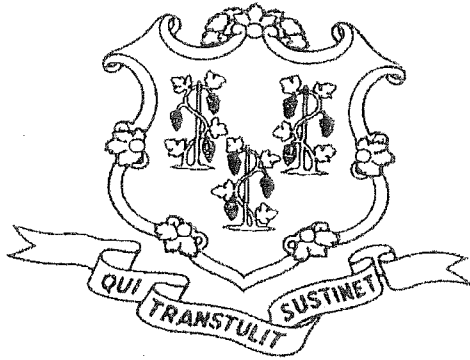


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

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 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2307-C	RHNS	(Specify)	Medicare Provider 07-5200
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000008508	RHNS	ICF-IID
----------------------------	-------------------	------	---------

**For Department Use Only**

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

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

**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 9/30/2019	Page 1	of 37
--	-----------------------	------------------------------------	-----------	----------

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Southport, LLC d/b/a RegalCare at Southport [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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.

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) Christopher Massaro			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 10/1/2018	To 9/30/2019	
Address of Facility 930 Mill Hill Terrace, Southport, CT 06890				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/16/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-259-7894		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Southport, LLC d/b/a RegalCare at Southport			Address (No. & Street, City, State, Zip) 930 Mill Hill Terrace, Southport, CT 06890		
License Numbers:		CCNH 2307-C	RHNS	(Specify)	Medicare Provider No. 07-5200
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 Christopher Massaro			Nursing Home Administrator's License No.:	1425	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/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 9/30/2019	Page 3A	of 37
---	-----------------------	------------------------------------	------------	----------

If this facility is owned or operated as a corporation, provide the following information:

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

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

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
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  
Related Parties\***

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2019	Page 4	of 37
--	-----------------------	------------------------------------	-----------	----------

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	253,290	253,290
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>		Rental Property	Pg. 22 / Line 9	1,000,000	1,160,247
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	214,407	214,407
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	85,811	85,811
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	237,630	237,630
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

Fairview Health of Southport, LLC 2019  
Actual Cost of Rent Listing  
9/30/2019

<u>Description</u>	<u>Amount</u>
Depreciation Expense	237,356
Amortization Expense	151,469
Interest Expense>Mortgage	771,422
<b>Total</b>	<u><u>1,160,247</u></u>

**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 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.         </div>				
N/A				

## 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	9/30/2019			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 American Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Monthly	Monthly	649	649	
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Monthly	Monthly	957	957	
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Rental	Monthly	Monthly	4,953	4,953	
TIAA Commercial Finance, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Monthly	Monthly	549	549	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							7,108	

\* 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.



LEASE AGREEMENT

Please fax completed agreement to 1-866-329-8795
Questions or need assistance? Call 1-866-550-8795

This Lease has been written in "Plain English." When we use the words Lessee, You and Your in this Lease, we mean the Lessee indicated below. When we use the words Lessor, We, Us, and Our in this Lease, We mean TIAA Commercial Finance, Inc. Our address is 10 Waterview Boulevard, Parsippany, New Jersey 07054.

LESSEE INFORMATION: Eastern Connecticut Health Systems, Inc., 88 Clark Ln Waterford, CT 06385. SUPPLIER INFORMATION: E Copier Solutions Inc., 245 Park Avenue New York, NY 10167. EQUIPMENT DESCRIPTION: KYOCERA TASKLAF 5002I. PURCHASE OPTION: Fair Market Value. TERM AND PAYMENT: 63 months, \$549.00.

TERMS AND CONDITIONS

1. LEASE. You agree to lease the Equipment from Us on the terms and conditions of this lease agreement ("Lease"). The Equipment will be deemed irrevocably accepted by You upon the earlier of (a) the delivery to Us of a signed Delivery and Acceptance Certificate or (b) 10 days after delivery of the Equipment to You if previously You have not given written notice to Us of Your non-acceptance. This Lease commences on the day the Equipment is delivered to You (the "Commencement Date") and the first Lease Payment shall be due on the Commencement Date or any other date that we designate, and the remaining Lease Payments will be due on the same day of each subsequent month at an address specified by Us in writing. If more than one Lease Payment is required in advance, the additional amount will be applied at the end of the initial or any renewal term. IF THIS LEASE IS REPLACING AN EXISTING LEASE, THE NEW PAYMENT MAY INCLUDE THE BALANCE OF THAT LEASE AND RESULT IN A GREATER AGGREGATE COST TO YOU. YOUR LEASE OBLIGATIONS ARE ABSOLUTE, UNCONDITIONAL AND NOT SUBJECT TO CANCELLATION, REDUCTION, SETOFF OR COUNTER CLAIM, EVEN IF THE EQUIPMENT DOES NOT WORK PROPERLY. You authorize Us to adjust the Lease Payment up or down by not more than 15% if the total amount We have paid in connection with the purchase, delivery and installation of the Equipment, including any trade-up and buyout amounts (collectively, the "Total Cash Price") differs from the estimated Total Cash Price originally assumed for documentation purposes.
2. NO WARRANTIES. You are leasing the Equipment "AS-IS" AND WE MAKE NO WARRANTIES EITHER EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
3. EQUIPMENT USE AND MAINTENANCE, RESTOCKING FEE. You will keep the Equipment at the location stated above and maintain it in good working condition, eligible for manufacturer's certification, normal wear and tear excepted. You will pay for any repairs. It is solely Your duty to remove all sensitive or confidential data stored within the Equipment prior to returning it. You will pay all shipping expenses for the return of the Equipment to Us, to a location in the United States that We designate. We may charge You a restocking fee equal to two (2) Lease Payments. You agree that You will not take the Equipment out of service and have a third party pay or provide funds to pay the amounts due under this Lease.
4. ASSIGNMENT. You agree not to sell, assign or sublease either the Equipment or any right under this Lease without Our prior written consent. We may sell or assign this Lease without notice and the new owner will not be subject to any claims, defenses or setoffs that You may have.
5. TAXES AND FEES. You will pay all excise, sales and use, personal property and all other taxes and charges which may be imposed during the term of this Lease, arising from the use, acquisition, ownership or leasing of the Equipment, whether due before or after termination of this Lease. You will reimburse Us for Our administrative costs and fees associated with the preparation, filing, payment, and other costs of administering taxes associated with the Equipment. Where required by law, We will file the personal property tax returns with respect to the Equipment, and You shall pay Us in advance, and when We require, the taxes that We anticipate will be due during the year. You further agree to pay Us a fee for documenting this Lease.
6. INSURANCE. You will maintain at Your expense (a) property insurance against the loss, theft or destruction of, or damage to, the Equipment for its full replacement value, naming Us as loss payee, and (b) public liability and third party property insurance, naming Us as an additional insured, and give Us written proof of Your insurance. We reserve the right to reject Your insurance carrier. IF YOU DO NOT GIVE US EVIDENCE OF INSURANCE ACCEPTABLE TO US, WE HAVE THE RIGHT, BUT NOT THE OBLIGATION, TO OBTAIN INSURANCE COVERING OUR INTERESTS FOR THE TERM OF THIS LEASE, INCLUDING ANY RENEWAL OR EXTENSIONS. WE MAY ADD THE COSTS OF ACQUIRING AND MAINTAINING SUCH INSURANCE, AND OUR FEES FOR OUR SERVICES IN PLACING AND MAINTAINING SUCH INSURANCE

(COLLECTIVELY, "INSURANCE CHARGE"), ON WHICH WE MAY EARN A PROFIT, TO THE AMOUNTS DUE FROM YOU UNDER THIS LEASE. Such insurance may duplicate coverage provided under Your existing policy. You will pay the Insurance Charge in equal installments allocated to the remaining Lease Payments. You acknowledge that We are not required to secure or maintain any insurance, and We will not be liable to You if We terminate any insurance coverage that We arrange.
7. PURCHASE OPTION; AUTOMATIC RENEWAL. If no default exists under this Lease, You will have the option at the end of the initial or any renewal term to purchase all (but not less than all) of the Equipment at the Purchase Option price shown above, plus any applicable taxes. Unless the Purchase Option price is \$1.00, You must give Us at least 90 days written notice before the end of the Initial Lease Term that You will purchase the Equipment or that You will return the Equipment to Us. If You do not give Us such written notice or if You do not purchase or deliver the Equipment in accordance with the terms and conditions of this Lease, this Lease will automatically renew on a monthly basis until You exercise a purchase option or deliver the Equipment to Us.
8. DEFAULT AND REMEDIES. You shall be in default under this Lease if (a) You fail to make any Lease Payment or other payment within 10 days of its due date, (b) You do not perform any of Your obligations under this Lease or any other agreement with Us or any of Our affiliates and this failure continues for 10 days or, (c) You become insolvent. If a default occurs, We may do one or more of the following: (i) terminate this Lease or any other agreement You have with Us or any of Our affiliates; (ii) require that You immediately pay to Us the balance of unpaid Lease Payments plus the present value of the Equipment's anticipated residual value discounted at 3 % per annum plus any other amounts due or to become due under this Lease; (iii) demand that You return the Equipment to Us; and (iv) exercise any other legal right or remedy that We may have. If any Lease Payment is not paid to Us within 3 days of its due date, You will owe Us a late charge not to exceed the greater of 10% of each late payment or \$20.00 (or such lesser amount as is the maximum allowable under applicable law). You will pay all of Our costs and reasonable attorneys' fees associated with enforcing Our rights and pursuing Our remedies against You.
9. OWNERSHIP; UCC. Unless You have a \$1.00 purchase option, We are the owner of the Equipment and this Lease is a "finance lease" as defined in Article 2A of the UCC; however, in the event this Lease is deemed to be a lease intended for security, You hereby grant to Us a first priority security interest in the Equipment.
10. INDEMNIFICATION. You are responsible for any losses, damages, claims, and actions, including reasonable attorneys' fees caused by or related to (a) the selection, installation, ownership, use, lease, or possession of the Equipment or (b) any data You store within the Equipment.
11. TRANSITION BILLING. In order to facilitate an orderly transition, including Equipment installation and training and to establish a uniform billing cycle, the "Effective Date" of the Initial Lease Term will be the date after such transition, as shown on the first Invoice. You agree to pay a prorated amount for the period between the Commencement Date and the Effective Date. This payment for the transition period will be based on the Lease Payment prorated on a 30-day calendar month and will be added to your first Invoice.
12. MISCELLANEOUS. This is the entire agreement between the parties and supersedes all prior agreements, whether oral or written, concerning the subject matter hereof. THE EQUIPMENT WILL BE USED ONLY FOR BUSINESS PURPOSES. YOU CONFIRM THAT YOU DECIDED TO ENTER INTO THIS LEASE RATHER THAN PURCHASE THE EQUIPMENT. YOU AUTHORIZE US TO CORRECT OBVIOUS ERRORS OR SUPPLY MISSING INFORMATION IN THIS LEASE WITHOUT NOTICE TO YOU. YOU AGREE THAT THIS LEASE WILL BE GOVERNED BY THE LAWS OF THE STATE OF NEW JERSEY. YOU CONSENT TO THE JURISDICTION OF ANY STATE OR FEDERAL COURT LOCATED WITHIN NEW JERSEY. WE WILL NOT BE BOUND BY THIS LEASE UNTIL WE COUNTERSIGN IT OR BY PURCHASING THE EQUIPMENT, WHICHEVER OCCURS FIRST. A FAX OR ELECTRONIC VERSION OF YOUR SIGNATURE ON THIS LEASE WHEN RECEIVED BY US SHALL BE BINDING UPON YOU AS IF ORIGINALLY SIGNED. YOU AND WE EXPRESSLY WAIVE ANY RIGHTS TO A TRIAL BY JURY.

TIAA COMMERCIAL FINANCE, INC. Lessor. Eastern Connecticut Health Systems, Inc. Lessee. Authorized Signatures: James Murphy, Administrator. Date: 12/13/12.



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

Name of Facility Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2019	Page 7	of 37
---	-----------------------	------------------------------------	-----------	----------

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	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co	1428 36th St #200, Brooklyn, NY 11218
3	
4	

Services Provided by This Firm (*describe fully*)

1 Annual Review and Preparation of Cost Reports	\$ 34,047
2 YE Adjusting Entries	\$ 5,471
3	\$
4	\$
	Charge for Services Provided
	\$ 39,518

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Donahue, Durham & Noonan, P.C.	203-458-9168
2 Ryan Ryan Deluca LLP	203-357-9200
3 Mark J. Witkin	617-589-3857
4 Treasurer State of Connecticut	860-702-3000
5 Various See Attached	Various

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

1 741 Boston Post Rd, Guilford, CT 06437
2 707 Summer St, Stamford, CT 06901
3 1 Boston Place, 37th Floor, Boston, MA 02108
4 55 Elm St, Suite 3, Hartford, CT 06106
5 Various

Services Provided by This Firm (*describe fully*)

1 Case with NE Health - Settled (\$434 Disallowed on Pg 28)	\$ 868
2 Case with Barbara Schultze	\$ 25,024
3 Real Estate Legal Fees	\$ 2,678
4 Conservator Fees (Disallowed on Pg 28)	\$ 2,258
5 Various (\$450 Disallowed on Pg 28)	\$ 17,907
	Charge for Services Provided
	\$ 48,735

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 2019	License No. 2307-C	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Constable		N/A	
2	Murtha Cullina LLP		860-240-6000	
3	Kaufman and Serota		516-763-2211	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	N/A			
2	1 City Ave, Hartford, CT 06103			
3	119 N Park Ave #308, Rockville Centre, NY 11570			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Conservator Fees (Disallowed on Pg 28)		\$	450
2	General Healthcare Regulatory		\$	3,457
3	General Legal Services		\$	14,000
			Charge for Services Provided	
			\$	17,907

## Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Fairview Health of Southport, LLC d/b/a RegalCare at Southport		2307-C			9/30/2019				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	113	113			113	113			104	104			
B. As of midnight of THIS report period	103	103			104	104			103	103			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,706	3,706			3,059	3,059			647	647			
B. Medicaid (Conn.)	33,613	33,613			24,864	24,864			8,749	8,749			
C. Medicaid (other states)													
D. Private Pay	1,229	1,229			1,140	1,140			89	89			
E. State SSI for RCH													
F. Other (Specify) HMO / Private Insurance / Hosp	717	717			455	455			262	262			
G. Total Care Days During Period (3A thru F)	39,265	39,265			29,518	29,518			9,747	9,747			
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													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	39,265	39,265			29,518	29,518			9,747	9,747			

### 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 9/30/2019	Page 9	of 37
---	-----------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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	9	94						
Per Diem Rate								
a. One bed rm.	Various	259.79		500.00				
b. Two bed rms.	Various	259.79		460.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,625	2,625		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	334	334		
2. Restorative Treatments	3,006	3,006		
C. Other	8,333	8,333		
D. <b>Total Physical Therapy Treatments</b>	14,298	14,298		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	809	809		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	31	31		
2. Restorative Treatments	276	276		
C. Other	1,823	1,823		
D. <b>Total Speech Therapy Treatments</b>	2,939	2,939		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,915	3,915		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	183	183		
2. Restorative Treatments	1,643	1,643		
C. Other	10,168	10,168		
D. <b>Total Occupational Therapy Treatments</b>	15,909	15,909		

### Report of Expenditures - Salaries & Wages

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at South	License No. 2307-C	Report for Year Ended 9/30/2019	Page 10	of 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)	173,560	2,560				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	313,942	15,361				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	582,740	31,928				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	344,248	24,486				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	113,846	6,501				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	196,425	10,925				
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	110,316	2,342				
b. RN						
1. Direct Care	592,250	14,572				
2. Administrative**	162,538	4,596				
c. LPN						
1. Direct Care	1,072,661	44,087				
2. Administrative**						
d. Aides and Attendants	1,873,082	103,781				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	121,596	5,837				
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	85,672	3,135				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,742,876	270,111				

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

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

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



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

Name of Facility				License No.	Report for Year Ended				Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southport				2307-C	9/30/2019				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>										
<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	9/30/2019			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 (10/1/18-11/5/18)	22,804			Non Discriminatory	Administrator	474	A2			
Christopher Massaro (11/5/18-9/30/19)	140,949			Non Discriminatory	Administrator	1,892	A2			
Ekekwe Onyeabo (8/29/18-11/3/18)	9,807			Non Discriminatory	Administrator	194	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a RegalCare	2307-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,745	151				
3. Pharmacist	13,056	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	214,407	3,575				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	27,000	180	Est			
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	85,811	735				
b. Other						
10. Occupational Therapist						
a. Resident Care	237,630	3,977				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	69,384	1,377				
2. Administrative***						
b. LPN						
1. Direct Care	72,093	1,314				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	33,717	168				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>759,843</b>	<b>11,477</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 S		License No. 2307-C	Report for Year Ended 9/30/2019	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 type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
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	
Universal Medical Records, 22 The Cross Road, Cortland Manor, NY 10567-6141	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614 3303	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Prompt Care Nursing, 41 Spring St, New Providence, NJ 07974	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Freida & Associates, 47 Atlanta Avenue, Piscataway New Jersey 08854	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Deborah Hardy, 187 George Wood Road, Somers, CT 06071	Independent Nusing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Cavallo Orthopedics and Sports Medicine, LLC, 3 Parkridge Court, Rye Brook, NY 10573	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Western Connecticut Medical Group, 14 Research Drive, Bethel, CT 06801	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Maher Madhoun, 1 Hospital Plz, Stamford, CT 06902	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* 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	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 156,318	156,318			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 487,942	487,942			
5. Health Insurance	\$ 729,452	729,452			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 239,539	239,539			
8. Uniform Allowance	\$ 3,600	3,600			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 33,131	33,131			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 6,599	6,599			
d. Accounting and Auditing	\$ 39,518	39,518			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 48,735	48,735			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$				
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 14,917	14,917			
2. Cellular Phones	\$ 2,147	2,147			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 731,059	731,059			
<b>Subtotal</b>	\$ 2,493,207	2,493,207			

\* 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**

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Union Training Fund	\$ 29,404		
Background Checks	3,603		
720 Tax Form	124		
<b>Total</b>	<b>\$ 33,131</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 at	2307-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,493,207	2,493,207			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 2,291	2,291			
2. Holiday Parties for Staff	\$ 11,528	11,528			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 18,322	18,322			
5. Education Expenses Related to Seminars and Conventions	\$ 1,735	1,735			
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> )	\$ 1,549	1,549			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ (15,456)	(15,456)			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,118	2,118			
* 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	\$ 36	36			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 42,621	42,621			
12. Administrative Management Services**	\$ 448,540	448,540			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 171,259	171,259			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,177,750	3,177,750			

\* 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 (Disallowed on Pg 28)	\$ (15,456)		
<b>Total Other Advertising</b>	<b>\$ (15,456)</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)
	-		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 1,008		
Fines, Penalties & Settlements (Disallowed on Pg 28a)	89,327		
Late Fees (Disallowed on Pg 28a)	56,187		
Bank Fees ( \$1,253 Disallowed on Pg 28a)	6,235		
Employee Relations (Disallowed on Pg 28a)	3,755		
Employee Food (Disallowed on Pg 28a)	1,547		
Discriminatory Bonus (Disallowed on Pg 28a)	13,200		
<b>Total Other Administrative and General</b>	<b>\$ 171,259</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 I	2307-C	9/30/2019	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	253,290	Oversees Operations of the facility	Page 16 / Line m12
LTC Consulting Services	169,900	Billing & Fiscal Services	Page 16 / Line m12
Caretech	25,350	Purchasing Company	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 Fairview Health of Southport, LLC d/b/a RegalCare at		License No. 2307-C	Report for Year Ended 9/30/2019	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 263,629	263,629		
2.	Non-Food Supplies	\$ 20,354	20,354		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 283,983	283,983		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
K.	Is any revenue collected 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)				
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at S		2307-C	9/30/2019	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)		\$	110,184	110,184	
c. Other (Specify)		\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	110,184	110,184	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	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 3D.

\*\*\* 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	9/30/2019		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. \$	26,426	26,426		
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. \$	10,222	10,222		
	C. Other ( <i>Specify</i> )		\$			
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)		\$ 36,648	36,648		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Medwiz		\$ 174,340	174,340		
	b. Medicine Cabinet Drugs		\$ 3,195	3,195		
	c. Medical and Therapeutic Supplies		\$			
	d. Ambulance/Limousine***		\$			
	e. Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 6,254	6,254		
	f. X-rays and Related Radiological Procedures***		\$			
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
	h. Laboratory***		\$ 12,057	12,057		
	i. Recreation		\$ 28,706	28,706		
	j. Direct Management Services*		\$			
	k. Indirect Management Services*		\$			
	l. Other (Specify)**** See Attached Schedule		\$ 50,891	50,891		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 275,443	275,443		

\* 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)
	-		
Incontinence Supplies	\$ 29		
Sanitation & Incineration	131		
Data Processing	12,864		
Resident Missing Items (Disallowed on Pg 29a)	447		
Nursing Equipment Rental (Disallowed on Pg 29a)	37,420		
<b>Total Other Resident Care</b>	<b>\$ 50,891</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 9/30/2019			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Med- Apparel Services	401S Macquesten Pkwy, Mt Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	21,962			19	3b
Unitex	Parkway Mt. Vernon, NY 0550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	88,222			19	3b
Vega's Masonry Landscaping	36 Gregory Blvd, Norwalk, CT 06855	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	12,379			22	6f
On-Time IT Solutions	407B, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	17,410			16	m11
MicroManagement	PO Box 1024 Chadds Ford, PA 19317	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Environmental Services	24,886			22	6f
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	28,777			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* 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	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 2,080	2,080				
b. Heat	\$ 53,017	53,017				
c. Light & Power	\$ 105,675	105,675				
d. Water	\$ 36,606	36,606				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 7,108	7,108				
f. Other ( <i>itemize</i> )	\$ 104,450	104,450				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 308,936	308,936				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 27,612	27,612				
c. Non-Movable Equipment	\$ 498	498				
d. Movable Equipment	\$ 34,458	34,458				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 62,568	62,568				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,000,000	1,000,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 92,342	92,342				
c. Personal property taxes	\$ 12,999	12,999				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,167,909	1,167,909				

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













### Amortization Schedule\*

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at South			License No. 2307-C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
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.

**BUILDING IMPROVEMENTS**

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	9/30/2019 Depreciation	9/30/2019 Accum Depreciation	Net Book Value
12/10/13	AC Units Rooftop	10	26,375	220	2,638	13,190	2,638	15,828	10,547
<b>2014 Building Improvements</b>			<b>26,375</b>	<b>220</b>	<b>2,638</b>	<b>13,190</b>	<b>2,638</b>	<b>15,828</b>	<b>10,547</b>
04/30/15	Return Ducts	10	2,320	19	232	928	232	1,160	1,160
<b>2015 Building Improvements</b>			<b>2,320</b>	<b>19</b>	<b>232</b>	<b>928</b>	<b>232</b>	<b>1,160</b>	<b>1,160</b>
11/11/2015	Allied Construction Mgmt, Inc.	15	10,500	58	700	2,100	700	2,800	7,700
1/18/2016	Current Technologies Electronics	15	3,500	19	233	699	233	932	2,568
9/6/2016	Replacement of exhaust fans	15	14,144	79	943	2,829	943	3,772	10,372
8/15/2016	Sign	10	1,370	11	137	411	137	548	822
9/7/2016	Roof Repairs	10	2,871	24	287	861	287	1,148	1,723
<b>2016 Building Improvements</b>			<b>32,385</b>	<b>191</b>	<b>2,300</b>	<b>6,900</b>	<b>2,300</b>	<b>9,200</b>	<b>23,185</b>
11/7/2016	new flooring	10	8,204	68	820	1,640	820	2,460	5,744
11/21/2016	new concrete walkways	15	5,000	28	333	666	333	999	4,001
12/5/2016	new concrete walkways	15	4,500	25	300	600	300	900	3,600
12/12/2016	new concrete walkways	15	4,500	25	300	600	300	900	3,600
12/14/2016	fix fire pull stations to meet code requirements	10	2,854	24	285	570	285	855	1,999
12/26/2016	new concrete walkways	15	3,000	17	200	400	200	600	2,400
2/20/2017	fix wiring of elevator	20	4,432	18	222	444	222	666	3,766
2/28/2017	firestop insatallation	10	2,545	21	255	510	255	765	1,780
4/28/2017	new flooring	10	12,306	103	1,231	2,462	1,231	3,693	8,613
8/18/2017	environmental water issue - water treatment	10	11,167	93	1,117	2,234	1,117	3,351	7,816
8/31/2017	first installment for the boiler room piping repairs	20	2,660	11	133	266	133	399	2,261
9/1/2017	final installment for boiler room repairs	20	2,660	11	133	266	133	399	2,261
9/18/2017	water treatment	10	11,167	93	1,117	2,234	1,117	3,351	7,816
9/30/2017	legionella filters	10	6,368	53	637	1,274	637	1,911	4,457
<b>2017 Building Improvements</b>			<b>81,363</b>	<b>590</b>	<b>7,083</b>	<b>14,166</b>	<b>7,083</b>	<b>21,249</b>	<b>60,114</b>
11/8/2017	vent	10	5,068	42	507	507		507	4,561
11/10/2017	installation of domestic water supply flow preventer	20	4,123	17	206	206	206	412	3,711
11/14/2017	installation of domestic water supply flow preventer	20	4,123	17	206	206	206	412	3,711
12/1/2017	entrance door maintenance	10	1,819	15	182	182	182	364	1,455
1/4/2018	heat exchangers	15	4,617	26	308	308	308	616	4,001
2/12/2018	heat exchangers replacement	15	4,617	26	308	308	308	616	4,001
2/15/2018	Sink Repairs	20	7,996	33	400	400	400	800	7,196
3/5/2018	install new flooring	10	44,950	375	4,495	4,495	4,495	8,990	35,960
4/30/2018	automatic doors	10	3,566	30	357	357	357	714	2,852
6/18/2018	RTU Maintenance	10	1,202	10	120	120	120	240	962
7/20/2018	screen	10	7,849	65	785	785	785	1,570	6,279
3/5/2018	install new flooring	10	44,950	375	4,495	4,495	4,495	8,990	35,960
8/29/2018	fire pump maintenance	20	6,374	27	319	319	319	638	5,736
9/26/2018	replace smoke detector	10	1,060	9	106	106	106	212	848
<b>2018 Building Improvements</b>			<b>142,314</b>	<b>1,067</b>	<b>12,794</b>	<b>12,794</b>	<b>12,287</b>	<b>25,081</b>	<b>117,233</b>
11/15/2018	Down Payment for circulator pumps in boiler room	20	3,000	13	-	-	150	150	2,850
12/31/2018	pump installation	20	8,500	35	-	-	425	425	8,075
2/21/2019	doors	10	1,495	12	-	-	150	150	1,345
3/29/2019	sprinkler repair	25	4,131	14	-	-	165	165	3,966
6/24/2019	install 2 carrier 10 ton package rooftop unit with gas heat	10	13,762	115	-	-	1,376	1,376	12,386
6/24/2019	Physical therapy rut replacement	10	4,945	41	-	-	495	495	4,450
9/25/2019	HVAC duct work	15	4,663	26	-	-	311	311	4,352
<b>2019 Disposals</b>									
11/8/2017	Disposal of Vent		(5,068)					(507)	(4,561)
<b>2019 Building Improvements</b>			<b>35,428</b>	<b>256</b>	<b>-</b>	<b>-</b>	<b>3,072</b>	<b>2,565</b>	<b>32,863</b>

**NON-MOVABLE EQUIPMENT**

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	9/30/2019 Depreciation	9/30/2019 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>-</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>-</b>
11/1/2016	Walk In Freezer	10	1,068	9	107	214	107	321	747
<b>2017 Non-Movable Equipment</b>			<b>1,068</b>	<b>9</b>	<b>107</b>	<b>214</b>	<b>107</b>	<b>321</b>	<b>747</b>
6/30/2018	AC	5	1,953	33	391	391	391	782	1,171
<b>2018 Non-Movable Equipment</b>			<b>1,953</b>	<b>33</b>	<b>391</b>	<b>391</b>	<b>391</b>	<b>782</b>	<b>1,171</b>

**EQUIPMENT MOVEABLE**

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	9/30/2019 Depreciation	9/30/2019 Accum Depreciation	Net Book Value
01/09/13	Computers	5	3,457	58	174	3,457	-	3,457	0
01/17/13	Broda - Sling	5	1,200	20	60	1,200	-	1,200	-
01/31/13	televisions	5	1,477	25	75	1,477	-	1,477	0
05/01/13	Pressure Mattress	3	2,297	64	-	-	-	2,297	-
05/04/13	Water Cooler	10	1,290	11	129	699	129	828	462
07/31/13	Freezer	10	4,965	41	497	2,609	497	3,106	1,859
08/22/13	Pressure Mattress	3	1,043	29	-	1,043	-	1,043	-
09/30/13	Beds - Electric	12	30,000	208	2,500	12,708	2,500	15,208	14,792

<b>2013 Movable Equipment</b>			<b>45,729</b>	<b>455</b>	<b>3,435</b>	<b>25,489</b>	<b>3,126</b>	<b>28,615</b>	<b>17,114</b>
1/31/2014	Med Essentials	3	2,851	24	-	2,851	-	2,851	-
1/31/2014	Pressure Mattress	10	1,375	11	138	690	138	828	547
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>138</b>	<b>5,728</b>	<b>138</b>	<b>5,866</b>	<b>547</b>
6/30/2014	Pressure Mattress	3	7,200	60	-	7,200	-	7,200	-
6/29/2015	Cardio Stress Software	3	3,137	26	-	3,137	-	3,137	-
7/26/2015	Wander system Alarm	5	907	8	181	724	181	905	2
8/18/2015	Patient Wander System	10	7,000	194	700	2,800	700	3,500	3,500
9/28/2015	Wander guard tags	5	3,386	94	677	2,708	677	3,385	1
<b>2015 Movable Equipment</b>			<b>21,630</b>	<b>382</b>	<b>1,558</b>	<b>16,569</b>	<b>1,558</b>	<b>18,127</b>	<b>3,503</b>
10/7/2015	Technologies Electronics	5	1,350	23	270	810	270	1,080	270
10/29/2015	Technologies Electronics	5	686	11	137	411	137	548	138
11/9/2015	Patient Wander System	10	7,000	58	700	2,100	700	2,800	4,200
2/3/2016	Technologies Electronics	5	1,616	27	323	969	323	1,292	324
11/7/2015	Tower Furniture	10	6,500	54	650	1,950	650	2,600	3,900
7/11/2016	Chairs/Conch (Quantity = 5)	15	4,700	26	313	939	313	1,252	3,448
9/25/2016	Card Printer	5	1,069	18	214	642	214	856	213
9/22/2016	Scale, Frame, Mattress, Side Cover, Wheelchair, Desk Arm	10	17,463	146	1,746	5,238	1,746	6,984	10,479
9/12/2016	Bariatric Mattress	10	1,590	13	159	477	159	636	954
8/3/2016	Lenovo Computer	5	519	9	104	312	104	416	103
<b>2016 Movable Equipment</b>			<b>42,493</b>	<b>385</b>	<b>4,616</b>	<b>13,848</b>	<b>4,616</b>	<b>18,464</b>	<b>24,029</b>
11/1/2016	Stop Button Generator	5	700	12	140	280	140	420	280
2/1/2017	Snow Blower	5	956	16	191	382	191	573	383
6/1/2017	Ice Machine	10	2,335	19	234	468	234	702	1,633
7/1/2017	Washing Machine Motor	5	791	13	158	316	158	474	317
7/1/2017	NEC Port 8 Daughter Board	5	1,100	18	220	440	220	660	440
8/1/2017	Amex Credit Card	5	510	9	102	204	102	306	204
9/1/2017	Saucier Mechanical	5	1,125	19	225	450	225	675	450
10/1/2016	Computer Monitor	5	975	16	195	390	195	585	390
11/1/2016	Computer Monitor	5	594	10	119	238	119	357	237
6/1/2017	Computer Hardware	5	7,531	126	1,506	3,012	1,506	4,518	3,013
7/1/2017	Computer Hardware	5	5,882	98	1,176	2,352	1,176	3,528	2,354
1/1/2017	Medical Equipment	5	19,615	327	3,923	7,846	3,923	11,769	7,846
6/1/2017	Wheelchairs	5	502	8	100	200	100	300	202
8/1/2017	Mattress	5	744	12	149	298	149	447	297
<b>2017 Movable Equipment</b>			<b>43,360</b>	<b>703</b>	<b>8,438</b>	<b>16,876</b>	<b>8,438</b>	<b>25,314</b>	<b>18,046</b>
10/9/2017	Mattress	5	973	16	195	390	195	585	390
11/6/2017	drawers	15	1,713	10	114	228	114	342	228
11/30/2017	fire safley doors	20	4,600	19	230	460	230	690	460
12/5/2017	dining room chairs	15	10,795	60	720	1,440	720	2,160	1,440
1/16/2018	wheel chair	5	594	10	119	238	119	357	237
5/16/2018	Mattress	5	644	11	129	258	129	386	258
5/31/2018	Television	5	1,191	20	238	476	238	715	476
7/24/2018	bed motor and hand control	10	973	8	97	194	97	290	194
7/26/2018	Mattress	5	859	14	172	344	172	515	344
8/29/2018	bed	10	1,077	9	108	216	108	324	216
8/31/2018	Motorola 2 Way Radios	5	631	11	126	252	126	379	252
8/9/2018	Notebok	3	540	15	180	360	180	540	360
<b>2018 Movable Equipment</b>			<b>24,590</b>	<b>203</b>	<b>2,428</b>	<b>2,428</b>	<b>2,428</b>	<b>4,856</b>	<b>19,734</b>
11/5/2018	mattress	5	817	14	-	163	163	489	163
11/21/2018	junction box for maxxum bed with hand controls	10	1,276	11	-	128	128	384	128
11/30/2018	repair door alarm/ S&D accutech tags (10)	10	1,377	11	-	138	138	414	138
12/4/2018	maintenance to nurse call system	5	5,337	89	-	1,067	1,067	3,201	1,067
12/20/2018	pressure mattresses	5	629	10	-	126	126	378	126
1/7/2019	mattress	5	633	11	-	127	127	381	127
1/9/2019	privacy curtain	5	1,332	22	-	266	266	798	266
3/1/2019	mattress	5	644	11	-	129	129	387	129
3/19/2019	curtains	5	1,057	18	-	211	211	633	211
2/19/2019	bed frame	5	2,116	35	-	423	423	1,269	423
4/23/2019	junction box and hand controls for bed	10	949	8	-	95	95	285	95
4/24/2019	custom cart cover	10	1,522	13	-	152	152	456	152
5/14/2019	convection steam, convection oven, range suifire reset	10	17,407	145	-	1,741	1,741	5,223	1,741
6/17/2019	conveyor bearing housing	10	622	5	-	62	62	186	62
8/7/2019	Junction box for Maxxum bed	5	769	13	-	154	154	462	154
8/19/2019	commercial blender/mixer	10	1,325	11	-	133	133	399	133
1/14/2019	shower chair	10	527	4	-	53	53	159	53
1/25/2019	repair nurse call system	5	1,450	24	-	290	290	870	290
4/17/2019	motors for beds	10	1,386	12	-	139	139	417	139
4/26/2019	hi low motor for maxxum bed	5	846	14	-	169	169	507	169
5/28/2019	function hand control for maxxum bed	5	576	10	-	115	115	345	115
6/7/2019	repair bath stations	5	875	15	-	175	175	525	175
5/30/2018	POC tablets	3	1,000	28	-	333	333	1,000	333
8/13/2019	hard-drive computer	3	919	26	-	306	306	919	306
10/1/2019	Capital Lease - Copier	5	37,296	622	-	7,459	7,459	22,377	7,459
<b>2019 Movable Equipment</b>			<b>82,689</b>	<b>1,182</b>	<b>-</b>	<b>-</b>	<b>14,154</b>	<b>14,154</b>	<b>68,535</b>
<b>Total Assets</b>			<b>608,111</b>	<b>-</b>	<b>46,158</b>	<b>147,521</b>	<b>62,568</b>	<b>209,582</b>	<b>398,528</b>
Per Trial Balance			608,111	-	46,158	147,521	58,123	199,826	408,285
Variance			-	-	-	-	4,445	9,756	(9,757)
Rounding			-	-	-	-	-	1	-
E/S vs C/R NBV - Page 31, Line B9			9,757	-	-	-	-	-	-
E/S vs C/R Depreciation - Page 36, Line F1			(4,445)	-	-	-	-	-	-



**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/b		2307-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Fairview Health of Southport, LLC		2307-C		9/30/2019		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)				\$			
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 312,198	312,198		
b. Insurance on Automobiles				\$ 3,851	3,851		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 782	782		
EPLI / Surety Bond							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 316,831	316,831		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 12,180,403	12,180,403		

### 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	9/30/2019	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	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 237,630	237,630		
7.			Other - See attached Schedule	\$ 33,717	33,717		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 6,599	6,599		
10.			Accounting	\$			
10a.			Legal	\$ 3,142	3,142		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 707	707		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ (15,456)	(15,456)		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 126,163	126,163		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 165,269	165,269		
<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)				\$ 557,771	557,771		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 20,921		
13	B12o	Respiratory Therapist	1,296		
13	B12o	Independent Nurse Consultant	9,000		
13	B12o	Nursing Consultant	2,500		
<b>Total Other Fees Adjustments</b>			\$ 33,717	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 1,253		
16	m13	Fines, Penalties & Settlements	89,327		
16	m13	Late Fees	56,187		
16	m13	Employee Relations	3,755		
16	m13	Employee Food	1,547		
16	m13	Discriminatory Bonus	13,200		
<b>Total Other A&amp;G Adjustments</b>			\$ 165,269	\$ -	\$ -

Fairview Health of Southport, LLC  
 Calculation of Allowable Management Fee  
 September 30, 2019

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	448,540	TB Linked
Patient Days	40,363	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>\$ 11.3785</b>	
PPD Allowance Per Rate Agreement	8.17	
2018 CPI Increase of 1.0178%	<u>1.0140%</u>	J.01a
PPD Allowance 9/30/2018	<u>8.25</u>	
<b>Amount over (Under)</b>	<b>\$ 3.1257</b>	
Total Days	40,363	Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<b><u><u>\$ 126,163</u></u></b>	

**Fairview Health of Southport, LLC  
Disallowance Schedule for Cell Phones  
September 30, 2019**

	<u>Amount</u>
Total Cell Phone Expense	2,147 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	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 707</u></u>

**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	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 557,771	557,771		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 174,340	174,340		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.	20	5h	Laboratory	\$ 12,057	12,057		
31.			Medical Supplies	\$			
32.	20	5c2	Oxygen (non emergency)	\$ 6,254	6,254		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 57,410	57,410		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 2,046	2,046		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 809,878	809,878		

\*\*\* 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.

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Resident Missing Items	\$ 447		
20	5i	Non-Allowable Nursing Equipment Rentals	37,420		
20	5i	Cable Television Disallowance (See Attached)	19,543		
<b>Total Other Ancillary Costs</b>			<b>\$ 57,410</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

**Schedule of Other - Indirect Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Revenue	\$ 1,444		
30	IV 8	Deli Café Revenue	502		
30	IV 8	Donation Revenue	100		
<b>Total Other Adjustments</b>			\$ 2,046	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Fairview Health of Southport, LLC  
Disallowance Schedule for Cable TV  
September 30, 2019**

		<u>Amount</u>
Total Cable TV Expense #80-232-00	Acct	23,143
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>\$ 19,543</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	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 8,529,621	8,529,621				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,479,887	2,479,887				
b. Medicare Room and Board Contractual Allowance **	\$ (47,505)	(47,505)				
4. a. Private-Pay Residents and Other	\$ 824,233	824,233				
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,284)	(2,284)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 120,908	120,908				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (120,908)	(120,908)				
c. Prescription Drugs - Non-Medicare	\$ 9,078	9,078				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (1,863)	(1,863)				
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	\$ 326,634	326,634				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (244,903)	(244,903)				
c. Physical Therapy - Non-Medicare	\$ 117,584	117,584				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (118,649)	(118,649)				
4. a. Speech Therapy - Medicare	\$ 224,424	224,424				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (160,776)	(160,776)				
c. Speech Therapy - Non-Medicare	\$ 38,808	38,808				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (39,624)	(39,624)				
5. a. Occupational Therapy - Medicare	\$ 418,821	418,821				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (301,028)	(301,028)				
c. Occupational Therapy - Non-Medicare	\$ 68,471	68,471				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (69,843)	(69,843)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 417	417				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 13,122	13,122				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,064,625	12,064,625				
<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 ( <i>Specify</i> )	\$ 133	133				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 233,874	233,874				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 234,007	234,007				
<b>VI. Total All Revenue</b> (III + V)	\$ 12,298,632	12,298,632				

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/	2307-C	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(112,165)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,329,397
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	35,944
a. Prepaid Expenses	3,116			
b. Prepaid Expenses>Insurance	30,925			
c. Prepaid Expenses>Taxes	1,903			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,253,176
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>320,185</u>		\$	245,102
	Accum. Depreciation <u>75,083</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>21,021</u>		\$	1,918
	Accum. Depreciation <u>19,103</u>	Net		
6. Movable Equipment	*Historical Cost <u>266,904</u>		\$	151,508
	Accum. Depreciation <u>115,396</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	32,213
_____				
See Schedule	32,213			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	430,741

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

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 22,456
31	B9	F/S vs C/R NBV	\$ 9,757
<b>Total Other Fixed Assets (Itemize)</b>			\$ 32,213

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses>PTO	\$ 116,887
33	A12	Accrued Expenses	224,124
33	A12	Accrued Expenses>Capital Lease>Copier	29,222
33	A12	Accrued Expenses>Insurance - General Liability	52,292
33	A12	Accrued Expenses>YE Adjustments	29,411
33	A12	Accrued Expenses>Health Insurance	129,242
33	A12	Due To/(From)>Income	1,066
33	A12	Due To>Patient Spend Down	30,972
<b>Total Other Current Liabilities (Itemize)</b>			\$ 613,216

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

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

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

Name of Facility Fairview Health of Southport, LLC d/b/a	License No. 2307-C	Report for Year Ended 9/30/2019	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 2,683,917	
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				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
				\$ 6,792
2. Escrow Deposits				
				\$ 370,864
3. Organization Expense				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care ( <i>itemize</i> )				
\$				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
				\$ 711,998
Name and Address		Amount	Loan Date	
Due from Salmon Brook, Sthprt Realty, Mplwood, Saugus, Twin Oaks, Torr, Pros, WH, RCMG, FV		711,998		
7. Other Assets ( <i>itemize</i> )				
Due To/(From)>Vendor			7,063	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				<b>\$ 1,096,717</b>
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				<b>\$ 3,780,634</b>

\* 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	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,880,475
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
_____		_____	_____	_____	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	141,385
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	8,105
7. Medicare Final Settlement Payable				\$	6,872
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> )				\$	613,216
_____					
_____					
See Schedule					613,216
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>3,650,053</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 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,650,053	
<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> )					\$ 2,182,175
Name and Address of Lender	Amount	Loan Date			
Mill Hill, NH, Wtrbry, RC Hldng, Nor, NL, Nor Realty, EE, FV Grnwch,	2,182,175				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 98,753
Due To/(From)>TSM Holdings		98,501			
Due To/(From)>HMO		83			
Due To/(From)>Medicaid		169			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 2,280,928
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 5,930,981

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

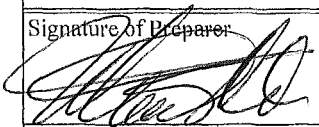
Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b	2307-C	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve 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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,273,021)
6. Gain or Loss for Period			\$	122,674
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	(2,150,347)
<b>C. Total Reserves and Net Worth</b>			\$	(2,150,347)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,780,634



### 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	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	241,097
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	12,298,632
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	12,175,958
D. Net Income or Deficit			\$	122,674
E. Balance			\$	363,771
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27      \$12,180,403				
F/S vs C/R Depreciation      (4,445)				
Expenses Per F/S      \$12,175,958				
2. Other ( <i>itemize</i> )				
To Adjust for Different Fiscal Year End      (2,514,118)				
F-3. Total Additions			\$	(2,514,118)
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawals ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(2,150,347)
				09/30/19

### 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 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/20		
Printed Name of Preparer Matthew S. Bayolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Jamie Spencer		Phone Number 860-445-7478		
Contact Email Address spencerj@fairviewct.org				

**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, 2019, 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 6, 2020



MARCUMGROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

This checklist is not required to be submitted with the Annual Report

**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 prior year? 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, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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: \_\_\_\_\_  
\_\_\_\_\_