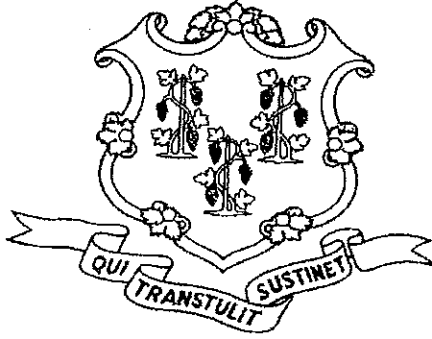


State of Connecticut



15-89

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

FEB 19 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

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 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 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2311-C	RHNS	(Specify)	Medicare Provider 07-5069
------------------	----------------	------	-----------	------------------------------

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 9/30/2015	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, 2014 and ending September 30, 2015, 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
			<i>Elyah Mirlis</i>		2/18/16
Printed Name (Administrator) Linda Loffredo			Printed Name (Owner) Elyah Mirlis		
Subscribed and Sworn to before me:	State of Connecticut	Date 2-18-16	Signed (Notary Public) <i>Carol Fischer</i>		Comm. Expires / /
Address of Notary Public 930 Mill Hill Terrace, Southport, CT 06890					

(Notary Seal)

Carol Fischer
 Notary Public
 My Commission Expires 08/31/2018

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 10/1/2014	To 9/30/2015	
Address of Facility 1188 King Street, Greenwich, CT 06831				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/27/2016		
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 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Greenwich LLC		Address (No. & Street, City, State, Zip) 1188 King Street, Greenwich, CT 06831		
License Numbers:	CCNH 2311-C	RHNS	(Specify)	Medicare Provider No. 07-5069
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
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 9/30/2015	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 Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich LLC	2311-C	9/30/2015	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Fairview Health of Greenwich LLC	License No. 2311-C	Report for Year Ended 9/30/2015	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		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"/>	Pg. 16 / Line m12	114,000	114,000
		<input type="radio"/>	<input checked="" 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.

** 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 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> 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				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> 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	9/30/2015			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					
Wells Fargo Financial Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Copy Rental	Monthly	Monthly	7,500	7,500
Eagle Leasing Company	<input type="radio"/>	<input checked="" type="radio"/>	Storage Rent	Monthly	Monthly	7,246	7,246
Great America Financial Service	<input type="radio"/>	<input checked="" type="radio"/>	Copy Rent	Monthly	Monthly	5,017	5,017
	<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 checked="" type="radio"/> No
Total ***						19,763	

* 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 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Cornerstone Accounting Group 3 Roth & Company 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 PO Box 7 Indian Valley Virginia 24105 1428 36 Street, Suite 200, Brooklyn, NY 11218
--	--

Services Provided by This Firm (*describe fully*)

1 Annual Review, prepare Medicare cost report	\$ 22,868
2 Accounting Consultants	\$ 17,690
3 Preparation of Tax Returns	\$ 3,600
4	\$
Charge for Services Provided	
	\$ 44,158

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 1 See Attached 2 3 4 5	Telephone Number
--	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1	\$ 159,620
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
	\$ 159,620

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 9/30/2015	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Robinson & Cole LLP		860-275-8200		
2	Jacobi & Case, PC		203-874-7110		
3	Melick & Porter				
4	Kaufman and Serota				
5	Murtha Cullina				
6	Constable Don Romeo				
7	Naness, Chalet and Naness, LLC				
8	Jackson Lewis P.C.				
Address (No. & Street, City, State, Zip Code)					
1	280 Trumbull St Hartford CT 06103				
2	57 Plains Road Suite 2B Milford, CT 06461				
3	One Liberty Square, Boston, MA 02109				
4	119 North Park Ave., Suite 308, Rockville Centre, NY 11570				
5	185 Asylum Street, Hartford, CT 06103				
6	14 Bonan Drive, Riverside, CT 06878				
7	375 North Broadway, Suite 202, Jericho, NY 11753				
8	58 South Service Road, Suite 250, Melville, NY 11747				
Services Provided by This Firm (describe fully)					
1	Labor/Union Contract Negotiations			\$	107,348
2	Lawsuit - Settled (self-disallow 50%)			\$	1,143
3	Lawsuit - Settled (self-disallow 50%)			\$	4,841
4	Lawsuit - Settled (self-disallow 50%)			\$	10,000
5	Law Firm for IDR			\$	2,835
6	Conservatorship (self-disallow)			\$	138
7	Lawsuit - Settled (self-disallow 50%)			\$	2,692
8	Lawsuit - Settled (self-disallow 50%)			\$	30,623
				Charge for Services Provided	
				\$	159,620
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 9/30/2015				Page 8		of 37		
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)
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	69				69	69		69	69		
B. As of midnight of THIS report period	67				69	69		67	67		
3. Total Number of Days Care Provided During Period											
A. Medicare	4,628	4,628			3,311	3,311		1,317	1,317		
B. Medicaid (Conn.)	14,816	14,816			11,000	11,000		3,816	3,816		
C. Medicaid (other states)	3,402	3,402			2,704	2,704		698	698		
D. Private Pay	1,859	1,859			1,344	1,344		515	515		
E. State SSI for RCH											
F. Other (Specify) Managed Care	821	821			754	754		67	67		
G. Total Care Days During Period (3A thru F)	25,526	25,526			19,113	19,113		6,413	6,413		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days											
B. Other Bed Reserve Days											
5. Total Resident Days (3G + 4A + 4B)	25,526	25,526			19,113	19,113		6,413	6,413		

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Greenwich LLC	License No. 2311-C	Report for Year Ended 9/30/2015	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 (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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	16		48		3				
Per Diem Rate									
a. One bed rm.					\$450-\$460				
b. Two bed rms.	Various		\$235.58-\$235.67		\$470-\$480				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	917	917		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	16,240	16,240		
D. Total Physical Therapy Treatments	17,157	17,157		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	553	553		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	3,555	3,555		
D. Total Speech Therapy Treatments	4,108	4,108		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	847	847		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	14,234	14,234		
D. Total Occupational Therapy Treatments	15,081	15,081		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich LLC	2311-C	9/30/2015	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)	88,980	2,184				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	232,575	11,460				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	52,045	2,048				
c. Dietary Workers	413,875	22,230				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	215,797	14,601				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	76,195	4,519				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	30,581	1,980				
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	107,146	1,816				
b. RN						
1. Direct Care	516,104	12,502				
2. Administrative**	145,836	3,792				
c. LPN						
1. Direct Care	661,294	20,679				
2. Administrative**						
d. Aides and Attendants	933,788	54,303				
e. Physical Therapists	249,784	12,713				
f. Speech Therapists	89,227	89,227				
g. Occupational Therapists	173,512	4,484				
h. Recreation Workers	88,124	3,992				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	131,864	3,433				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,206,727	265,963				

* 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
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

**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		9/30/2015		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 Mirfils	59,950		Non-discriminatory	Oversee the financial operations of the facility	1,600	A.4.			
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 9/30/2015		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***									
Dominick Warner (4/1/2014 - 8/24/2015)	84,365		Non- discriminatory	Administrator	2,064	A.2.			
Linda Loffredo (8/24/2015 - Present)	4,615		Non- discriminatory	Administrator	120	A.2.			
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	9/30/2015	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	1,150	16				
2. Dentist	1,005	Contract				
3. Pharmacist	15,953	160				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	45,767	1,400				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,330	480				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	325,571	10,214				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	419,776	12,270				

* 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 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Towne Nursing, 1413 38th street Brooklyn, NY 11218	Nursing Admin Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network, 653 Main St Plantsville, CT 06479	Nursing Admin Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Advanced Dental	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
Stern Physical Therapy, 23 Robert Pitt Drive Monsey, NY 10952	Physical Therapy Service	<input type="radio"/>	<input checked="" type="radio"/>		
Lifemed Pharmacy	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Deborah Lyon, 4 North Branch Road Newton, CT 06470	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Michael Fusco, 90 Morgan Street Suite 304 Stamford, CT 06905	Medical Director	<input type="radio"/>	<input checked="" 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"/>	<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	2311-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 230,548	230,548			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 78,031	78,031			
4. Social Security (F.I.C.A.)	\$ 320,508	320,508			
5. Health Insurance	\$ 467,721	467,721			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 118,426	118,426			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 21,610	21,610			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 44,158	44,158			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 159,620	159,620			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 14,338	14,338			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 16,959	16,959			
2. Cellular Phones	\$ 260	260			
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	\$ 362,238	362,238			
Subtotal	\$ 1,834,417	1,834,417			

* 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
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Transportation	\$ 21,610		
Total	\$ 21,610	\$ -	\$ -

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	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,834,417	1,834,417		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 2,475	2,475		
4. Employee Travel	\$ 8,474	8,474		
5. Education Expenses Related to Seminars and Conventions	\$ 2,275	2,275		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 11,237	11,237		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 66,473	66,473		
4. Fund-Raising***	\$			
5. Medical Records	\$ 1,545	1,545		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,324	2,324		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 100	100		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 71,641	71,641		
12. Administrative Management Services**	\$ 114,000	114,000		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 34,198	34,198		
C-14 Total Administrative & General Expenditures	\$ 2,149,159	2,149,159		

* 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)
	-		
Business Promotion	\$ 66,473		
Total Other Advertising	\$ 66,473	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donation	\$ 100		
Total Contributions	\$ 100	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Printing	\$ 3,578		
Fees & Registration	\$ 6,606		
License & Permits	\$ 3,827		
Penalties & Fines (self-disallow)	\$ 4,798		
Late Fee (self-disallow)	\$ 2,851		
Bank Fees	\$ 550		
Bank Charges	\$ 234		
Unemployment Tax Mgr Consultant	\$ 1,580		
Real Estate Tax Consultant	\$ 10,174		
Total Other Administrative and General	\$ 34,198	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Fairview Health of Greenwich LLC	License No. 2311-C	Report for Year Ended 9/30/2015	Page of 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	114,000	Management of Facility	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	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 2,349	2,349			
2.	Non-Food Supplies	\$ 14,664	14,664			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 182,211	182,211			
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 199,224	199,224			
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		License No. 2311-C	Report for Year Ended 9/30/2015	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	2			
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)	\$ 102,109	102,109			
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$ 102,111	102,111			
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	9/30/2015		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>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel					
	Amt. \$					
c. Management Services*	\$					
d. Other (<i>Specify</i>) Housekeeping Supplies	\$	23,247	23,247			
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	23,247	23,247			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	200,696	200,696			
b. Medicine Cabinet Drugs	\$					
c. Medical and Therapeutic Supplies	\$	152,772	152,772			
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	37,100	37,100			
f. X-rays and Related Radiological Procedures***	\$	6,126	6,126			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	27,040	27,040			
i. Recreation	\$	9,816	9,816			
j. Other (Specify)**** See Attached Schedule	\$	93,887	93,887			
5K. Total Resident Care Expenditures (5a - 5j)	\$	527,437	527,437			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense on Page 29 of the Cost Report.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Medicare Non Billable (self-disallowed)	\$ 507		
Bed Rentals - Patient Specific (self-disallowed)	\$ 8,072		
LPN - Settlement of Backwages paid (self-disallowed)	\$ 85,308		
Total Other Resident Care	\$ 93,887	\$ -	\$ -

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

Name of Facility Fairview Health of Greenwich LLC	License No. 2311-C	Report for Year Ended 9/30/2015		Page of 21 37				
		Full Explanation of Service Provided*	Total Cost/Page Ref.***					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		CCNH	RHNS	(Specify)	Pg	Line
		Yes	No					
Finochio Brothers Sanitation	49 Liberty Place Stamford, CT 06902	O	⊙	19,283				22 6f
Central Care Solutions	1420 E Linden Avenue, Linden, NJ 07036	O	⊙	17,748				18 2b
Caretech	1123 McDonald Avenue, Brooklyn, NY 11230	O	⊙	161,617				18 2b
Caretech	1123 McDonald Avenue, Brooklyn, NY 11230	O	⊙	13,750				22 6f
FDR Services Corp	44 Newmans Ct, Hempstead, NY 11550	O	⊙	102,109				19 3b
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					

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

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

Name of Facility Fairview Health of Greenwich LLC		License No. 2311-C	Report for Year Ended 9/30/2015			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant							
a.	Repairs & Maintenance	\$ 64,322	64,322				
b.	Heat	\$ 78,844	78,844				
c.	Light & Power	\$ 81,704	81,704				
d.	Water	\$ 11,986	11,986				
e.	Equipment Lease (<i>Provide detail on page 6</i>)	\$ 19,763	19,763				
f.	Other (<i>itemize</i>)	\$ 85,983	85,983				
	See Attached Schedule						
6g.	Total Maint. & Operating Expense (6a - 6f)	\$ 342,602	342,602				
7. Depreciation (<i>complete schedule page 23*</i>)							
a.	Land Improvements	\$					
b.	Building & Building Improvements	\$					
c.	Non-Movable Equipment	\$					
d.	Movable Equipment	\$ 8,816	8,816				
*7e.	Total Depreciation Costs (7a + b + c + d)	\$ 8,816	8,816				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)							
a.	Organization Expense	\$					
b.	Mortgage Expense	\$					
c.	Leasehold Improvements	\$ 15,115	15,115				
d.	Other (<i>Specify</i>)	\$					
*8e.	Total Amortization Costs (8a + b + c + d)	\$ 15,115	15,115				
9.	Rental payments on leased real property less real estate taxes included in item 10b	\$ 497,239	497,239				
10. Property Taxes							
a.	Real estate taxes paid by owner	\$					
b.	Real estate taxes paid by lessor	\$ 38,931	38,931				
c.	Personal property taxes	\$					
11.	Total Property Expenses (7e + 8e + 9 + 10)	\$ 560,101	560,101				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Service Contracts	\$ 37,718		
Sewer System Assessment	\$ 36,000		
Yard Maintenance	\$ 12,265		
Total Other Repairs and Maintenance	\$ 85,983	\$ -	\$ -

Depreciation Schedule

Name of Facility Fairview Health of Greenwich LLC		License No. 2311-C		Report for Year Ended 9/30/2015				Page 23	of 37
		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									
								8,816	
								8,816	

Fairview Health of Greenwich LLC
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*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
Additions:				
Total additions for Building Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

EQUIPMENT MOVEABLE

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2013		9/30/2014		9/30/2015		Net Book Value
					Accum Depreciation	Depreciation	Accum Depreciation	Depreciation	Accum Depreciation	Depreciation	
01/01/13	Genmenu	5	301	5	45	60	105	60	165	136	
01/01/13	Computers	5	5,380	90	807	1,076	1,883	1,076	2,959	2,421	
0/01/2013	Medical Equipment	5	2,180	36	327	436	763	436	1,199	981	
04/04/13	Scale	10	3,310	28	166	331	497	331	828	2,483	
05/06/13	Bed and Head foot Board	15	4,134	23	115	276	391	276	667	3,467	
04/04/13	Wheel Chair	5	1,129	19	113	226	339	226	565	564	
06/17/13	Exercise Bike	5	4,450	74	297	890	1,187	890	2,077	2,373	
07/16/13	Air Conditioning Units	5	742	12	37	148	185	148	333	409	
08/28/13	Refrigerator Door	10	2,366	20	39	237	276	237	513	1,853	
08/29/13	Pressure Guard Monitor	5	1,306	22	44	261	305	261	566	740	
Movable Equipment 2013					328	1,989	3,941	5,930	3,941	9,871	15,427
11/01/13	Med Part - Bed Parts	5	1,209	20	-	242	242	242	484	725	
12/01/13	BSD Care - Bed Parts	5	1,845	31	-	369	369	369	738	1,107	
01/27/14	A-Tech - Door Seal gasket	5	484	8	-	97	97	97	194	290	
02/01/14	Chord	5	307	5	-	61	61	61	122	185	
04/24/14	Arjohuntleigh	5	103	2	-	21	21	21	42	61	
05/21/14	Arjohuntleigh	5	393	7	-	79	79	79	158	235	
09/16/14	A-Tech - Oven Parts	5	1,147	19	-	229	229	229	458	689	
09/18/14	Arjohuntleigh	5	469	8	-	94	94	94	188	281	
Movable Equipment 2014					1,192	1,192	1,192	1,192	2,384	3,573	
10/01/14	Televisions	5	2,833	47	-	-	-	567	567	2,266	
08/31/14	Bed Frames	5	4,500	75	-	-	-	900	900	3,600	
12/22/14	EKG Machine	5	1,275	21	-	-	-	255	255	1,020	
12/17/14	Bariatric Beds	5	875	15	-	-	-	175	175	700	
01/28/15	Treadmill	10	2,925	24	-	-	-	293	293	2,632	
04/27/15	Pressure Mattress	5	1,045	17	-	-	-	209	209	836	
04/10/15	Pressure Relieving Foam mattress	5	1,662	28	-	-	-	332	332	1,330	
06/29/15	Cardio Stress Software	5	3,137	52	-	-	-	627	627	2,510	
07/25/15	Software	5	1,500	25	-	-	-	300	300	1,200	
9/3/10/15	Snow Blower	5	536	9	-	-	-	107	107	429	
Movable Equipment 2015					-	-	-	-	3,765	16,523	
02/01/14	Chord	5	(307)	-	-	(61)	(61)	(61)	(122)	(185)	
04/24/14	Arjohuntleigh	5	(103)	-	-	(21)	(21)	(21)	(42)	(61)	
Movable Equipment Disposals 2015					-	-	(82)	(82)	(82)	(164)	(246)
Total Movable Equipment					1,989	5,051	7,040	8,816	15,856	35,277	

Amortization Schedule*

Name of Facility Fairview Health of Greenwich LLC	Date of Acquisition		Length of Amortization	License No. 2311-C	Report for Year Ended 9/30/2015		Page 24	of 37
	Month	Year			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
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				48,488	4,606	S/L	4,344
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Var			132,802		S/L	10,771
C-4. Subtotal								
D. Total Amortization								15,115
								15,115

* 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.

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2013		9/30/2014		9/30/2015		Net Book Value
					Accum Depreciation	Depreciation	Accum Depreciation	Depreciation	Accum Depreciation	Depreciation	
01/31/13	Fire Stop Survey	7	1,800	21	129	257	386	257	643	1,157	
02/28/13	Fire Stop Installation	7	3,300	39	133	471	604	471	1,075	2,225	
Leasehold Improvements 2013					61	262	990	728	1,718	3,382	
01/10/14	Heating System	12	12,000	83	-	1,000	1,000	1,000	2,000	10,000	
07/31/14	Roof	12	31,388	218	-	2,616	2,616	2,616	5,232	26,156	
Leasehold Improvements 2014					-	-	3,616	3,616	7,232	36,156	
10/01/14	Additional Roof	12	95,010	660	-	-	-	7,918	7,918	87,092	
10/01/14	HVAC	15	14,357	80	-	-	-	957	957	13,400	
01/29/15	Leasehold Improvement	10	4,500	38	-	-	-	450	450	4,050	
04/01/15	Flooring	15	16,525	92	-	-	-	1,102	1,102	15,423	
06/11/15	Leasehold Improvement	7	2,410	29	-	-	-	344	344	2,066	
Leasehold Improvements 2015					-	-	-	10,771	10,771	122,031	
Total Leasehold Improvements					262	4,344	4,606	15,115	19,721	161,569	

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 9/30/2015	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.		
<small>*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.</small>						
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	497,239	

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	9/30/2015			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		9/30/2015		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				\$ 7,008	7,008		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 7,008	7,008		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 54,916	54,916		
b. Insurance on Automobiles				\$ 3,121	3,121		
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)				\$ 58,037	58,037		
15. Total All Expenditures (A-13 thru C-14)				\$ 8,595,429	8,595,429		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich LLC				2311-C	9/30/2015	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	\$ 173,512	173,512		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	i.e.	Accounting & Legal	\$ 24,788	24,788		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	1.3.	Gifts, flowers and coffee shops	\$ 2,475	2,475		
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/L	Automobile Expense (e.g. personal use)	\$ 19,711	19,711		
18.	16	m3	Unallowable Advertising *	\$ 66,473	66,473		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 100	100		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 7,648	7,648		
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)				\$ 294,707	294,707		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties & Fines (self-disallow)	\$ 4,798		
16	m13	Late Fee (self-disallow)	\$ 2,850		
Total Other A&G Adjustments			\$ 7,648	\$ -	\$ -

**Fairview Health of Greenwich, LLC 2015
 Calculation of Allowable Management Fee
 9/30/2015**

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	114,000 TB Linked
Patient Days	25,526 Page 8 of C/R
Amount Per Patient Day	\$ 4.4660
PPD Allowance Per Rate Agreement	6.86
2015 CPI Increase of 3.09%	0.03
PPD Allowance 9/30/2015	6.89
Amount over (Under)	\$ (2.4249)
Total Days	25,526 Page 8 of C/R
Disallowed Management Fee	\$ (61,898)

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	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 294,707	294,707		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 200,696	200,696		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,126	6,126		
30.	20	5h	Laboratory	\$ 27,040	27,040		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 37,100	37,100		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 93,887	93,887		
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	\$ 240,578	240,578		
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)				\$ 900,134	900,134		

*** 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
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Bed Rentals - Patient Specific (self-disallowed)	\$ 8,072		
20	5j	LPN - Settlement of Backwages paid (self-disallowed)	\$ 85,308		
20	5j	Medicare Non Billable (self-disallowed)	\$ 507		
Total Other Ancillary Costs			\$ 93,887	\$ -	\$ -

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)
30	IV8	Sales Adjustment Account (self-disallow)	\$ 7,006		
30	IV8	Settlement of Accounts Payable (self-disallow)	\$ 233,572		
Total Other Adjustments			\$ 240,578	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Fairview Health of Greenwich, LLC
Disallowance Schedule for Cable TV
9/30/2015**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #52.4970	\$ 1,799 D.06
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ (1,801)</u></u> <i>No disallowance needed</i>

F. Statement of Revenue

Name of Facility Fairview Health of Greenwich LLC		License No. 2311-C	Report for Year Ended 9/30/2015		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,508,456	6,508,456				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,052,358)	(3,052,358)				
2. a. Medicaid (<i>All other states</i>)	\$ 1,487,370	1,487,370				
b. Other States Room and Board Contractual Allowance **	\$ (735,991)	(735,991)				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,075,230	2,075,230				
b. Medicare Room and Board Contractual Allowance **	\$ 905,983	905,983				
4. a. Private-Pay Residents and Other	\$ 1,210,645	1,210,645				
b. Private-Pay Room and Board Contractual Allowance **	\$ 8,827	8,827				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 109,530	109,530				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 44,470	44,470				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 5,069	5,069				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ (7,165)	(7,165)				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 912,013	912,013				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 200,250	200,250				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 336,002	336,002				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 51,123	51,123				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 863,645	863,645				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 175,574	175,574				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (2,143,305)	(2,143,305)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (387,264)	(387,264)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,568,104	8,568,104				
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>)	\$ 535	535				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 200	200				
8. Other (<i>Specify</i>)	\$ 301,258	301,258				
V. Total Other Revenue (1 thru 8)	\$ 301,993	301,993				
VI. Total All Revenue (III + V)	\$ 8,870,097	8,870,097				

* 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)
		-		
30II6a	Lab Med A	\$ 61,413		
30II6a	Radiology Med A	\$ 9,780		
30II6a	C/A Medicare A Ancillaries	\$ (2,122,890)		
30II6a	C/A Medicare B Therapy	\$ (91,608)		
Total Other Resident Revenue - Medicare		\$ (2,143,305)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	SP Revenue Medicaid	\$ 659		
30II6b	Lab Other	\$ 2,531		
30II6b	Radiology Other	\$ 2,678		
30II6b	C/A Medicaid MN Ancillaries	\$ (74,219)		
30II6b	C/A Medicaid MN Ancillaries	\$ (309,476)		
30II6b	MN MDCD FMAP Contingency	\$ (9,437)		
Total Other Resident Revenue		\$ (387,264)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30IV5	Interest Income		535.00		
Total Interest Income			\$ 535	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Medicaid Cost Settlement	\$ (1,415)		
30IV8	Medicare Retro Settlement	\$ 29		
30IV8	Miscellaneous Income	\$ 12,199		
30IV8	Tax Refund	\$ 27		
30IV8	Sales Adjustment Account (self-disallow)	\$ 7,006		
30IV8	Settlement of Accounts Payable (self-disallow)	\$ 233,572		
30IV8	Miscellaneous Admin Expense	\$ 49,840		
Total Other Revenue		\$ 301,258	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich LLC	2311-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	106,261
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	830,525
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	25,643
CL&P Deposit	25,643			
A-9. Total Current Assets (Lines A1 thru 8)			\$	962,429
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>181,290</u>		\$	161,569
	Accum. Depreciation <u>19,721</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>51,133</u>		\$	35,277
	Accum. Depreciation <u>15,856</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	13,579
F/S vs. C/R Adjustment	13,579			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	210,425

* 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	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,172,854
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			\$	
2. Escrow Deposits			\$	
3. Organization Expense		*Historical Cost _____ Accum. Depreciation _____ Net	\$	
4. Goodwill (Purchased Only)			\$	47,610
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	
Name and Address		Amount	Loan Date	
7. Other Assets <i>(itemize)</i>			\$	380,000
Due from Diamond Health Care		380,000		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	427,610
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,600,464

* 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		2311-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,426,971
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>)				\$	122,664
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>)				\$	209,635
Accrued Taxes Property		32,084	Accrued Deductions (23,573)		
Accrued Provider Tax		34,052	Deferred Income 15,426		
Accrued Expenses		39,408			
Accrued Nursing Home User Fee		112,238			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,768,859

* 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 9/30/2015	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,768,859	
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>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
Due to/from Southport		2,221		
Due to/from Management Company		114,763		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 116,984
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,885,843

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	9/30/2015	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			\$	(816,503) **
6. Gain or Loss for Period			\$	280,031
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(285,379)
C. Total Reserves and Net Worth			\$	(285,379)
D. Total Liabilities, Reserves, and Net Worth			\$	1,600,464

** Includes Prior Period Adjustment

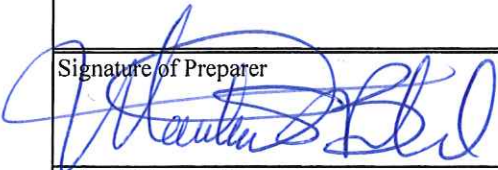
H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich LLC	2311-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(763,427)
B. Total Revenue (From Statement of Revenue Page 30)			\$	8,870,097
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	8,590,067
D. Net Income or Deficit			\$	280,031
E. Balance			\$	(483,396)
F. Additions				
1. Additional Capital Contributed (itemize)				
Members Contribution			228,324	
Prior Period Adjustment			(30,307)	
2. Other (itemize)				
Total Expenditures Pg 27			8,595,429	
Depreciation Adjustment			(5,361)	
Rounding			(1)	
Total Expenditures Line C			8,590,067	
F-3. Total Additions			\$	198,017
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			\$	(285,379)

BEGINNING BALANCE (565,410)
 PLUS PRIOR PERIOD ADJ (198,017)

 (A) 763,427

I. Preparer's/Reviewer's Certification

Name of Facility Fairview Health of Greenwich LLC		License No. 2311-C	Report for Year Ended 9/30/2015	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 2/17/16		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Error Check

Level Item

Reported as

Annual Report of Long-Term Care Facility Cost Year 2015 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 2014? If not, explain the reporting change.

Explanation: Not Applicable

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 2015, 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?
Not Applicable

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.
Some hours are not available

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 2014?

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 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
00-1110	Petty Cash	330.00			330.00	330.00
00-1115	Operation Account	0.00			0.00	50.00
00-1116	Business Savings Account	500.10			500.10	500.01
00-1120	Operating Cash Account	196,983.18			196,983.18	(178,373.63)
00-1121	Cash- Gov't Clearing Acct	0.41			0.41	0.41
00-1122	Cash- Diamond Health. Account	(97,693.49)			(97,693.49)	156,780.58
00-1125	Cash Special Account	75.08			75.08	195.08
00-1126	Special Fund Escrow Account	1,880.00			1,880.00	2,000.00
00-1140	Tax Escrow	1,188.97			1,188.97	1,188.97
00-1141	Tax Escrow-Greenwich BK&Trust	429.18			429.18	435.12
00-1142	Cash - Resident Council Fund	385.70			385.70	395.70
00-1145	Cash - Patient Fund	2,192.00			2,192.00	2,192.00
00-1150	Cash - Recreation	(10.00)			(10.00)	(10.00)
00-1160	A/R Private	268,092.55			268,092.55	91,196.61
00-1161	A/R Private (Litigation)	18,900.52			18,900.52	18,900.52
00-1162	A/R CT Medicaid	371,136.28			371,136.28	437,968.13
00-1163	A/R Medicare	317,085.49			317,085.49	245,225.90
00-1164	A/R Other	103,807.00			103,807.00	100,817.64
00-1165	A/R Managed Care	(31,739.46)			(31,739.46)	68,285.09
00-1166	A/R Clearing Account	(10,526.76)			(10,526.76)	(10,526.76)
00-1168	A/R NY Medicaid	70,714.78			70,714.78	123,199.71
00-1170	Medicaid Pending	(86,455.20)			(86,455.20)	(64,510.20)
00-1174	A/R Pending Adjustment	(36,811.31)			(36,811.31)	(36,811.31)
00-1175	Allowance for Bad Debts	(153,679.28)			(153,679.28)	(153,679.28)
00-1401	Deposit CL&P	25,643.22			25,643.22	25,643.22
00-1800	Cost - Purchase of Business	(0.05)			(0.05)	(0.05)
00-1810	Equipment	53,319.63			51,132.88	31,254.64
00-1825	Accum Deprec F & F	(6,595.37)		(2,186.75)	(5,993.18)	(3,045.37)
00-1850	Leasehold Improvement	181,290.33			181,290.33	48,487.54
00-1855	Accum Deprec - Leasehold Impr	(7,409.00)			(7,409.00)	(382.00)
00-1910	Goodwill	47,609.57			47,609.57	47,609.57
00-1980	Due from Diamond Health Care	380,000.00			380,000.00	548,000.00
00-2210	Accounts Payable	(1,489,708.58)			(1,489,708.58)	(1,798,357.21)
00-2216	Accounts Payable - Settled	62,737.53			62,737.53	82,088.14
00-2220	Patients Exchange	(18,883.62)			(18,883.62)	(5,051.84)
00-2240	Payroll Exchange	17,917.04			17,917.04	15,507.62
00-2247	Union Dues Deduction	0.00			0.00	3,222.42
00-2249	401K Deduction	(283.66)			(283.66)	(1,720.59)
00-2251	Payroll Wage Execution	(21.77)			(21.77)	114.23
00-2253	Union Dues Deduction	(1,691.72)			(1,691.72)	108.85
00-2260	Employee Loan	496.81			496.81	450.00
00-2265	Patient Refund	26,040.00			26,040.00	7,936.35
00-2300	Accrued Expense and Other	(39,408.24)			(39,408.24)	(99,097.24)
00-2400	Accrued Taxes Property	(32,084.40)			(32,084.40)	(26,545.56)
00-2500	Accrued Wages	(122,664.44)			(122,664.44)	(110,945.53)
00-2520	Accrued Payroll Taxes	(9,589.34)			(9,589.34)	(8,901.93)
00-2550	Accrued Nursing Home User Fee	(112,238.27)			(112,238.27)	(277,717.32)
00-2551	Accrued Sales Tax	0.00			0.00	(136.00)
00-2555	Accrued Provider Tax	(34,052.40)			(34,052.40)	0.00
00-2572	Deferred Income	(15,426.00)			(15,426.00)	0.00
00-2578	Due to Facility	(2,220.59)			(2,220.59)	284,395.41
00-2579	Due To /From VOA	(114,762.63)			(114,762.63)	(67,012.63)
00-2705	Due to /from Management Company	0.00			0.00	(265,000.00)
00-3580	Retained Earnings	816,503.23			816,503.23	278,210.85
00-3570	Members Contribution	(251,092.95)			(251,092.95)	(76,592.95)
00-3710	Room & Board Private	(843,500.42)			(843,500.42)	(701,426.48)
00-3730	Room & Board Medicare	(2,075,230.00)			(2,075,230.00)	(1,827,160.00)
00-3739	RM & BD MDCCD - NY	(1,487,370.00)			(1,487,370.00)	(2,009,610.00)
00-3740	RM & BD MDCCD - CT	(6,508,455.75)			(6,508,455.75)	(6,007,712.79)
00-3742	Room & Board Managed Care	(367,145.00)			(367,145.00)	(241,935.00)
00-3746	PT Revenue Med A	(855,872.35)			(855,872.35)	(761,961.63)
00-3747	OT Revenue Medicaid	(31,479.78)			(31,479.78)	(34,367.74)
00-3748	OT Revenue Med A	(803,720.40)			(803,720.40)	(771,980.99)
00-3750	ST Revenue Med A	(280,246.40)			(280,246.40)	(222,959.04)
00-3751	SP Revenue Medicaid	(658.56)			(658.56)	0.00
00-3752	PT Revenue Med B	(56,140.18)			(56,140.18)	(82,172.26)
00-3754	OT Revenue Med B	(59,924.97)			(59,924.97)	(72,321.54)
00-3756	ST Revenue Med B	(55,755.16)			(55,755.16)	(55,881.04)
00-3758	PT Revenue Private	(17,856.65)			(17,856.65)	(25,050.24)
00-3760	OT Revenue Private	(3,412.43)			(3,412.43)	(10,044.79)
00-3762	ST Revenue Private	(4,012.41)			(4,012.41)	(3,744.70)
00-3763	PT Revenue Medicaid	(34,427.18)			(34,427.18)	(29,044.98)
00-3764	PT Revenue Managed Care	(147,966.02)			(147,966.02)	(103,484.22)
00-3766	OT Revenue Managed Care	(140,681.72)			(140,681.72)	(99,239.68)
00-3768	ST Revenue Managed Care	(47,110.22)			(47,110.22)	(20,931.88)
00-3770	Lab Med A	(61,413.39)			(61,413.39)	(28,986.22)
00-3774	Lab Other	(2,531.00)			(2,531.00)	(1,765.28)
00-3776	Radiology Med A	(9,779.60)			(9,779.60)	(11,687.14)
00-3780	Radiology Other	(2,677.56)			(2,677.56)	(130.00)
00-3786	Pharmacy Med A	(106,788.77)			(106,788.77)	(152,228.30)
00-3792	Pharmacy Other	(44,470.46)			(44,470.46)	(31,819.69)
00-3794	Med Supplies Med A	(5,069.34)			(5,069.34)	(2,850.62)
00-3798	Med Supplies Other	7,164.80			7,164.80	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
00-3817	Flu Vaccine Revenue	(2,741.00)			(2,741.00)	0.00
00-3820	C/A Medicare Room & Board	(905,983.14)			(905,983.14)	(834,996.18)
00-3821	C/A MCDC MN RM & BD	735,990.68			735,990.68	964,345.48
00-3822	C/A MCDC CT RM & BD	3,052,357.85			3,052,357.85	2,878,850.42
00-3824	C/A Medicare A Ancillaries	2,122,890.25			2,122,890.25	1,952,639.83
00-3826	C/A Medicaid MN Ancillaries	74,218.74			74,218.74	0.00
00-3830	C/A Medicare B Therapy	91,607.27			91,607.27	117,315.30
00-3831	C/A Managed Care Ancillaries	309,476.03			309,476.03	51,793.62
00-3832	C/A Managed Care R&B	(8,826.57)			(8,826.57)	90,308.60
00-3840	MN MCDC FMAP Contingency	9,436.12			9,436.12	14,437.19
00-3942	Medicaid Cost Settlement	1,415.25			1,415.25	0.00
00-3843	Medicare Retro Settlement	(29.00)			(29.00)	0.00
00-3949	Interest Income	(534.70)			(534.70)	(0.25)
00-3950	Miscellaneous Income	(12,199.14)		(27.14)	(12,226.28)	0.00
00-3952	Beauty Salon Revenue	(200.00)			(200.00)	(1,000.00)
00-3953	Vending Machine Income	0.00			0.00	(700.00)
00-3957	Sales Adjustment Account	(7,006.26)			(7,006.26)	0.00
00-3990	Settlement of Accounts Payable	(233,571.43)			(233,571.43)	0.00
00-3995	Nursing Home Provider Tax	362,237.66			362,237.66	418,529.38
50-4010	Administrator Salaries	88,979.50			88,979.50	111,716.92
50-4020	Office Salaries	232,575.02			232,575.02	330,116.36
50-4040	Office Expense	14,337.82			14,337.82	24,221.21
50-4050	Printing	3,577.99			3,577.99	4,698.14
50-4055	Postage	2,323.54			2,323.54	4,339.18
50-4060	Telephone	17,219.05		(260.37)	16,958.68	21,507.28
50-4100	Professional Fees	237,943.05		(78,322.86)	159,620.19	91,372.68
50-4105	Marketing Consultants	3,328.67		(3,328.67)	0.00	0.00
50-4200	Building Charges	497,239.01			497,239.01	526,875.90
50-4300	Business Promotion	63,144.44		3,328.67	66,473.11	19,391.67
50-4301	Donations	100.00			100.00	0.00
50-4311	Fees & Registration	6,605.50			6,605.50	852.27
50-4315	License & Permits	3,827.00			3,827.00	2,959.00
50-4317	Penalties & Fines	4,797.50			4,797.50	45,790.68
50-4320	Employee Education	2,274.99			2,274.99	3,557.10
50-4330	Employee Relations	2,475.36			2,475.36	3,803.95
50-4333	Employee 401K Match	0.00			0.00	375.00
50-4400	Insurance Liability	58,036.69		(3,120.70)	54,915.99	82,245.32
50-4401	Workers Compensation Expense	230,548.22			230,548.22	208,341.50
50-4410	Insurance Employee Group	127,246.98			127,246.98	170,238.65
50-4415	Union Transportation	21,610.00			21,610.00	21,675.00
50-4416	Union Pension Expense	118,426.48			118,426.48	107,738.99
50-4417	Union Welfare Expense	340,473.59			340,473.59	309,757.74
50-4418	Union Contract Expense	0.00			0.00	31,750.00
50-4420	Equipment Rental	28,764.70		(9,001.52)	19,763.18	14,877.51
50-4421	Auto Rental	245.05			245.05	100.00
50-4425	Auto Rental	10,991.86			10,991.86	8,620.93
50-4430	Computer Services	26,363.87		302.86	26,666.53	41,473.40
50-4500	Payroll Taxes FICA	320,507.60			320,507.60	303,130.46
50-4502	Payroll Service	13,562.63			13,562.63	13,464.63
50-4510	Payroll Taxes State U-C	57,013.15			57,013.15	52,571.32
50-4520	Payroll Taxes FED U-C	21,017.39			21,017.39	13,859.86
50-4535	Tax Property	38,931.26			38,931.26	53,399.13
50-4540	Real Estate Taxes	0.00			0.00	9,864.38
50-4551	Corporate Tax	(27.14)		27.14	0.00	0.00
50-4555	Business Entity Tax	0.00			0.00	21,107.91
50-4610	Travel & Entertainment	8,473.83			8,473.83	3,938.98
50-4770	Late Fees	2,816.27			2,816.27	66.62
50-4780	Miscellaneous Admin Expense	(49,840.34)			(49,840.34)	1,449.49
50-5200	Management Fee	114,000.00			114,000.00	124,221.00
51-4810	Recreation Salaries	88,124.26			88,124.26	82,969.83
51-4820	Recreation Expense	8,016.67			8,016.67	10,091.04
51-4830	Social Services Salaries	131,864.20			131,864.20	137,444.48
51-4840	Social Service Expense	0.00			0.00	649.91
52-4910	Maintenance Salaries	35,823.73			35,823.73	62,045.49
52-4915	Construction Salaries	40,371.70			40,371.70	0.00
52-4920	Housekeeping Salaries	215,796.86			215,796.86	239,574.79
52-4930	Gas	41,672.36			41,672.36	25,588.07
52-4940	Electricity	81,704.16			81,704.16	79,858.38
52-4950	Heating Fuel	37,172.05			37,172.05	80,105.57
52-4960	Housekeeping Supplies	23,247.33			23,247.33	20,651.81
52-4970	Maintenance Service Contracts	48,518.20		(10,800.00)	37,718.20	14,989.46
52-4977	Sewer System Assessment	36,000.00			36,000.00	36,000.00
52-4980	Repair & Maintenance	80,547.79		(16,225.92)	64,321.87	42,224.78
52-4990	Water	11,986.04			11,986.04	12,154.28
52-5000	Yard Maintenance	12,264.30			12,264.30	13,069.37
53-5110	Dietary Salaries	465,919.52		(52,045.00)	413,874.52	365,604.19
53-5120	Food Patient	2,012.23			2,012.23	698.70
53-5130	Kitchen Supplies	14,664.36			14,664.36	636.62
53-5135	Dietary Consultant	1,150.00			1,150.00	875.00
53-5136	Food Non Patient	337.24			337.24	0.00
53-5150	Outside Dietary Services	182,210.66			182,210.66	216,538.44
54-5210	Laundry Salaries	30,581.32			30,581.32	47,056.78
54-5230	Linen & Bedding	69,403.16		(69,401.16)	2.00	79,983.43
54-5240	Outside Laundry Service	16,482.06		85,627.08	102,109.14	0.00
55-5310	Nursing Salaries Director	107,146.37			107,146.37	113,817.47
55-5315	Nursing Salaries Admin RN	145,835.98			145,835.98	167,963.29
55-5320	Nursing Salaries RN	516,103.84			516,103.84	453,164.04

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
55-5330	Nursing Salaries LPN	661,293.72			661,293.72	517,231.69
55-5340	Nursing Salaries Aides	933,787.85			933,787.85	888,151.78
55-5342	Nursing Pool - Admin Nurse	325,570.82			325,570.82	419,594.91
55-5343	Nursing Pool - RN	0.00			0.00	3,000.00
55-5344	Nursing Pool - LPN	85,308.22		(85,308.00)	0.22	6,400.00
55-5345	Nursing Supplies	149,958.00		2,813.61	152,771.61	160,322.83
55-5350	Physical Therapy Salaries	249,783.97			249,783.97	251,619.71
55-5354	Physical Therapy Expense A	0.00			0.00	2,421.73
55-5357	Outside PT Expense	45,767.23			45,767.23	92,572.46
55-5360	Occupational Therapy Salaries	173,512.16			173,512.16	152,311.37
55-5370	Speech Therapy Salaries	89,226.51			89,226.51	77,272.49
55-5360	Pharmacy Med A	142,755.64			142,755.64	139,672.98
55-5382	Pharmacy Medicaid CT	4,409.35			4,409.35	13,629.15
55-5384	Pharmacy House	7,418.85			7,418.85	14,002.00
55-5385	Pharmacy Managed Care	46,112.55			46,112.55	27,810.21
55-5386	Pharmacy Consultant	15,952.50			15,952.50	9,102.50
55-5389	Medical Records	0.00			0.00	10,000.00
55-5390	Lab Med A	27,040.03			27,040.03	37,134.69
55-5411	Oxygen House	37,100.14			37,100.14	39,694.10
55-5432	Complex Med Equipment Medicaid	0.00			0.00	96.63
55-5437	Medicare Non Billable	507.01			507.01	3,643.40
55-5438	Medicare X-Ray	6,060.98			6,060.98	3,804.68
55-5452	X-Ray Managed Care	65.00			65.00	0.00
55-5540	Other Consultant	1,005.48			1,005.48	7,129.42
55-5550	Medical Director	30,330.06			30,330.06	30,577.29
55-5552	Medical Records	1,545.40			1,545.40	1,654.40
55-5745	Bed Rental	0.00		8,072.00	8,072.00	10,483.00
60-0577	Bank Fees	550.00			550.00	0.00
60-5700	Pension Plan	0.00			0.00	80.44
60-5723	Interest - KRANFEN LLC	7,008.00			7,008.00	5,256.00
60-5765	Late Fee	35.25			35.25	0.00
60-5770	Bank Charges	234.00			234.00	1,259.89
60-5805	Depreciation Furniture & Fixt	5,550.00		5,993.18	11,543.18	1,066.25
60-5815	Depreciation Leasehold Improv	7,027.00			7,027.00	120.48
60-6000	Distributions to Members	0.00			0.00	53,824.00
Marcum 101	Food Service Supervisor Salaries	0.00		52,045.00	52,045.00	51,191.00
Marcum 102	Orthopaedic Assoc. of Stamford	0.00			0.00	46.00
Marcum 103	Accounting Fees	0.00		44,157.53	44,157.53	36,323.82
Marcum 104	Cable Television - Cablevision	0.00		1,799.40	1,799.40	3,660.62
Marcum 105	Internet - Optimum	0.00		9,000.60	9,000.60	7,617.49
Marcum 106	Car Insurance	0.00		3,120.70	3,120.70	4,216.88
Marcum 107	Unemployment Tax Mgmt Consultant	0.00		1,580.00	1,580.00	1,975.00
Marcum 108	Compliance Consultants	0.00		22,411.33	22,411.33	19,563.38
Marcum 109	Real Estate Tax Consultants	0.00		10,174.00	10,174.00	0.00
Marcum 110	Cell Phone	0.00		260.37	260.37	0.00
Marcum 111	Settlement of Back-Pay	0.00		85,308.00	85,308.00	0.00
Total		0.00		0.00	(0.00)	0.00

Client: **Fairview Health Cost Reports**
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 Workpaper: **A.03 - Grouping Report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Group : [10-A] Salaries and Wages				
Subgroup : [2] Administrators				
50-4010	Administrator Salaries	88,979.50	111,716.92	(20.35%)
Subtotal [2] Administrators		88,979.50	111,716.92	(20.35%)
Subgroup : [4] Other Administrative Salaries				
50-4020	Office Salaries	232,675.02	330,116.36	(29.55%)
Subtotal [4] Other Administrative Salaries		232,675.02	330,116.36	(29.55%)
Subgroup : [5B] Food Service Supervisor				
Marcum 101	Food Service Supervisor Salaries	52,045.00	51,191.00	1.67%
Subtotal [5B] Food Service Supervisor		52,045.00	51,191.00	1.67%
Subgroup : [5C] Dietary Workers				
53-5110	Dietary Salaries	413,874.52	365,604.19	13.20%
Subtotal [5C] Dietary Workers		413,874.52	365,604.19	13.20%
Subgroup : [6B] Other Housekeeping Workers				
52-4920	Housekeeping Salaries	215,796.66	239,574.79	(9.93%)
Subtotal [6B] Other Housekeeping Workers		215,796.66	239,574.79	(9.93%)
Subgroup : [7B] Other Maintenance Workers				
52-4910	Maintenance Salaries	35,823.73	62,045.49	(42.26%)
52-4915	Construction Salaries	40,371.70	0.00	0.00%
Subtotal [7B] Other Maintenance Workers		76,195.43	62,045.49	22.81%
Subgroup : [8B] Other Laundry Workers				
54-5210	Laundry Salaries	30,581.32	47,056.78	(35.01%)
Subtotal [8B] Other Laundry Workers		30,581.32	47,056.78	(35.01%)
Subgroup : [12A] Director of Nurses				
55-5310	Nursing Salaries Director	107,146.37	113,817.47	(5.86%)
Subtotal [12A] Director of Nurses		107,146.37	113,817.47	(5.86%)
Subgroup : [12B1] RNs - Direct Care				
55-5320	Nursing Salaries RN	516,103.84	453,164.04	13.89%
Subtotal [12B1] RNs - Direct Care		516,103.84	453,164.04	13.89%
Subgroup : [12B2] RNs - Administrative				
55-5315	Nursing Salaries Admin RN	145,835.98	167,963.29	(13.17%)
Subtotal [12B2] RNs - Administrative		145,835.98	167,963.29	(13.17%)
Subgroup : [12C1] LPNs - Direct Care				
55-5330	Nursing Salaries LPN	661,293.72	517,231.69	27.85%
Subtotal [12C1] LPNs - Direct Care		661,293.72	517,231.69	27.85%
Subgroup : [12D] Aides and Attendants				
55-5340	Nursing Salaries Aides	933,787.85	888,151.78	5.14%
Subtotal [12D] Aides and Attendants		933,787.85	888,151.78	5.14%
Subgroup : [12E] Physical Therapists				
55-5350	Physical Therapy Salaries	249,783.97	251,619.71	(0.73%)
Subtotal [12E] Physical Therapists		249,783.97	251,619.71	(0.73%)
Subgroup : [12F] Speech Therapists				
55-5370	Speech Therapy Salaries	89,226.51	77,272.49	15.47%
Subtotal [12F] Speech Therapists		89,226.51	77,272.49	15.47%
Subgroup : [12G] Occupational Therapists				
55-5360	Occupational Therapy Salaries	173,512.16	152,311.37	13.92%
Subtotal [12G] Occupational Therapists		173,512.16	152,311.37	13.92%
Subgroup : [12H] Recreation Workers				
51-4810	Recreation Salaries	88,124.26	82,989.83	6.19%
Subtotal [12H] Recreation Workers		88,124.26	82,989.83	6.19%
Subgroup : [12M] Social Workers/Case Management				
51-4830	Social Services Salaries	131,864.20	137,444.48	(4.06%)
Subtotal [12M] Social Workers/Case Management		131,864.20	137,444.48	(4.06%)
Total [10-A] Salaries and Wages		4,206,726.51	4,049,271.68	3.89%
Group : [13-B] Professional Fees				
Subgroup : [1] Dietitian				
53-5135	Dietary Consultant	1,150.00	875.00	31.43%
Subtotal [1] Dietitian		1,150.00	875.00	31.43%
Subgroup : [2] Dentist				

Client: Fairview Health Cost Reports
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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
55-5540	Other Consultant	1,005.48	7,129.42	(85.90%)
Subtotal [2] Dentist		1,005.48	7,129.42	(85.90%)
Subgroup : [3] Pharmacist				
55-5388	Pharmacy Consultant	15,952.50	9,102.50	75.25%
Subtotal [3] Pharmacist		15,952.50	9,102.50	75.25%
Subgroup : [5A] PT - Resident Care				
55-5357	Outside PT Expense	45,767.23	92,572.46	(50.56%)
Subtotal [5A] PT - Resident Care		45,767.23	92,572.46	(50.56%)
Subgroup : [8A] Medical Director				
55-5550	Medical Director	30,330.06	30,577.29	(0.81%)
Subtotal [8A] Medical Director		30,330.06	30,577.29	(0.81%)
Subgroup : [8E] Other				
Marcum 102	Orthopaedic Assoc. of Stamford	0.00	48.00	(100.00%)
Subtotal [8E] Other		0.00	48.00	(100.00%)
Subgroup : [11A1] RN's - Direct Care				
55-5343	Nursing Pool - RN	0.00	3,000.00	(100.00%)
Subtotal [11A1] RN's - Direct Care		0.00	3,000.00	(100.00%)
Subgroup : [11A2] RN's - Administrative				
55-5342	Nursing Pool - Admin Nurse	325,570.82	419,594.91	(22.41%)
Subtotal [11A2] RN's - Administrative		325,570.82	419,594.91	(22.41%)
Subgroup : [11B1] LPN's - Direct Care				
55-5344	Nursing Pool - LPN	0.22	6,400.00	(100.00%)
Subtotal [11B1] LPN's - Direct Care		0.22	6,400.00	(100.00%)
Total [13-B] Professional Fees		419,778.31	669,299.68	(26.26%)
Group : [15] Expenditures Other than Salaries				
Subgroup : [1A1] Workmen's Compensation				
50-4401	Workers Compensation Expense	230,548.22	208,341.50	10.66%
Subtotal [1A1] Workmen's Compensation		230,548.22	208,341.50	10.66%
Subgroup : [1A3] Unemployment Insurance				
50-4510	Payroll Taxes State U-C	57,013.15	52,571.32	8.45%
50-4520	Payroll Taxes FED U-C	21,017.39	13,859.86	51.64%
Subtotal [1A3] Unemployment Insurance		78,030.54	66,431.18	17.46%
Subgroup : [1A4] Social Security (FICA)				
50-4500	Payroll Taxes FICA	320,507.60	303,130.46	5.73%
Subtotal [1A4] Social Security (FICA)		320,507.60	303,130.46	5.73%
Subgroup : [1A5] Health Insurance				
50-4410	Insurance Employee Group	127,246.98	170,238.65	(25.25%)
50-4417	Union Welfare Expense	340,473.59	309,757.74	9.92%
Subtotal [1A5] Health Insurance		467,720.57	479,996.39	(2.56%)
Subgroup : [1A7] Pensions				
50-4333	Employee 401K Match	0.00	375.00	(100.00%)
50-4416	Union Pension Expense	118,426.48	107,738.99	9.92%
60-5700	Pension Plan	0.00	80.44	(100.00%)
Subtotal [1A7] Pensions		118,426.48	108,194.43	9.46%
Subgroup : [1A9] Other				
50-4415	Union Transportation	21,610.00	21,675.00	(0.30%)
50-4418	Union Contract Expense	0.00	31,750.00	(100.00%)
Subtotal [1A9] Other		21,610.00	53,425.00	(59.55%)
Subgroup : [1D] Accounting and Auditing				
Marcum 103	Accounting Fees	44,157.53	36,323.82	21.57%
Subtotal [1D] Accounting and Auditing		44,157.53	36,323.82	21.57%
Subgroup : [1E] Legal				
50-4100	Professional Fees	159,620.19	91,372.68	74.69%
Subtotal [1E] Legal		159,620.19	91,372.68	74.69%
Subgroup : [1G] Office Supplies				
50-4040	Office Expense	14,337.62	24,221.21	(40.81%)
Subtotal [1G] Office Supplies		14,337.62	24,221.21	(40.81%)

Client: **Fairview Health Cost Reports**
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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Subgroup : [1H1] Telephone and Telegraph				
50-4060	Telephone	16,958.68	21,507.28	(21.15%)
Subtotal [1H1] Telephone and Telegraph		16,958.68	21,507.28	(21.15%)
Subgroup : [1H2] Cellular Phones and Beepers				
Marcum 110	Cell Phone	260.37	0.00	0.00%
Subtotal [1H2] Cellular Phones and Beepers		260.37	0.00	0.00%
Subgroup : [1K3] Resident Day User Fee				
00-3995	Nursing Home Provider Tax	362,237.66	418,529.38	(13.45%)
Subtotal [1K3] Resident Day User Fee		362,237.66	418,529.38	(13.45%)
Subgroup : [1J] Corporation Business Taxes				
50-4555	Business Entity Tax	0.00	21,107.91	(100.00%)
Subtotal [1J] Corporation Business Taxes		0.00	21,107.91	(100.00%)
Total [16] Expenditures Other than Salaries		1,834,416.46	1,832,581.24	0.10%
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3] Gifts to Staff				
50-4330	Employee Relations	2,475.36	3,803.95	(34.93%)
Subtotal [3] Gifts to Staff		2,475.36	3,803.95	(34.93%)
Subgroup : [4] Employee Travel				
50-4610	Travel & Entertainment	8,473.83	3,938.98	115.13%
Subtotal [4] Employee Travel		8,473.83	3,938.98	115.13%
Subgroup : [6] Education Expense				
50-4320	Employee Education	2,274.99	3,557.10	(36.04%)
Subtotal [6] Education Expense		2,274.99	3,557.10	(36.04%)
Subgroup : [6] Automobile Expense				
50-4421	Auto Rental	245.05	100.00	145.05%
50-4425	Auto Rental	10,991.86	8,620.93	27.50%
Subtotal [6] Automobile Expense		11,236.91	8,720.93	28.65%
Subgroup : [M3] Advertising Other				
50-4300	Business Promotion	66,473.11	19,391.67	242.79%
Subtotal [M3] Advertising Other		66,473.11	19,391.67	242.79%
Subgroup : [M5] Medical Records				
55-5389	Medical Records	0.00	10,000.00	(100.00%)
55-5552	Medical Records	1,545.40	1,654.40	(6.59%)
Subtotal [M5] Medical Records		1,545.40	11,654.40	(86.74%)
Subgroup : [M7] Postage				
50-4055	Postage	2,323.54	4,339.18	(46.45%)
Subtotal [M7] Postage		2,323.54	4,339.18	(46.45%)
Subgroup : [M10] Contributions				
50-4301	Donations	100.00	0.00	0.00%
Subtotal [M10] Contributions		100.00	0.00	0.00%
Subgroup : [M11] Services Provided by Contract				
50-4430	Computer Services	26,666.53	41,473.40	(35.70%)
50-4502	Payroll service	13,562.63	13,464.63	0.73%
Marcum 105	Internet - Optimum	9,000.60	7,617.49	18.16%
Marcum 108	Compliance Consultants	22,411.33	19,563.38	14.56%
Subtotal [M11] Services Provided by Contract		71,641.09	82,118.90	(12.76%)
Subgroup : [M12] Administrative Management Services				
50-5200	Management Fee	114,000.00	124,221.00	(8.23%)
Subtotal [M12] Administrative Management Services		114,000.00	124,221.00	(8.23%)
Subgroup : [M13] Other				
50-4050	Printing	3,577.99	4,698.14	(23.84%)
50-4311	Fees & Registration	6,605.50	852.27	675.05%
50-4315	License & Permits	3,827.00	2,959.00	29.33%
50-4317	Penalties & Fines	4,797.50	45,790.68	(89.52%)
50-4770	Late Fees	2,816.27	68.62	4,127.36%
60-0577	Bank Fees	550.00	0.00	0.00%
60-5765	Late Fee	35.25	0.00	0.00%
60-5770	Bank Charges	234.00	1,259.89	(81.43%)
Marcum 107	Unemployment Tax Mgmt Consultant	1,580.00	1,975.00	(20.00%)
Marcum 109	Real Estate Tax Consultants	10,174.00	0.00	0.00%

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Subtotal [M13] Other		34,197.61	67,601.60	(40.63%)
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		314,741.74	319,347.71	(1.44%)
Group : [18] Dietary Basis for Allocation of Costs				
Subgroup : [2A1] Raw Food				
53-5120 Food Patient		2,012.23	698.70	188.00%
53-5136 Food Non Patient		337.24	0.00	0.00%
Subtotal [2A1] Raw Food		2,349.47	698.70	236.26%
Subgroup : [2A2] Non-Food Supplies				
53-5130 Kitchen Supplies		14,664.36	636.62	2,203.47%
Subtotal [2A2] Non-Food Supplies		14,664.36	636.62	2,203.47%
Subgroup : [2B] Purchased Services				
53-5150 Outside Dietary Services		182,210.66	216,538.44	(15.85%)
Subtotal [2B] Purchased Services		182,210.66	216,538.44	(15.85%)
Total [18] Dietary Basis for Allocation of Costs		199,224.49	217,873.76	(8.56%)
Group : [19] Laundry-Basis for Allocation of Costs				
Subgroup : [3A1] Bed Linens, etc...washed, Ironed..				
54-5230 Linen & Bedding		2.00	79,983.43	(100.00%)
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		2.00	79,983.43	(100.00%)
Subgroup : [3B] Purchased Services				
54-5240 Outside Laundry Service		102,109.14	0.00	0.00%
Subtotal [3B] Purchased Services		102,109.14	0.00	0.00%
Total [19] Laundry-Basis for Allocation of Costs		102,111.14	79,983.43	27.67%
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4D] Other				
52-4960 Housekeeping Supplies		23,247.33	20,661.81	12.51%
Subtotal [4D] Other		23,247.33	20,661.81	12.51%
Subgroup : [5A2] Purchased From				
55-5380 Pharmacy Med A		142,755.64	139,672.98	2.21%
55-5382 Pharmacy Medicaid CT		4,409.35	13,629.15	(67.65%)
55-5384 Pharmacy House		7,418.65	14,002.00	(47.02%)
55-5385 Pharmacy Managed Care		46,112.55	27,810.21	65.81%
Subtotal [5A2] Purchased From		200,696.19	195,114.34	2.86%
Subgroup : [5C] Medical and Therapeutic Supplies				
55-5345 Nursing Supplies		152,771.61	180,322.83	(15.28%)
55-5432 Complex Med Equipment Medicaid		0.00	96.63	(100.00%)
Subtotal [5C] Medical and Therapeutic Supplies		152,771.61	180,419.46	(15.32%)
Subgroup : [5E2] Oxygen - Other				
55-5411 Oxygen House		37,100.14	39,694.10	(6.53%)
Subtotal [5E2] Oxygen - Other		37,100.14	39,694.10	(6.53%)
Subgroup : [5F] X-Rays and related radiological				
55-5438 Medicare X-Ray		6,060.98	3,804.68	59.30%
55-5452 X-Ray Managed Care		65.00	0.00	0.00%
Subtotal [5F] X-Rays and related radiological		6,125.98	3,804.68	61.01%
Subgroup : [5H] Laboratory				
55-5390 Lab Med A		27,040.03	37,134.69	(27.18%)
Subtotal [5H] Laboratory		27,040.03	37,134.69	(27.18%)
Subgroup : [5I] Recreation				
51-4820 Recreation Expense		8,016.67	10,091.04	(20.56%)
Marcum 104 Cable Television - Cablevision		1,799.40	3,660.62	(50.84%)
Subtotal [5I] Recreation		9,816.07	13,751.66	(28.62%)
Subgroup : [5J] Other				
51-4840 Social Service Expense		0.00	649.91	(100.00%)
55-5354 Physical Therapy Expense A		0.00	2,421.73	(100.00%)
55-5437 Medicare Non Billable		507.01	3,643.40	(86.08%)
55-5745 Bed Rental		8,072.00	10,483.00	(23.00%)
Marcum 111 Settlement of Back-Pay		85,308.00	0.00	0.00%
Subtotal [5J] Other		93,887.01	17,198.04	445.92%
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		660,684.36	607,776.78	8.45%
Group : [22] Maintenance and Property				
Subgroup : [6A] Repairs and Maintenance				

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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
52-4980	Repair & Maintenance	64,321.87	42,224.78	52.33%
Subtotal [6A] Repairs and Maintenance		64,321.87	42,224.78	52.33%
Subgroup : [6B] Heat				
52-4930	Gas	41,672.36	25,588.07	62.86%
52-4950	Heating Fuel	37,172.05	60,105.57	(53.60%)
Subtotal [6B] Heat		78,844.41	105,693.64	(25.40%)
Subgroup : [6C] Light & Power				
52-4940	Electricity	81,704.16	79,858.38	2.31%
Subtotal [6C] Light & Power		81,704.16	79,858.38	2.31%
Subgroup : [6D] Water				
52-4980	Water	11,986.04	12,154.28	(1.38%)
Subtotal [6D] Water		11,986.04	12,154.28	(1.38%)
Subgroup : [6E] Equipment Lease				
50-4420	Equipment Rental	19,763.18	14,877.51	32.84%
Subtotal [6E] Equipment Lease		19,763.18	14,877.51	32.84%
Subgroup : [6F] Other				
52-4970	Maintenance Service Contracts	37,718.20	14,989.46	151.63%
52-4977	Sewer System Assessment	36,000.00	36,000.00	0.00%
52-5000	Yard Maintenance	12,264.30	13,069.37	(6.16%)
Subtotal [6F] Other		85,982.50	64,058.83	34.22%
Subgroup : [7D] Movable Equipment				
60-5805	Depreciation Furniture & Fixt	11,543.18	1,056.25	992.85%
Subtotal [7D] Movable Equipment		11,543.18	1,056.25	992.85%
Subgroup : [8C] Leasehold Improvements				
60-5815	Depreciation Leasehold Improv	7,027.00	120.48	5,732.50%
Subtotal [8C] Leasehold Improvements		7,027.00	120.48	5,732.50%
Subgroup : [9] Rental Payments				
50-4200	Building Charges	497,239.01	526,875.90	(5.63%)
Subtotal [9] Rental Payments		497,239.01	526,875.90	(5.63%)
Subgroup : [10B] Real estate taxes paid by lessor				
50-4535	Tax Property	38,931.26	53,399.13	(27.09%)
Subtotal [10B] Real estate taxes paid by lessor		38,931.26	53,399.13	(27.09%)
Subgroup : [10C] Personal property taxes				
50-4540	Real Estate Taxes	0.00	9,864.38	(100.00%)
Subtotal [10C] Personal property taxes		0.00	9,864.38	(100.00%)
Total [22] Maintenance and Property		897,342.61	910,183.56	(1.41%)
Group : [27] Interest and Insurance				
Subgroup : [12D] Other Interest Expense				
60-5723	Interest - KRANFEN LLC	7,008.00	5,256.00	33.33%
Subtotal [12D] Other Interest Expense		7,008.00	5,256.00	33.33%
Subgroup : [14A] Insurance on Property				
50-4400	Insurance Liability	54,915.99	82,245.32	(33.23%)
Subtotal [14A] Insurance on Property		54,915.99	82,245.32	(33.23%)
Subgroup : [14B] Insurance of Automobiles				
Marcum 106	Car Insurance	3,120.70	4,216.88	(26.00%)
Subtotal [14B] Insurance of Automobiles		3,120.70	4,216.88	(26.00%)
Total [27] Interest and Insurance		65,044.69	91,718.20	(29.08%)
Group : [30] Statement of Revenue				
Subgroup : [1A] Medicaid Residents (CT only)				
00-3740	RM & BD MDCC - CT	(6,508,455.75)	(6,007,712.79)	8.34%
Subtotal [1A] Medicaid Residents (CT only)		(6,508,455.75)	(6,007,712.79)	8.34%
Subgroup : [1B] Medicaid room and board contractual allowance				
00-3822	C/A MDCC CT RM & BD	3,052,357.85	2,878,850.42	6.03%
Subtotal [1B] Medicaid room and board contractual allowance		3,052,357.85	2,878,850.42	6.03%
Subgroup : [2A] Medicaid (All other states)				
00-3739	RM & BD MDCC - NY	(1,487,370.00)	(2,003,610.00)	(25.77%)
Subtotal [2A] Medicaid (All other states)		(1,487,370.00)	(2,003,610.00)	(25.77%)
Subgroup : [2B] Other states room and board contractual allowance				
00-3821	C/A MDCC MN RM & BD	735,990.68	984,345.48	(23.68%)
Subtotal [2B] Other states room and board contractual allowance		735,990.68	984,345.48	(23.68%)

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Subgroup : [3A] Medicare Residents (All Inclusive)				
00-3730	Room & Board Medicare	(2,075,230.00)	(1,827,160.00)	13.58%
Subtotal [3A] Medicare Residents (All Inclusive)		(2,075,230.00)	(1,827,160.00)	13.58%
Subgroup : [3B] Medicare room and board contractual allowance				
00-3820	C/A Medicare Room & Board	(905,983.14)	(834,996.18)	8.50%
Subtotal [3B] Medicare room and board contractual allowance		(905,983.14)	(834,996.18)	8.50%
Subgroup : [4A] Private-pay residents and other				
00-3710	Room & Board Private	(843,500.42)	(701,426.48)	20.26%
00-3742	Room & Board Managed Care	(367,145.00)	(241,935.00)	51.75%
Subtotal [4A] Private-pay residents and other		(1,210,645.42)	(943,361.48)	28.33%
Subgroup : [4B] Private-pay room and board contractual allowance				
00-3632	C/A Managed Care R&B	(8,826.57)	90,308.60	(109.77%)
Subtotal [4B] Private-pay room and board contractual allowance		(8,826.57)	90,308.60	(109.77%)
Subgroup : [5A] Prescription Drugs - Medicare				
00-3788	Pharmacy Med A	(106,788.77)	(152,228.30)	(29.85%)
00-3817	Flu Vaccine Revenue	(2,741.00)	0.00	0.00%
Subtotal [5A] Prescription Drugs - Medicare		(109,529.77)	(152,228.30)	(28.05%)
Subgroup : [5C] Prescription Drugs - Non-medicare				
00-3792	Pharmacy Other	(44,470.46)	(31,819.69)	39.76%
Subtotal [5C] Prescription Drugs - Non-medicare		(44,470.46)	(31,819.69)	39.76%
Subgroup : [6A] Medical Supplies - Medicare				
00-3794	Med Supplies Med A	(5,069.34)	(2,850.62)	77.83%
Subtotal [6A] Medical Supplies - Medicare		(5,069.34)	(2,850.62)	77.83%
Subgroup : [6C] Medical Supplies - Non-medicare				
00-3798	Med Supplies Other	7,164.80	0.00	0.00%
Subtotal [6C] Medical Supplies - Non-medicare		7,164.80	0.00	0.00%
Subgroup : [7A] Physical Therapy - Medicare				
00-3746	PT Revenue Med A	(855,872.35)	(761,961.63)	12.32%
00-3752	PT Revenue Med B	(56,140.18)	(82,172.26)	(31.68%)
Subtotal [7A] Physical Therapy - Medicare		(912,012.53)	(844,133.89)	8.04%
Subgroup : [7C] Physical Therapy - Non-medicare				
00-3758	PT Revenue Private	(17,856.65)	(25,050.24)	(28.72%)
00-3763	PT Revenue Medicaid	(34,427.18)	(29,044.98)	18.53%
00-3764	PT Revenue Managed Care	(147,966.02)	(103,484.22)	42.98%
Subtotal [7C] Physical Therapy - Non-medicare		(200,249.85)	(157,579.44)	27.08%
Subgroup : [8A] Speech Therapy - Medicare				
00-3750	ST Revenue Med A	(260,246.40)	(222,959.04)	25.69%
00-3756	ST Revenue Med B	(55,755.16)	(55,881.04)	(0.23%)
Subtotal [8A] Speech Therapy - Medicare		(316,001.56)	(278,840.08)	20.50%
Subgroup : [8C] Speech Therapy - Non-medicare				
00-3762	ST Revenue Private	(4,012.41)	(3,744.70)	7.15%
00-3768	ST Revenue Managed Care	(47,110.22)	(20,931.88)	125.06%
Subtotal [8C] Speech Therapy - Non-medicare		(51,122.63)	(24,676.58)	107.17%
Subgroup : [9A] Occupational Therapy - Medicare				
00-3748	OT Revenue Med A	(803,720.40)	(771,980.99)	4.11%
00-3754	OT Revenue Med B	(59,924.97)	(72,321.54)	(17.14%)
Subtotal [9A] Occupational Therapy - Medicare		(863,645.37)	(844,302.53)	2.29%
Subgroup : [9C] Occupational Therapy - Non-medicare				
00-3747	OT Revenue Medicaid	(31,479.78)	(34,367.74)	(8.40%)
00-3760	OT Revenue Private	(3,412.43)	(10,044.79)	(66.03%)
00-3766	OT Revenue Managed Care	(140,681.72)	(99,239.68)	41.76%
Subtotal [9C] Occupational Therapy - Non-medicare		(175,573.93)	(143,652.21)	22.22%
Subgroup : [10A] Other - Medicare				
00-3770	Lab Med A	(61,413.39)	(28,986.22)	111.87%
00-3776	Radiology Med A	(8,779.60)	(11,687.14)	(16.32%)
00-3824	C/A Medicare A Ancillaries	2,122,890.25	1,952,639.83	8.72%
00-3830	C/A Medicare B Therapy	91,607.27	117,315.30	(21.91%)
Subtotal [10A] Other - Medicare		2,143,304.63	2,029,281.77	5.62%
Subgroup : [10B] Other - Non-medicare				
00-3751	SP Revenue Medicaid	(658.56)	0.00	0.00%
00-3774	Lab Other	(2,531.00)	(1,765.28)	43.38%
00-3780	Radiology Other	(2,677.56)	(130.00)	1,959.66%
00-3826	C/A Medicaid MN Ancillaries	74,218.74	0.00	0.00%

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Greenwich, LLC 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
00-3831	C/A Managed Care Ancillaries	309,476.03	51,793.62	497.52%
00-3840	MN MDCD FMAP Contingency	9,436.12	14,437.19	(34.64%)
Subtotal [10B] Other - Non-medicare		387,263.77	64,335.63	501.94%
Subgroup : [15] Interest Income				
00-3949	Interest Income	(534.70)	(0.25)	213,780.00%
Subtotal [15] Interest Income		(534.70)	(0.25)	213,780.00%
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops				
00-3952	Beauty Salon Revenue	(200.00)	(1,000.00)	(80.00%)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(200.00)	(1,000.00)	(80.00%)
Subgroup : [18] Other Revenue				
00-3942	Medicaid Cost Settlement	1,415.25	0.00	0.00%
00-3943	Medicare Retro Settlement	(29.00)	0.00	0.00%
00-3950	Miscellaneous Income	(12,226.28)	0.00	0.00%
00-3953	Vending Machine Income	0.00	(700.00)	(100.00%)
00-3957	Sales Adjustment Account	(7,006.26)	0.00	0.00%
00-3990	Settlement of Accounts Payable	(233,571.43)	0.00	0.00%
50-4780	Miscellaneous Admin Expense	(49,840.34)	1,449.49	(3,536.47%)
Subtotal [18] Other Revenue		(301,258.06)	749.49	(40,295.07%)
Total [30] Statement of Revenue		(8,870,097.45)	(8,070,052.75)	9.91%
Sum of Account Groups		0.00	0.00	0.00%
Net (Income) Loss		0.00	0.00	0.00%

Client: *Fairview Health Cost Reports*
 Engagement: *Medicaid - Fairview Health of Greenwich, LLC 2015*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		I.01a		
Reclass Food Services Supervisor				
Marcum 101	Food Service Supervisor Salaries		52,045.00	
53-5110	Dietary Salaries			52,045.00
Total			<u>52,045.00</u>	<u>52,045.00</u>
Reclassifying Journal Entries JE # 2		D.01		
Reclass Accounting to proper account				
Marcum 103	Accounting Fees		44,157.53	
50-4100	Professional Fees			44,157.53
Total			<u>44,157.53</u>	<u>44,157.53</u>
Reclassifying Journal Entries JE # 3		E.01a		
Reclass compliance Firms				
Marcum 107	Unemployment Tax Mgmt Consultant		1,580.00	
Marcum 108	Compliance Consultants		22,411.33	
50-4100	Professional Fees			23,991.33
Total			<u>23,991.33</u>	<u>23,991.33</u>
Reclassifying Journal Entries JE # 4		D.01		
To reclass Real Estate Tax Consultants				
Marcum 109	Real Estate Tax Consultants		10,174.00	
50-4100	Professional Fees			10,174.00
Total			<u>10,174.00</u>	<u>10,174.00</u>
Reclassifying Journal Entries JE # 5		N.01b		
To reclass negative expense as misc. income				
50-4551	Corporate Tax		27.14	
00-3950	Miscellaneous Income			27.14
Total			<u>27.14</u>	<u>27.14</u>
Reclassifying Journal Entries JE # 6		N.01b		
Reclass Cable TV expense				
Marcum 104	Cable Television - Cablevision		1,799.40	
Marcum 105	Internet - Optimum		9,000.60	
52-4970	Maintenance Service Contracts			10,800.00
Total			<u>10,800.00</u>	<u>10,800.00</u>
Reclassifying Journal Entries JE # 7		N.01		
Reclass Marketing To Advertising				
50-4300	Business Promotion		3,328.67	
50-4105	Marketing Consultants			3,328.67
Total			<u>3,328.67</u>	<u>3,328.67</u>
Reclassifying Journal Entries JE # 8		N.01		
Reclass Laundry Services				
54-5240	Outside Laundry Service		16,225.92	
54-5240	Outside Laundry Service		69,401.16	

Client: *Fairview Health Cost Reports*
 Engagement: *Medicaid - Fairview Health of Greenwich, LLC 2015*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.02 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
52-4980	Repair & Maintenance			16,225.92
54-5230	Linen & Bedding			69,401.16
Total			<u>85,627.08</u>	<u>85,627.08</u>
Reclassifying Journal Entries JE # 9		N.01		
Reclass Auto Insurance				
Marcum 106	Car Insurance		3,120.70	
50-4400	Insurance Liability			3,120.70
Total			<u>3,120.70</u>	<u>3,120.70</u>
Reclassifying Journal Entries JE # 10		N.01		
Reclass Patient Specific Bed Rentals				
55-5745	Bed Rental		8,072.00	
50-4420	Equipment Rental			8,072.00
Total			<u>8,072.00</u>	<u>8,072.00</u>
Reclassifying Journal Entries JE # 11		N.01		
Reclass Nursing Supplies				
55-5345	Nursing Supplies		929.52	
50-4420	Equipment Rental			929.52
Total			<u>929.52</u>	<u>929.52</u>
Reclassifying Journal Entries JE # 12		N.01		
Reclass Cell phone to the proper line on the cost report				
Marcum 110	Cell Phone		260.37	
50-4060	Telephone			260.37
Total			<u>260.37</u>	<u>260.37</u>
Reclassifying Journal Entries JE # 13		1.02a		
Settlement of back wages paid to LPN				
Marcum 111	Settlement of Back-Pay		85,308.00	
55-5344	Nursing Pool - LPN			85,308.00
Total			<u>85,308.00</u>	<u>85,308.00</u>
Reclassifying Journal Entries JE # 14		K.03		
To reclass items improperly capitalized				
50-4430	Computer Services		302.66	
55-5345	Nursing Supplies		1,884.09	
00-1810	Equipment			2,186.75
50-4420	Equipment Rental			
Total			<u>2,186.75</u>	<u>2,186.75</u>
Reclassifying Journal Entries JE # 15		K.03		
To record additional depreciation				
60-5805	Depreciation Furniture & Fixt		5,993.18	
00-1825	Accum Deprec F & F			5,993.18
Total			<u>5,993.18</u>	<u>5,993.18</u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By: GNRC
 Reviewed By:
 Workpaper Date: 2/16/2016
 Run Date: 2/16/2016

Provider Name: Fairview Health of Greenwich, LLC
 Provider Number: 76909
 Period Ended: 9/30/15

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: