

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	
Address (No. & Street, City, State, Zip Code) 1188 King Street, Greenwich, CT 06831	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

**General Information**

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

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 1188 King Street, Greenwich, CT 06831				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 10/23/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

	Phone No. of Facility 203-531-8300	Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Greenwich, LLC d/b/a RegalCare at Green		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.		
N/A				
<b>Administrator</b>				
Name of Administrator Linda Loffredo		Nursing Home Administrator's License No.:	002002	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



## Fairview Health of Greenwich LLC

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





### General Information and Questionnaire Individual Proprietorship

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalC	License No. 2311-C	Report for Year Ended 9/30/2018	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare a	License No. 2311-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes         No        If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Fairview Health Management	1188 King Street, Greenwich, CT	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / line m12	57,000	57,000
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg. 13 / Line B5a	288,659	288,659
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg. 13 / Line B9a	67,855	67,855
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational therapy	Pg. 13 / Line B10a	262,231	262,231
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Fairview Health of Greenwich, LLC d/b/a Rega	License No. 2311-C	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A- One level of care

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

N/A- One level of care

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)  
 Yes       No      If "No," explain fully why such allocation was not made.

N/A- One level of care

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre			2311-C	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Eagle Leasing company	<input type="radio"/>	<input checked="" type="radio"/>	Storage	Monthly	Monthly	6,876	6,876	
Great American Financial Service	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Monthly	Monthly	5,315	5,315	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage machine	Monthly	Monthly	834	834	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							13,025	

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Fairview Health of Greenwich, LL	License No. 2311-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Warf Drive, New Haven, CT 06511
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Services Provided by This Firm (*describe fully*)

1 Preparation of Financial Statements / Medicaid Audit Representation / Annual Review / Cost Report Prep	\$ 33,083
2	\$
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 33,083

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 Jacobi, Case & Speranzini, PC 2 Robinson & Cole LLP 3 Schettino and Temchin 4 Donahue, Durham & Noonan, P.C. 5 See Attached	Telephone Number 203-874-7110 860-275-8200 203-239-0188 203-458-9169 Various
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Address (*No. & Street, City, State, Zip Code*)

- 1 57 Plains Road, Suite 2B Milford CT 06461
- 2 280 Trumbull Street, Hartford, CT 06103
- 3 18 peck street North Haven, CT 06473
- 4 742 Boston Post Road, Suite 306 Guilford, CT 06437
- 5 Various

Services Provided by This Firm (*describe fully*)

1 Settlement Negotiations / Court Case Preparation (Disallowed \$601 on Pg 28)	\$ 7,052
2 Retainer / NLRB Compliance Issues (disallowed \$27 on Pg 28)	\$ 598
3 Retainer Fees for Probate Court (Disallowed on Pg 28)	\$ 1,000
4 Settlement Negotiations (Disallowed \$560 on Pg 28)	\$ 1,120
5 Various (Disallowed \$1,247 on Pg 28)	\$ 1,615
	<b>Charge for Services Provided</b>
	\$ 11,385

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 d/b/a RegalCare		License No. 2311-C	Report for Year Ended 9/30/2018	Page 7a	of 37
<b>Legal Services Information</b>					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Don Romeo		N/A		
2	Murtha Cullina LLP		860-240-6000		
3	Probate Court of Greenwich		203-622-7879		
4	Treasurer State of CT		860-702-3000		
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )					
1	13 Bonan Ave. Riverside CT 06898				
2	Dept. 101011 PO Box 150435 Hartford CT 06115				
3	101 Field Point Road, Greenwich, CT 06830				
4	55 Elm Street Ste 3, Hartford, CT 06106				
Services Provided by This Firm ( <i>describe fully</i> )					
1	State Marshall for Conservatorship (Disallowed on page 28)			\$	207
2	Review of arguments / telephone conference regarding IDR Case			\$	368
3	Conservative Application (Disallowed on page 28)			\$	225
4	Conservatorship (Disallowed on pg 28)			\$	815
				Charge for Services Provided	
				\$	1,615
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 d/b/a RegalCare at Greenwich		License No. 2311-C		Report for Year Ended 9/30/2018		Page 8	of 37						
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	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	64	64			64	64			64	64			
B. As of midnight of THIS report period	67	67			64	64			67	67			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,482	4,482			3,339	3,339			1,143	1,143			
B. Medicaid (Conn.)	17,496	17,496			13,172	13,172			4,324	4,324			
C. Medicaid (other states)	1,796	1,796			1,354	1,354			442	442			
D. Private Pay													
E. State SSI for RCH	466	466			374	374			92	92			
F. Other (Specify) Managed Care	787	787			513	513			274	274			
G. Total Care Days During Period (3A thru F)	25,027	25,027			18,752	18,752			6,275	6,275			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	154	154			125	125			29	29			
B. Other Bed Reserve Days	36	36			36	36							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	25,217	25,217			18,913	18,913			6,304	6,304			

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

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a Re	License No. 2311-C	Report for Year Ended 9/30/2018	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)	ICF-MR
No. of Residents	14		45		8			
Per Diem Rate								
a. One bed rm.	Various		238.99		495.00			
b. Two bed rms.	Various		238.99		485.00			
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,430	3,430		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	91	91		
2. Restorative Treatments	821	821		
C. Other	13,093	13,093		
D. Total Physical Therapy Treatments	17,435	17,435		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	610	610		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	21	21		
2. Restorative Treatments	190	190		
C. Other	1,323	1,323		
D. Total Speech Therapy Treatments	2,144	2,144		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,840	2,840		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	88	88		
2. Restorative Treatments	788	788		
C. Other	12,095	12,095		
D. Total Occupational Therapy Treatments	15,811	15,811		



Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gre	2311-C	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	90,249	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	275,454	9,687				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	515,994	28,632				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	170,442	11,430				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	114,251	5,347				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	26,665	1,674				
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	75,996	2,286				
b. RN						
1. Direct Care	405,698	9,865				
2. Administrative**	134,044	2,735				
c. LPN						
1. Direct Care	737,554	26,186				
2. Administrative**						
d. Aides and Attendants	1,019,594	56,917				
e. Physical Therapists						
f. Speech Therapists	6,113	165				
g. Occupational Therapists						
h. Recreation Workers	78,377	3,609				
i. Physicians						
1. Medical Director	38,083	2,086				
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	77,208	2,572				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	<i>3,765,722</i>	<i>165,277</i>				

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

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

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



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

Name of Facility			License No.	Report for Year Ended			Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich			2311-C	9/30/2018			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Eli Mirlis	15,975			Non-discriminatory	Oversee the financial operations of the facility	N/A	A4	Fairview Health of Southport	N/A	
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)			License No.	Report for Year Ended			Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich			2311-C	9/30/2018			12	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Linda Loffredo	90,249			Non-discriminatory	Administrator	2,086	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Greenwich, LLC d/b/a RegalCare	2311-C	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,500	104				
3. Pharmacist	8,066	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	288,659	4,359				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	23,980	143 -EST				
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	67,855	536				
b. Other						
10. Occupational Therapist						
a. Resident Care	262,231	3,953				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	170,930	3,366				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	36,739	1,610				
d. Other						
12. Other (Specify) See Attached Schedule	9,755	68				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>872,715</b>	<b>13,996</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at		2311-C	9/30/2018	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Maher Madhoun, 10 Armand Road, Ridgefield, CT 06877	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, 405 Park Avenue, New York, NY 10022	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne Staffing, 1413 38th street Brooklyn, NY 11218	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne Healthcare, 5140 US Highway 9 S Howell, NJ 07731	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Universal Medical Records, 22 The Cross Road, Corlandt Manor, NY 10567-6141	Nursing Pool	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, 101 North Plains Industrial Road Suite 1B, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304 Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalC	2311-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 156,095	156,095		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 341,515	341,515		
5. Health Insurance	\$ 722,407	722,407		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 201,823	201,823		
8. Uniform Allowance	\$ 14,631	14,631		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 35,032	35,032		
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 125,000	125,000		
<b>d. Accounting and Auditing</b>	\$ 33,083	33,083		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 11,385	11,385		
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 11,713	11,713		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 12,029	12,029		
2. Cellular Phones	\$ 1,818	1,818		
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 1,065	1,065		
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>3. Resident Day User Fee</b>	\$ 430,317	430,317		
<b>Subtotal</b>	\$ 2,097,913	2,097,913		

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

(Carry Subtotals forward to next page)

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

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

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Training>Union	\$ 31,261		
Background Checks	3,771		
<b>Total</b>	\$ 35,032	\$ -	\$ -

**Schedule of Other Taxes**

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at	2311-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,097,913	2,097,913			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 7,078	7,078			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 9,150	9,150			
5. Education Expenses Related to Seminars and Conventions	\$ 584	584			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted (all such expenses)	\$ 2,393	2,393			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 10,633	10,633			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,746	2,746			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 6	6			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 700	700			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 66,349	66,349			
12. Administrative Management Services**	\$ 241,800	241,800			
13. Other (Specify) See Attached Schedule	\$ 47,977	47,977			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,487,329	2,487,329			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 10,633		
<b>Total Other Advertising</b>	\$ 10,633	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ACHCE Dues	\$ 6		
<b>Total Dues</b>	\$ 6	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 860		
Fines, Penalties & Settlements	21,489		
Late Fees	7,807		
Bank Fees	10,267		
Employee Relations	1,580		
Employee Food	974		
Discriminatory Bonus	5,000		
<b>Total Other Administrative and General</b>	\$ 47,977	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Greenwich, LLC d/b/a	2311-C	9/30/2018	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Fairview Healthcare Management LLC	57,000	Management of Facility	Page 16 / Line m12
LTC Consulting Services	163,800	Billing & Financial Svcs	Page 16 / Line m12
Caretech	21,000	Purchaser	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare a		2311-C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 174,666	174,666			
2. Non-Food Supplies	\$ 18,092	18,092			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 192,758</b>	<b>192,758</b>			
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.

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at		License No. 2311-C	Report for Year Ended 9/30/2018	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	64,059	64,059	
c. Other (Specify) Laundry Supplies		\$	4,250	4,250	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>68,309</b>	<b>68,309</b>	
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Greenwich, LLC d/b/a Rega		2311-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$	475	475		
C.	Other ( <i>Specify</i> ) Housekeeping Supplies	\$	15,901	15,901		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	16,376	16,376		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	163,263	163,263		
b.	Medicine Cabinet Drugs	\$	5,713	5,713		
c.	Medical and Therapeutic Supplies	\$	138,680	138,680		
d.	Ambulance/Limousine***	\$	30,900	30,900		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,328	3,328		
f.	X-rays and Related Radiological Procedures***	\$	7,071	7,071		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	14,020	14,020		
i.	Recreation	\$	6,565	6,565		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	2,696	2,696		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	372,236	372,236		

\* 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)
	0		
Sanitation & Incineration	\$ 333		
Resident Missing Items	2,363		
<b>Total Other Resident Care</b>	<b>\$ 2,696</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/a Reg	2311-C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 38,701	38,701				
b. Heat	\$ 76,635	76,635				
c. Light & Power	\$ 84,296	84,296				
d. Water	\$ 18,535	18,535				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 13,025	13,025				
f. Other ( <i>itemize</i> )	\$ 140,679	140,679				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 371,871</b>	<b>371,871</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 16,161	16,161				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 16,161</b>	<b>16,161</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 26,668	26,668				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 26,668</b>	<b>26,668</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 497,831	497,831				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 47,614	47,614				
c. Personal property taxes	\$ 3,462	3,462				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 591,736</b>	<b>591,736</b>				

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



### Depreciation Schedule

Name of Facility Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich			License No. 2311-C			Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					Var	Var	93,425	93,425	40,818	S/L	Various	12,844	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					Var	Var	25,108	25,108		S/L	Various	3,317	
D-3. Subtotal													16,161
<b>E. Total Depreciation</b>													16,161

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

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/25/2017	nightstands and dressers	\$ 1,654	15	\$ 110
11/22/2017	toaster	540	10	54
12/4/2017	toaster	1,069	10	107
1/24/2018	nightstands and dressers	1,689	15	113
2/19/2018	3 compartment sink	2,318	20	116
2/20/2018	heated plate lowerator	1,149	10	115
3/6/2018	undercounter ice maker	1,612	10	161
6/30/2018	bbq gril	803	15	54
6/30/2018	refrigerator	535	10	54
7/16/2018	stationary heating unit	614	15	41
9/18/2018	2 steamtables	2,320	10	232
4/30/2018	relief aire low air loss	3,797	5	759
4/30/2018	relief aire low air loss	5,381	5	1,076
4/30/2018	signa apm with la	1,627	5	325
<b>Total additions for Movable Equipment</b>		<b>\$ 25,108</b>		<b>\$ 3,317 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/30/2017	rebuild mix valvae, re-pipe	\$ 1,752	10	\$ 175
5/30/2017	fix patient wander system	3,986	7	569
7/6/2017	fix patient call systems	1,269	7	181
9/19/2017	fix patient call system	313	7	45
11/2/2017	hot water piping	1,467	20	73
11/3/2017	Repair hot water piping	1,490	20	75
11/3/2017	Repair hot water piping	1,490	20	75
11/14/2017	Repair hot water piping	325	20	16
11/17/2017	fix circular pump	1,854	15	124
11/20/2017	sink replacement	2,125	20	106
12/1/2017	To capitalize Top Line bill	2,750	10	275
12/7/2017	Phone Unit	1,525	10	153
3/21/2018	rebuilt baldor pump	2,643	15	176
5/5/2018	repairs for roof	24,840	10	2,484
5/7/2018	removed and instaled new fire alarm panels, fire annunciators, fire alarm comr	3,661	10	366
5/21/2018	upgrade of fire alarm panel	3,661	10	366
9/21/2018	Electric maintenance	877	5	175
7/10/2018	WW Discharges from the septic system	2,055	15	137
<b>Total additions for Leasehold Improvement</b>		<b>\$ 58,083</b>		<b>\$ 5,571 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gree			2311-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var		255,323	58,364	S/L	Var	21,097	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		58,083		S/L	Var	5,571	
C-4. Subtotal									26,668
<b>D. Total Amortization</b>									26,668

\* Straight-line method must be used.

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

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

EQUIPMENT MOVEABLE

DATE	DESCRIPTION	Lftc	Cost	Monthly Deprec	9/30/2017 Depreciation	9/30/2017 Accum Depreciation	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	Net Book Value
01/01/13	Gerimenu	5	301	5	60	285	16	301	(0)
01/01/13	Computers	5	5,380	90	1,076	5,111	269	5,380	-
00/1/2013	Medical Equipment	5	2,180	36	436	2,071	109	2,180	-
04/04/13	Scale	10	3,310	28	331	1,490	331	1,821	1,490
05/06/13	Bed and Head foot Board	15	4,134	23	276	1,219	276	1,495	2,639
04/04/13	Wheel Chair	5	1,129	19	226	1,017	112	1,129	0
06/17/13	Exercise Bike	5	4,450	74	890	3,857	593	4,450	0
07/16/13	Air Conditioning Units	5	742	12	148	629	113	742	(0)
08/28/13	Refrigerator Door	10	2,366	20	237	987	237	1,224	1,142
08/29/13	Pressure Guard Monitor	5	1,306	22	261	1,088	218	1,306	0
<b>Movable Equipment 2013</b>			<b>25,298</b>	<b>328</b>	<b>3,941</b>	<b>17,753</b>	<b>2,274</b>	<b>20,027</b>	<b>5,271</b>
11/01/13	Med Part - Bed Parts	5	1,209	20	242	968	241	1,209	-
12/01/13	BSD Care - Bed Parts	5	1,845	31	369	1,476	369	1,845	-
01/27/14	A-Tech - Door Seal gasket	5	484	8	97	388	96	484	-
02/01/14	Cbord	5	307	5	61	244	61	305	2
04/24/14	Arjohuntleigh	5	103	2	21	84	19	103	-
05/21/14	Arjohuntleigh	5	393	7	79	316	77	393	-
09/16/14	A-Tech - Oven Parts	5	1,147	19	229	916	229	1,145	2
09/18/14	Arjohuntleigh	5	469	8	94	376	93	469	-
<b>Movable Equipment 2014</b>			<b>5,957</b>		<b>1,192</b>	<b>4,768</b>	<b>1,185</b>	<b>5,953</b>	<b>4</b>
10/01/14	Televisions	5	2,833	47	567	1,701	567	2,268	565
08/31/14	Bed Frames	5	4,500	75	900	2,700	900	3,600	900
12/22/14	EKG Machine	5	1,275	21	255	765	255	1,020	255
12/17/14	Bariatric Beds	5	875	15	175	525	175	700	175
01/28/15	Treadmill	10	2,925	24	293	879	293	1,172	1,753
04/27/15	Pressure Mattress	5	1,045	17	209	627	209	836	209
04/10/15	Pressure Relieving Foam mattress	5	1,662	28	332	996	332	1,328	334
06/29/15	Cardio Stress Software	5	3,137	52	627	1,881	627	2,508	629
07/25/15	Software	5	1,500	25	300	900	300	1,200	300
9/310/15	Snow Blower	5	536	9	107	321	107	428	108
<b>Movable Equipment 2015</b>			<b>20,288</b>		<b>3,765</b>	<b>11,295</b>	<b>3,765</b>	<b>15,060</b>	<b>5,228</b>
02/01/14	Cbord	5	(307)	(5)	(61)	(244)	(63)	(307)	-
04/24/14	Arjohuntleigh	5	(103)	(2)	(21)	(84)	(21)	(105)	2
<b>Movable Equipment Disposals 2015</b>			<b>(410)</b>		<b>(82)</b>	<b>(328)</b>	<b>(84)</b>	<b>(412)</b>	<b>2</b>
2/1/2016	Cbord Group, Inc	5	317	5	63	126	63	189	128
7/1/2015	BSD Care	10	7,160	60	716	1,432	716	2,148	5,012
11/17/2015	Tower Furniture	10	6,500	54	650	1,300	650	1,950	4,550
7/27/2016	Floor Scrubber	5	720	12	144	288	144	432	288
9/15/2016	Refrigerator	10	531	4	53	106	53	159	372
<b>Movable Equipment 2016</b>			<b>15,228</b>		<b>1,626</b>	<b>3,252</b>	<b>1,626</b>	<b>4,878</b>	<b>10,350</b>
10/1/2016	Fridge	10	608	5	61	61	61	122	486
11/1/2016	JH Barlow Pump	5	1,345	22	269	269	269	538	807
12/1/2016	Glen- Hot Water Urn	10	6,000	50	600	600	600	1,200	4,800
1/1/2017	Glen- Hot Water Urn	10	6,750	56	675	675	675	1,350	5,400
10/1/2016	RF Tech- Medical Equipment	5	605	10	121	121	121	242	363
1/1/2017	Medline- Medical Equipment	5	4,213	70	843	843	843	1,686	2,527
8/1/2017	Medline-Medical Equipment	5	600	10	120	120	120	240	360
10/1/2016	On Time IT Solutions- CP Hardware	5	429	7	86	86	86	172	257
3/1/2017	On Time IT Solutions- CP Hardware	5	708	12	142	142	142	284	424
6/1/2017	On Time IT Solutions- CP Hardware	5	5,587	93	1,117	1,117	1,117	2,234	3,353
10/1/2016	On Time IT Solutions- CP Software	5	219	4	44	44	44	88	131
<b>Movable Equipment 2017</b>			<b>27,064</b>		<b>4,078</b>	<b>4,078</b>	<b>4,078</b>	<b>8,156</b>	<b>18,908</b>
10/25/2017	nighstands and dressers	15	1,654	9	-	-	110	110	1,544
11/22/2017	toaster	10	540	5	-	-	54	54	486
12/4/2017	toaster	10	1,069	9	-	-	107	107	962
1/24/2018	nighstands and dressers	15	1,689	9	-	-	113	113	1,576
2/19/2018	3 compartment sink	20	2,318	10	-	-	116	116	2,202
2/20/2018	heated plate lowerator	10	1,149	10	-	-	115	115	1,034
3/6/2018	undercounter ice maker	10	1,612	13	-	-	161	161	1,451
6/30/2018	bbq gril	15	803	4	-	-	54	54	749
6/30/2018	refrigerator	10	535	4	-	-	54	54	481
7/16/2018	stationary heating unit	15	614	3	-	-	41	41	573
9/18/2018	2 steamtables	10	2,320	19	-	-	232	232	2,088
4/30/2018	relief aire low air loss	5	3,797	63	-	-	759	759	3,038
4/30/2018	relief aire low air loss	5	5,381	90	-	-	1,076	1,076	4,305
4/30/2018	signa aprn with lal	5	1,627	27	-	-	325	325	1,302
<b>Movable Equipment 2018</b>			<b>25,108</b>		-	-	<b>3,317</b>	<b>3,317</b>	<b>21,791</b>
<b>Total Movable Equipment</b>			<b>118,533</b>		<b>14,520</b>	<b>40,818</b>	<b>16,161</b>	<b>56,979</b>	<b>61,554</b>
<b>Per Trial Balance</b>			<b>119,223</b>		-	<b>65,216</b>	-	<b>65,216</b>	<b>54,007</b>
<b>Variance</b>			<b>(690)</b>		<b>14,520</b>	<b>(24,398)</b>	<b>16,161</b>	<b>(8,237)</b>	<b>7,547</b>
1. F/S vs CR NBV - Mov. Equip.					(7,547)				
3. F/S vs CR NBV - Leasehold Imp.					13,840				
Rounding					-				
F/S vs CR NBV - Pg. 31, Line B9					6,293				
2. F/S vs C/R Deprac. - Pg. 36, Line F1					(16,161)				
4. F/S vs C/R Deprac. - Pg. 36, Line F1					14,152				
<b>Total Page 36, Line F1</b>					<b>(2,009)</b>				

LEASEHOLD EQUIPMENT

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2017 Accum Depreciation	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	Net Book Value
01/31/13	Fire Stop Survey	7	1,800	21	1,157	257	1,414	386
02/28/13	Fire Stop Installation	7	3,300	39	2,017	471	2,488	812
<b>Leasehold Improvements 2013</b>			<b>5,100</b>	<b>61</b>	<b>3,174</b>	<b>728</b>	<b>3,902</b>	<b>1,198</b>
01/10/14	Heating System	12	12,000	83	4,000	1,000	5,000	7,000
07/31/14	Roof	12	31,388	218	10,464	2,616	13,080	18,308
<b>Leasehold Improvements 2014</b>			<b>43,388</b>		<b>14,464</b>	<b>3,616</b>	<b>18,080</b>	<b>25,308</b>
10/01/14	Additional Roof	12	95,010	660	23,754	7,918	31,672	63,338
10/01/14	HVAC	15	14,357	80	2,871	957	3,828	10,529
01/29/15	Leasehold Improvement	10	4,500	38	1,350	450	1,800	2,700
04/01/15	Flooring	15	16,525	92	3,306	1,102	4,408	12,117
06/11/15	Leasehold Improvement	7	2,410	29	1,032	344	1,376	1,034
<b>Leasehold Improvements 2015</b>			<b>132,802</b>		<b>32,313</b>	<b>10,771</b>	<b>43,084</b>	<b>89,718</b>
12/14/2015	Avalon Construction Corp	15	8,300	46	1,106	553	1,659	6,641
9/27/2016	Tiles for Shower Room	15	1,269	7	170	85	255	1,014
8/11/2016	Digital Signs	10	1,100	9	220	110	330	770
9/2/2016	Painting	15	4,000	22	534	267	801	3,199
9/19/2016	Installation of Outlets	15	21,238	118	2,832	1,416	4,248	16,990
<b>Leasehold Improvements 2016</b>			<b>35,907</b>		<b>4,862</b>	<b>2,431</b>	<b>7,293</b>	<b>28,614</b>
11/3/2016	Electrical repair service	5	2,074	35	415	415	830	1,244
11/16/2016	Two doors/frames	20	1,207	5	60	60	120	1,087
1/25/2017	Replace section of water line	10	1,702	14	170	170	340	1,362
2/28/2017	Flooring - Oak Planks	10	1,550	13	155	155	310	1,240
2/15/2017	Firestop labor and materials	10	1,050	9	105	105	210	840
3/3/2017	Replaced part of pipe	20	1,276	5	64	64	128	1,148
6/3/2017	Install new pump	15	4,350	24	290	290	580	3,770
6/13/2017	New flooring	10	7,500	63	750	750	1,500	6,000
6/28/2017	Labor to pump septic tank	15	6,009	33	401	401	802	5,207
11/16/2016	Fix Roof (2016 invoice)	10	2,808	23	281	281	562	2,246
7/8/2017	374 part of this invoice posted in	10	8,600	72	860	860	1,720	6,880
<b>Leasehold Improvements 2017</b>			<b>38,126</b>		<b>3,551</b>	<b>3,551</b>	<b>7,102</b>	<b>31,024</b>
10/30/2017	rebuild mix valvae, re-pipe	10	1,752	15	-	175	175	1,577
5/30/2017	fix patient wander system	7	3,986	47	-	569	569	3,417
7/6/2017	fix patient call systems	7	1,269	15	-	181	181	1,088
9/19/2017	fix patient call system	7	313	4	-	45	45	268
11/2/2017	hot water piping	20	1,467	6	-	73	73	1,394
11/3/2017	Repair hot water piping	20	1,490	6	-	75	75	1,415
11/3/2017	Repair hot water piping	20	1,490	6	-	75	75	1,415
11/14/2017	Repair hot water piping	20	325	1	-	16	16	309
11/17/2017	fix circular pump	15	1,854	10	-	124	124	1,730
11/20/2017	sink replacement	20	2,125	9	-	106	106	2,019
12/1/2017	To capitalize Top Line bill	10	2,750	23	-	275	275	2,475
12/7/2017	Phone Unit	10	1,525	13	-	153	153	1,372
3/21/2018	rebuilt baldor pump	15	2,643	15	-	176	176	2,467
5/5/2018	repairs for roof	10	24,840	207	-	2,484	2,484	22,356
5/7/2018	removed and instaled new fire al	10	3,661	31	-	366	366	3,295
5/21/2018	upgrade of fire alarm panel	10	3,661	31	-	366	366	3,295
9/21/2018	Electric maintenance	5	877	15	-	175	175	702
7/10/2018	WW Discharges from the septic	15	2,055	11	-	137	137	1,918
<b>Leasehold Improvements 2018</b>			<b>58,083</b>		<b>-</b>	<b>5,571</b>	<b>5,571</b>	<b>52,512</b>
<b>Total Leasehold Improvements</b>			<b>313,406</b>		<b>58,364</b>	<b>26,668</b>	<b>85,032</b>	<b>228,374</b>
<b>Per Trial Balance</b>			<b>310,471</b>			<b>40,820</b>	<b>68,257</b>	<b>242,214</b>
<b>Variance</b>			<b>2,935</b>		<b>58,364</b>	<b>(14,152)</b>	<b>16,775</b>	<b>(13,840)</b>



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

Name of Facility Fairview Health of Greenwich, LLC d	License No. 2311-C	Report for Year Ended 9/30/2018	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	75				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					

**Part B - Owner and Related Parties**

1st Mortgage    2nd Mortgage    3rd Mortgage    4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**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	497,831

**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 d		2311-C	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Fairview Health of Greenwich, LLC		2311-C		9/30/2018			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) Interest on Late Payments / Loan				\$	5,812	5,812		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	5,812	5,812		
14. Insurance								
a. Insurance on Property (buildings only)				\$	130,108	130,108		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) EPLI Insurance				\$	4,669	4,669		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	134,777	134,777		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	8,879,641	8,879,641		

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at Green				2311-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 15,975	15,975		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 262,231	262,231		
7.			Other - See attached Schedule	\$ 9,755	9,755		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 125,000	125,000		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 3,435	3,435		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 738	738		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 4,926	4,926		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 10,633	10,633		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 815	815		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 42,078	42,078		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 49,774	49,774		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 525,360	525,360		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Owner's Salary	\$ 15,975		
<b>Total Other Salaries Adjustment</b>			<b>\$ 15,975</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 8,860		
13	B12o	Respiratory Therapist	895		
<b>Total Other Fees Adjustments</b>			<b>\$ 9,755</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 8,118		
16	m13	Fines, Penalties & Settlements	21,489		
16	m13	Late Fees	7,807		
16	m13	Employee Relations	1,580		
16	m13	Employee Food	974		
16	m13	Discriminatory Bonus	5,000		
16	m13	CLIA Lab License	150		
16	m13	Beauty License	143		
15	Var	Owner's Benefits Disallowance	4,513		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 49,774</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Pg. 28a**

**Owner**

Owner's Salary	15,975	Page 11
Total Salaries	<u>3,765,722</u>	TB Linked
Percent to Total Salaries	0.42%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,063,922	TB Linked
Owner's Benefits Disallowed	<b>4,513</b>	Page 28 attachment

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

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

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

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



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

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a RegalCare at Gree				2311-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 525,360	525,360		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 163,263	163,263		
28.	20	5d	Ambulance/Limousine	\$ 30,900	30,900		
29.	20	5f	X-rays, etc	\$ 7,071	7,071		
30.	20	5h	Laboratory	\$ 14,020	14,020		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,328	3,328		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,911	9,911		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,203	6,203		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 760,056	760,056		

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

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Resident Missing Items	\$ 2,363		
20	5c	Non Allowable Nursing Equipment Supplies	4,278		
20	5c	Non Allowable Nursing Equipment Rentals	3,270		
<b>Total Other Ancillary Costs</b>			<b>\$ 9,911</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Class Action Lawsuit	\$ 20		
30	IV 8	Medical Records	371		
27	12d	Interest Expense on Loan	2,336		
27	12d	Interest Expense on Late Payments	3,476		
<b>Total Other Adjustments</b>			<b>\$ 6,203</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

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

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

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

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev>Private	\$ 8,725		
30 II 6b	Other Ancillary Rev>Medicaid	109		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(109)		
30 II 6b	Revenue Adjustments>HMO	(293)		
30 II 6b	Revenue Adjustments>Hospice	9		
30 II 6b	Revenue Adjustments>Ancillary	(258)		
<b>Total Other Resident Revenue</b>		<b>\$ 8,183</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Insurance Interest Income	N/A	\$ 385		
<b>Total Interest Income</b>			<b>\$ 385</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Vendor Class Action Lawsuit	\$ 20		
30 IV 8	Medical Records	371		
<b>Total Other Revenue</b>		<b>\$ 391</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/	2311-C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	297,772
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,156,497
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	58,039
a. Prepaid Expenses	4,428			
b. Prepaid Expenses>Insurance	40,777			
c. Prepaid Expenses>Taxes	12,834			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,512,308</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
4. Leasehold Improvements	*Historical Cost <u>313,406</u>		\$	228,374
	Accum. Depreciation <u>85,032</u> Net			
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
6. Movable Equipment	*Historical Cost <u>118,533</u>		\$	61,554
	Accum. Depreciation <u>56,979</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	6,293
F/S vs C/R NBV	6,293			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>296,221</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b	2311-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,808,529
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	25,643
2. Escrow Deposits			\$	3,498
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	24,080
Name and Address		Amount	Loan Date	
Due From NH, Pros, Employee, Sthprt		24,080		
7. Other Assets ( <i>itemize</i> )			\$	125,742
_____				
See Schedule				125,742
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	178,963
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	1,987,492

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a Reg	2311-C	9/30/2018	33	37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,941,886
2. Notes Payable ( <i>itemize</i> )				\$
_____				
_____				
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$ 105,915
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ 11,046
7. Medicare Final Settlement Payable				\$ (11,463)
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> )				\$ 265,803
_____				
_____				
See Schedule				265,803
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$ 2,313,187</b>

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

*(Carry Total forward to next page)*



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

Name of Facility Fairview Health of Greenwich, LLC d/b/a F		License No. 2311-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,313,187	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 678,605
Name and Address of Lender		Amount	Loan Date		
Due to Mgmt, Holdings, Norwich, NL, Fairview Mgmt		458,694			
Due to Eli Mirlis		219,911			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 678,605
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,991,792

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due To/(From)>Maplewood Rehab	\$ 78
32	D7	Due To/(From)>Saugus Rehab	78
32	D7	Due To/(From)>Twin Oaks Rehab	78
32	D7	Due To/(From)>Diamond Health	100,000
32	D7	Due To/(From)>Vendor	25,508
<b>Total Other Assets</b>			<b>\$ 125,742</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

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

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

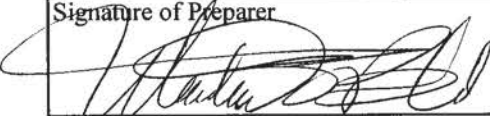
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d	2311-C	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	251,093
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(873,372)
6. Gain or Loss for Period			\$	(382,021)
7. Total Net Worth			\$	(1,004,300)
<b>C. Total Reserves and Net Worth</b>			\$	(1,004,300)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	1,987,492

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Greenwich, LLC d/b/a	2311-C	9/30/2018	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(380,812)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,495,611
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,877,632
D. Net Income or Deficit			\$	(382,021)
E. Balance			\$	(762,833)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$8,879,641			
F/S vs C/R Depreciation	(\$2,009)			
Expenses Per F/S	\$8,877,632			
2. Other <i>(itemize)</i>				
12/31/2017 A/P Adjustment		(226,125)		
F-3. Total Additions			\$	(226,125)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	15,342
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
Eli Mirlis		2,250		
All Partners		13,092		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	15,342
H. <b>Balance at End of Period</b>			\$	(1,004,300)
	09/30/18			

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

Name of Facility Fairview Health of Greenwich, LLC d/b/a	License No. 2311-C	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/6/19		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Eli Mirlis		Phone Number		
Annual Report Contact Email Address				

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Fairview Health of Greenwich, LLC d/b/a RegalCare at Greenwich. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
February 1, 2019