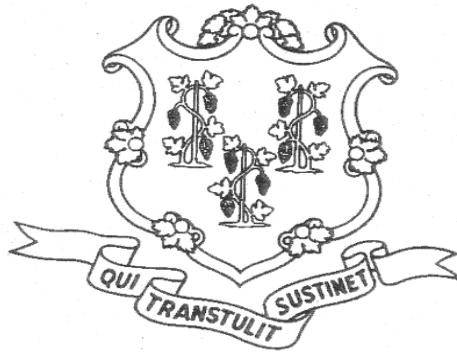


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

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

### General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at	2307-C	9/30/2020	1	37

#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Southport, LLC d/b/a RegalCare at Southport [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 930 Mill Hill Terrace, Southport, CT 06890				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/4/2021		
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 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Southport, LLC d/b/a RegalCare at Southp		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 checked="" type="radio"/> Proprietorship <input 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.:		



Fairview Healthcare Center of Fairfield Org Chart

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



Fairview Health of Southport, LLC (OE)



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

## General Information and Questionnaire Corporate Owners

Name of Facility Fairview Health of Southport, LLC d/b/a Reg	License No. 2307-C	Report for Year Ended 9/30/2020	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	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				



### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare	2307-C	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at S	License No. 2307-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Fairview Healthcare Management	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Pg. 16 / Line m12	332,726	332,726
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	984,036
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	285,613	285,613
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	108,383	108,383
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	293,722	293,722
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalC	License No. 2307-C	Report for Year Ended 9/30/2020	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 (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <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	9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Containers	Monthly	Monthly	4,610		4,610
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Storage Rental	07/10/15	Monthly	957		957
TIAA Commercial Finance, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/13/18	63 Months	7,870		7,870
	<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"/>						
							<b>Total ***</b>	13,437

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

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

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

Name of Facility Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long 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, management advisory services	\$	21,372
2 Monthly Retainer Fees	\$	23,160
3	\$	
4	\$	
	<b>Charge for Services Provided</b>	
	\$	44,532

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 Murtha Cullina LLP	203-772-7700
2 Fontaine Alissi	860-548-1122
3 Schettino & Temchin	203-239-6699
4 Neubert, Pepe, & Monteith, P.C.	203-821-2000
5 Various See Attached	Various

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

- 1 265 Church St, New Haven, Ct 06510
- 2 750 Main St #16, Hartford, CT 06103
- 3 18 Peck St, North Haven, CT 06473
- 4 195 Church St, New Haven, CT 06510
- 5 Various

Services Provided by This Firm (*describe fully*)

1 General health care regulatory	\$	14,122
2 legal fees for Southport vs Barbara Regula - reviewed assessing liability and damages	\$	9,442
3 Retainer fees, fees for representation in collection action(Disallowed on Pg 28)	\$	4,325
4 Crisci, Barbara Ann v. Fairview Health of Southport	\$	314
5 Various See Attached (\$3666 disallowed on Pg 28)	\$	4,432
	<b>Charge for Services Provided</b>	
	\$	32,635

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

- Yes     No    Page 15 1e

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

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Fairview Health of Southport, LLC d/b	License No. 2307-C	Report for Year Ended 9/30/2020	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Dorsi & Dorsi	203-934-6337		
2	Fairfield Probate Court	203-256-3041		
3	Constable			
4				
5				
Address (No. & Street, City, State, Zip Code)				
1	44 Church St, West Haven, CT			
2	725 Old Post Rd, Fairfield, CT 06824			
3				
4				
5				
Services Provided by This Firm (describe fully)				
1	tax assessment appeal	\$	766	
2	Conservatorship Fees(Disallowed on Pg 28)	\$	3,612	
3	Disallowed on Pg 28	\$	54	
4		\$		
5		\$		
			Charge for Services Provided	
			\$	4,432
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No      Page 15 1e				

**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			9/30/2020				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						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	103	103			103	103						
B. As of midnight of THIS report period	78	78							78	78		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,758	5,758			4,287	4,287			1,471	1,471		
B. Medicaid (Conn.)	28,506	28,506			22,584	22,584			5,922	5,922		
C. Medicaid (other states)												
D. Private Pay	620	620			566	566			54	54		
E. State SSI for RCH												
F. Other (Specify)	358	358			300	300			58	58		
G. Total Care Days During Period (3A thru F)	35,242	35,242			27,737	27,737			7,505	7,505		
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>	35,242	35,242			27,737	27,737			7,505	7,505		

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

Name of Facility Fairview Health of Southport, LLC d/b/a Rega	License No. 2307-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	73						
Per Diem Rate								
a. One bed rm.	Various	165.00		460.00				
b. Two bed rms.	Various	165.00		445.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,524	6,524		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	228	228		
2. Restorative Treatments	2,051	2,051		
C. Other	9,193	9,193		
D. <b>Total Physical Therapy Treatments</b>	17,996	17,996		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,063	1,063		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	23	23		
2. Restorative Treatments	205	205		
C. Other	2,201	2,201		
D. <b>Total Speech Therapy Treatments</b>	3,492	3,492		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	7,121	7,121		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	210	210		
2. Restorative Treatments	1,891	1,891		
C. Other	9,376	9,376		
D. <b>Total Occupational Therapy Treatments</b>	18,598	18,598		



### Report of Expenditures - Salaries & Wages

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southp	License No. 2307-C	Report for Year Ended 9/30/2020	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)	156,390	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	350,527	16,989				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	579,334	31,618				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	474,056	29,066				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	140,066	6,618				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	171,388	10,566				
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	109,100	2,347				
b. RN						
1. Direct Care	432,967	9,535				
2. Administrative**	297,143	7,392				
c. LPN						
1. Direct Care	1,183,000	39,724				
2. Administrative**						
d. Aides and Attendants	1,811,374	98,285				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	137,610	6,126				
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	65,242	2,123				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,908,197	262,480				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Nursing Expense>Clinical Services	\$ 9,789	134				
Nursing Expense>Clinical Consultants	\$ 32,750	416				
Yeshiva Bias Fee	\$ 1,000	Disallowed				
<b>Total</b>	\$ 43,539	550	\$ -	-	\$ -	-

**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	9/30/2020				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	9/30/2020			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>										
Christopher Massaro	156,390			Non-discriminatory	10/1/2019 - 9/30/2020	2,091	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

**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	9/30/2020	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	6,630	110				
3. Pharmacist	13,056	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	285,613	4,504				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	9,000	416				
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	108,383	1,735				
b. Other						
10. Occupational Therapist						
a. Resident Care	293,722	4,650				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	66,084	1,018				
2. Administrative***						
b. LPN						
1. Direct Care	73,766	1,908				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	43,539	550				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>899,793</b>	<b>14,891</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 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IntegraScripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
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	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 142,388	142,388			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 516,221	516,221			
5. Health Insurance	\$ 883,682	883,682			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 241,100	241,100			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 31,651	31,651			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 10,049	10,049			
d. Accounting and Auditing	\$ 44,532	44,532			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 32,635	32,635			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 36,061	36,061			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 18,013	18,013			
2. Cellular Phones	\$				
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 614,162	614,162			
<b>Subtotal</b>	\$ 2,570,494	2,570,494			

\* 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)
	0		
Employee Benefits Expense>Training Fund>Union	\$ 29,843		
Employee Benefits Expense>Background Checks	\$ 1,808		
<b>Total</b>	\$ 31,651	\$ -	\$ -

**Schedule of Other Taxes**

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



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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at	2307-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,570,494	2,570,494			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,528	1,528			
2. Holiday Parties for Staff	\$ 3,454	3,454			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,702	5,702			
5. Education Expenses Related to Seminars and Conventions	\$ 4,426	4,426			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 975	975			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 9,913	9,913			
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	\$ 1,789	1,789			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 554	554			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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> )	\$ 222,112	222,112			
12. Administrative Management Services**	\$ 332,726	332,726			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 109,798	109,798			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,263,471	3,263,471			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 9,079		
Marketing & Advertising>COVID19	\$ 834		
<b>Total Other Advertising</b>	\$ 9,913	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Food License Renewal	\$ 416		
Renewal for FOG permit	\$ 100		
Capital One Health renewal	\$ 38		
<b>Total Dues</b>	\$ 554	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Admin Expense>Licenses	\$ 1,339		
Fines, Penalties, & Settlements(Disallowed on Pg 28a)	\$ 10,000		
Late Fees	\$ 73,399		
Bank Fees	\$ 4,085		
Non-Allowable Bank Fees(Disallowed on pg 28a)	\$ 976		
Employee Relations	\$ 1,169		
Employee Food	\$ 2,585		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 1,230		
Indirect COVID Expense	\$ 5,765		
Admin & General>COVID Related Expense	\$ 9,250		
<b>Total Other Administrative and General</b>	\$ 109,798	\$ -	\$ -

### 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	9/30/2020	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	141,326	Oversees Operations of the facility	Page 16 / Line m12	
LTC Consulting Services	168,000	Billing & Fiscal Services	Page 16 / Line m12	
Caretech	23,400	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 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 260,675	260,675		
2.	Non-Food Supplies	\$ 28,314	28,314		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____ Other Dietary Supplies		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 288,989	288,989		
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 So		2307-C	9/30/2020		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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	118,010	118,010		
c. Other ( <i>Specify</i> ) Other Supplies		\$	51	51		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	118,061	118,061		
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 Regal		2307-C	9/30/2020		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. \$	31,093	31,093		
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. \$				
C.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	<b>31,093</b>	<b>31,093</b>		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	163,933	163,933		
b.	Medicine Cabinet Drugs	\$	1,757	1,757		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,890	7,890		
f.	X-rays and Related Radiological Procedures***	\$	5,029	5,029		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	19,993	19,993		
i.	Recreation	\$	20,283	20,283		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	317,365	317,365		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>536,250</b>	<b>536,250</b>		

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

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Nursing Expense>Supplies	\$ 134,130		
Nursing Expense>Supplies>COVID19	\$ 39,936		
Nursing Expense>Sanitation & Incineration	\$ 190		
Nursing Expense>Equip-Rental	\$ 35,230		
Nursing Expense>Data Processing	\$ 26,213		
Nursing Expense>Data Processing>COVID19	\$ 769		
Nursing Expense>Contracted Service>COVID19	\$ 80,025		
Activity Expense>Resident Missing Items(Disallowed on 29a)	\$ 406		
Nursing Expense>Clinical Services>COVID19	\$ 466		
<b>Total Other Resident Care</b>	<b>\$ 317,365</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 9/30/2020			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	parkway, MT Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	30,746			19	3b
Unitex	parkway, MT Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	87,264			19	3b
On-Time IT	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	17,170			16	m11
Micro Management	PO Box 1024, Chadds Ford, PA 19317	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Water filtering	22,121			22	6f
American Waste	PO Box 630, East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	22,327			22	6f
Oak Ridge Hauling	301 White Street, Danbury CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	11,015			22	6f
Icon Interior	1008 39 Street NY 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant	18,443			22	6f
Northeast Generator	625 John Street, Bridgeport CT 06604	<input type="radio"/>	<input checked="" type="radio"/>	N/A	generator maintenance	10,942			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"/>							

\* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 42,434	42,434				
b. Heat	\$ 39,960	39,960				
c. Light & Power	\$ 89,585	89,585				
d. Water	\$ 49,842	49,842				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 13,437	13,437				
f. Other ( <i>itemize</i> )	\$ 147,515	147,515				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 382,773</b>	<b>382,773</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 31,360	31,360				
c. Non-Movable Equipment	\$ 498	498				
d. Movable Equipment	\$ 35,515	35,515				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 67,373</b>	<b>67,373</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
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	\$ 99,315	99,315				
c. Personal property taxes	\$ 8,219	8,219				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,174,907</b>	<b>1,174,907</b>				

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 26,573		
Supplies>COVID19	\$ 1,663		
Sanitation & Incineration	\$ 33,342		
Extermination	\$ 1,630		
Landscaping	\$ 14,444		
Fire Drill	\$ 11,491		
Contracted Service	\$ 39,929		
Contracted Service>COVID19	\$ 18,443		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 147,515</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport			License No. 2307-C			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period			320,186		320,186	75,590	S/L	Var	28,116			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			32,838		32,838		S/L	Var	3,244			
B-4. Subtotal										31,360		
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period			21,021		21,021	19,103	S/L	Var	498			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										498		
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					266,904		266,904	115,936	S/L	Var	33,603	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)					10,697		10,697		S/L	Var	1,912	
D-3. Subtotal												35,515
<b>E. Total Depreciation</b>												67,373

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/31/2019	Coastal mechanical, physical therapy rut replacement deposit	4,945	Var	495
12/31/2019	Coastal mechanical, installed 2 carrier 10 ton package rooftop	13,762	Var	1,376
12/31/2019	Coastal mechanical services, all door and garage	3,749	Var	375
1/1/2020	6824 Dual jack patient station	1,245	Var	83
1/31/2020	automatic door	1,148	Var	115
5/1/2020	fixed water leak	1,558	Var	156
8/7/2020	replaced actuator and mag-pickup and insert portable unit	2,778	Var	278
9/1/2020	changed contactors	1,900	Var	190
9/1/2020	new board for non-running a/c	1,395	Var	140
9/1/2020	fixed hp switch wire on a/c	358	Var	36
<b>Total additions for Building Improvements</b>		\$ 32,838		\$ 3,244 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

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

\*\*

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

---

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
5/8/2020	Drum with cable	595	Var	40
5/11/2020	nemco food equipment-conveyer toaster	1,365	Var	137
3/1/2020	pendant and valet controller	1,544	Var	309
6/1/2020	american spirit - 3 function low bed	1,130	Var	113
11/18/2020	optiplex 7020 8GB Hard Drive	750	Var	250
6/1/2020	Dell OptiPlex 3050 - computer	5,313	Var	1,063
<b>Total additions for Movable Equipment</b>		\$ 10,697		\$ 1,912 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southport			2307-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

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

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







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

Name of Facility Fairview Health of Southport, LLC d/b	License No. 2307-C	Report for Year Ended 9/30/2020	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		11/26/13		
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT 06890	11/26/13	10 years	1,000,000

**Note:** Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Fairview Health of Southport, LLC d/		2307-C	9/30/2020			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		9/30/2020		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)				\$	14,519	14,519	
Various Interest Expenses							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	14,519	14,519	
14. Insurance							
a. Insurance on Property (buildings only)				\$	267,879	267,879	
b. Insurance on Automobiles				\$	1,735	1,735	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	12,255	12,255	
EPLI iNsurance, Surety Bond							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	281,869	281,869	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	12,899,922	12,899,922	

### 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	9/30/2020	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	\$ 293,722	293,722		
7.			Other - See attached Schedule	\$ 10,280	10,280		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 10,049	10,049		
10.			Accounting	\$			
10a.			Legal	\$ 7,991	7,991		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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 *	\$ 9,913	9,913		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 93,004	93,004		
<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)				\$ 424,959	424,959		

\* 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	12o	IV Insertion Nurse	\$ 8,889		
13	12o	Respiratory Therapist	\$ 391		
13	12o	Yeshiva Bais Fee	\$ 1,000		
<b>Total Other Fees Adjustments</b>			\$ 10,280	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Allowable Bank Fees	\$ 976		
16	m13	Fines, Penalties, & Settlements	\$ 10,000		
16	m13	Late fees	\$ 73,399		
16	m13	Discriminatory Bonus	\$ 1,230		
15	Var	Disallowed Management Fee(See Attachment)	\$ 7,399		
<b>Total Other A&amp;G Adjustments</b>			\$ 93,004	\$ -	\$ -

**Fairview Health of Southport, LLC  
 Calculation of Allowable Management Fee  
 September 30, 2020**

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	332,726	TB Linked
Patient Days	35,242	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>\$ 8.4405</b>	
PPD Allowance Per Rate Agreement	8.17	
2018 CPI Increase of 1.0178%	1.0140%	J.01a
PPD Allowance 9/30/2018	8.25	
<b>Amount over (Under)</b>	<b>\$ 0.1877</b>	
Total Days	39,420	Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<b>\$ 7,399</b>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at South				2307-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 424,959	424,959		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 163,933	163,933		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 5,029	5,029		
30.	20	5h	Laboratory	\$ 19,993	19,993		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,890	7,890		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 34,831	34,831		
<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	\$ 1,735	1,735		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 1,021	1,021		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 180	180		
<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>				\$ 659,571	659,571		

\*\*\* 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	Disallowed Cable TV(See Attachment)	\$ 12,989		
20	51	Non-Allowable Nursing Supplies	\$ 21,436		
20	51	Activity Expense>Resident Missing Items(Disallowed on 29a)	\$ 406		
<b>Total Other Ancillary Costs</b>			\$ 34,831	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Insurance for Automobile	\$ 1,735		
<b>Total Other Adjustments</b>			\$ 1,735	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Miscellaneous (Disallowed)	\$ 1,021		
<b>Total Other Adjustments</b>			\$ 1,021	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 180		
<b>Total Other Adjustments</b>			\$ 180	\$ -	\$ -

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, 2020**

		<u>Amount</u>
Total Cable TV Expense	Acct	16,589
#80-232-00		
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
<b>Disallowed Cable TV</b>		<b><u><u>\$ 12,989</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 12307-C		9/30/2020		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> )	\$ 7,341,379	7,341,379			
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> )	\$ 4,002,751	4,002,751			
b. Medicare Room and Board Contractual Allowance **	\$ (36,884)	(36,884)			
4. a. Private-Pay Residents and Other	\$ 612,447	612,447			
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,976)	(2,976)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 150,867	150,867			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (150,867)	(150,867)			
c. Prescription Drugs - Non-Medicare	\$ 4,172	4,172			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (4,172)	(4,172)			
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	\$ 472,299	472,299			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (267,470)	(267,470)			
c. Physical Therapy - Non-Medicare	\$ 83,451	83,451			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (77,348)	(77,348)			
4. a. Speech Therapy - Medicare	\$ 282,654	282,654			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (194,992)	(194,992)			
c. Speech Therapy - Non-Medicare	\$ 41,509	41,509			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (31,729)	(31,729)			
5. a. Occupational Therapy - Medicare	\$ 508,062	508,062			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (281,304)	(281,304)			
c. Occupational Therapy - Non-Medicare	\$ 86,361	86,361			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (80,543)	(80,543)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 3,769	3,769			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (113,022)	(113,022)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,348,414	12,348,414			
<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> )	\$ (985)	(985)			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ (150)	(150)			
8. Other ( <i>Specify</i> )	\$ 26,668	26,668			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 25,533	25,533			
<b>VI. Total All Revenue</b> (III +V)	\$ 12,373,947	12,373,947			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 1,468		
30 II 6a	Other Rev>Part B>Medicare Cost Report	\$ 2,581		
30 II 6a	Revenue Adjustments>Medicare A	\$ (280)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 3,769	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Revenue Adjustments>Hospice	\$ (140)		
30 II 6b	Revenue Adjustments>Medicaid	\$ (168,557)		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	\$ 55,675		
<b>Total Other Resident Revenue</b>		\$ (113,022)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Other Rev>Interest		\$ (985)		
<b>Total Interest Income</b>			\$ (985)	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Recovery of Bad Debts	22,833		
30 IV 8	Other Rev>Miscellaneous (Disallowed)	\$ 1,021		
30 IV 8	Other Rev>Medical Records	\$ 180		
30 IV 8	Prior Period Adjustment	\$ 2,634		
<b>Total Other Revenue</b>		\$ 26,668	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a	2307-C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,810,690
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,251,591
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	68,149
a. Prepaid Expenses	9,398			
b. Insurance	31,809			
c. Taxes	26,942			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>5,130,430</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>353,024</u>		\$	246,074
	Accum. Depreciation <u>106,950</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>21,021</u>		\$	1,420
	Accum. Depreciation <u>19,601</u>	Net		
6. Movable Equipment	*Historical Cost <u>277,601</u>		\$	126,150
	Accum. Depreciation <u>151,451</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(13,397)
Fixed Assets>CIP	1,952			
See Schedule	(15,349)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>360,247</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

Schedule of Other Current Assets (itemized) 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	F/S vs C/R NBV	\$ (15,348)
		Rounding	\$ (1)
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ (15,349)

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	\$ 122,707
33	A12	Accrued Expenses>PTO	\$ 165,129
33	A12	Accrued Expenses>Prior	\$ (720)
33	A12	Accrued Expense>Capital Lease>Copier	\$ (3,595)
33	A12	Accrued Expenses>Insurance - General Liability	\$ (40)
33	A12	Accrued Expenses> Year End Adjustments	\$ (32,625)
33	A12	Accrued Expenses>Health Insurance	\$ 171,055
33	A12	Deferred Revenue>Medicare>COVID19	\$ 775,296
33	A12	Deferred Revenue>Medicaid>COVID19	\$ 433,270
33	A12	Due To/(From)>Income	1066
33	A12	Due To>Patient Spend Down	30972
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,662,515

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 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	5,490,677
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			\$	309,180
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> )			\$	717,688
Name and Address		Amount	Loan Date	
SB, SP, Maple,Saugus,TO,Torr.,Pr os. WH, etc.		717,688	Var	
7. Other Assets ( <i>itemize</i> )			\$	7,633
Due To/(From)>Vendor			7,633	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,041,293
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	6,531,970

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



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

**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	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,476,121
2. Notes Payable ( <i>itemize</i> )				\$	1,153,600
Note Payable>PPP Loan>COVID19					1,153,600
_____					
_____					
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> )				\$	176,723
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	8,550
7. Medicare Final Settlement Payable				\$	5,850
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> )				\$	1,662,515
_____					
_____					
_____					
See Schedule					1,662,515
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>6,483,359</b>

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

(Carry Total forward to next page)

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

CSP-34 Rev. 6/95

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

Name of Facility Fairview Health of Southport, LLC d/b/a Reg		License No. 2307-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				6,483,359	
<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> )					
\$ 2,619,909					
Name and Address of Lender		Amount	Loan Date		
Hill, NH, Wtrbry, RC Hldng, Nor, NL, Nor Realty, EE, FV Grnwch, Eli		2,619,909	Var		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
Due To/(From)>TSM Holdings			98,501		
Due To/(From)>HMO			83		
Due To/(From)>Medicaid			(4,708)		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,713,785	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 9,197,144	

**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	9/30/2020	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			\$	(2,150,347)
6. Gain or Loss for Period			\$	(514,827)
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	(2,665,174)
<b>C. Total Reserves and Net Worth</b>			\$	(2,665,174)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	6,531,970

### 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	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(2,150,347)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,373,947		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,888,774		
D. Net Income or Deficit			\$	(514,827)		
E. Balance			\$	(2,665,174)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per page 27	\$12,899,922					
F/S vs C/R Depreciation	(11,148)					
Expenses Per F/S	\$12,888,774					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	(2,665,174)		

### 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 9/30/2020	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		Date Signed
Printed Name of Preparer				
Matthew Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Tzippy Krupenia			732-961-8575	
Contact Email Address				
tzippyk@lltcs.com				

## **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 2020 for the year ended September 30, 2020, 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 2020. 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 2020 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  
January 26, 2021

Client: **Fairview Health Cost Reports**  
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
10-001-02	Cash>Clearing>Payroll	(1,055.00)			(1,055.00)
10-010-85	Cash>Operating>Southport	(2,073.00)			(2,073.00)
10-014-00	Cash>Petty Cash Facility	1,465.00			1,465.00
10-015-00	Cash>Petty Cash PNA	420.00			420.00
10-034-85	Cash>PPP>Southport	925,357.00			925,357.00
10-040-85	Cash>Non Govt>Southport	782,534.00			782,534.00
10-060-85	Cash>Resident Trust>Southport	95,789.00			95,789.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-063-85	Cash>Old Resident Trust>Southport	3,253.00			3,253.00
11-102-00	Accounts Receivable>Medicare A	1,034,545.00			1,034,545.00
11-104-00	Accounts Receivable>Private	510,680.00			510,680.00
11-105-00	Accounts Receivable>HMO	11,899.00			11,899.00
11-109-00	Accounts Receivable>Hospice	16,127.00			16,127.00
11-111-00	Accounts Receivable>Medicaid	1,424,475.00			1,424,475.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	40,138.00			40,138.00
11-112-00	Accounts Receivable>Income	126,358.00			126,358.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(43,181.00)			(43,181.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(16,646.00)			(16,646.00)
11-123-00	Accounts Receivable>Ancillary	147,196.00			147,196.00
12-000-00	Prepaid Expenses	9,398.00			9,398.00
12-124-00	Prepaid Expenses>Insurance	31,809.00			31,809.00
12-126-00	Prepaid Expenses>Taxes	26,942.00			26,942.00
13-128-00	Due From>Vendor Security Deposits	6,792.00			6,792.00
14-131-00	Fixed Assets>Leasehold Improvements	328,602.00			328,602.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	213,479.00			213,479.00
14-133-00	Fixed Assets>Medical Equipment	48,247.00			48,247.00
14-134-00	Fixed Assets>Computer Hardware	24,023.00			24,023.00
14-136-00	Fixed Assets>CIP	1,952.00			1,952.00
15-131-00	Accum Depn>Leasehold Improvements	(42,428.00)			(42,428.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(167,674.00)			(167,674.00)
15-133-00	Accum Depn>Medical Equipment	(28,861.00)			(28,861.00)
15-134-00	Accum Depn>Computer Hardware	(11,762.00)			(11,762.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(5,328.00)			(5,328.00)
17-283-06	Other Assets>Escrow>Tax	(6,749.00)			(6,749.00)
17-283-64	Other Asset>Escrow>Replacement Reserve	(8,098.00)			(8,098.00)
17-283-67	Other Assets>Escrow>Insurance	281,255.00			281,255.00
17-283-68	Other Assets>Escrow>Capex	42,772.00			42,772.00
20-000-00	Accounts Payable	(2,821,209.00)			(2,821,209.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,885.00)			(2,885.00)
21-151-00	Other Current Payables>Garnishments W/H	114.00			114.00
21-350-00	Other Current Payables>Resident Funds	(110,984.00)			(110,984.00)
21-353-00	Other Current Payables>Resident Refunds	16,191.00			16,191.00
21-600-00	Other Current Payables>Disputed AP	(552,851.00)			(552,851.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(4,497.00)			(4,497.00)
22-000-34	Note Payable>PPP Loan>COVID19	(1,153,600.00)			(1,153,600.00)
23-000-00	Accrued Wages & Related	(176,723.00)			(176,723.00)
23-156-00	Accrued Wages & Related>PR Taxes	(8,550.00)			(8,550.00)
23-157-00	Accrued Expenses>PTO	(122,707.00)			(122,707.00)
24-000-00	Accrued Expenses	(165,129.00)			(165,129.00)
24-000-03	Accrued Expenses>Prior	720.00			720.00
24-137-01	Accrued Expenses>Capital Lease>Copier	3,595.00			3,595.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	40.00			40.00
24-285-00	Accrued Expenses>Year End Adjustments	32,625.00			32,625.00
24-882-00	Accrued Expenses>Health Insurance	(171,055.00)			(171,055.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(775,296.00)			(775,296.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(433,270.00)			(433,270.00)
27-000-40	Due To/(From)>Salmon Brook	(1,136.00)			(1,136.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
27-000-42	Due To/(From)>Realty Salmon Brook	(60,000.00)			(60,000.00)
27-000-66	Due To/(From)>Southport Realty Capex	429,174.00			429,174.00
27-000-76	Due To/(From)>Realty Southport	(1,280,814.00)			(1,280,814.00)
27-000-77	Due To/(From)>TSM Holdings	(98,501.00)			(98,501.00)
27-000-78	Due To/(From)>Maplewood	18,458.00			18,458.00
27-000-82	Due To/(From)>Saugus	250.00			250.00
27-000-83	Due To/(From)>Twin Oaks	77,463.00			77,463.00
27-000-84	Due To/(From)>930 Mill Hill Realty	(154,756.00)			(154,756.00)
27-000-87	Due To/(From)>Torrington	1,276.00			1,276.00
27-000-88	Due To/(From)>New Haven	(270.00)			(270.00)
27-000-89	Due To/(From)>Prospect	18.00			18.00
27-000-90	Due To/(From)>West Haven	46.00			46.00
27-000-91	Due To/(From)>Waterbury	(5,005.00)			(5,005.00)
27-000-92	Due To/(From)>Regal Care Management Group	32,319.00			32,319.00
27-000-93	Due To/(From)>RC Holdings	(148,230.00)			(148,230.00)
27-000-95	Due To/(From)>Norwich	(338,035.00)			(338,035.00)
27-000-96	Due To/(From)>New London	(254,598.00)			(254,598.00)
27-000-97	Due To/(From)>Realty - Norwich	(75,000.00)			(75,000.00)
27-102-00	Due To/(From)>Medicare A	(5,850.00)			(5,850.00)
27-105-00	Due To/(From)>HMO	(83.00)			(83.00)
27-111-00	Due To/(From)>Medicaid	4,708.00			4,708.00
27-112-00	Due To/(From)>Income	(1,066.00)			(1,066.00)
27-152-00	Due To/(From)>Employee	(6,171.00)			(6,171.00)
27-172-00	Due To/(From)>Vendor	7,633.00			7,633.00
27-199-00	Due To>Patient Spend Down	(30,972.00)			(30,972.00)
27-315-00	Due To/(From)>Fairview at Southport	125,279.00			125,279.00
27-316-00	Due To/(From)>Fairview at Greenwich	(17,309.00)			(17,309.00)
27-317-00	Due To/(From)>Fairview Management	159,817.00			159,817.00
27-400-00	Due to/(from)>Eli Mirlis	(405,000.00)			(405,000.00)
30-000-00	Retained Earnings	2,133,108.00			2,133,108.00
30-000-01	Retained Earnings>PPA	17,239.00			17,239.00
40-102-00	Room & Board Revenue>Medicare A	(4,002,751.00)			(4,002,751.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	36,884.00			36,884.00
40-104-00	Room & Board Revenue>Private	(359,236.00)			(359,236.00)
40-105-00	Room & Board Revenue>HMO	(158,752.00)			(158,752.00)
40-105-14	Room & Board Revenue>HMO>Sequester	2,974.00			2,974.00
40-109-00	Room & Board Revenue>Hospice	(94,459.00)			(94,459.00)
40-109-14	Room & Board>Hospice>Sequester	2.00			2.00
40-111-00	Room & Board Revenue>Medicaid	(7,341,379.00)			(7,341,379.00)
41-102-00	Pharmacy Rev>Medicare A	(150,867.00)			(150,867.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	150,867.00			150,867.00
41-105-00	Pharmacy Rev>HMO	(4,172.00)			(4,172.00)
41-105-01	Pharmacy Rev>HMO>C/A	4,172.00			4,172.00
42-102-00	PT Revenue>Medicare A	(272,158.00)			(272,158.00)
42-102-01	PT Revenue>Medicare A>C/A	267,470.00			267,470.00
42-103-00	PT Revenue>Medicare B	(200,141.00)			(200,141.00)
42-105-00	PT Revenue>HMO	(11,435.00)			(11,435.00)
42-105-01	PT Revenue>HMO>C/A	5,332.00			5,332.00
42-111-00	PT Revenue>Medicaid	(72,016.00)			(72,016.00)
42-111-01	PT Revenue>Medicaid>C/A	72,016.00			72,016.00
43-102-00	OT Revenue>Medicare A	(283,228.00)			(283,228.00)
43-102-01	OT Revenue>Medicare A>C/A	281,304.00			281,304.00
43-103-00	OT Revenue>Medicare B	(224,834.00)			(224,834.00)
43-105-00	OT Revenue>HMO	(10,766.00)			(10,766.00)
43-105-01	OT Revenue>HMO>C/A	4,948.00			4,948.00
43-111-00	OT Revenue>Medicaid	(75,595.00)			(75,595.00)
43-111-01	OT Revenue>Medicaid>C/A	75,595.00			75,595.00
44-102-00	ST Revenue>Medicare A	(194,992.00)			(194,992.00)
44-102-01	ST Revenue>Medicare A>C/A	194,992.00			194,992.00
44-103-00	ST Revenue>Medicare B	(87,662.00)			(87,662.00)
44-105-00	ST Revenue>HMO	(15,824.00)			(15,824.00)



Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
44-105-01	ST Revenue>HMO>C/A	6,044.00			6,044.00
44-111-00	ST Revenue>Medicaid	(25,685.00)			(25,685.00)
44-111-01	ST Revenue>Medicaid>C/A	25,685.00			25,685.00
47-103-00	Other Ancillary Rev>Medicare B	(1,468.00)			(1,468.00)
51-100-00	Other Rev>Miscellaneous	(23,854.00)			(23,854.00)
			RJE - 8	0.00	
			RJE - 9	0.00	
			RJE - 10	0.00	
			RJE - 12	0.00	
51-103-01	Other Rev>Part B>Medicare Cost Report	(2,581.00)			(2,581.00)
51-160-00	Other Rev>Interest	985.00			985.00
51-818-00	Other Rev>Medical Records	(180.00)			(180.00)
52-102-00	Revenue Adjustments>Medicare A	280.00			280.00
52-109-00	Revenue Adjustments>Hospice	140.00			140.00
52-111-00	Revenue Adjustments>Medicaid	168,557.00			168,557.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(55,675.00)			(55,675.00)
60-183-00	Nursing Expense>Supplies	134,130.00			134,130.00
60-183-34	Nursing Expense>Supplies>COVID19	39,936.00			39,936.00
60-204-00	Nursing Expense>Training & Education	4,426.00			4,426.00
60-205-00	Nursing Expense>Sanitation & Incineration	190.00			190.00
60-206-00	Nursing Expense>Clinical Services	16,419.00		(6,630.00)	9,789.00
			RJE - 3	(6,630.00)	
60-206-34	Nursing Expense>Clinical Services>COVID19	466.00			466.00
60-207-00	Nursing Expense>Repairs & Maint	467.00			467.00
60-208-00	Nursing Expense>Equip-Rental	35,230.00			35,230.00
60-212-00	Nursing Expense>Clinical Consultants	33,750.00			33,750.00
60-213-00	Nursing Expense>Transportation	1,528.00			1,528.00
60-213-04	Nursing Expense>Transportation>Allowable	167.00			167.00
60-213-34	Nursing Expense>Transportation>COVID19	979.00			979.00
60-230-00	Nursing Expense>Data Processing	26,213.00			26,213.00
60-230-34	Nursing Expense>Data Processing>COVID19	769.00			769.00
60-700-18	Nursing Expense>Contracted Service>RN	66,084.00			66,084.00
60-700-19	Nursing Expense>Contracted Service>LPN	73,766.00			73,766.00
60-700-34	Nursing Expense>Contracted Service>COVID19	80,025.00			80,025.00
60-801-80	Nursing Expense>CNA>Wages	1,811,374.00			1,811,374.00
60-805-80	Nursing Expense>LPN>Wages	1,183,000.00			1,183,000.00
60-808-80	Nursing Expense>RN>Wages	432,967.00			432,967.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
			RJE - 4	0.00	
61-811-80	Nursing Admin Expense>Director>Wages	109,100.00			109,100.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	297,143.00			297,143.00
61-822-80	Nursing Admin Expense>Medical Director>Wages	9,000.00			9,000.00
61-880-00	Nursing Admin Expense>Payroll Taxes	335,860.00			335,860.00
61-881-00	Nursing Admin Expense>Workers Comp	92,535.00			92,535.00
61-882-00	Nursing Admin Expense>Health Insurance	129,475.00			129,475.00
61-883-00	Nursing Admin Expense>Other Benefits	638,285.00		(638,285.00)	0.00
			RJE - 4	(638,285.00)	
62-000-00	Pharmacy Expense	2,634.00			2,634.00
62-145-00	Pharmacy Expense>RX	161,299.00			161,299.00
62-222-00	Pharmacy Expense>OTC	1,757.00			1,757.00
62-700-00	Pharmacy Expense>Contracted Service	13,056.00			13,056.00
64-223-00	Other Ancillary Expense>Oxygen	7,890.00			7,890.00
64-224-00	Other Ancillary Expense>Lab	19,033.00			19,033.00
64-224-34	Other Ancillary Expense>Lab>COVID19	960.00			960.00
64-225-00	Other Ancillary Expense>Radiology	5,029.00			5,029.00
65-000-00	PT Expense	285,613.00			285,613.00
66-000-00	OT Expense	293,722.00			293,722.00
67-000-00	ST Expense	108,383.00			108,383.00
69-811-80	Social Services Expense>Director>Wages	65,242.00			65,242.00
69-880-00	Social Services Expense>Payroll Taxes	5,857.00			5,857.00
69-881-00	Social Services Expense>Workers Comp	1,579.00			1,579.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
69-882-00	Social Services Expense>Health Insurance	2,317.00			2,317.00
69-883-00	Social Services Expense>Other Benefits	10,680.00		(10,680.00)	0.00
			RJE - 4	(10,680.00)	
70-177-00	Dietary Expense>Supplements	24,968.00			24,968.00
70-178-00	Dietary Expense>Food	235,555.00			235,555.00
70-178-34	Dietary Expense>Food>COVID19	152.00			152.00
70-183-00	Dietary Expense>Supplies	27,968.00			27,968.00
70-183-34	Dietary Expense>Supplies>COVID19	346.00			346.00
70-207-00	Dietary Expense>Repairs & Maint	1,627.00			1,627.00
70-831-80	Dietary Expense>Aide>Wages	579,334.00			579,334.00
70-880-00	Dietary Expense>Payroll Taxes	50,175.00			50,175.00
70-881-00	Dietary Expense>Workers Comp	13,881.00			13,881.00
70-882-00	Dietary Expense>Health Insurance	19,191.00			19,191.00
70-883-00	Dietary Expense>Other Benefits	95,183.00		(95,182.00)	1.00
			RJE - 4	(95,182.00)	
71-178-00	Activity Expense>Food	36.00			36.00
71-179-00	Activity Expense>Barber & Beauty	150.00			150.00
71-183-00	Activity Expense>Supplies	1,281.00			1,281.00
71-183-34	Activity Expense>Supplies>COVID19	402.00			402.00
71-202-00	Activity Expense>Resident Missing Items	406.00			406.00
71-700-00	Activity Expense>Contracted Service	1,975.00			1,975.00
71-831-80	Activity Expense>Aide>Wages	137,610.00			137,610.00
71-880-00	Activity Expense>Payroll Taxes	11,964.00			11,964.00
71-881-00	Activity Expense>Workers Comp	3,308.00			3,308.00
71-882-00	Activity Expense>Health Insurance	4,596.00			4,596.00
71-883-00	Activity Expense>Other Benefits	22,836.00		(22,836.00)	0.00
			RJE - 4	(22,836.00)	
72-183-00	Housekeeping Expense>Supplies	29,231.00			29,231.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,862.00			1,862.00
72-831-80	Housekeeping Expense>Aide>Wages	474,056.00			474,056.00
73-183-00	Laundry Expense>Supplies	51.00			51.00
73-700-00	Laundry Expense>Contracted Service	118,010.00			118,010.00
73-831-80	Laundry Expense>Aide>Wages	171,388.00			171,388.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	55,714.00			55,714.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,386.00			15,386.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	21,648.00			21,648.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	106,196.00		(106,196.00)	0.00
			RJE - 4	(106,196.00)	
75-183-00	Maintenance Expense>Supplies	26,573.00			26,573.00
75-183-34	Maintenance Expense>Supplies>COVID19	1,663.00			1,663.00
75-205-00	Maintenance Expense>Sanitation & Incineration	33,342.00			33,342.00
75-207-00	Maintenance Expense>Repairs & Maint	40,340.00			40,340.00
75-208-00	Maintenance Expense>Equip-Rental	14,922.00		(1,485.00)	13,437.00
			RJE - 13	(1,485.00)	
75-217-00	Maintenance Expense>Extermination	1,630.00			1,630.00
75-219-00	Maintenance Expense>Landscaping	14,444.00			14,444.00
75-220-00	Maintenance Expense>Fire Drill	11,491.00			11,491.00
75-700-00	Maintenance Expense>Contracted Service	39,929.00			39,929.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	18,443.00			18,443.00
75-829-80	Maintenance Expense>Staff>Wages	140,066.00			140,066.00
75-880-00	Maintenance Expense>Payroll Taxes	12,106.00			12,106.00
75-881-00	Maintenance Expense>Workers Comp	3,350.00			3,350.00
75-882-00	Maintenance Expense>Health Insurance	4,678.00			4,678.00
75-883-00	Maintenance Expense>Other Benefits	23,086.00		(23,086.00)	0.00
			RJE - 4	(23,086.00)	
76-227-00	Utility Expense>Gas	39,960.00			39,960.00
76-228-00	Utility Expense>Electric	89,585.00			89,585.00
76-229-00	Utility Expense>Water/Sewer	49,842.00			49,842.00
80-101-00	Admin Expense>Provider Tax	614,162.00			614,162.00
80-162-00	Admin Expense>Insurance - General Liability & Other	262,344.00			262,344.00
80-163-00	Admin Expense>Insurance - EPLI	11,655.00			11,655.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
80-164-00	Admin Expense>Surety Bond	600.00			600.00
80-165-00	Admin Expense>Insurance - Property	5,535.00			5,535.00
80-167-00	Admin Expense>Insurance - Auto	1,735.00			1,735.00
80-183-00	Admin Expense>Supplies	11,838.00			11,838.00
80-208-00	Admin Expense>Equip-Rental	22,738.00		1,485.00	24,223.00
			RJE - 13	1,485.00	
80-209-00	Admin Expense>Postage	1,789.00			1,789.00
80-210-00	Admin Expense>Internet	1,553.00			1,553.00
80-230-00	Admin Expense>Data Processing	50,608.00			50,608.00
80-231-00	Admin Expense>Telephone	17,915.00			17,915.00
			RJE - 2	0.00	
80-231-34	Admin Expense>Telephone>COVID19	98.00			98.00
80-232-00	Admin Expense>Cable TV	16,589.00			16,589.00
80-233-00	Admin Expense>Seminars	0.00			0.00
			RJE - 11	0.00	
80-234-00	Admin Expense>Licenses	1,339.00			1,339.00
			RJE - 9	0.00	
80-235-00	Admin Expense>Dues & Subscriptions	554.00			554.00
			RJE - 8	0.00	
			RJE - 11	0.00	
80-236-00	Admin Expense>Travel	1,450.00			1,450.00
80-236-04	Admin Expense>Travel>Allowable	2,995.00			2,995.00
80-236-34	Admin Expense>Travel>COVID19	111.00			111.00
80-238-00	Admin Expense>Legal Fees	28,969.00		3,666.00	32,635.00
			RJE - 7	3,666.00	
			RJE - 10	0.00	
80-239-00	Admin Expense>Accounting Fees	23,862.00		20,235.00	44,097.00
			RJE - 1	0.00	
			RJE - 7	20,235.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	435.00			435.00
80-240-00	Admin Expense>Professional Fees	193,852.00		(23,901.00)	169,951.00
			RJE - 1	0.00	
			RJE - 5	0.00	
			RJE - 7	(23,901.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	10,000.00			10,000.00
80-243-00	Admin Expense>Late Fees	73,399.00			73,399.00
80-244-00	Admin Expense>Bank Fees	5,061.00			5,061.00
80-249-00	Admin Expense>Recruiting	975.00			975.00
80-250-00	Admin Expense>Marketing & Advertising	9,079.00			9,079.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	834.00			834.00
80-251-00	Admin Expense>Bad Debt	10,049.00			10,049.00
80-279-00	Admin Expense>Management Fee	309,326.00		23,400.00	332,726.00
			RJE - 5	0.00	
			RJE - 6	23,400.00	
80-347-00	Admin Expense>Motor Vehicle Tax	448.00			448.00
80-700-00	Admin Expense>Contracted Service	23,400.00		(23,400.00)	0.00
			RJE - 6	(23,400.00)	
80-811-80	Admin Expense>Director>Wages	156,390.00			156,390.00
80-840-80	Admin Expense>Business Office>Wages	350,527.00			350,527.00
80-880-00	Admin Expense>Payroll Taxes	44,100.00			44,100.00
80-881-00	Admin Expense>Workers Comp	12,349.00			12,349.00
			RJE - 12	0.00	
80-882-00	Admin Expense>Health Insurance	17,131.00			17,131.00
80-883-00	Admin Expense>Other Benefits	84,584.00		(84,584.00)	0.00
			RJE - 4	(84,584.00)	
85-156-61	Employee Benefits Expense>PR Taxes>Fica	445.00			445.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		29,842.00	29,842.00
			RJE - 4	29,842.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,808.00	1,808.00
			RJE - 4	1,808.00	
85-253-00	Uniforms	0.00			0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
85-255-79	Employee Benefits Expense>Pension>Union	0.00	RJE - 4	0.00	241,100.00
			RJE - 4	241,100.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		684,646.00	684,646.00
			RJE - 4	684,646.00	
91-121-00	Property Expense>Rent	1,000,000.00			1,000,000.00
91-161-00	Property Expense>RE Taxes	99,315.00			99,315.00
91-261-00	Property Expense>Personal Prop Taxes	7,771.00			7,771.00
92-000-00	Depreciation Expense	56,225.00			56,225.00
94-000-00	Interest Expense	14,519.00			14,519.00
98-999-99	Prior Period Adjustment	(2,634.00)			(2,634.00)
Marcum 113	Cell Phone	0.00			0.00
			RJE - 2	0.00	
Marcum 118	Employee Relations	0.00		1,169.00	1,169.00
			RJE - 4	1,169.00	
Marcum 119	Employee Food	0.00		2,585.00	2,585.00
			RJE - 4	2,585.00	
Marcum 122	Discriminatory Bonus	0.00		1,230.00	1,230.00
			RJE - 4	1,230.00	
Marcum 124	Employee Party	0.00		3,454.00	3,454.00
			RJE - 4	3,454.00	
Marcum 127	Dentist	0.00		6,630.00	6,630.00
			RJE - 3	6,630.00	
Marcum 131	Subscriptions	0.00			0.00
			RJE - 8	0.00	
Marcum 134	720 tax form	0.00			0.00
			RJE - 4	0.00	
Marcum 136	Indirect COVID Expense	0.00		5,765.00	5,765.00
			RJE - 4	5,765.00	
Marcum 137	Admin & General>COVID Related Expense	0.00		9,250.00	9,250.00
			RJE - 4	9,250.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Fairview Health Cost Reports**  
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2020**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	156,390.00		0.00	156,390.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>156,390.00</b>		<b>0.00</b>	<b>156,390.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
80-840-80	Admin Expense>Business Office>Wages	350,527.00		0.00	350,527.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>350,527.00</b>		<b>0.00</b>	<b>350,527.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	579,334.00		0.00	579,334.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>579,334.00</b>		<b>0.00</b>	<b>579,334.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	474,056.00		0.00	474,056.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>474,056.00</b>		<b>0.00</b>	<b>474,056.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	140,066.00		0.00	140,066.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>140,066.00</b>		<b>0.00</b>	<b>140,066.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	171,388.00		0.00	171,388.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>171,388.00</b>		<b>0.00</b>	<b>171,388.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses</b>				
61-811-80	Nursing Admin Expense>Director>Wages	109,100.00		0.00	109,100.00
<b>Subtotal [12A]</b>	<b>Director of Nurses</b>	<b>109,100.00</b>		<b>0.00</b>	<b>109,100.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	432,967.00		0.00	432,967.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>432,967.00</b>		<b>0.00</b>	<b>432,967.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-819-80	Nursing Admin Expense>Nurse Admin>Wage	297,143.00		0.00	297,143.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>297,143.00</b>		<b>0.00</b>	<b>297,143.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	1,183,000.00		0.00	1,183,000.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>1,183,000.00</b>		<b>0.00</b>	<b>1,183,000.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	1,811,374.00		0.00	1,811,374.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,811,374.00</b>		<b>0.00</b>	<b>1,811,374.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-831-80	Activity Expense>Aide>Wages	137,610.00		0.00	137,610.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>137,610.00</b>		<b>0.00</b>	<b>137,610.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wages	65,242.00		0.00	65,242.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>65,242.00</b>		<b>0.00</b>	<b>65,242.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>5,908,197.00</b>		<b>0.00</b>	<b>5,908,197.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
Marcum 127	Dentist	0.00	RJE - 3	6,630.00	6,630.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>		<b>6,630.00</b>	<b>6,630.00</b>

<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	13,056.00	0.00	13,056.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>13,056.00</b>	<b>0.00</b>	<b>13,056.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	285,613.00	0.00	285,613.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>285,613.00</b>	<b>0.00</b>	<b>285,613.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-822-80	Nursing Admin Expense>Medical Director>W	9,000.00	0.00	9,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>9,000.00</b>	<b>0.00</b>	<b>9,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	108,383.00	0.00	108,383.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>108,383.00</b>	<b>0.00</b>	<b>108,383.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	293,722.00	0.00	293,722.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>293,722.00</b>	<b>0.00</b>	<b>293,722.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
60-700-18	Nursing Expense>Contracted Service>RN	66,084.00	0.00	66,084.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>66,084.00</b>	<b>0.00</b>	<b>66,084.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
60-700-19	Nursing Expense>Contracted Service>LPN	73,766.00	0.00	73,766.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>73,766.00</b>	<b>0.00</b>	<b>73,766.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	16,419.00	(6,630.00)	9,789.00
			RJE - 3 (6,630.00)	
60-206-34	Nursing Expense>Clinical Services>COVID1	466.00	0.00	466.00
60-212-00	Nursing Expense>Clinical Consultants	33,750.00	0.00	33,750.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>50,635.00</b>	<b>(6,630.00)</b>	<b>44,005.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>900,259.00</b>	<b>0.00</b>	<b>900,259.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
61-881-00	Nursing Admin Expense>Workers Comp	92,535.00	0.00	92,535.00
69-881-00	Social Services Expense>Workers Comp	1,579.00	0.00	1,579.00
70-881-00	Dietary Expense>Workers Comp	13,881.00	0.00	13,881.00
71-881-00	Activity Expense>Workers Comp	3,308.00	0.00	3,308.00
74-881-00	Housekeeping & Laundry Expense>Workers	15,386.00	0.00	15,386.00
75-881-00	Maintenance Expense>Workers Comp	3,350.00	0.00	3,350.00
80-881-00	Admin Expense>Workers Comp	12,349.00	0.00	12,349.00
			RJE - 12 0.00	
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>142,388.00</b>	<b>0.00</b>	<b>142,388.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
61-880-00	Nursing Admin Expense>Payroll Taxes	335,860.00	0.00	335,860.00
69-880-00	Social Services Expense>Payroll Taxes	5,857.00	0.00	5,857.00
70-880-00	Dietary Expense>Payroll Taxes	50,175.00	0.00	50,175.00
71-880-00	Activity Expense>Payroll Taxes	11,964.00	0.00	11,964.00
74-880-00	Housekeeping & Laundry Expense>Payroll T:	55,714.00	0.00	55,714.00
75-880-00	Maintenance Expense>Payroll Taxes	12,106.00	0.00	12,106.00
80-880-00	Admin Expense>Payroll Taxes	44,100.00	0.00	44,100.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	445.00	0.00	445.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>516,221.00</b>	<b>0.00</b>	<b>516,221.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
61-882-00	Nursing Admin Expense>Health Insurance	129,475.00	0.00	129,475.00
69-882-00	Social Services Expense>Health Insurance	2,317.00	0.00	2,317.00
70-882-00	Dietary Expense>Health Insurance	19,191.00	0.00	19,191.00
71-882-00	Activity Expense>Health Insurance	4,596.00	0.00	4,596.00
74-882-00	Housekeeping & Laundry Expense>Health In:	21,648.00	0.00	21,648.00
75-882-00	Maintenance Expense>Health Insurance	4,678.00	0.00	4,678.00
80-882-00	Admin Expense>Health Insurance	17,131.00	0.00	17,131.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	684,646.00	684,646.00

<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>199,036.00</b>	RJE - 4	684,646.00	<b>883,682.00</b>
				<b>684,646.00</b>	
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>Union	0.00		241,100.00	241,100.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>	RJE - 4	<b>241,100.00</b>	<b>241,100.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	638,285.00		(638,285.00)	0.00
			RJE - 4	(638,285.00)	
69-883-00	Social Services Expense>Other Benefits	10,680.00		(10,680.00)	0.00
			RJE - 4	(10,680.00)	
70-883-00	Dietary Expense>Other Benefits	95,183.00		(95,182.00)	1.00
			RJE - 4	(95,182.00)	
71-883-00	Activity Expense>Other Benefits	22,836.00		(22,836.00)	0.00
			RJE - 4	(22,836.00)	
74-883-00	Housekeeping & Laundry Expense>Other Be	106,196.00		(106,196.00)	0.00
			RJE - 4	(106,196.00)	
75-883-00	Maintenance Expense>Other Benefits	23,086.00		(23,086.00)	0.00
			RJE - 4	(23,086.00)	
80-883-00	Admin Expense>Other Benefits	84,584.00		(84,584.00)	0.00
			RJE - 4	(84,584.00)	
85-200-79	Employee Benefits Expense>Training Fund>l	0.00		29,842.00	29,842.00
			RJE - 4	29,842.00	
85-245-00	Employee Benefits Expense>Background Ch	0.00		1,808.00	1,808.00
			RJE - 4	1,808.00	
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>980,850.00</b>		<b>(949,199.00)</b>	<b>31,651.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	10,049.00		0.00	10,049.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>10,049.00</b>		<b>0.00</b>	<b>10,049.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	23,862.00		20,235.00	44,097.00
			RJE - 1	0.00	
			RJE - 7	20,235.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	435.00		0.00	435.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>24,297.00</b>		<b>20,235.00</b>	<b>44,532.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	28,969.00		3,666.00	32,635.00
			RJE - 7	3,666.00	
			RJE - 10	0.00	
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>28,969.00</b>		<b>3,666.00</b>	<b>32,635.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	11,838.00		0.00	11,838.00
80-208-00	Admin Expense>Equip-Rental	22,738.00		1,485.00	24,223.00
			RJE - 13	1,485.00	
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>34,576.00</b>		<b>1,485.00</b>	<b>36,061.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	17,915.00		0.00	17,915.00
			RJE - 2	0.00	
80-231-34	Admin Expense>Telephone>COVID19	98.00		0.00	98.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>18,013.00</b>		<b>0.00</b>	<b>18,013.00</b>
<b>Subgroup : [1K2]</b>	<b>Other Taxes</b>				
80-347-00	Admin Expense>Motor Vehicle Tax	448.00		0.00	448.00
<b>Subtotal [1K2]</b>	<b>Other Taxes</b>	<b>448.00</b>		<b>0.00</b>	<b>448.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-101-00	Admin Expense>Provider Tax	614,162.00		0.00	614,162.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>614,162.00</b>		<b>0.00</b>	<b>614,162.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>2,569,009.00</b>		<b>1,933.00</b>	<b>2,570,942.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				

<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>			
60-213-00	Nursing Expense>Transportation	1,528.00	0.00	1,528.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>1,528.00</b>	<b>0.00</b>	<b>1,528.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>			
Marcum 124	Employee Party	0.00	3,454.00	3,454.00
			RJE - 4	
			3,454.00	
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>	<b>3,454.00</b>	<b>3,454.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
60-213-04	Nursing Expense>Transportation>Allowable	167.00	0.00	167.00
60-213-34	Nursing Expense>Transportation>COVID19	979.00	0.00	979.00
80-236-00	Admin Expense>Travel	1,450.00	0.00	1,450.00
80-236-04	Admin Expense>Travel>Allowable	2,995.00	0.00	2,995.00
80-236-34	Admin Expense>Travel>COVID19	111.00	0.00	111.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>5,702.00</b>	<b>0.00</b>	<b>5,702.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
60-204-00	Nursing Expense>Training & Education	4,426.00	0.00	4,426.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>4,426.00</b>	<b>0.00</b>	<b>4,426.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
80-249-00	Admin Expense>Recruiting	975.00	0.00	975.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>975.00</b>	<b>0.00</b>	<b>975.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
80-250-00	Admin Expense>Marketing & Advertising	9,079.00	0.00	9,079.00
80-250-34	Admin Expense>Marketing & Advertising>CC	834.00	0.00	834.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>9,913.00</b>	<b>0.00</b>	<b>9,913.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
80-209-00	Admin Expense>Postage	1,789.00	0.00	1,789.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>1,789.00</b>	<b>0.00</b>	<b>1,789.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees</b>			
80-235-00	Admin Expense>Dues & Subscriptions	554.00	0.00	554.00
			RJE - 8	
			0.00	
			RJE - 11	
			0.00	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees</b>	<b>554.00</b>	<b>0.00</b>	<b>554.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
80-210-00	Admin Expense>Internet	1,553.00	0.00	1,553.00
80-230-00	Admin Expense>Data Processing	50,608.00	0.00	50,608.00
80-240-00	Admin Expense>Professional Fees	193,852.00	(23,901.00)	169,951.00
			RJE - 1	
			0.00	
			RJE - 5	
			0.00	
			RJE - 7	
			(23,901.00)	
80-700-00	Admin Expense>Contracted Service	23,400.00	(23,400.00)	0.00
			RJE - 6	
			(23,400.00)	
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>269,413.00</b>	<b>(47,301.00)</b>	<b>222,112.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>			
80-279-00	Admin Expense>Management Fee	309,326.00	23,400.00	332,726.00
			RJE - 5	
			0.00	
			RJE - 6	
			23,400.00	
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>309,326.00</b>	<b>23,400.00</b>	<b>332,726.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
80-234-00	Admin Expense>Licenses	1,339.00	0.00	1,339.00
			RJE - 9	
			0.00	
80-242-00	Admin Expense>Fines, Penalties & Settlement	10,000.00	0.00	10,000.00
80-243-00	Admin Expense>Late Fees	73,399.00	0.00	73,399.00
80-244-00	Admin Expense>Bank Fees	5,061.00	0.00	5,061.00
Marcum 118	Employee Relations	0.00	1,169.00	1,169.00
			RJE - 4	
			1,169.00	
Marcum 119	Employee Food	0.00	2,585.00	2,585.00
			RJE - 4	
			2,585.00	
Marcum 122	Discriminatory Bonus	0.00	1,230.00	1,230.00
			RJE - 4	
			1,230.00	



Marcum 136	Indirect COVID Expense	0.00		5,765.00	5,765.00
Marcum 137	Admin & General>COVID Related Expense	0.00	RJE - 4	5,765.00	
				9,250.00	9,250.00
			RJE - 4	9,250.00	
<b>Subtotal [M13]</b>	<b>Other</b>	<b>89,799.00</b>		<b>19,999.00</b>	<b>109,798.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd)</b>	<b>693,425.00</b>		<b>(448.00)</b>	<b>692,977.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
70-177-00	Dietary Expense>Supplements	24,968.00		0.00	24,968.00
70-178-00	Dietary Expense>Food	235,555.00		0.00	235,555.00
70-178-34	Dietary Expense>Food>COVID19	152.00		0.00	152.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>260,675.00</b>		<b>0.00</b>	<b>260,675.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
70-183-00	Dietary Expense>Supplies	27,968.00		0.00	27,968.00
70-183-34	Dietary Expense>Supplies>COVID19	346.00		0.00	346.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>28,314.00</b>		<b>0.00</b>	<b>28,314.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>288,989.00</b>		<b>0.00</b>	<b>288,989.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
73-700-00	Laundry Expense>Contracted Service	118,010.00		0.00	118,010.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>118,010.00</b>		<b>0.00</b>	<b>118,010.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>				
73-183-00	Laundry Expense>Supplies	51.00		0.00	51.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>51.00</b>		<b>0.00</b>	<b>51.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>118,061.00</b>		<b>0.00</b>	<b>118,061.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-Houe Care Supplies</b>				
72-183-00	Housekeeping Expense>Supplies	29,231.00		0.00	29,231.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,862.00		0.00	1,862.00
<b>Subtotal [4A1]</b>	<b>In-Houe Care Supplies</b>	<b>31,093.00</b>		<b>0.00</b>	<b>31,093.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
62-222-00	Pharmacy Expense>OTC	1,757.00		0.00	1,757.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>1,757.00</b>		<b>0.00</b>	<b>1,757.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
64-223-00	Other Ancillary Expense>Oxygen	7,890.00		0.00	7,890.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>7,890.00</b>		<b>0.00</b>	<b>7,890.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
64-225-00	Other Ancillary Expense>Radiology	5,029.00		0.00	5,029.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>5,029.00</b>		<b>0.00</b>	<b>5,029.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
64-224-00	Other Ancillary Expense>Lab	19,033.00		0.00	19,033.00
64-224-34	Other Ancillary Expense>Lab>COVID19	960.00		0.00	960.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>19,993.00</b>		<b>0.00</b>	<b>19,993.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
71-178-00	Activity Expense>Food	36.00		0.00	36.00
71-183-00	Activity Expense>Supplies	1,281.00		0.00	1,281.00
71-183-34	Activity Expense>Supplies>COVID19	402.00		0.00	402.00
71-700-00	Activity Expense>Contracted Service	1,975.00		0.00	1,975.00
80-232-00	Admin Expense>Cable TV	16,589.00		0.00	16,589.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>20,283.00</b>		<b>0.00</b>	<b>20,283.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
60-183-00	Nursing Expense>Supplies	134,130.00		0.00	134,130.00
60-183-34	Nursing Expense>Supplies>COVID19	39,936.00		0.00	39,936.00
60-205-00	Nursing Expense>Sanitation & Incineration	190.00		0.00	190.00

60-208-00	Nursing Expense>Equip-Rental	35,230.00	0.00	35,230.00
60-230-00	Nursing Expense>Data Processing	26,213.00	0.00	26,213.00
60-230-34	Nursing Expense>Data Processing>COVID19	769.00	0.00	769.00
60-700-34	Nursing Expense>Contracted Service>COVID	80,025.00	0.00	80,025.00
71-202-00	Activity Expense>Resident Missing Items	406.00	0.00	406.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>316,899.00</b>	<b>0.00</b>	<b>316,899.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased From</b>			
62-000-00	Pharmacy Expense	2,634.00	0.00	2,634.00
62-145-00	Pharmacy Expense>RX	161,299.00	0.00	161,299.00
<b>Subtotal [5A2]</b>	<b>Purchased From</b>	<b>163,933.00</b>	<b>0.00</b>	<b>163,933.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis fo</b>	<b>566,877.00</b>	<b>0.00</b>	<b>566,877.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
60-207-00	Nursing Expense>Repairs & Maint	467.00	0.00	467.00
70-207-00	Dietary Expense>Repairs & Maint	1,627.00	0.00	1,627.00
75-207-00	Maintenance Expense>Repairs & Maint	40,340.00	0.00	40,340.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>42,434.00</b>	<b>0.00</b>	<b>42,434.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	39,960.00	0.00	39,960.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>39,960.00</b>	<b>0.00</b>	<b>39,960.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	89,585.00	0.00	89,585.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>89,585.00</b>	<b>0.00</b>	<b>89,585.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	49,842.00	0.00	49,842.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>49,842.00</b>	<b>0.00</b>	<b>49,842.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
75-208-00	Maintenance Expense>Equip-Rental	14,922.00	(1,485.00)	13,437.00
			RJE - 13 (1,485.00)	
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>14,922.00</b>	<b>(1,485.00)</b>	<b>13,437.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	26,573.00	0.00	26,573.00
75-183-34	Maintenance Expense>Supplies>COVID19	1,663.00	0.00	1,663.00
75-205-00	Maintenance Expense>Sanitation & Incinerat	33,342.00	0.00	33,342.00
75-217-00	Maintenance Expense>Extermination	1,630.00	0.00	1,630.00
75-219-00	Maintenance Expense>Landscaping	14,444.00	0.00	14,444.00
75-220-00	Maintenance Expense>Fire Drill	11,491.00	0.00	11,491.00
75-700-00	Maintenance Expense>Contracted Service	39,929.00	0.00	39,929.00
75-700-34	Maintenance Expense>Contracted Service>C	18,443.00	0.00	18,443.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>147,515.00</b>	<b>0.00</b>	<b>147,515.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	56,225.00	0.00	56,225.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>56,225.00</b>	<b>0.00</b>	<b>56,225.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	1,000,000.00	0.00	1,000,000.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	99,315.00	0.00	99,315.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>99,315.00</b>	<b>0.00</b>	<b>99,315.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	7,771.00	0.00	7,771.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>7,771.00</b>	<b>0.00</b>	<b>7,771.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,547,569.00</b>	<b>(1,485.00)</b>	<b>1,546,084.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			

<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	14,519.00	0.00	14,519.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>14,519.00</b>	<b>0.00</b>	<b>14,519.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
80-162-00	Admin Expense>Insurance - General Liability	262,344.00	0.00	262,344.00
80-165-00	Admin Expense>Insurance - Property	5,535.00	0.00	5,535.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>267,879.00</b>	<b>0.00</b>	<b>267,879.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>			
80-167-00	Admin Expense>Insurance - Auto	1,735.00	0.00	1,735.00
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>1,735.00</b>	<b>0.00</b>	<b>1,735.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-163-00	Admin Expense>Insurance - EPLI	11,655.00	0.00	11,655.00
80-164-00	Admin Expense>Surety Bond	600.00	0.00	600.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>12,255.00</b>	<b>0.00</b>	<b>12,255.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>296,388.00</b>	<b>0.00</b>	<b>296,388.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(7,341,379.00)	0.00	(7,341,379.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(7,341,379.00)</b>	<b>0.00</b>	<b>(7,341,379.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(4,002,751.00)	0.00	(4,002,751.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(4,002,751.00)</b>	<b>0.00</b>	<b>(4,002,751.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Seque	36,884.00	0.00	36,884.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allo</b>	<b>36,884.00</b>	<b>0.00</b>	<b>36,884.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(359,236.00)	0.00	(359,236.00)
40-105-00	Room & Board Revenue>HMO	(158,752.00)	0.00	(158,752.00)
40-109-00	Room & Board Revenue>Hospice	(94,459.00)	0.00	(94,459.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(612,447.00)</b>	<b>0.00</b>	<b>(612,447.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequester	2,974.00	0.00	2,974.00
40-109-14	Room & Board>Hospice>Sequester	2.00	0.00	2.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual al</b>	<b>2,976.00</b>	<b>0.00</b>	<b>2,976.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(150,867.00)	0.00	(150,867.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(150,867.00)</b>	<b>0.00</b>	<b>(150,867.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	150,867.00	0.00	150,867.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual</b>	<b>150,867.00</b>	<b>0.00</b>	<b>150,867.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
41-105-00	Pharmacy Rev>HMO	(4,172.00)	0.00	(4,172.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(4,172.00)</b>	<b>0.00</b>	<b>(4,172.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>			
41-105-01	Pharmacy Rev>HMO>C/A	4,172.00	0.00	4,172.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contra</b>	<b>4,172.00</b>	<b>0.00</b>	<b>4,172.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(272,158.00)	0.00	(272,158.00)
42-103-00	PT Revenue>Medicare B	(200,141.00)	0.00	(200,141.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(472,299.00)</b>	<b>0.00</b>	<b>(472,299.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	267,470.00	0.00	267,470.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual A</b>	<b>267,470.00</b>	<b>0.00</b>	<b>267,470.00</b>

<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-105-00	PT Revenue>HMO	(11,435.00)	0.00	(11,435.00)
42-111-00	PT Revenue>Medicaid	(72,016.00)	0.00	(72,016.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(83,451.00)</b>	<b>0.00</b>	<b>(83,451.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-105-01	PT Revenue>HMO>C/A	5,332.00	0.00	5,332.00
42-111-01	PT Revenue>Medicaid>C/A	72,016.00	0.00	72,016.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contract</b>	<b>77,348.00</b>	<b>0.00</b>	<b>77,348.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(194,992.00)	0.00	(194,992.00)
44-103-00	ST Revenue>Medicare B	(87,662.00)	0.00	(87,662.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(282,654.00)</b>	<b>0.00</b>	<b>(282,654.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	194,992.00	0.00	194,992.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Al</b>	<b>194,992.00</b>	<b>0.00</b>	<b>194,992.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
44-105-00	ST Revenue>HMO	(15,824.00)	0.00	(15,824.00)
44-111-00	ST Revenue>Medicaid	(25,685.00)	0.00	(25,685.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(41,509.00)</b>	<b>0.00</b>	<b>(41,509.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-105-01	ST Revenue>HMO>C/A	6,044.00	0.00	6,044.00
44-111-01	ST Revenue>Medicaid>C/A	25,685.00	0.00	25,685.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contract</b>	<b>31,729.00</b>	<b>0.00</b>	<b>31,729.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(283,228.00)	0.00	(283,228.00)
43-103-00	OT Revenue>Medicare B	(224,834.00)	0.00	(224,834.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(508,062.00)</b>	<b>0.00</b>	<b>(508,062.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	281,304.00	0.00	281,304.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contract</b>	<b>281,304.00</b>	<b>0.00</b>	<b>281,304.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-105-00	OT Revenue>HMO	(10,766.00)	0.00	(10,766.00)
43-111-00	OT Revenue>Medicaid	(75,595.00)	0.00	(75,595.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(86,361.00)</b>	<b>0.00</b>	<b>(86,361.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
43-105-01	OT Revenue>HMO>C/A	4,948.00	0.00	4,948.00
43-111-01	OT Revenue>Medicaid>C/A	75,595.00	0.00	75,595.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Cor</b>	<b>80,543.00</b>	<b>0.00</b>	<b>80,543.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
47-103-00	Other Ancillary Rev>Medicare B	(1,468.00)	0.00	(1,468.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(2,581.00)	0.00	(2,581.00)
52-102-00	Revenue Adjustments>Medicare A	280.00	0.00	280.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(3,769.00)</b>	<b>0.00</b>	<b>(3,769.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
52-109-00	Revenue Adjustments>Hospice	140.00	0.00	140.00
52-111-00	Revenue Adjustments>Medicaid	168,557.00	0.00	168,557.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(55,675.00)	0.00	(55,675.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>113,022.00</b>	<b>0.00</b>	<b>113,022.00</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	985.00	0.00	985.00
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>985.00</b>	<b>0.00</b>	<b>985.00</b>
<b>Subgroup : [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>			
71-179-00	Activity Expense>Barber & Beauty	150.00	0.00	150.00
<b>Subtotal [17]</b>	<b>Barber, Coffee, Beauty &amp; Gift Shops</b>	<b>150.00</b>	<b>0.00</b>	<b>150.00</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			

51-100-00	Other Rev>Miscellaneous	(23,854.00)	0.00	(23,854.00)
			RJE - 8	0.00
			RJE - 9	0.00
			RJE - 10	0.00
			RJE - 12	0.00
51-818-00	Other Rev>Medical Records	(180.00)	0.00	(180.00)
98-999-99	Prior Period Adjustment	(2,634.00)	0.00	(2,634.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(26,668.00)</b>	<b>0.00</b>	<b>(26,668.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(12,373,947.00)</b>	<b>0.00</b>	<b>(12,373,947.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	(1,055.00)	0.00	(1,055.00)
10-010-85	Cash>Operating>Southport	(2,073.00)	0.00	(2,073.00)
10-014-00	Cash>Petty Cash Facility	1,465.00	0.00	1,465.00
10-015-00	Cash>Petty Cash PNA	420.00	0.00	420.00
10-034-85	Cash>PPP>Southport	925,357.00	0.00	925,357.00
10-040-85	Cash>Non Govt>Southport	782,534.00	0.00	782,534.00
10-060-85	Cash>Resident Trust>Southport	95,789.00	0.00	95,789.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-063-85	Cash>Old Resident Trust>Southport	3,253.00	0.00	3,253.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>1,810,690.00</b>	<b>0.00</b>	<b>1,810,690.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-102-00	Accounts Receivable>Medicare A	1,034,545.00	0.00	1,034,545.00
11-104-00	Accounts Receivable>Private	510,680.00	0.00	510,680.00
11-105-00	Accounts Receivable>HMO	11,899.00	0.00	11,899.00
11-109-00	Accounts Receivable>Hospice	16,127.00	0.00	16,127.00
11-111-00	Accounts Receivable>Medicaid	1,424,475.00	0.00	1,424,475.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	40,138.00	0.00	40,138.00
11-112-00	Accounts Receivable>Income	126,358.00	0.00	126,358.00
11-120-00	Accounts Receivable>Allow for Doubtful Acct	(43,181.00)	0.00	(43,181.00)
11-122-00	Accounts Receivable>Medicare Colns Write	(16,646.00)	0.00	(16,646.00)
11-123-00	Accounts Receivable>Ancillary	147,196.00	0.00	147,196.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>3,251,591.00</b>	<b>0.00</b>	<b>3,251,591.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	9,398.00	0.00	9,398.00
12-124-00	Prepaid Expenses>Insurance	31,809.00	0.00	31,809.00
12-126-00	Prepaid Expenses>Taxes	26,942.00	0.00	26,942.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>68,149.00</b>	<b>0.00</b>	<b>68,149.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	328,602.00	0.00	328,602.00
15-131-00	Accum Depn>Leasehold Improvements	(42,428.00)	0.00	(42,428.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>286,174.00</b>	<b>0.00</b>	<b>286,174.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipm	213,479.00	0.00	213,479.00
14-133-00	Fixed Assets>Medical Equipment	48,247.00	0.00	48,247.00
14-134-00	Fixed Assets>Computer Hardware	24,023.00	0.00	24,023.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipm	(167,674.00)	0.00	(167,674.00)
15-133-00	Accum Depn>Medical Equipment	(28,861.00)	0.00	(28,861.00)
15-134-00	Accum Depn>Computer Hardware	(11,762.00)	0.00	(11,762.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(5,328.00)	0.00	(5,328.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>72,124.00</b>	<b>0.00</b>	<b>72,124.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>			
14-136-00	Fixed Assets>CIP	1,952.00	0.00	1,952.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>1,952.00</b>	<b>0.00</b>	<b>1,952.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>			
13-128-00	Due From>Vendor Security Deposits	6,792.00	0.00	6,792.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>6,792.00</b>	<b>0.00</b>	<b>6,792.00</b>
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>			
17-283-06	Other Assets>Escrow>Tax	(6,749.00)	0.00	(6,749.00)
17-283-64	Other Asset>Escrow>Replacement Reserve	(8,098.00)	0.00	(8,098.00)

17-283-67	Other Assets>Escrow>Insurance	281,255.00	0.00	281,255.00
17-283-68	Other Assets>Escrow>Capex	42,772.00	0.00	42,772.00
<b>Subtotal [D2]</b>	<b>Escrow Deposits</b>	<b>309,180.00</b>	<b>0.00</b>	<b>309,180.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-40	Due To/(From)>Salmon Brook	(1,136.00)	0.00	(1,136.00)
27-000-66	Due To/(From)>Southport Realty Capex	429,174.00	0.00	429,174.00
27-000-78	Due To/(From)>Maplewood	18,458.00	0.00	18,458.00
27-000-82	Due To/(From)>Saugus	250.00	0.00	250.00
27-000-83	Due To/(From)>Twin Oaks	77,463.00	0.00	77,463.00
27-000-87	Due To/(From)>Torrington	1,276.00	0.00	1,276.00
27-000-89	Due To/(From)>Prospect	18.00	0.00	18.00
27-000-90	Due To/(From)>West Haven	46.00	0.00	46.00
27-000-92	Due To/(From)>Regal Care Management Grc	32,319.00	0.00	32,319.00
27-317-00	Due To/(From)>Fairview Management	159,817.00	0.00	159,817.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>717,685.00</b>	<b>0.00</b>	<b>717,685.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
27-172-00	Due To/(From)>Vendor	7,633.00	0.00	7,633.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>7,633.00</b>	<b>0.00</b>	<b>7,633.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>6,531,970.00</b>	<b>0.00</b>	<b>6,531,970.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>			
20-000-00	Accounts Payable	(2,821,209.00)	0.00	(2,821,209.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,885.00)	0.00	(2,885.00)
21-151-00	Other Current Payables>Garnishments W/H	114.00	0.00	114.00
21-350-00	Other Current Payables>Resident Funds	(110,984.00)	0.00	(110,984.00)
21-353-00	Other Current Payables>Resident Refunds	16,191.00	0.00	16,191.00
21-600-00	Other Current Payables>Disputed AP	(552,851.00)	0.00	(552,851.00)
21-884-00	Other Current Payable>Disability & Other Ins	(4,497.00)	0.00	(4,497.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(3,476,121.00)</b>	<b>0.00</b>	<b>(3,476,121.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>			
22-000-34	Note Payable>PPP Loan>COVID19	(1,153,600.00)	0.00	(1,153,600.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(1,153,600.00)</b>	<b>0.00</b>	<b>(1,153,600.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-000-00	Accrued Wages & Related	(176,723.00)	0.00	(176,723.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(176,723.00)</b>	<b>0.00</b>	<b>(176,723.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>			
23-156-00	Accrued Wages & Related>PR Taxes	(8,550.00)	0.00	(8,550.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(8,550.00)</b>	<b>0.00</b>	<b>(8,550.00)</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	(5,850.00)	0.00	(5,850.00)
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>(5,850.00)</b>	<b>0.00</b>	<b>(5,850.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
23-157-00	Accrued Expenses>PTO	(122,707.00)	0.00	(122,707.00)
24-000-00	Accrued Expenses	(165,129.00)	0.00	(165,129.00)
24-000-03	Accrued Expenses>Prior	720.00	0.00	720.00
24-137-01	Accrued Expenses>Capital Lease>Copier	3,595.00	0.00	3,595.00
24-162-00	Accrued Expenses>Insurance - General Liab	40.00	0.00	40.00
24-285-00	Accrued Expenses>Year End Adjustments	32,625.00	0.00	32,625.00
24-882-00	Accrued Expenses>Health Insurance	(171,055.00)	0.00	(171,055.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(775,296.00)	0.00	(775,296.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(433,270.00)	0.00	(433,270.00)
27-112-00	Due To/(From)>Income	(1,066.00)	0.00	(1,066.00)
27-199-00	Due To>Patient Spend Down	(30,972.00)	0.00	(30,972.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,662,515.00)</b>	<b>0.00</b>	<b>(1,662,515.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-000-42	Due To/(From)>Realty Salmon Brook	(60,000.00)	0.00	(60,000.00)
27-000-76	Due To/(From)>Realty Southport	(1,280,814.00)	0.00	(1,280,814.00)
27-000-84	Due To/(From)>930 Mill Hill Realty	(154,756.00)	0.00	(154,756.00)
27-000-88	Due To/(From)>New Haven	(270.00)	0.00	(270.00)

27-000-91	Due To/(From)>Waterbury	(5,005.00)	0.00	(5,005.00)
27-000-93	Due To/(From)>RC Holdings	(148,230.00)	0.00	(148,230.00)
27-000-95	Due To/(From)>Norwich	(338,035.00)	0.00	(338,035.00)
27-000-96	Due To/(From)>New London	(254,598.00)	0.00	(254,598.00)
27-000-97	Due To/(From)>Realty - Norwich	(75,000.00)	0.00	(75,000.00)
27-152-00	Due To/(From)>Employee	(6,171.00)	0.00	(6,171.00)
27-315-00	Due To/(From)>Fairview at Southport	125,279.00	0.00	125,279.00
27-316-00	Due To/(From)>Fairview at Greenwich	(17,309.00)	0.00	(17,309.00)
27-400-00	Due to/(from)>Eli Mirilis	(405,000.00)	0.00	(405,000.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(2,619,909.00)</b>	<b>0.00</b>	<b>(2,619,909.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-000-77	Due To/(From)>TSM Holdings	(98,501.00)	0.00	(98,501.00)
27-105-00	Due To/(From)>HMO	(83.00)	0.00	(83.00)
27-111-00	Due To/(From)>Medicaid	4,708.00	0.00	4,708.00
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(93,876.00)</b>	<b>0.00</b>	<b>(93,876.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(9,197,144.00)</b>	<b>0.00</b>	<b>(9,197,144.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	2,133,108.00	0.00	2,133,108.00
30-000-01	Retained Earnings>PPA	17,239.00	0.00	17,239.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>2,150,347.00</b>	<b>0.00</b>	<b>2,150,347.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>2,150,347.00</b>	<b>0.00</b>	<b>2,150,347.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Provider Name: Fairview Health of Southport, LLC d/b/a RegalCare at Southport  
Provider Number: 000008433  
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**