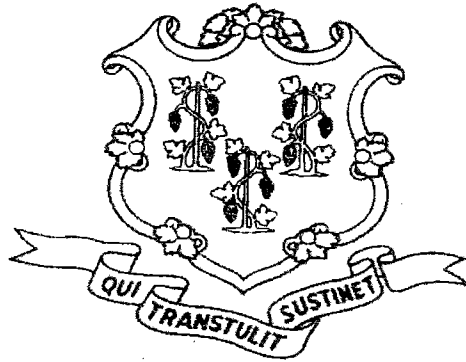


# State of Connecticut



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

Name of Facility (as licensed) Fairview Health of Southport, LLC d/b/a RegalCare at Southport	
Address (No. & Street, City, State, Zip Code) 930 Mill Hill Terrace, Southport, CT 06890	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2307-C	RHNS	(Specify)	Medicare Provider 07-5200
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Medicaid Provider Numbers:	CCNH 000008508	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 Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Southport, LLC d/b/a RegalCare at Southport [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 930 Mill Hill Terrace, Southport, CT 06890				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/3/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility	Report for Year Ended	Page	of
203-259-7894	9/30/2017	2	37

Name of Facility (as shown on license)	Address (No. & Street, City, State, Zip)
Fairview Health of Southport, LLC d/b/a RegalCare at Southport	930 Mill Hill Terrace, Southport, CT 06890

License Numbers:	CCNH 2307-C	RHNS	(Specify)	Medicare Provider No. 07-5200
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)						
<input type="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

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

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

N/A

<b>Administrator</b>		
Name of Administrator Melissa Vivo	Nursing Home Administrator's License No.:	2043

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



Fairview Healthcare Center of Fairfield Org Chart

Yaakov (Jacob) Sod	13.50%
Eliyahu Mirlis	2.00%
Shalom Auerbach	12.00%
Benjamin Landa	23.85%
Lori Fensterman	9.90%
Stuart Serota	3.00%
Matthew Serota	3.00%
Jack Jaffa	9.00%
Baruch Klien	10.00%
Miriam Taub	8.75%
Aliza Beer	5.00%



Fairview Health of Southport, LLC (OE)



Fairview Healthcare Center of Fairfield (d/b/a)

## General Information and Questionnaire Corporate Owners

Name of Facility Fairview Health of Southport, LLC d/b/a Reg	License No. 2307-C	Report for Year Ended 9/30/2017	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

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

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

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



### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCa	2307-C	9/30/2017	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 Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2017	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 Healthcare Management	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg. 16 / Line m12	232,500	232,500
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Rental Property	Pg. 22 / Line 9	487,749	487,749
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg. 13 / B5a	282,132	282,132
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg. 13 / B9a	66,341	66,341
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg. 13 / B10a	287,694	287,694
RegalCare at West Haven, LLC	310 Terrace Ave, West Haven, CT 06516	<input checked="" type="radio"/>	<input type="radio"/>	Discriminatory Bonus	Pg. 16 / m13	500	500
		<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 Southport, LLC d/b/a Regal	License No. 2307-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A- One Level of Care

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

N/A- One Level of Care

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

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

N/A- One Level of Care

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

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Fairview Health of Southport, LLC d/b/a RegalCare at South		2307-C	9/30/2017		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					
Great America Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Monthly	Monthly	4,332	4,332
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Monthly	Monthly	2,199	2,199
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Rental	Monthly	Monthly	4,189	4,189
	<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"/>					
						<b>Total ***</b>	10,720

Is a Mileage Log Book Maintained for All Leased Vehicles?  Yes  No

\* 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 Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 XYZ, LLC 3 Roth & CO, CPAs 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 33 Sam Mill Lane, Avon, CT 06001 100 Central Ave, Farmingdale, NJ 07727
---	--

Services Provided by This Firm (*describe fully*)

1 Annual Review and Preparation of Cost Reports	\$ 53,034
2 Accounting Work for Year End Review	\$ 5,000
3 Preparation of 1065 Forms for 2015 & 2016	\$ 4,750
4	\$
	Charge for Services Provided
	\$ 62,784

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 Robinson & Cole LLP 2 Murtha Cullina LLP 3 Jacobi, Case & Speranzini 4 Fairfield Probate Court 5 See Attached Page 7a	Telephone Number 203-462-7518 860-240-6000 203-874-7110 203-256-3041 See Attached Page 7a
---	--

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

- 1 280 Trumbull St., Hartford, CT 06103  
2 185 Asylum St., Hartford, CT 06103  
3 57 Plains Road, Suite 2B, Milford, CT 06461  
4 725 Old Post Road, Fairfield, CT 06824  
5 See Attached Page 7a

Services Provided by This Firm (*describe fully*)

1 Union negotiations (Disallowed \$1,735 on Pg. 28)	\$ 25,015
2 General health care regulatory (Disallowed \$1,905 on Pg. 28)	\$ 3,205
3 Legal Claims (Disallowed \$497 on Pg. 28)	\$ 913
4 Probate Court (Disallowed \$250 on Pg. 28)	\$ 250
5 See Attached Page 7a	\$ 8,919
	Charge for Services Provided
	\$ 38,302

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 Southport, LLC d/b/a RegalCare		License No. 2307-C	Report for Year Ended 9/30/2016	Page 7a	of 37
<b>Legal Services Information</b>					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Yifat Schnur Esq, LLC			347-268-5347	
2	Schettino & Temchin			203-239-6699	
3	Martin F. Scheinman, Esq.			516-944-1700	
4	Harvey Arrington			N/A	
5					
6					
7					
8					
Address (No. & Street, City, State, Zip Code)					
1	1188 King Street, Greenwich, CT 06831				
2	18 Peck St, North Haven, CT 06473				
3	38 Arden Lane, Sands Point, NY 11050				
4	N/A				
5					
6					
7					
8					
Services Provided by This Firm (describe fully)					
1	Non Union Legal Services			\$	686
2	General Legal			\$	2,083
3	General Legal			\$	6,000
4	Probate Court			\$	150
5				\$	
6				\$	
7				\$	
8				\$	
				Charge for Services Provided	
				\$	8,919

**Schedule of Resident Statistics**

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport	License No. 2307-C		Report for Year Ended 9/30/2017				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH	RHNS	(Specify)	Total
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120		120	120	120	120	120
B. On last day of THIS report period	120	120		120	120	120	120	120
2. Number of Residents								
A. As of midnight of PREVIOUS report period	102	102		102	102	96	96	96
B. As of midnight of THIS report period	104	104		96	96	104	104	104
3. Total Number of Days Care Provided During Period								
A. Medicare	4,456	4,456		3,360	3,360	1,096	1,096	1,096
B. Medicaid (Conn.)	30,477	30,477		22,735	22,735	7,742	7,742	7,742
C. Medicaid (other states)								
D. Private Pay	1,391	1,391		1,169	1,169	222	222	222
E. State SSI for RCH								
F. Other (Specify) Managed Care	810	810		713	713	97	97	97
G. Total Care Days During Period (3A thru F)	37,134	37,134		27,977	27,977	9,157	9,157	9,157
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days	24	24		17	17	7	7	7
5. <b>Total Resident Days (3G + 4A + 4B)</b>	37,158	37,158		27,994	27,994	9,164	9,164	9,164

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

Name of Facility Fairview Health of Southport, LLC d/b/a Reg	License No. 2307-C	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	16	84		4				
Per Diem Rate								
a. One bed rm.	Var	253.12		460.00				
b. Two bed rms.	Var	253.12		445.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,567	2,567		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	259	259		
2. Restorative Treatments	2,336	2,336		
C. Other	11,420	11,420		
<b>D. Total Physical Therapy Treatments</b>	<b>16,582</b>	<b>16,582</b>		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	507	507		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	20	20		
2. Restorative Treatments	184	184		
C. Other	1,729	1,729		
<b>D. Total Speech Therapy Treatments</b>	<b>2,440</b>	<b>2,440</b>		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,522	3,522		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	123	123		
2. Restorative Treatments	1,109	1,109		
C. Other	12,000	12,000		
<b>D. Total Occupational Therapy Treatments</b>	<b>16,754</b>	<b>16,754</b>		



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a RegalCare at South	2307-C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	108,195	1,888				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	509,061	17,563				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	595,691	35,247				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	381,068	24,359				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	93,493	4,229				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	211,205	13,498				
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	121,672	2,595				
b. RN						
1. Direct Care	589,783	14,823				
2. Administrative**	96,332	2,648				
c. LPN						
1. Direct Care	1,120,513	41,299				
2. Administrative**						
d. Aides and Attendants	1,840,293	110,037				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	71,974	3,363				
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	98,005	4,508				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,837,285	276,057				

\* 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
	-					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Independent Nurse Consultant	\$ 60,160	768				
Respiratory Therapist	563	8				
IV Insertion Nurse	2,622	No Hours				
<b>Total</b>	\$ 63,345	776	\$ -	-	\$ -	-

**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 Southport, LLC d/b/a RegalCare at Southport		2307-C		9/30/2017		11		37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
Eliyahu Mirfisi	63,900		Non Discrim	Oversee the financial operation of facility	N/A	A4	Fairview Health of Greenwich	N/A	63,900
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page		of	
Fairview Health of Southport, LLC d/b/a RegalCare at Southport		2307-C		9/30/2017		12		37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Melissa Vivo (9/18/17-Present)	1,923		Non Discrim	Administrator	40	A2			
Jason Mervin (7/26/16-3/31/17)	49,238		Non Discrim	Administrator	1,080	A2			
James Dahl (3/27/17-8/25/17)	40,620		Non Discrim	Administrator	768	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 Southport, LLC d/b/a RegalCare	2307-C	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	7,200	82				
3. Pharmacist	10,634	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	282,132	4,146				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,320	1,464				
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	66,341	610				
b. Other						
10. Occupational Therapist						
a. Resident Care	287,694	4,189				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	23,879	1,403				
d. Other						
12. Other (Specify) See Attached Schedule	63,345	8				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>796,545</b>	<b>11,902</b>				

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

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

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

## Report of Expenditures

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport		License No. 2307-C	Report for Year Ended 9/30/2017		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers			Explanation of Relationship	
		Yes	No			
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
IntegraScripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>		Common Ownership	
Cavallo Orthopedics and Sports Medicine, LLC, 945 Summer Street 2nd Floor, Stamford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
Shajan Group, 1 Harbor Point Road, Stamford, CT 06902	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
Dr. Wayne Levin MD of North End Medical Group, LLC, 3690 Main Street, Bridgeport, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
Towne Nursing, 1413 38th St., Brooklyn, NY 11218	C.N.A	<input type="radio"/>	<input checked="" type="radio"/>		N/A	
Deborah Hardy, 187 George Wood Road, Somers, CT 06071	Independent Nurse Consultant	<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"/>			
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		<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 Southport, LLC d/b/a RegalCa	2307-C	9/30/2017		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	\$ 347,132	347,132			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 529,951	529,951			
5. Health Insurance	\$ 925,843	925,843			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 247,638	247,638			
8. Uniform Allowance	\$ 15,100	15,100			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 33,285	33,285			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$				
<b>d. Accounting and Auditing</b>	\$ 62,784	62,784			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 38,302	38,302			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 17,121	17,121			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 7,116	7,116			
2. Cellular Phones	\$ 9,516	9,516			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 699,801	699,801			
<b>Subtotal</b>	\$ 2,933,589	2,933,589			

\* 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 Southport, LLC d/b/a RegalCare at Southport  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 2,795		
Union Training	29,578		
Training & Education	912		
<b>Total</b>	<b>\$ 33,285</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a RegalCare a	2307-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,933,589	2,933,589		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 1,696	1,696			
2. Holiday Parties for Staff	\$ 9,783	9,783			
3. Gifts to Staff and Residents	\$ 711	711			
4. Employee Travel	\$ 11,498	11,498			
5. Education Expenses Related to Seminars and Conventions	\$ 1,760	1,760			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,204	1,204			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 11,296	11,296			
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	\$ 3,459	3,459			
* 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	\$ 458	458			
10. Contributions*** See Attached Schedule	\$ 73	73			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 69,398	69,398			
12. Administrative Management Services**	\$ 452,282	452,282			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 69,997	69,997			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,567,204	3,567,204			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 11,296		
<b>Total Other Advertising</b>	<b>\$ 11,296</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations/Charity	\$ 73		
<b>Total Contributions</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 4,860		
Fines, Penalties & Settlements	11,060		
Late Fees	23,214		
Bank Fees	3,683		
Prior Period Adjustments	14,060		
Employee Food	2,080		
Employee Parking	40		
Discriminatory Bonus	11,000		
<b>Total Other Administrative and General</b>	<b>\$ 69,997</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Southport, LLC d/b/a	2307-C	9/30/2017	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Fairview Healthcare Management	232,500	Oversee operations of the facility	Page 16 / Line m12
LTC Consulting Services	196,382	Billing & Financial Svcs	Page 16 / Line m12
Caretech	23,400	Purchasing	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 Southport, LLC d/b/a RegalCare at		2307-C	9/30/2017		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 218,031	218,031				
2. Non-Food Supplies	\$ 19,561	19,561				
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$					
c. Management Services**	\$					
d. Other (Specify) _____	\$					
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 237,592</b>	<b>237,592</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.

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at S		2307-C	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify) Laundry Supplies	\$	4,341	4,341		
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>4,341</b>	<b>4,341</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.

\*\* 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 Southport, LLC d/b/a RegalC		2307-C	9/30/2017		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. \$	35,770	35,770			
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. \$	20,715	20,715			
c. Management Services*		\$				
d. Other ( <i>Specify</i> )		\$				
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$	56,485	56,485		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Medwiz	\$	221,318	221,318			
b. Medicine Cabinet Drugs	\$	3,063	3,063			
c. Medical and Therapeutic Supplies	\$	193,292	193,292			
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	4,869	4,869			
f. X-rays and Related Radiological Procedures***	\$	7,116	7,116			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	8,533	8,533			
i. Recreation	\$	26,926	26,926			
j. Other (Specify)**** See Attached Schedule	\$	11,979	11,979			
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$	477,096	477,096		

\* 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)
	-		
Sanitation & Incineration	\$ 314		
Data Processing	11,376		
Resident Missing Items	100		
Audiology Expense	189		
<b>Total Other Resident Care</b>	<b>\$ 11,979</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport		License No. 2307-C	Report for Year Ended 9/30/2017	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
H&H Linen	A10, Rocky Hill, CT 06067	○	⊙	N/A	Laundry	20,715			16	m11
On-Time IT Solutions	407B, Monroe, NY 10950	○	⊙	N/A	IT	18,827			16	m11
All American Waste	PO Box 630, East Windsor, CT 06088	○	⊙	N/A	Garbage Water/Chemical Consulting	26,562			16	m11
Gordon & Rosenblatt	20th Floor, New York, NY 10111	○	⊙	N/A		16,275			22	6f
		○	⊙							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							
		○	○							

\* 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 Southport, LLC d/b/a Rega	2307-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 26,093	26,093				
b. Heat	\$ 66,210	66,210				
c. Light & Power	\$ 110,332	110,332				
d. Water	\$ 22,033	22,033				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 10,720	10,720				
f. Other ( <i>itemize</i> )	\$ 97,491	97,491				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 332,879	332,879				
<b>7. Depreciation (<i>complete schedule page 23*</i>)</b>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 12,253	12,253				
c. Non-Movable Equipment	\$ 107	107				
d. Movable Equipment	\$ 22,547	22,547				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 34,907	34,907				
<b>8. Amortization (<i>Complete att. Schedule Page 24*</i>)</b>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
<b>9. Rental payments on leased real property less real estate taxes included in item 10b</b>	\$ 487,749	487,749				
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 98,318	98,318				
c. Personal property taxes	\$ 13,036	13,036				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 634,010	634,010				

\* 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)
	-		
Supplies	\$ 10,831		
Minor Equipment & Supplies	506		
Sanitation & Incineration	26,562		
Extermination	1,803		
Landscaping	7,610		
Fire Drill	5,578		
Contracted Services	18,827		
Security	9,499		
Water/Chemical Consulting	16,275		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 97,491</b>	<b>\$ -</b>	<b>\$ -</b>

-----



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

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3  
\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/7/2016	new flooring	\$ 8,204	10	\$ 820
11/21/2016	new concrete walkways	5,000	15	333
12/5/2016	new concrete walkways	4,500	15	300
12/12/2016	new concrete walkways	4,500	15	300
12/14/2016	fix fire pull stations to meet code requirements	2,854	10	285
12/26/2016	new concrete walkways	3,000	15	200
2/20/2017	fix wiring of elevator	4,432	20	222
2/28/2017	firestop insatallation	2,545	10	255
4/28/2017	new flooring	12,306	10	1,231
8/18/2017	environmental water issue - water treatment	11,167	10	1,117
8/31/2017	first installment for the boiler room piping repairs	2,660	20	133
9/1/2017	final installment for boiler room repairs	2,660	20	133
9/18/2017	water treatment	11,167	10	1,117
9/30/2017	legionella filters	6,368	10	637
<b>Total additions for Building Improvements</b>		\$ 81,363		\$ 7,083 *
<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>				
11/1/2016	Walk-In Freezer	\$ 1,068	10	\$ 107
<b>Total additions for Non-Movable Equipment</b>		\$ 1,068		\$ 107 *
<b>Deletions:</b>				

<b>Total deletions for Non-Movable Equipment</b>		<b>\$</b>	<b>-</b>	<b>\$</b> <b>-</b> <b>**</b>

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/1/2016	Stop Button Generator	\$ 700	5	\$ 140
2/1/2017	Snow Blower	956	5	191
6/1/2017	Ice Machine	2,335	10	234
7/1/2017	Washing Machine Motor	791	5	158
7/1/2017	NEC Port 8 Daughter Board	1,100	5	220
8/1/2017	Amex Credit Card	510	5	102
9/1/2017	Saucier Mechanical	1,125	5	225
10/1/2016	Computer Monitor	975	5	195
11/1/2016	Computer Monitor	594	5	119
6/1/2017	Computer Hardware	7,531	5	1,506
7/1/2017	Computer Hardware	5,882	5	1,176
1/1/2017	Medical Equipment	19,615	5	3,923
6/1/2017	Wheelchairs	502	5	100
8/1/2017	Mattress	744	5	149
<b>Total additions for Movable Equipment</b>		<b>\$ 43,360</b>		<b>\$ 8,438 *</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>				
<b>Total additions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - *</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

**BUILDING IMPROVEMENTS**

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2016 Accum Depreciation	9/30/2017 Depreciation	9/30/2017 Accum Depreciation	Net Book Value
12/10/13	AC Units Rooftop	10	26,375	220	7,914	2,638	10,552	15,823
<b>2014 Building Improvements</b>				<b>26,375</b>	<b>220</b>	<b>7,914</b>	<b>2,638</b>	<b>15,823</b>
04/30/15	Return Ducts	10	2,320	19	464	232	696	1,624
<b>2015 Building Improvements</b>				<b>2,320</b>	<b>19</b>	<b>464</b>	<b>232</b>	<b>1,624</b>
11/11/2015	Allied Construction Mgmt. Inc.	15	10,500	58	700	700	1,400	9,100
1/18/2016	Current Technologies Electronics	15	3,500	19	233	233	466	3,034
9/6/2016	Replacement of exhaust fans	15	14,144	79	943	943	1,886	12,258
8/15/2016	Sign	10	1,370	11	137	137	274	1,096
9/7/2016	Roof Repairs	10	2,871	24	287	287	574	2,297
<b>2016 Building Improvements</b>				<b>22,385</b>	<b>191</b>	<b>2,300</b>	<b>4,600</b>	<b>27,785</b>
11/7/2016	new flooring	10	8,204	68	-	820	820	7,384
11/21/2016	new concrete walkways	15	5,000	28	-	333	333	4,667
12/5/2016	new concrete walkways	15	4,500	25	-	300	300	4,200
12/12/2016	new concrete walkways	15	4,500	25	-	300	300	4,200
12/14/2016	fix fire pull stations to meet code requirements	10	2,854	24	-	285	285	2,569
12/26/2016	new concrete walkways	15	3,000	17	-	200	200	2,800
2/20/2017	fix wiring of elevator	20	4,432	18	-	222	222	4,210
2/28/2017	firesup installation	10	2,545	21	-	255	255	2,290
4/28/2017	new flooring	10	12,306	103	-	1,231	1,231	11,075
8/18/2017	environmental water issue - water treatment	10	11,167	93	-	1,117	1,117	10,050
8/31/2017	first installment for the boiler room piping repairs	20	2,660	11	-	133	133	2,527
9/1/2017	final installment for boiler room repairs	20	2,660	11	-	133	133	2,527
9/18/2017	water treatment	10	11,167	93	-	1,117	1,117	10,050
9/30/2017	legionella filters	10	6,368	53	-	637	637	5,731
<b>2017 Building Improvements</b>				<b>81,363</b>	<b>596</b>	<b>7,083</b>	<b>7,083</b>	<b>74,280</b>

**NON-MOVABLE EQUIPMENT**

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2016 Accum Depreciation	9/30/2017 Depreciation	9/30/2017 Accum Depreciation	Net Book Value
3/1/2014	Balance Call System	3	18,000	500	18,000	-	18,000	-
<b>2014 Non-Movable Equipment</b>				<b>18,000</b>	<b>500</b>	<b>18,000</b>	<b>-</b>	<b>-</b>
11/1/2016	Walk In Freezer	10	1,068	9	-	107	107	961
<b>2017 Non-Movable Equipment</b>				<b>1,068</b>	<b>9</b>	<b>-</b>	<b>107</b>	<b>961</b>

**EQUIPMENT MOVEABLE**

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2016 Accum Depreciation	9/30/2017 Depreciation	9/30/2017 Accum Depreciation	Net Book Value
01/09/13	Computers	5	3,457	58	2,592	691	3,283	174
01/17/13	Beds - Sling	5	1,200	20	900	240	1,140	60
01/31/13	televisions	5	1,477	25	1,107	295	1,402	75
05/01/13	Pressure Mattress	3	2,297	64	2,297	-	2,297	-
05/04/13	Water Cooler	10	1,290	11	441	129	570	720
07/31/13	Freezer	10	4,965	41	1,615	497	2,112	2,853
08/22/13	Pressure Mattress	3	1,043	29	1,043	-	1,043	-
09/30/13	Beds - Electric	12	30,000	208	7,708	2,500	10,208	19,792
<b>2013 Movable Equipment</b>				<b>45,729</b>	<b>455</b>	<b>17,702</b>	<b>4,352</b>	<b>23,675</b>
1/31/2014	Med Essentials	3	2,851	24	2,851	-	2,851	-
1/31/2014	Pressure Mattress	10	1,375	11	414	138	552	823
3/9/2014	Wheel Chair Ramp Scale	3	1,073	30	1,073	-	1,073	-
5/31/2014	Pump	3	1,114	31	1,114	-	1,114	-
<b>2014 Movable Equipment</b>				<b>6,413</b>	<b>96</b>	<b>5,452</b>	<b>138</b>	<b>5,590</b>
6/30/2014	Pressure Mattress	3	7,200	60	4,800	2,400	7,200	-
6/29/2015	Cardio Stress Software	3	3,137	26	2,092	1,045	3,137	-
7/26/2015	Wander system Alarm	5	907	8	362	181	543	364
8/18/2015	Patient Wander System	10	7,000	194	1,400	700	2,100	4,900
9/28/2015	Wander guard tags	5	3,386	94	1,354	677	2,031	1,355
<b>2015 Movable Equipment</b>				<b>21,630</b>	<b>382</b>	<b>10,008</b>	<b>5,083</b>	<b>15,011</b>
10/7/2015	Technologies Electronics	5	1,350	23	270	270	540	810
10/29/2015	Technologies Electronics	5	686	11	137	137	274	412
11/9/2015	Patient Wander System	10	7,000	58	700	700	1,400	5,600
2/3/2016	Technologies Electronics	5	1,616	27	323	323	646	970
11/7/2015	Tower Furniture	10	6,500	54	650	650	1,300	5,200
7/11/2016	Chairs/Couch (Quantity = 5)	15	4,700	26	313	313	626	4,074
9/25/2016	Card Printer	5	1,069	18	214	214	428	641
9/22/2016	Scale, Frame, Mattress, Side Cover, Wheelchair, Desk Arm	10	17,463	146	1,746	1,746	3,492	13,971
9/12/2016	Bariatric Mattress	10	1,590	13	159	159	318	1,272
8/3/2016	Lenovo Computer	5	519	9	104	104	208	311
<b>2016 Movable Equipment</b>				<b>42,493</b>	<b>385</b>	<b>4,616</b>	<b>4,616</b>	<b>33,261</b>
11/1/2016	Stop Button Generator	5	700	12	-	140	140	560
2/1/2017	Snow Blower	5	956	16	-	191	191	765
6/1/2017	Ice Machine	10	2,335	19	-	234	234	2,101
7/1/2017	Washing Machine Motor	5	791	13	-	158	158	633
7/1/2017	NEC Port & Daughter Board	5	1,100	18	-	220	220	880
8/1/2017	Amex Credit Card	5	510	9	-	102	102	408
9/1/2017	Saucier Mechanical	5	1,125	19	-	225	225	900
10/1/2016	Computer Monitor	5	975	16	-	195	195	780
11/1/2016	Computer Hardware	5	594	10	-	119	119	475
6/1/2017	Computer Hardware	5	7,531	126	-	1,506	1,506	6,025
7/1/2017	Computer Hardware	5	5,882	98	-	1,176	1,176	4,706
1/1/2017	Medical Equipment	5	19,615	327	-	3,923	3,923	15,692
6/1/2017	Wheelchairs	5	502	8	-	100	100	402
8/1/2017	Mattress	5	744	12	-	149	149	595
<b>2017 Movable Equipment</b>				<b>43,360</b>	<b>703</b>	<b>-</b>	<b>8,438</b>	<b>34,922</b>

<b>Total Assets</b>	<b>321,137</b>	<b>66,456</b>	<b>34,907</b>	<b>101,363</b>	<b>219,773</b>
Per Trial Balance	321,136	-	-	48,830	234,869
Variance	1	-	-	(13,923)	(15,096)
Rounding					

F/S vs C/R NBV - Page 31, Line B9

F/S vs C/R Depreciation - Page 36, Line F1

15,096

13,923

### Amortization Schedule\*

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at South		License No. 2307-C	Report for Year Ended 9/30/2017	Page 24	of 37		
Item	Date of Acquisition		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							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
<b>D. Total Amortization</b>							

\* 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.



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

Name of Facility Fairview Health of Southport, LLC d/b	License No. 2307-C	Report for Year Ended 9/30/2017	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	11/26/13				
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT 06890	11/26/13	10 years	487,749	

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 Southport, LLC d/t		2307-C	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>			\$			

(Carry Subtotals forward to next page)

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

CSP-27 Rev. 6/95

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

Name of Facility		License No.		Report for Year Ended		Page	of
Fairview Health of Southport, LLC		2307-C		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	136,093	136,093	
Late Payments = \$1,048 & Loan Interest = \$135,045							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	136,093	136,093	
14. Insurance							
a. Insurance on Property (buildings only)				\$	132,027	132,027	
b. Insurance on Automobiles				\$	1,790	1,790	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	2,621	2,621	
EPLI Insurance & Surety Bond							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	136,438	136,438	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	12,215,968	12,215,968	

## Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

## D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southpo				2307-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 63,900	63,900		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	10a	Occupational Therapy	\$ 287,694	287,694		
7.			Other - See attached Schedule	\$ 63,345	63,345		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 4,387	4,387		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 8,076	8,076		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 711	711		
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	\$ 4,881	4,881		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 11,296	11,296		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 73	73		
21.	16	m12	Unallowable Management Fees	\$ 133,436	133,436		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 78,734	78,734		
<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)				\$ 656,533	656,533		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Owner's Salary	\$ 63,900		
<b>Total Other Salaries Adjustment</b>			\$ 63,900	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Independent Nurse Consultant	\$ 60,160		
13	B12o	Respiratory Therapist	563		
13	B12o	IV Insertion Nurse	2,622		
<b>Total Other Fees Adjustments</b>			\$ 63,345	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owner's Benefits	\$ 15,936		
16	m11	Rabbi Services	1,000		
16	m13	Fines Penalties & Settlements	11,060		
16	m13	Late Fees	23,214		
16	m13	Non-Routine Bank Fees	344		
16	m13	Prior Period Adjustment	14,060		
16	m13	Employee Food	2,080		
16	m13	Employee Parking	40		
16	m13	Discriminatory Bonus	11,000		
<b>Total Other A&amp;G Adjustments</b>			\$ 78,734	\$ -	\$ -

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

**Owner**

Owner's Salary

63,900 Page 11

Total Salaries

5,837,285 TB Linked

Percent to Total Salaries

1.09%

Total Benefits (Pg 15, Line 1a3 - 1a6)

1,455,794 TB Linked

Owner's Benefits Disallowed

**15,936** Page 28 attachment

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	452,282	TB Linked
Patient Days	37,158	Page 8 of C/R
Imputed Days - 90% Occupancy	39,420	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 11.4734</b>	
PPD Allowance Per Rate Agreement	8.08	
2017 CPI Increase of 1.0245%	1.0245%	J.01a
PPD Allowance 9/30/2017	8.09	
<b>Amount over (Under)</b>	<b>\$ 3.3850</b>	
Total Days	39,420	Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<b>\$ 133,436</b>	

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

	<u>Amount</u>
Total Cell Phone Expense	9,516 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,440</u>
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 8,076</u></u></b>



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

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Southport, LLC d/b/a RegalCare at South			2307-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 656,533	656,533		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 221,318	221,318		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 7,116	7,116		
30.	20	5h	Laboratory	\$ 8,533	8,533		
31.	20	5c	Medical Supplies	\$ 40,264	40,264		
32.	20	5e2	Oxygen (non emergency)	\$ 4,869	4,869		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 20,306	20,306		
<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	\$ 1,048	1,048		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 287	287		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 960,274	960,274		

\*\*\* 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 Southport, LLC d/b/a RegalCare at Southport  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance	\$ 20,017		
20	5j	Activity Expense>Resident Missing Items	100		
20	5j	Audiology Expense	189		
<b>Total Other Ancillary Costs</b>			<b>\$ 20,306</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)
27	12d	Late Payment Interest	\$ 1,048		
<b>Total Other Property Adjustments</b>			<b>\$ 1,048</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records	\$ 167		
30	IV 8	Contracted Service reversal	120		
<b>Total Other Adjustments</b>			<b>\$ 287</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>

**Fairview Health of Southport, LLC  
Disallowance Schedule for Cable TV  
September 30, 2017**

		<u>Amount</u>
Total Cable TV Expense	Acct	23,617
#80-232-00		
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
<b>Disallowed Cable TV</b>		<b><u><u>\$ 20,017</u></u></b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a 2307-C		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 7,610,411	7,610,411			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 3,039,754	3,039,754			
b. Medicare Room and Board Contractual Allowance **	\$ (55,574)	(55,574)			
4. a. Private-Pay Residents and Other	\$ 1,111,266	1,111,266			
b. Private-Pay Room and Board Contractual Allowance **	\$ (5,405)	(5,405)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 228,596	228,596			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (228,596)	(228,596)			
c. Prescription Drugs - Non-Medicare	\$ 434	434			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (434)	(434)			
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	\$ 387,584	387,584			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (320,146)	(320,146)			
c. Physical Therapy - Non-Medicare	\$ 88,586	88,586			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (87,607)	(87,607)			
4. a. Speech Therapy - Medicare	\$ 148,062	148,062			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (115,049)	(115,049)			
c. Speech Therapy - Non-Medicare	\$ 17,253	17,253			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (17,253)	(17,253)			
5. a. Occupational Therapy - Medicare	\$ 424,818	424,818			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (331,298)	(331,298)			
c. Occupational Therapy - Non-Medicare	\$ 45,063	45,063			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (46,041)	(46,041)			
6. a. Other (Specify) - Medicare	\$ (370)	(370)			
b. Other (Specify) - Non-Medicare	\$ (96,182)	(96,182)			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 11,797,872	11,797,872			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 77	77			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 20	20			
8. Other (Specify)	\$ 13,092	13,092			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 13,189	13,189			
<b>VI. Total All Revenue (III +V)</b>	\$ 11,811,061	11,811,061			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Revenue Adj > Medicare A	\$ (370)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (370)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev > Private	\$ 314		
30 II 6b	Revenue adj > Hospice	1,112		
30 II 6b	Revenue adj > Medicaid	(97,608)		
<b>Total Other Resident Revenue</b>		<b>\$ (96,182)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Late Payments from Insurance Interest		\$ 77		
<b>Total Interest Income</b>			<b>\$ 77</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc. Income (Balance Sheet Adjustments - No Expense Associated)	\$ 12,805		
30 IV 8	Medical Records	167		
30 IV 8	Contracted Service Reversal	120		
<b>Total Other Revenue</b>		<b>\$ 13,092</b>	<b>\$ -</b>	<b>\$ -</b>

## Annual Report of Long-Term Care Facility

CSP-31 Rev. 6/95

## G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/	2307-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	86,937
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,184,613
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	27,247
a. Prepaid Expenses	3,979			
b. Prepaid Expenses>Insurance	7,195			
c. Prepaid Expenses>Taxes	16,073			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,298,797
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
3. Buildings	*Historical Cost	142,443	\$	119,512
	Accum. Depreciation	22,931		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	19,068	\$	961
	Accum. Depreciation	18,107		Net
6. Movable Equipment	*Historical Cost	159,625	\$	99,300
	Accum. Depreciation	60,325		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	21,296
Fixed Assets>CIP	6,200			
F/S vs C/R NBV	15,096			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	241,069

\* 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 Southport, LLC d/b/a		2307-C	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	2,539,866
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					
				\$	6,792
2. Escrow Deposits					
				\$	1,799
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
				\$	1,414,318
5. Investments Related to Resident Care ( <i>itemize</i> )					
				\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
				\$	39,400
Name and Address		Amount	Loan Date		
Due From Torr, Pro, Employee		39,400			
7. Other Assets ( <i>itemize</i> )					
Due To/(From)>Vendor		5,280		\$	5,280
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
				\$	1,467,589
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
				\$	4,007,455

\* 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 Southport, LLC d/b/a Regal		2307-C	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,008,575
2. Notes Payable ( <i>itemize</i> )				\$	300,000
Notes Payable>Misc 300,000					
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> )				\$	125,825
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	9,155
7. Medicare Final Settlement Payable				\$	3,836
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> )				\$	550,556
Accrued Expenses>PTO		130,610	Accrued Expenses>Healt	104,998	
Accrued Expenses		164,931	Deffered Revenue>R&B	10,983	
Accrued Expenses>Prior		(12,004)	Due to> Patient Spend D	33,530	
Accrued Expenses>RE Taxes		116,442	Due to> Income	1,066	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,997,947</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 Southport, LLC d/b/a Re		License No. 2307-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,997,947	
<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> )					\$ 400,721
Name and Address of Lender	Amount	Loan Date			
Due to NH, WH, Wtbry, Nor, NL, Greenwich, Fairview Mgmt	400,721				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 400,721
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 3,398,668

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b	2307-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,261,771
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(234,154)
6. Gain or Loss for Period			\$	(418,830)
7. Total Net Worth			\$	608,787
<b>C. Total Reserves and Net Worth</b>			\$	608,787
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,007,455

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a	2307-C	9/30/2017	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2016		\$	(190,835)
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )		\$	11,811,061
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )		\$	12,229,891
D.	Net Income or Deficit		\$	(418,830)
E.	Balance		\$	(609,665)
F.	Additions			
	1. Additional Capital Contributed ( <i>itemize</i> )			
	Page 27 Expenses	\$12,215,968		
	F/S vs C/R Depreciation	13,923		
	Expenses Per F/S	\$12,229,891		
	2. Other ( <i>itemize</i> )			
	Prior Period Adjustment	1,247,119		
F-3.	Total Additions		\$	1,247,119
G.	Deductions			
	1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )		\$	28,667
	Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount	
		Capital Draws	28,667	
	2. Other Withdrawings ( <i>Specify</i> )		\$	
	Purpose	Amount		
	3. Total Deductions		\$	28,667
H.	<b>Balance at End of Period</b>		\$	<b>608,787</b>
		09/30/17		

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

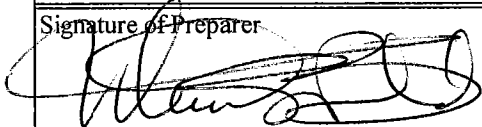
Name of Facility Fairview Health of Southport, LLC d/b/a	License No. 2307-C	Report for Year Ended 9/30/2017	Page 37	of 37
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*Check appropriate category*

- |   |   |                                    |
|---|---|------------------------------------|
| <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

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.

Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/18
Printed Name of Preparer Matthew S. Bavalack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Fairview Health of Southport, LLC d/b/a RegalCare at Southport for the year ended September 30, 2017, 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 Southport, LLC d/b/a RegalCare at Southport. 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 Southport, LLC d/b/a RegalCare at Southport 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 12, 2018

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

Facility Name Fairview Health of Southport, LLC d/b/a RegalCare at Southport

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 2016? If not, explain the reporting change.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation:

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No



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

Explanation:

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Yes No

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

Explanation:

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Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation:

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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:

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Yes No

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

Explanation:

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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:

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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 Southport, LLC 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
10-010-85	Cash>Operating>Southport	44,863.00			44,863.00
10-011-85	Cash>Old A/P>Southport	(220.00)			(220.00)
10-014-00	Cash>Petty Cash Facility	1,465.00			1,465.00
10-060-85	Cash>Resident Trust>Southport	32,356.00			32,356.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-063-85	Cash>Old Resident Trust>Southport	3,253.00			3,253.00
11-001-00	Accounts Receivable>Clearing	(60.00)			(60.00)
11-102-00	Accounts Receivable>Medicare A	266,415.00			266,415.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	48,824.00			48,824.00
11-104-00	Accounts Receivable>Private	193,301.00			193,301.00
11-104-50	Accounts Receivable>Private>Litigation	267,860.00			267,860.00
11-104-70	Accounts Receivable>Private>Old A/R	1,002,599.00			1,002,599.00
11-105-00	Accounts Receivable>HMO	3,711.00			3,711.00
11-105-70	Accounts Receivable>HMO>Old A/R	548,833.00			548,833.00
11-109-00	Accounts Receivable>Hospice	11,978.00			11,978.00
11-109-70	Accounts Receivable>Hospice>Old A/R	12,254.00			12,254.00
11-111-00	Accounts Receivable>Medicaid	973,111.00			973,111.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	301,005.00			301,005.00
11-112-00	Accounts Receivable>Income	42,750.00			42,750.00
11-112-70	Accounts Receivable>Income>Old A/R	(40,811.00)			(40,811.00)
11-113-70	Accounts Receivable>Out of State Medicaid>Old A/R	11,140.00			11,140.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(1,480,813.00)			(1,480,813.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	2,254.00			2,254.00
11-123-00	Accounts Receivable>Ancillary	20,262.00			20,262.00
12-000-00	Prepaid Expenses	3,979.00			3,979.00
12-124-00	Prepaid Expenses>Insurance	7,195.00			7,195.00
12-126-00	Prepaid Expenses>Taxes	16,073.00			16,073.00
13-128-00	Due From>Vendor Security Deposits	6,792.00			6,792.00
14-131-00	Fixed Assets>Leasehold Improvements	116,069.00			116,069.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	149,653.00			149,653.00
14-133-00	Fixed Assets>Medical Equipment	39,913.00			39,913.00
14-134-00	Fixed Assets>Computer Hardware	15,501.00			15,501.00
14-136-00	Fixed Assets>CIP	6,200.00			6,200.00
15-131-00	Accum Deprn>Leasehold Improvements	(6,302.00)			(6,302.00)
15-132-00	Accum Deprn>Furniture, Fixtures and Equipment	(73,636.00)			(73,636.00)
15-133-00	Accum Deprn>Medical Equipment	(5,108.00)			(5,108.00)
15-134-00	Accum Deprn>Computer Hardware	(1,221.00)			(1,221.00)
17-283-06	Other Assets>Tax Escrow>Other	1,799.00			1,799.00
18-000-00	Acquisition Costs	1,414,318.00			1,414,318.00
20-000-00	Accounts Payable	(1,979,610.00)			(1,979,610.00)
21-101-00	Other Current Payables>Provider Tax	(38,599.00)			(38,599.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,905.00)			(2,905.00)
21-151-00	Other Current Payables>Garnishments W/H	(224.00)			(224.00)
21-152-06	Other Current Payables>Employee>Other	55,858.00			55,858.00
21-350-00	Other Current Payables>Resident Funds	(47,551.00)			(47,551.00)
21-353-00	Other Current Payables>Resident Refunds	14,426.00			14,426.00
21-884-00	Other Current Payable>Disability & Other Insurance	(9,750.00)			(9,750.00)
22-310-00	Note Payable>Misc	(300,000.00)			(300,000.00)
23-000-00	Accrued Wages & Related	(125,825.00)			(125,825.00)
23-156-00	Accrued Wages & Related>PR Taxes	(9,155.00)			(9,155.00)
23-157-00	Accrued Expenses>PTO	(130,610.00)			(130,610.00)
24-000-00	Accrued Expenses	(164,931.00)			(164,931.00)
24-000-03	Accrued Expenses>Prior	12,004.00			12,004.00
24-161-00	Accrued Expenses>RE Taxes	(116,442.00)			(116,442.00)
24-882-00	Accrued Expenses>Health Insurance	(104,998.00)			(104,998.00)
25-154-00	Deferred Revenue>R&B Prepayment	(10,983.00)			(10,983.00)
27-000-87	Due To/(From)>Torrington	34,731.00			34,731.00
27-000-88	Due To/(From)>New Haven	(295.00)			(295.00)
27-000-89	Due To/(From)>Prospect	4,334.00			4,334.00
27-000-90	Due To/(From)>West Haven	(3,041.00)			(3,041.00)
27-000-91	Due To/(From)>Waterbury	(11.00)			(11.00)
27-000-93	Due To/(From)>Holdings	(94,310.00)			(94,310.00)
27-000-95	Due To/(From)>Norwich	(69,000.00)			(69,000.00)
27-000-96	Due To/(From)>New London	(12,000.00)			(12,000.00)
27-102-00	Due To/(From)>Medicare A	(3,836.00)			(3,836.00)
27-112-00	Due To/(From)>Income	(1,066.00)			(1,066.00)
27-152-00	Due To/(From)>Employee	335.00			335.00
27-172-00	Due To/(From)>Vendor	5,280.00			5,280.00
27-199-00	Due To>Patient Spend Down	(33,530.00)			(33,530.00)
27-316-00	Due To/(From)>Greenwich	(215,351.00)			(215,351.00)
27-317-00	Due To/(From)>Fairview Management	(6,713.00)			(6,713.00)
30-000-00	Retained Earnings	205,487.00			205,487.00
31-000-86	Partner's Equity>All Partners>Capital Draws	28,667.00			28,667.00
31-401-00	Partners' Equity>Milrose Capital LLC	(1,261,771.00)			(1,261,771.00)
40-102-00	Room & Board Revenue>Medicare A	(3,039,754.00)			(3,039,754.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	55,574.00			55,574.00
40-104-00	Room & Board Revenue>Private	(756,950.00)			(756,950.00)
40-105-00	Room & Board Revenue>HMO	(262,135.00)			(262,135.00)
40-105-14	Room & Board Revenue>HMO>Sequester	3,954.00			3,954.00
40-109-00	Room & Board Revenue>Hospice	(92,181.00)			(92,181.00)
40-109-14	Room & Board>Hospice>Sequester	1,451.00			1,451.00
40-111-00	Room & Board Revenue>Medicaid	(7,610,411.00)			(7,610,411.00)
41-102-00	Pharmacy Rev>Medicare A	(228,596.00)			(228,596.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	228,596.00			228,596.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
41-105-00	Pharmacy Rev>HMO	(434.00)			(434.00)
41-105-01	Pharmacy Rev>HMO>C/A	434.00			434.00
42-102-00	PT Revenue>Medicare A	(320,064.00)			(320,064.00)
42-102-01	PT Revenue>Medicare A>C/A	320,146.00			320,146.00
42-103-00	PT Revenue>Medicare B	(67,520.00)			(67,520.00)
42-105-00	PT Revenue>HMO	(2,245.00)			(2,245.00)
42-105-01	PT Revenue>HMO>C/A	1,266.00			1,266.00
42-111-00	PT Revenue>Medicaid	(86,341.00)			(86,341.00)
42-111-01	PT Revenue>Medicaid>C/A	86,341.00			86,341.00
43-102-00	OT Revenue>Medicare A	(332,952.00)			(332,952.00)
43-102-01	OT Revenue>Medicare A>C/A	331,298.00			331,298.00
43-103-00	OT Revenue>Medicare B	(91,866.00)			(91,866.00)
43-105-00	OT Revenue>HMO	(351.00)			(351.00)
43-105-01	OT Revenue>HMO>C/A	1,329.00			1,329.00
43-111-00	OT Revenue>Medicaid	(44,712.00)			(44,712.00)
43-111-01	OT Revenue>Medicaid>C/A	44,712.00			44,712.00
44-102-00	ST Revenue>Medicare A	(115,049.00)			(115,049.00)
44-102-01	ST Revenue>Medicare A>C/A	115,049.00			115,049.00
44-103-00	ST Revenue>Medicare B	(33,013.00)			(33,013.00)
44-105-00	ST Revenue>HMO	(673.00)			(673.00)
44-105-01	ST Revenue>HMO>C/A	673.00			673.00
44-111-00	ST Revenue>Medicaid	(16,580.00)			(16,580.00)
44-111-01	ST Revenue>Medicaid>C/A	16,580.00			16,580.00
47-104-00	Other Ancillary Revenue>Private	(314.00)			(314.00)
50-4100	Professional Fees	0.00		725.00	725.00
51-100-00	Other Rev>Miscellaneous	(12,816.00)		11.00	(12,805.00)
51-160-00	Other Rev>Interest	(66.00)		(11.00)	(77.00)
51-818-00	Other Rev>Medical Records	(167.00)			(167.00)
52-102-00	Revenue Adjustments>Medicare A	370.00			370.00
52-109-00	Revenue Adjustments>Hospice	(1,112.00)			(1,112.00)
52-111-00	Revenue Adjustments>Medicaid	97,608.00			97,608.00
54-5225	Uniforms	0.00		15,100.00	15,100.00
60-183-00	Nursing Expense>Supplies	150,070.00			150,070.00
60-184-00	Nursing Expense>Minor Equip & Supplies	3,020.00			3,020.00
60-204-00	Nursing Expense>Training & Education	1,260.00			1,260.00
60-205-00	Nursing Expense>Sanitation & Incineration	314.00			314.00
60-206-00	Nursing Expense>Clinical Services	10,574.00		(7,952.00)	2,622.00
60-207-00	Nursing Expense>Repairs & Maint	976.00			976.00
60-208-00	Nursing Expense>Equip-Rental	40,051.00			40,051.00
60-212-00	Nursing Expense>Clinical Consultants	60,160.00			60,160.00
60-213-00	Nursing Expense>Transportation	1,696.00			1,696.00
60-230-00	Nursing Expense>Data Processing	11,376.00			11,376.00
60-700-06	Nursing Expense>Contracted Service>Other	(120.00)			(120.00)
60-700-20	Nursing Expense>Contracted Service>CNA	23,879.00			23,879.00
60-801-80	Nursing Expense>CNA>Wages	1,840,293.00			1,840,293.00
60-805-80	Nursing Expense>LPN>Wages	1,120,513.00			1,120,513.00
60-808-80	Nursing Expense>RN>Wages	589,783.00			589,783.00
61-750-00	Nursing Admin Expense>Medical Director	55,320.00			55,320.00
61-811-80	Nursing Admin Expense>Director>Wages	121,672.00			121,672.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	96,332.00			96,332.00
61-880-00	Nursing Admin Expense>Payroll Taxes	335,262.00			335,262.00
61-881-00	Nursing Admin Expense>Workers Comp	224,020.00			224,020.00
61-882-00	Nursing Admin Expense>Health Insurance	162,634.00			162,634.00
61-883-00	Nursing Admin Expense>Other Benefits	633,926.00		(633,926.00)	0.00
62-000-00	Pharmacy Expense	175.00			175.00
62-145-00	Pharmacy Expense>RX	221,143.00			221,143.00
62-222-00	Pharmacy Expense>OTC	3,063.00			3,063.00
62-700-00	Pharmacy Expense>Contracted Service	10,634.00			10,634.00
64-223-00	Other Ancillary Expense>Oxygen	4,869.00			4,869.00
64-224-00	Other Ancillary Expense>Lab	8,533.00			8,533.00
64-225-00	Other Ancillary Expense>Radiology	7,116.00			7,116.00
65-000-00	PT Expense	282,132.00			282,132.00
66-000-00	OT Expense	287,694.00			287,694.00
67-000-00	ST Expense	66,341.00			66,341.00
68-183-00	Therapy Expense>Supplies	151.00			151.00
69-811-80	Social Services Expense>Director>Wages	98,005.00			98,005.00
69-880-00	Social Services Expense>Payroll Taxes	8,807.00			8,807.00
69-881-00	Social Services Expense>Workers Comp	5,893.00			5,893.00
69-882-00	Social Services Expense>Health Insurance	4,241.00			4,241.00
69-883-00	Social Services Expense>Other Benefits	16,585.00		(16,585.00)	0.00
70-177-00	Dietary Expense>Supplements	17,527.00			17,527.00
70-178-00	Dietary Expense>Food	200,504.00			200,504.00
70-183-00	Dietary Expense>Supplies	19,561.00			19,561.00
70-207-00	Dietary Expense>Repairs & Maint	2,174.00			2,174.00
70-831-80	Dietary Expense>Aide>Wages	595,691.00			595,691.00
70-880-00	Dietary Expense>Payroll Taxes	53,018.00			53,018.00
70-881-00	Dietary Expense>Workers Comp	35,227.00			35,227.00
70-882-00	Dietary Expense>Health Insurance	25,606.00			25,606.00
70-883-00	Dietary Expense>Other Benefits	99,558.00		(99,558.00)	0.00
71-178-00	Activity Expense>Food	103.00			103.00
71-179-00	Activity Expense>Barber & Beauty	(20.00)			(20.00)
71-183-00	Activity Expense>Supplies	1,162.00			1,162.00
71-202-00	Activity Expense>Resident Missing Items	100.00			100.00
71-700-00	Activity Expense>Contracted Service	2,044.00			2,044.00
71-831-80	Activity Expense>Aide>Wages	71,974.00			71,974.00
71-880-00	Activity Expense>Payroll Taxes	6,364.00			6,364.00
71-881-00	Activity Expense>Workers Comp	4,328.00			4,328.00
71-882-00	Activity Expense>Health Insurance	3,168.00			3,168.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
71-883-00	Activity Expense>Other Benefits	12,225.00		(12,225.00)	0.00
72-183-00	Housekeeping Expense>Supplies	35,770.00			35,770.00
72-700-00	Housekeeping Expense>Contracted Service	20,715.00			20,715.00
72-831-80	Housekeeping Expense>Aide>Wages	381,068.00			381,068.00
73-183-00	Laundry Expense>Supplies	4,341.00			4,341.00
73-831-80	Laundry Expense>Aide>Wages	211,205.00			211,205.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	52,981.00			52,981.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	35,043.00			35,043.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	25,495.00			25,495.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	99,201.00		(99,201.00)	0.00
75-183-00	Maintenance Expense>Supplies	10,831.00			10,831.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	506.00			506.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,562.00			26,562.00
75-207-00	Maintenance Expense>Repairs & Maint	22,943.00			22,943.00
75-217-00	Maintenance Expense>Extermination	1,803.00			1,803.00
75-219-00	Maintenance Expense>Landscaping	7,610.00			7,610.00
75-220-00	Maintenance Expense>Fire Drill	5,578.00			5,578.00
75-700-00	Maintenance Expense>Contracted Service	18,827.00			18,827.00
75-829-80	Maintenance Expense>Staff>Wages	93,493.00			93,493.00
75-837-00	Maintenance Expense>Security	9,499.00			9,499.00
75-880-00	Maintenance Expense>Payroll Taxes	8,311.00			8,311.00
75-881-00	Maintenance Expense>Workers Comp	5,537.00			5,537.00
75-882-00	Maintenance Expense>Health Insurance	4,035.00			4,035.00
75-883-00	Maintenance Expense>Other Benefits	15,854.00		(15,854.00)	0.00
76-227-00	Utility Expense>Gas	66,210.00			66,210.00
76-228-00	Utility Expense>Electric	110,332.00			110,332.00
76-229-00	Utility Expense>Water/Sewer	22,033.00			22,033.00
80-101-00	Admin Expense>Provider Tax	699,801.00			699,801.00
80-162-00	Admin Expense>Insurance - General Liability & Other	133,578.00		(1,790.00)	131,788.00
80-163-00	Admin Expense>Insurance - EPLI	1,940.00			1,940.00
80-164-00	Admin Expense>Surety Bond	681.00			681.00
80-183-00	Admin Expense>Supplies	17,046.00		75.00	17,121.00
80-208-00	Admin Expense>Equip-Rental	10,720.00			10,720.00
80-209-00	Admin Expense>Postage	3,459.00			3,459.00
80-210-00	Admin Expense>Internet	1,439.00			1,439.00
80-230-00	Admin Expense>Data Processing	51,048.00			51,048.00
80-231-00	Admin Expense>Telephone	16,632.00		(9,516.00)	7,116.00
80-232-00	Admin Expense>Cable TV	23,617.00			23,617.00
80-233-00	Admin Expense>Seminars	150.00		350.00	500.00
80-234-00	Admin Expense>Licenses	4,860.00			4,860.00
80-235-00	Admin Expense>Dues & Subscriptions	350.00		(350.00)	0.00
80-236-00	Admin Expense>Travel	7,824.00			7,824.00
80-236-04	Admin Expense>Travel>Allowable	3,674.00			3,674.00
80-238-00	Admin Expense>Legal Fees	38,035.00		(458.00)	37,577.00
80-239-00	Admin Expense>Accounting Fees	9,750.00			9,750.00
80-240-00	Admin Expense>Professional Fees	279,898.00		(266,416.00)	13,482.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	11,060.00			11,060.00
80-243-00	Admin Expense>Late Fees	23,214.00			23,214.00
80-244-00	Admin Expense>Bank Fees	3,683.00			3,683.00
80-246-00	Admin Expense>Donations/Charity	73.00			73.00
80-249-00	Admin Expense>Recruiting	1,204.00			1,204.00
80-250-00	Admin Expense>Marketing & Advertising	11,296.00			11,296.00
80-279-00	Admin Expense>Management Fee	232,500.00		219,782.00	452,282.00
80-700-00	Admin Expense>Contracted Service	26,829.00		(23,400.00)	3,429.00
80-811-80	Admin Expense>Director>Wages	108,195.00			108,195.00
80-840-80	Admin Expense>Business Office>Wages	509,061.00			509,061.00
80-880-00	Admin Expense>Payroll Taxes	55,216.00			55,216.00
80-881-00	Admin Expense>Workers Comp	37,084.00			37,084.00
80-882-00	Admin Expense>Health Insurance	26,872.00			26,872.00
80-883-00	Admin Expense>Other Benefits	104,549.00		(104,549.00)	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	9,992.00			9,992.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		29,578.00	29,578.00
85-204-00	Employee Benefits Expense> Training & Education	0.00		912.00	912.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		2,795.00	2,795.00
85-255-79	Employee Benefits Expense>Pension>Union	11,608.00		236,032.00	247,638.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		672,739.00	672,739.00
91-121-00	Property Expense>Rent	487,749.00			487,749.00
91-161-00	Property Expense>RE Taxes	98,318.00			98,318.00
91-165-00	Property Expense>Insurance - Property	239.00			239.00
91-261-00	Property Expense>Personal Prop Taxes	13,036.00			13,036.00
92-000-00	Depreciation Expense	48,830.00			48,830.00
94-000-00	Interest Expense	136,093.00			136,093.00
98-999-99	Prior Period Adjustment	14,060.00			14,060.00
Marcum 104	Accounting & Auditing Fees	0.00		53,034.00	53,034.00
Marcum 113	Cell Phone	0.00		9,516.00	9,516.00
Marcum 118	Employee Relations	0.00		465.00	465.00
Marcum 119	Employee Food	0.00		2,080.00	2,080.00
Marcum 121	Employee Parking	0.00		40.00	40.00
Marcum 122	Discriminatory Bonus	0.00		11,000.00	11,000.00
Marcum 123	Flowers	0.00		246.00	246.00
Marcum 124	Employee Party	0.00		9,783.00	9,783.00
Marcum 125	Trans Reinsur Program Fee	0.00		1,053.00	1,053.00
Marcum 126	Insurance on Automobiles	0.00		1,790.00	1,790.00
Marcum 127	Dentist	0.00		7,200.00	7,200.00
Marcum 128	Respiratory Therapist	0.00		563.00	563.00
Marcum 129	Audiology	0.00		189.00	189.00
Marcum 131	Subscriptions	0.00		458.00	458.00
Marcum 132	Water/Chemical Consulting	0.00		16,275.00	16,275.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Fairview Health Cost Reports**  
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	108,195.00		0.00	108,195.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>108,195.00</b>		<b>0.00</b>	<b>108,195.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
80-840-80	Admin Expense>Business Office>Wages	509,061.00		0.00	509,061.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>509,061.00</b>		<b>0.00</b>	<b>509,061.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	595,691.00		0.00	595,691.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>595,691.00</b>		<b>0.00</b>	<b>595,691.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	381,068.00		0.00	381,068.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>381,068.00</b>		<b>0.00</b>	<b>381,068.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	93,493.00		0.00	93,493.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>93,493.00</b>		<b>0.00</b>	<b>93,493.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	211,205.00		0.00	211,205.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>211,205.00</b>		<b>0.00</b>	<b>211,205.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses</b>				
61-811-80	Nursing Admin Expense>Director>Wage	121,672.00		0.00	121,672.00
<b>Subtotal [12A]</b>	<b>Director of Nurses</b>	<b>121,672.00</b>		<b>0.00</b>	<b>121,672.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	589,783.00		0.00	589,783.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>589,783.00</b>		<b>0.00</b>	<b>589,783.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-819-80	Nursing Admin Expense>Nurse Admin>v	96,332.00		0.00	96,332.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>96,332.00</b>		<b>0.00</b>	<b>96,332.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	1,120,513.00		0.00	1,120,513.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>1,120,513.00</b>		<b>0.00</b>	<b>1,120,513.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	1,840,293.00		0.00	1,840,293.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,840,293.00</b>		<b>0.00</b>	<b>1,840,293.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-831-80	Activity Expense>Aide>Wages	71,974.00		0.00	71,974.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>71,974.00</b>		<b>0.00</b>	<b>71,974.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wage	98,005.00		0.00	98,005.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>98,005.00</b>		<b>0.00</b>	<b>98,005.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>5,837,285.00</b>		<b>0.00</b>	<b>5,837,285.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
Marcum 127	Dentist	0.00		7,200.00	7,200.00
			RJE - 3	7,200.00	

<b>Subtotal [2]</b>	<b>Dentist</b>	<u>0.00</u>	<u>7,200.00</u>	<u>7,200.00</u>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	10,634.00	0.00	10,634.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<u>10,634.00</u>	<u>0.00</u>	<u>10,634.00</u>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	282,132.00	0.00	282,132.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<u>282,132.00</u>	<u>0.00</u>	<u>282,132.00</u>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Directo	55,320.00	0.00	55,320.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<u>55,320.00</u>	<u>0.00</u>	<u>55,320.00</u>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	66,341.00	0.00	66,341.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<u>66,341.00</u>	<u>0.00</u>	<u>66,341.00</u>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	287,694.00	0.00	287,694.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<u>287,694.00</u>	<u>0.00</u>	<u>287,694.00</u>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
60-700-20	Nursing Expense>Contracted Service>C	23,879.00	0.00	23,879.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<u>23,879.00</u>	<u>0.00</u>	<u>23,879.00</u>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	10,574.00	(7,952.00)	2,622.00
60-212-00	Nursing Expense>Clinical Consultants	60,160.00	0.00	60,160.00
Marcum 128	Respiratory Therapist	0.00	563.00	563.00
<b>Subtotal [12]</b>	<b>Other</b>	<u>70,734.00</u>	<u>(7,389.00)</u>	<u>63,345.00</u>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<u>796,734.00</u>	<u>(189.00)</u>	<u>796,545.00</u>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
61-881-00	Nursing Admin Expense>Workers Comp	224,020.00	0.00	224,020.00
69-881-00	Social Services Expense>Workers Comp	5,893.00	0.00	5,893.00
70-881-00	Dietary Expense>Workers Comp	35,227.00	0.00	35,227.00
71-881-00	Activity Expense>Workers Comp	4,328.00	0.00	4,328.00
74-881-00	Housekeeping & Laundry Expense>Worl	35,043.00	0.00	35,043.00
75-881-00	Maintenance Expense>Workers Comp	5,537.00	0.00	5,537.00
80-881-00	Admin Expense>Workers Comp	37,084.00	0.00	37,084.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<u>347,132.00</u>	<u>0.00</u>	<u>347,132.00</u>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
61-880-00	Nursing Admin Expense>Payroll Taxes	335,262.00	0.00	335,262.00
69-880-00	Social Services Expense>Payroll Taxes	8,807.00	0.00	8,807.00
70-880-00	Dietary Expense>Payroll Taxes	53,018.00	0.00	53,018.00
71-880-00	Activity Expense>Payroll Taxes	6,364.00	0.00	6,364.00
74-880-00	Housekeeping & Laundry Expense>Payr	52,981.00	0.00	52,981.00
75-880-00	Maintenance Expense>Payroll Taxes	8,311.00	0.00	8,311.00
80-880-00	Admin Expense>Payroll Taxes	55,216.00	0.00	55,216.00
85-156-61	Employee Benefits Expense>PR Taxes>	9,992.00	0.00	9,992.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<u>529,951.00</u>	<u>0.00</u>	<u>529,951.00</u>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
61-882-00	Nursing Admin Expense>Health Insuran	162,634.00	0.00	162,634.00
69-882-00	Social Services Expense>Health Insuran	4,241.00	0.00	4,241.00
70-882-00	Dietary Expense>Health Insurance	25,606.00	0.00	25,606.00
71-882-00	Activity Expense>Health Insurance	3,168.00	0.00	3,168.00
74-882-00	Housekeeping & Laundry Expense>Heal	25,495.00	0.00	25,495.00
75-882-00	Maintenance Expense>Health Insurance	4,035.00	0.00	4,035.00
80-882-00	Admin Expense>Health Insurance	26,872.00	0.00	26,872.00
85-260-79	Employee Benefits Expense>Welfare>Ur	0.00	672,739.00	672,739.00



Marcum 125	Trans Reinsur Program Fee	0.00	RJE - 4	672,739.00	
				1,053.00	1,053.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>252,051.00</b>	RJE - 4	<b>1,053.00</b>	
				<b>673,792.00</b>	<b>925,843.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>U	11,606.00		236,032.00	247,638.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>11,606.00</b>	RJE - 4	<b>236,032.00</b>	<b>247,638.00</b>
				<b>236,032.00</b>	<b>247,638.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>				
54-5225	Uniforms	0.00		15,100.00	15,100.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>0.00</b>	RJE - 4	<b>15,100.00</b>	<b>15,100.00</b>
				<b>15,100.00</b>	<b>15,100.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	633,926.00		(633,926.00)	0.00
			RJE - 4	(633,926.00)	
69-883-00	Social Services Expense>Other Benefits	16,585.00		(16,585.00)	0.00
			RJE - 4	(16,585.00)	
70-883-00	Dietary Expense>Other Benefits	99,558.00		(99,558.00)	0.00
			RJE - 4	(99,558.00)	
71-883-00	Activity Expense>Other Benefits	12,225.00		(12,225.00)	0.00
			RJE - 4	(12,225.00)	
74-883-00	Housekeeping & Laundry Expense>Othe	99,201.00		(99,201.00)	0.00
			RJE - 4	(99,201.00)	
75-883-00	Maintenance Expense>Other Benefits	15,854.00		(15,854.00)	0.00
			RJE - 4	(15,854.00)	
80-883-00	Admin Expense>Other Benefits	104,549.00		(104,549.00)	0.00
			RJE - 4	(104,549.00)	
85-200-79	Employee Benefits Expense>Training Fu	0.00		29,578.00	29,578.00
			RJE - 4	29,578.00	
85-204-00	Employee Benefits Expense> Training &	0.00		912.00	912.00
			RJE - 4	912.00	
85-245-00	Employee Benefits Expense>Background	0.00		2,795.00	2,795.00
			RJE - 4	2,795.00	
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>981,898.00</b>		<b>(948,613.00)</b>	<b>33,285.00</b>
				<b>(948,613.00)</b>	<b>33,285.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	9,750.00		0.00	9,750.00
Marcum 104	Accounting & Auditing Fees	0.00		53,034.00	53,034.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>9,750.00</b>	RJE - 1	<b>53,034.00</b>	<b>62,784.00</b>
				<b>53,034.00</b>	<b>62,784.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
50-4100	Professional Fees	0.00		725.00	725.00
			RJE - 1	725.00	
80-238-00	Admin Expense>Legal Fees	38,035.00		(458.00)	37,577.00
			RJE - 7	(458.00)	
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>38,035.00</b>		<b>267.00</b>	<b>38,302.00</b>
				<b>267.00</b>	<b>38,302.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	17,046.00		75.00	17,121.00
			RJE - 4	75.00	
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>17,046.00</b>		<b>75.00</b>	<b>17,121.00</b>
				<b>75.00</b>	<b>17,121.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	16,632.00		(9,516.00)	7,116.00
			RJE - 2	(9,516.00)	
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>16,632.00</b>		<b>(9,516.00)</b>	<b>7,116.00</b>
				<b>(9,516.00)</b>	<b>7,116.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
Marcum 113	Cell Phone	0.00		9,516.00	9,516.00
			RJE - 2	9,516.00	
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>		<b>9,516.00</b>	<b>9,516.00</b>
				<b>9,516.00</b>	<b>9,516.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				

80-101-00	Admin Expense>Provider Tax	699,801.00	0.00	699,801.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>699,801.00</b>	<b>0.00</b>	<b>699,801.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>2,903,902.00</b>	<b>29,687.00</b>	<b>2,933,589.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>			
60-213-00	Nursing Expense>Transportation	1,696.00	0.00	1,696.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>1,696.00</b>	<b>0.00</b>	<b>1,696.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>			
Marcum 124	Employee Party	0.00	9,783.00	9,783.00
			RJE - 4 9,783.00	
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>	<b>9,783.00</b>	<b>9,783.00</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff</b>			
Marcum 118	Employee Relations	0.00	465.00	465.00
			RJE - 4 465.00	
Marcum 123	Flowers	0.00	246.00	246.00
			RJE - 4 246.00	
<b>Subtotal [3]</b>	<b>Gifts to Staff</b>	<b>0.00</b>	<b>711.00</b>	<b>711.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
80-236-00	Admin Expense>Travel	7,824.00	0.00	7,824.00
80-236-04	Admin Expense>Travel>Allowable	3,674.00	0.00	3,674.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>11,498.00</b>	<b>0.00</b>	<b>11,498.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
60-204-00	Nursing Expense>Training & Education	1,260.00	0.00	1,260.00
80-233-00	Admin Expense>Seminars	150.00	350.00	500.00
			RJE - 8 350.00	
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>1,410.00</b>	<b>350.00</b>	<b>1,760.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
80-249-00	Admin Expense>Recruiting	1,204.00	0.00	1,204.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>1,204.00</b>	<b>0.00</b>	<b>1,204.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
80-250-00	Admin Expense>Marketing & Advertising	11,296.00	0.00	11,296.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>11,296.00</b>	<b>0.00</b>	<b>11,296.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
80-209-00	Admin Expense>Postage	3,459.00	0.00	3,459.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>3,459.00</b>	<b>0.00</b>	<b>3,459.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees</b>			
80-235-00	Admin Expense>Dues & Subscriptions	350.00	(350.00)	0.00
			RJE - 8 (350.00)	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees</b>	<b>350.00</b>	<b>(350.00)</b>	<b>0.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>			
Marcum 131	Subscriptions	0.00	458.00	458.00
			RJE - 7 458.00	
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>0.00</b>	<b>458.00</b>	<b>458.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>			
80-246-00	Admin Expense>Donations/Charity	73.00	0.00	73.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<b>73.00</b>	<b>0.00</b>	<b>73.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
80-210-00	Admin Expense>Internet	1,439.00	0.00	1,439.00
80-230-00	Admin Expense>Data Processing	51,048.00	0.00	51,048.00
80-240-00	Admin Expense>Professional Fees	279,898.00	(266,416.00)	13,482.00
			RJE - 1 (53,759.00)	
			RJE - 5 (196,382.00)	
			RJE - 11 (16,275.00)	
80-700-00	Admin Expense>Contracted Service	26,829.00	(23,400.00)	3,429.00

<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<u>359,214.00</u>	RJE - 10	<u>(23,400.00)</u>	<u>69,398.00</u>
				<u>(289,816.00)</u>	
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
80-279-00	Admin Expense>Management Fee	232,500.00		219,782.00	452,282.00
			RJE - 5	196,382.00	
			RJE - 10	23,400.00	
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<u>232,500.00</u>		<u>219,782.00</u>	<u>452,282.00</u>
<b>Subgroup : [M13]</b>	<b>Other</b>				
80-234-00	Admin Expense>Licenses	4,860.00		0.00	4,860.00
80-242-00	Admin Expense>Fines, Penalties & Settl	11,060.00		0.00	11,060.00
80-243-00	Admin Expense>Late Fees	23,214.00		0.00	23,214.00
80-244-00	Admin Expense>Bank Fees	3,683.00		0.00	3,683.00
98-999-99	Prior Period Adjustment	14,060.00		0.00	14,060.00
Marcum 119	Employee Food	0.00		2,080.00	2,080.00
			RJE - 4	2,080.00	
Marcum 121	Employee Parking	0.00		40.00	40.00
			RJE - 4	40.00	
Marcum 122	Discriminatory Bonus	0.00		11,000.00	11,000.00
			RJE - 4	11,000.00	
<b>Subtotal [M13]</b>	<b>Other</b>	<u>56,877.00</u>		<u>13,120.00</u>	<u>69,997.00</u>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (con</b>	<u>679,577.00</u>		<u>(45,962.00)</u>	<u>633,615.00</u>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
70-177-00	Dietary Expense>Supplements	17,527.00		0.00	17,527.00
70-178-00	Dietary Expense>Food	200,504.00		0.00	200,504.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<u>218,031.00</u>		<u>0.00</u>	<u>218,031.00</u>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
70-183-00	Dietary Expense>Supplies	19,561.00		0.00	19,561.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<u>19,561.00</u>		<u>0.00</u>	<u>19,561.00</u>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<u>237,592.00</u>		<u>0.00</u>	<u>237,592.00</u>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3D]</b>	<b>Other</b>				
73-183-00	Laundry Expense>Supplies	4,341.00		0.00	4,341.00
<b>Subtotal [3D]</b>	<b>Other</b>	<u>4,341.00</u>		<u>0.00</u>	<u>4,341.00</u>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<u>4,341.00</u>		<u>0.00</u>	<u>4,341.00</u>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-Houe Care Supplies</b>				
72-183-00	Housekeeping Expense>Supplies	35,770.00		0.00	35,770.00
<b>Subtotal [4A1]</b>	<b>In-Houe Care Supplies</b>	<u>35,770.00</u>		<u>0.00</u>	<u>35,770.00</u>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>				
72-700-00	Housekeeping Expense>Contracted Sen	20,715.00		0.00	20,715.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<u>20,715.00</u>		<u>0.00</u>	<u>20,715.00</u>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
62-222-00	Pharmacy Expense>OTC	3,063.00		0.00	3,063.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<u>3,063.00</u>		<u>0.00</u>	<u>3,063.00</u>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				
60-183-00	Nursing Expense>Supplies	150,070.00		0.00	150,070.00
60-184-00	Nursing Expense>Minor Equip & Supplie	3,020.00		0.00	3,020.00
60-208-00	Nursing Expense>Equip-Rental	40,051.00		0.00	40,051.00
68-183-00	Therapy Expense>Supplies	151.00		0.00	151.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<u>193,292.00</u>		<u>0.00</u>	<u>193,292.00</u>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
64-223-00	Other Ancillary Expense>Oxygen	4,869.00		0.00	4,869.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<u>4,869.00</u>		<u>0.00</u>	<u>4,869.00</u>

<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	7,116.00	0.00	7,116.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>7,116.00</b>	<b>0.00</b>	<b>7,116.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	8,533.00	0.00	8,533.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>8,533.00</b>	<b>0.00</b>	<b>8,533.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-178-00	Activity Expense>Food	103.00	0.00	103.00
71-183-00	Activity Expense>Supplies	1,162.00	0.00	1,162.00
71-700-00	Activity Expense>Contracted Service	2,044.00	0.00	2,044.00
80-232-00	Admin Expense>Cable TV	23,617.00	0.00	23,617.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>26,926.00</b>	<b>0.00</b>	<b>26,926.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>			
60-205-00	Nursing Expense>Sanitation & Incineratic	314.00	0.00	314.00
60-230-00	Nursing Expense>Data Processing	11,376.00	0.00	11,376.00
71-202-00	Activity Expense>Resident Missing Items	100.00	0.00	100.00
Marcum 129	Audiology	0.00	189.00	189.00
			RJE - 3 189.00	
<b>Subtotal [5J]</b>	<b>Other</b>	<b>11,790.00</b>	<b>189.00</b>	<b>11,979.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased From</b>			
62-000-00	Pharmacy Expense	175.00	0.00	175.00
62-145-00	Pharmacy Expense>RX	221,143.00	0.00	221,143.00
<b>Subtotal [5A2]</b>	<b>Purchased From</b>	<b>221,318.00</b>	<b>0.00</b>	<b>221,318.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Bas</b>	<b>533,392.00</b>	<b>189.00</b>	<b>533,581.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
60-207-00	Nursing Expense>Repairs & Maint	976.00	0.00	976.00
70-207-00	Dietary Expense>Repairs & Maint	2,174.00	0.00	2,174.00
75-207-00	Maintenance Expense>Repairs & Maint	22,943.00	0.00	22,943.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>26,093.00</b>	<b>0.00</b>	<b>26,093.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	66,210.00	0.00	66,210.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>66,210.00</b>	<b>0.00</b>	<b>66,210.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	110,332.00	0.00	110,332.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>110,332.00</b>	<b>0.00</b>	<b>110,332.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	22,033.00	0.00	22,033.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>22,033.00</b>	<b>0.00</b>	<b>22,033.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
80-208-00	Admin Expense>Equip-Rental	10,720.00	0.00	10,720.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>10,720.00</b>	<b>0.00</b>	<b>10,720.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	10,831.00	0.00	10,831.00
75-184-00	Maintenance Expense>Minor Equip & Su	506.00	0.00	506.00
75-205-00	Maintenance Expense>Sanitation & Incin	26,562.00	0.00	26,562.00
75-217-00	Maintenance Expense>Extermination	1,803.00	0.00	1,803.00
75-219-00	Maintenance Expense>Landscaping	7,610.00	0.00	7,610.00
75-220-00	Maintenance Expense>Fire Drill	5,578.00	0.00	5,578.00
75-700-00	Maintenance Expense>Contracted Servir	18,827.00	0.00	18,827.00
75-837-00	Maintenance Expense>Security	9,499.00	0.00	9,499.00
Marcum 132	Water/Chemical Consulting	0.00	16,275.00	16,275.00
			RJE - 11 16,275.00	
<b>Subtotal [6F]</b>	<b>Other</b>	<b>81,216.00</b>	<b>16,275.00</b>	<b>97,491.00</b>

<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	48,830.00	0.00	48,830.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>48,830.00</b>	<b>0.00</b>	<b>48,830.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	487,749.00	0.00	487,749.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>487,749.00</b>	<b>0.00</b>	<b>487,749.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	98,318.00	0.00	98,318.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>98,318.00</b>	<b>0.00</b>	<b>98,318.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	13,036.00	0.00	13,036.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>13,036.00</b>	<b>0.00</b>	<b>13,036.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>964,537.00</b>	<b>16,275.00</b>	<b>980,812.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	136,093.00	0.00	136,093.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>136,093.00</b>	<b>0.00</b>	<b>136,093.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
80-162-00	Admin Expense>Insurance - General Lia	133,578.00	(1,790.00)	131,788.00
			RJE - 9 (1,790.00)	
91-165-00	Property Expense>Insurance - Property	239.00	0.00	239.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>133,817.00</b>	<b>(1,790.00)</b>	<b>132,027.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>			
Marcum 126	Insurance on Automobiles	0.00	1,790.00	1,790.00
			RJE - 9 1,790.00	
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>0.00</b>	<b>1,790.00</b>	<b>1,790.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-163-00	Admin Expense>Insurance - EPLI	1,940.00	0.00	1,940.00
80-164-00	Admin Expense>Surety Bond	681.00	0.00	681.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>2,621.00</b>	<b>0.00</b>	<b>2,621.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>272,531.00</b>	<b>0.00</b>	<b>272,531.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(7,610,411.00)	0.00	(7,610,411.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(7,610,411.00)</b>	<b>0.00</b>	<b>(7,610,411.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(3,039,754.00)	0.00	(3,039,754.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(3,039,754.00)</b>	<b>0.00</b>	<b>(3,039,754.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Se	55,574.00	0.00	55,574.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual</b>	<b>55,574.00</b>	<b>0.00</b>	<b>55,574.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(756,950.00)	0.00	(756,950.00)
40-105-00	Room & Board Revenue>HMO	(262,135.00)	0.00	(262,135.00)
40-109-00	Room & Board Revenue>Hospice	(92,181.00)	0.00	(92,181.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(1,111,266.00)</b>	<b>0.00</b>	<b>(1,111,266.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequest	3,954.00	0.00	3,954.00
40-109-14	Room & Board>Hospice>Sequester	1,451.00	0.00	1,451.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractu</b>	<b>5,405.00</b>	<b>0.00</b>	<b>5,405.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(228,596.00)	0.00	(228,596.00)

<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<u>(228,596.00)</u>	<u>0.00</u>	<u>(228,596.00)</u>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	228,596.00	0.00	228,596.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contract</b>	<u>228,596.00</u>	<u>0.00</u>	<u>228,596.00</u>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
41-105-00	Pharmacy Rev>HMO	(434.00)	0.00	(434.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<u>(434.00)</u>	<u>0.00</u>	<u>(434.00)</u>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>			
41-105-01	Pharmacy Rev>HMO>C/A	434.00	0.00	434.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Co</b>	<u>434.00</u>	<u>0.00</u>	<u>434.00</u>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(320,064.00)	0.00	(320,064.00)
42-103-00	PT Revenue>Medicare B	(67,520.00)	0.00	(67,520.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<u>(387,584.00)</u>	<u>0.00</u>	<u>(387,584.00)</u>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	320,146.00	0.00	320,146.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contract</b>	<u>320,146.00</u>	<u>0.00</u>	<u>320,146.00</u>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-105-00	PT Revenue>HMO	(2,245.00)	0.00	(2,245.00)
42-111-00	PT Revenue>Medicaid	(86,341.00)	0.00	(86,341.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<u>(88,586.00)</u>	<u>0.00</u>	<u>(88,586.00)</u>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-105-01	PT Revenue>HMO>C/A	1,266.00	0.00	1,266.00
42-111-01	PT Revenue>Medicaid>C/A	86,341.00	0.00	86,341.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Con</b>	<u>87,607.00</u>	<u>0.00</u>	<u>87,607.00</u>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(115,049.00)	0.00	(115,049.00)
44-103-00	ST Revenue>Medicare B	(33,013.00)	0.00	(33,013.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<u>(148,062.00)</u>	<u>0.00</u>	<u>(148,062.00)</u>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	115,049.00	0.00	115,049.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractu:</b>	<u>115,049.00</u>	<u>0.00</u>	<u>115,049.00</u>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
44-105-00	ST Revenue>HMO	(673.00)	0.00	(673.00)
44-111-00	ST Revenue>Medicaid	(16,580.00)	0.00	(16,580.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<u>(17,253.00)</u>	<u>0.00</u>	<u>(17,253.00)</u>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-105-01	ST Revenue>HMO>C/A	673.00	0.00	673.00
44-111-01	ST Revenue>Medicaid>C/A	16,580.00	0.00	16,580.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contu</b>	<u>17,253.00</u>	<u>0.00</u>	<u>17,253.00</u>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(332,952.00)	0.00	(332,952.00)
43-103-00	OT Revenue>Medicare B	(91,866.00)	0.00	(91,866.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<u>(424,818.00)</u>	<u>0.00</u>	<u>(424,818.00)</u>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	331,298.00	0.00	331,298.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Conl</b>	<u>331,298.00</u>	<u>0.00</u>	<u>331,298.00</u>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-105-00	OT Revenue>HMO	(351.00)	0.00	(351.00)
43-111-00	OT Revenue>Medicaid	(44,712.00)	0.00	(44,712.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<u>(45,063.00)</u>	<u>0.00</u>	<u>(45,063.00)</u>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			

43-105-01	OT Revenue>HMO>C/A	1,329.00	0.00	1,329.00
43-111-01	OT Revenue>Medicaid>C/A	44,712.00	0.00	44,712.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>46,041.00</b>	<b>0.00</b>	<b>46,041.00</b>
<b>Subgroup : [10A] Other - Medicare</b>				
52-102-00	Revenue Adjustments>Medicare A	370.00	0.00	370.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>370.00</b>	<b>0.00</b>	<b>370.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>				
47-104-00	Other Ancillary Revenue>Private	(314.00)	0.00	(314.00)
52-109-00	Revenue Adjustments>Hospice	(1,112.00)	0.00	(1,112.00)
52-111-00	Revenue Adjustments>Medicaid	97,608.00	0.00	97,608.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>96,182.00</b>	<b>0.00</b>	<b>96,182.00</b>
<b>Subgroup : [15] Interest Income</b>				
51-160-00	Other Rev>Interest	(66.00)	(11.00)	(77.00)
			RJE - 6 (11.00)	
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(66.00)</b>	<b>(11.00)</b>	<b>(77.00)</b>
<b>Subgroup : [17] Barber, Coffee, Beauty &amp; Gift Shops</b>				
71-179-00	Activity Expense>Barber & Beauty	(20.00)	0.00	(20.00)
<b>Subtotal [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>	<b>(20.00)</b>	<b>0.00</b>	<b>(20.00)</b>
<b>Subgroup : [18] Other Revenue</b>				
51-100-00	Other Rev>Miscellaneous	(12,816.00)	11.00	(12,805.00)
			RJE - 6 11.00	
51-818-00	Other Rev>Medical Records	(167.00)	0.00	(167.00)
60-700-06	Nursing Expense>Contracted Service>O	(120.00)	0.00	(120.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(13,103.00)</b>	<b>11.00</b>	<b>(13,092.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(11,811,061.00)</b>	<b>0.00</b>	<b>(11,811,061.00)</b>
<b>Group : [31-32] Assets</b>				
<b>Subgroup : [A1] Cash</b>				
10-010-85	Cash>Operating>Southport	44,863.00	0.00	44,863.00
10-014-00	Cash>Petty Cash Facility	1,465.00	0.00	1,465.00
10-060-85	Cash>Resident Trust>Southport	32,356.00	0.00	32,356.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-063-85	Cash>Old Resident Trust>Southport	3,253.00	0.00	3,253.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>86,937.00</b>	<b>0.00</b>	<b>86,937.00</b>
<b>Subgroup : [A2] Resident A/R</b>				
11-001-00	Accounts Receivable>Clearing	(60.00)	0.00	(60.00)
11-102-00	Accounts Receivable>Medicare A	266,415.00	0.00	266,415.00
11-102-70	Accounts Receivable>Medicare A>Old A	48,824.00	0.00	48,824.00
11-104-00	Accounts Receivable>Private	193,301.00	0.00	193,301.00
11-104-50	Accounts Receivable>Private>Litigation	267,860.00	0.00	267,860.00
11-104-70	Accounts Receivable>Private>Old A/R	1,002,599.00	0.00	1,002,599.00
11-105-00	Accounts Receivable>HMO	3,711.00	0.00	3,711.00
11-105-70	Accounts Receivable>HMO>Old A/R	548,833.00	0.00	548,833.00
11-109-00	Accounts Receivable>Hospice	11,978.00	0.00	11,978.00
11-109-70	Accounts Receivable>Hospice>Old A/R	12,254.00	0.00	12,254.00
11-111-00	Accounts Receivable>Medicaid	973,111.00	0.00	973,111.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	301,005.00	0.00	301,005.00
11-112-00	Accounts Receivable>Income	42,750.00	0.00	42,750.00
11-112-70	Accounts Receivable>Income>Old A/R	(40,811.00)	0.00	(40,811.00)
11-113-70	Accounts Receivable>Out of State Medic	11,140.00	0.00	11,140.00
11-120-00	Accounts Receivable>Allow for Doubtful	(1,480,813.00)	0.00	(1,480,813.00)
11-122-00	Accounts Receivable>Medicare Colns W	2,254.00	0.00	2,254.00
11-123-00	Accounts Receivable>Ancillary	20,262.00	0.00	20,262.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>2,184,613.00</b>	<b>0.00</b>	<b>2,184,613.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>				
12-000-00	Prepaid Expenses	3,979.00	0.00	3,979.00
12-124-00	Prepaid Expenses>Insurance	7,195.00	0.00	7,195.00
12-126-00	Prepaid Expenses>Taxes	16,073.00	0.00	16,073.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>27,247.00</b>	<b>0.00</b>	<b>27,247.00</b>

<b>Subgroup : [B4] Leasehold Improvements</b>				
14-131-00	Fixed Assets>Leasehold Improvements	116,069.00	0.00	116,069.00
15-131-00	Accum Depn>Leasehold Improvements	(6,302.00)	0.00	(6,302.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>109,767.00</b>	<b>0.00</b>	<b>109,767.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				
14-132-00	Fixed Assets>Furniture, Fixtures and Eq	149,653.00	0.00	149,653.00
14-133-00	Fixed Assets>Medical Equipment	39,913.00	0.00	39,913.00
14-134-00	Fixed Assets>Computer Hardware	15,501.00	0.00	15,501.00
15-132-00	Accum Depn>Furniture, Fixtures and Eq	(73,636.00)	0.00	(73,636.00)
15-133-00	Accum Depn>Medical Equipment	(5,108.00)	0.00	(5,108.00)
15-134-00	Accum Depn>Computer Hardware	(1,221.00)	0.00	(1,221.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>125,102.00</b>	<b>0.00</b>	<b>125,102.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>				
14-136-00	Fixed Assets>CIP	6,200.00	0.00	6,200.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>6,200.00</b>	<b>0.00</b>	<b>6,200.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>				
13-128-00	Due From>Vendor Security Deposits	6,792.00	0.00	6,792.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>6,792.00</b>	<b>0.00</b>	<b>6,792.00</b>
<b>Subgroup : [D2] Escrow Deposits</b>				
17-283-06	Other Assets>Tax Escrow>Other	1,799.00	0.00	1,799.00
<b>Subtotal [D2]</b>	<b>Escrow Deposits</b>	<b>1,799.00</b>	<b>0.00</b>	<b>1,799.00</b>
<b>Subgroup : [D4] Goodwill</b>				
18-000-00	Acquisition Costs	1,414,318.00	0.00	1,414,318.00
<b>Subtotal [D4]</b>	<b>Goodwill</b>	<b>1,414,318.00</b>	<b>0.00</b>	<b>1,414,318.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>				
27-000-87	Due To/(From)>Torrington	34,731.00	0.00	34,731.00
27-000-89	Due To/(From)>Prospect	4,334.00	0.00	4,334.00
27-152-00	Due To/(From)>Employee	335.00	0.00	335.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>39,400.00</b>	<b>0.00</b>	<b>39,400.00</b>
<b>Subgroup : [D7] Other Assets</b>				
27-172-00	Due To/(From)>Vendor	5,280.00	0.00	5,280.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>5,280.00</b>	<b>0.00</b>	<b>5,280.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>4,007,455.00</b>	<b>0.00</b>	<b>4,007,455.00</b>
<b>Group : [33-34] Liabilities</b>				
<b>Subgroup : [A1] Trade A/P</b>				
10-011-85	Cash>Old A/P>Southport	(220.00)	0.00	(220.00)
20-000-00	Accounts Payable	(1,979,610.00)	0.00	(1,979,610.00)
21-101-00	Other Current Payables>Provider Tax	(38,599.00)	0.00	(38,599.00)
21-150-00	Other Current Payables>Union Dues W/it	(2,905.00)	0.00	(2,905.00)
21-151-00	Other Current Payables>Garnishments V	(224.00)	0.00	(224.00)
21-152-06	Other Current Payables>Employee>Othe	55,858.00	0.00	55,858.00
21-350-00	Other Current Payables>Resident Funds	(47,551.00)	0.00	(47,551.00)
21-353-00	Other Current Payables>Resident Refun	14,426.00	0.00	14,426.00
21-884-00	Other Current Payable>Disability & Other	(9,750.00)	0.00	(9,750.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(2,008,575.00)</b>	<b>0.00</b>	<b>(2,008,575.00)</b>
<b>Subgroup : [A2] Notes Payable</b>				
22-310-00	Note Payable>Misc	(300,000.00)	0.00	(300,000.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(300,000.00)</b>	<b>0.00</b>	<b>(300,000.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>				
23-000-00	Accrued Wages & Related	(125,825.00)	0.00	(125,825.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(125,825.00)</b>	<b>0.00</b>	<b>(125,825.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>				
23-156-00	Accrued Wages & Related>PR Taxes	(9,155.00)	0.00	(9,155.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(9,155.00)</b>	<b>0.00</b>	<b>(9,155.00)</b>



<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	(3,836.00)	0.00	(3,836.00)
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>(3,836.00)</b>	<b>0.00</b>	<b>(3,836.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
23-157-00	Accrued Expenses>PTO	(130,610.00)	0.00	(130,610.00)
24-000-00	Accrued Expenses	(164,931.00)	0.00	(164,931.00)
24-000-03	Accrued Expenses>Prior	12,004.00	0.00	12,004.00
24-161-00	Accrued Expenses>RE Taxes	(116,442.00)	0.00	(116,442.00)
24-882-00	Accrued Expenses>Health Insurance	(104,998.00)	0.00	(104,998.00)
25-154-00	Deferred Revenue>R&B Prepayment	(10,983.00)	0.00	(10,983.00)
27-112-00	Due To/(From)>Income	(1,066.00)	0.00	(1,066.00)
27-199-00	Due To>Patient Spend Down	(33,530.00)	0.00	(33,530.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(550,556.00)</b>	<b>0.00</b>	<b>(550,556.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-000-88	Due To/(From)>New Haven	(295.00)	0.00	(295.00)
27-000-90	Due To/(From)>West Haven	(3,041.00)	0.00	(3,041.00)
27-000-91	Due To/(From)>Waterbury	(11.00)	0.00	(11.00)
27-000-93	Due To/(From)>Holdings	(94,310.00)	0.00	(94,310.00)
27-000-95	Due To/(From)>Norwich	(69,000.00)	0.00	(69,000.00)
27-000-96	Due To/(From)>New London	(12,000.00)	0.00	(12,000.00)
27-316-00	Due To/(From)>Greenwich	(215,351.00)	0.00	(215,351.00)
27-317-00	Due To/(From)>Fairview Management	(6,713.00)	0.00	(6,713.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(400,721.00)</b>	<b>0.00</b>	<b>(400,721.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,398,668.00)</b>	<b>0.00</b>	<b>(3,398,668.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>			
31-401-00	Partners' Equity>Milrose Capital LLC	(1,261,771.00)	0.00	(1,261,771.00)
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>(1,261,771.00)</b>	<b>0.00</b>	<b>(1,261,771.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	205,487.00	0.00	205,487.00
31-000-86	Partner's Equity>All Partners>Capital Dre	28,667.00	0.00	28,667.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>234,154.00</b>	<b>0.00</b>	<b>234,154.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(1,027,617.00)</b>	<b>0.00</b>	<b>(1,027,617.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Fairview Health Cost Reports**  
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.02 - Reclassifying JE Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
E.01 To reclass legal and accounting expenses				
50-4100	Professional Fees		725.00	
Marcum 104	Accounting & Auditing Fees		53,034.00	
80-240-00	Admin Expense>Professional Fees			53,759.00
<b>Total</b>			<u><u>53,759.00</u></u>	<u><u>53,759.00</u></u>
<b>Reclassifying Journal Entries JE # 2</b>				
N.02 To Reclass Cell Phone Expense From Telephone Expense				
Marcum 113	Cell Phone		9,516.00	
80-231-00	Admin Expense>Telephone			9,516.00
<b>Total</b>			<u><u>9,516.00</u></u>	<u><u>9,516.00</u></u>
<b>Reclassifying Journal Entries JE # 3</b>				
E.08 To reclass dentist, Respiratory Therapist and Audiology fees to correct line of the cost report				
Marcum 127	Dentist		7,200.00	
Marcum 128	Respiratory Therapist		563.00	
Marcum 129	Audiology		189.00	
80-206-00	Nursing Expense>Clinical Services			7,952.00
<b>Total</b>			<u><u>7,952.00</u></u>	<u><u>7,952.00</u></u>
<b>Reclassifying Journal Entries JE # 4</b>				
E.02a To reclass other employee benefits				
54-5225	Uniforms		15,100.00	
80-183-00	Admin Expense>Supplies		75.00	
85-200-79	Employee Benefits Expense>Training Fund>Union		29,578.00	
85-204-00	Employee Benefits Expense> Training & Education		912.00	
85-245-00	Employee Benefits Expense>Background Checks		2,795.00	
85-255-79	Employee Benefits Expense>Pension>Union		236,032.00	
85-260-79	Employee Benefits Expense>Welfare>Union		672,739.00	
Marcum 118	Employee Relations		465.00	
Marcum 119	Employee Food		2,080.00	
Marcum 121	Employee Parking		40.00	
Marcum 122	Discriminatory Bonus		11,000.00	
Marcum 123	Flowers		246.00	
Marcum 124	Employee Party		9,783.00	
Marcum 125	Trans Reinsur Program Fee		1,053.00	
61-883-00	Nursing Admin Expense>Other Benefits			633,926.00
69-883-00	Social Services Expense>Other Benefits			16,585.00
70-883-00	Dietary Expense>Other Benefits			99,558.00
71-883-00	Activity Expense>Other Benefits			12,225.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			99,201.00
75-883-00	Maintenance Expense>Other Benefits			15,854.00
80-883-00	Admin Expense>Other Benefits			104,549.00
<b>Total</b>			<u><u>981,898.00</u></u>	<u><u>981,898.00</u></u>
<b>Reclassifying Journal Entries JE # 5</b>				
E.01 To reclass expenses associated with management fee				
80-279-00	Admin Expense>Management Fee		196,382.00	
80-240-00	Admin Expense>Professional Fees			196,382.00
<b>Total</b>			<u><u>196,382.00</u></u>	<u><u>196,382.00</u></u>
<b>Reclassifying Journal Entries JE # 6</b>				
N.02 To Reclass Interest income from Miscellaneous income				
51-100-00	Other Rev>Miscellaneous		11.00	
51-160-00	Other Rev>Interest			11.00
<b>Total</b>			<u><u>11.00</u></u>	<u><u>11.00</u></u>
<b>Reclassifying Journal Entries JE # 7</b>				
E.01 To Reclass Subscriptions out of Legal Fees				
Marcum 131	Subscriptions		458.00	
80-238-00	Admin Expense>Legal Fees			458.00
<b>Total</b>			<u><u>458.00</u></u>	<u><u>458.00</u></u>
<b>Reclassifying Journal Entries JE # 8</b>				
M.01 to reclass Seminar Expense from dues & Subscriptions				
80-233-00	Admin Expense>Seminars		350.00	
80-235-00	Admin Expense>Dues & Subscriptions			350.00
<b>Total</b>			<u><u>350.00</u></u>	<u><u>350.00</u></u>
<b>Reclassifying Journal Entries JE # 9</b>				
N.02 To reclass auto insurance				

Marcum 126	Insurance on Automobiles		1,790.00	
80-162-00	Admin Expense>Insurance - General Liability & Other			1,790.00
<b>Total</b>			<u>1,790.00</u>	<u>1,790.00</u>
<b>Reclassifying Journal Entries JE # 10</b>		<b>N.02</b>		
To reclass Caretech to management fees				
80-279-00	Admin Expense>Management Fee		23,400.00	
80-700-00	Admin Expense>Contracted Service			23,400.00
<b>Total</b>			<u>23,400.00</u>	<u>23,400.00</u>
<b>Reclassifying Journal Entries JE # 11</b>		<b>M.01</b>		
To reclass water/chemical consulting				
Marcum 132	Water/Chemical Consulting		16,275.00	
80-240-00	Admin Expense>Professional Fees			16,275.00
<b>Total</b>			<u>16,275.00</u>	<u>16,275.00</u>
<b>Total Reclassifying Journal Entries</b>			<u>1,291,791.00</u>	<u>1,291,791.00</u>
<b>Total All Journal Entries</b>			<u>1,291,791.00</u>	<u>1,291,791.00</u>



Provider Name: Fairview Health of Southport, LLC d/b/a RegalCare at Southport  
 Provider Number: 000008433  
 Period Ended: 9/30/17

**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:**