State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

port
e with Nursing n only
Year Ending 020
1

License Numbers:	ССNH 2307-С	RHNS	(Specify)	Medicare Provider 07-5200
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
	000008508		

For Department Use Only

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

		General In	Iormation			
lame of Facility (as licensed)		License N	1	ear Ended	Page	of
airview Health of Southport, LLO	C d/b/a RegalCa	re at 2307-C	9/30/2020		1	37
	ON OR FALSIF	ICATION OF A	Ther's Certification ANY INFORMATION CONTA AND/OR IMPRISIONMENT U			
Cost Report and suppo Southport [facility nam 2020, and that to the bo	rting schedules j ne], for the cost i est of my knowle	prepared for Fa report period be edge and belief	ement and that I have examined irview Health of Southport, LLC eginning October 1, 2019 and er , it is a true, correct, and comple) in accordance with applicable	C d/b/a Regal ading Septem ete statement	Care at ber 30,	
Schedule of Resident Sta	tistics, Statement	s of Reported Ex	ttached General Information and Q spenditures, Statements of Revenu rting Requirements of the State of	es and the rela	ated	
my knowledge under the presented in this Report residents were incurred	he penalty of per rt as a basis for s d to provide resid	jury. I also cer securing reimbu dent care in this	ormation provided is true and co tify that all salary and non-salar ursement for Title XIX and/or of s Facility. All supporting record at law and will be made available	ry expenses her State ass ls for the exp	isted enses	
	(a) Sub	pject to Desk A	udit Review			
igned (Administrator)		Date	Signed (Owner)	Da	ite	
rinted Name (Administrator) Christopher Massaro			Printed Name (Owner) Eliyahu Mirlis			
ubscribed and Sworn b before me:	State of	Date	Signed (Notary Public)	Со	omm. Exp	ires
Address of Notary Public	L			I	1	/
radiebb of from j f dolle						

General Information

(Notary Seal)

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

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
Fairview Health of Southport, LLC d/b/a RegalCare at Southport				10/1/2019	9/30/2020
Address of Facility					
930 Mill Hill Terrace, Southport, CT 06890		1		1	
Report Prepared By		Phone Num		Date	
Marcum LLP		203-781-96	500	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. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. <i>Total Wages and Salaries Paid</i> (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 Fac	-	-	ar Ended	-	of
	203-259-7894		9/30/2020		2	37
Name of Facility (as shown on license)			Street, City, St	÷ ,	200	
Fairview Health of Southport, LLC d/b/a RegalCare at So CCNH	RHNS	lli i er		rt, CI 068		Provider No.
License Numbers: 2307-C	KIINS		(Specify)		07-5200	rovider no.
Type of Facility (Check appropriate box(es))					07-3200	
	Dest Home with	Numai				
☑ Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Supervision only		~ 11	(Specify)		
	Supervision only	(KIII	13)			
Type of Ownership (Check appropriate box)						
• Proprietorship O LLC O Partnership	O Profit Corp.	0	Non-Profit Con	rp. O	Government	O Trust
		Date	Opened	Date Clo	sed	
If this facility opened or closed during report year provid	e:					
Has there been any change in ownership	0 V	~	λī	101137 11	1 . 6 11	
or operation during this report year? N/A	O Yes	\odot	No	If "Yes,"	explain full	у.
Administrator						
Name of Administrator			Nursing Ho	ome		
Christopher Massaro			Administrat	or's	1425	
			License 1	No.:		
Other Operators/Owners who are assistant administrator	s (full or part time	e) of tl				
Name			License 1	No.:		

General Information and Questionnaire Partners/Members

Name of Facility		License No.		Year Ended	Page	of
Fairview Health of Southport, L	LC d/b/a RegalCare at	2307-С	9/30/2020		3	37
Legal Name of Partr Fairview Health of Southport, L Southport	LC d/b/a RegalCare at	Business Address State(s) and/or Town re at 930 Mill Hill Terrace, CT Southport, CT 06890 CT				
Name of Partners/Members	Business Ad	ldress		Title	% Ov	vned
See attached						

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	License No.	Report for Yea	r Ended	Page of
Fairview Health of Southport, LLC d/b/a Regard If this facility is owned or operated as a corport		9/30/2020 e following inform	nation.	3A 37
Legal Name of Corporation		ess Address		Which Incorporated
				.
Name of Directors, Officers	Busine	ess Address	Title	No. Shares Held by Each
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

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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		9/30/2020	3B 37
If this facility is owned or operated as an individual		vide the following information	1:
	ner(s) of Facility		
N/A			

General Information and Questionnaire Related Parties*

Name of Facility Fairview Health of South	nport, LLC d/b/a RegalCare at S	License	e No. 2307-C		Report for Year Ended 9/30/2020		Page 4	of 37		
	iving compensation from the fac rol, ownership, family or busines			U	Yes O No	-	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
including the rental of pr related through family as	ompanies which provide goods of operty or the loaning of funds to ssociation, common ownership, of owners, operators, or officials of	this fac control,	cility, or busin	ess	⊙ Yes O No	If "Yes," provide the	e following i	nformation:		
Name of Related Individual or Company	Business Address	Good	so Provi ls/Servic Related I No	ces to	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party		
Fairview Healthcare Management	930 Mill Hill Terrace, Southport, CT	0	۲		Management Fee	Pg. 16 / Line m12	332,726	332,726		
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT	0	۲		Rental Property	Pg. 22 / Line 9	1,000,000	984,036		
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	0	\odot		Physical Therapy	Pg. 13/ B5a	285,613	285,613		
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	0	۲		Speech Therapy	Pg. 13/ B9a	108,383	108,383		
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	0	۲		Occupational Therapy	Pg. 13 / B10a	293,722	293,722		
		0	۲							
		0	۲							
		0	۲							
		0	۲							

* 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	License No.		Report for Year Ended	Page	(of					
Fairview Health of Southport, LLC d/b/a RegalC	2307-С		9/30/2020	5	3	37					
If the facility is licensed as CDH and/or RCH or p	provides AII	OS or TBI s	ervices with special Medicaid ra	tes, costs	;						
must be allocated to CCNH and RHNS as follows			1	,							
Item			Method of Allocation								
Dietary		Number of	meals served to residents								
Laundry		Number of	pounds processed								
Housekeeping		Number of	square feet serviced								
		Number of hours of routine care provided by EACH									
Nursing		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	Н						
		specialist	(See listing page 13)								
Maintenance and operation of plant		Square fee	t								
Property costs (depreciation)		Square fee	t								
Employee health and welfare		Gross sala	ries								
Management services		Appropriate cost center involved									
All other General Administrative expenses		Total of Di	irect and Allocated Costs								
The preparer of this report must answer the follow	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	• Yes	O No	If "No," explain fully why such	allocatic	on wa	as not					
costs allocated as required?	© Tes	U NO	made.								
N/A											
2. Explain the allocation of related company exp	enses and at	tach copy c	of appropriate supporting data.								
N/A											
3. Did the Facility appropriately allocate and self	f-disallow di	rect and inc	lirect costs to non-nursing home	cost cent	ers?						
(e.g., Assisted Living, Home Health, Outpatien	nt Services, A	Adult Day	Care Services, etc.)								
	• Yes	O No	If "No," explain fully why such	allocatic	on wa	as not					
	© Tes	U NO	made.								
N/A											

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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 Y	/ear Ended		Page	of
Fairview Health of Southport, LLC d/b/a l	RegalCare a	at South	2307-С	9/30/2020)		6	37
		ed * to						
		ners, ators,				Annual		
	-	cers		Date of	Term of	Amount	Amo	ount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clair	ned
Eagle Leasing	0	\odot	Containers	Monthly	Monthly	4,610	4,610	
Pitney Bowes	0	•	Storage Rental	07/10/15	Monthly	957	957	
TIAA Commercial Finance, Inc.	0	۲	Copier	12/13/18	63 Months	7,870	7,870	
	0	٥						
	0	٥						
	0	۲						
	0	•						
	0	•						
	0	۲						
	0	۲						
Is a Mileage Log Book Maintained for All	l Leased Ve	hicles ?	, О Үе	s O	No	Total ***	13,437	

s a wheage Log book maintained for An Leased vehicles :

* 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 License No.	Report for Year Ended		Page of
Fairview Health of Southport, LLC 2307-C	9/30/2020		7 37
The records of this facility for the period covered by this	report were maintained on the following basis:		
• Accrual O Cash O Modified Cash			
Is the accounting basis for this			
period the same as for the • Yes	If "No," explain.		
previous period? O No	•		
Laboration data Dian			
Independent Accounting Firm Name of Accounting Firm	Address (No. & Street, City, State, Zip Code	<u></u>	
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New		511
2 Roth & Co	1428 36th St #200, Brooklyn, NY 11218		5511
3	1428 30th 3t #200, Brooklyn, NT 11216	,	
4			
Services Provided by This Firm (<i>describe fully</i>)			
1 Annual Review and Preparation of Cost Reports, management ad	lvisory services	\$	21,372
2 Monthly Retainer Fees		\$	23,160
3		\$	25,100
3		\$	
4		Ţ	0 . D . 1 1
		-	Services Provided
		\$	44,532
Are These Charges Reflected in the Expenditure Portion of This Repo Yes O No Page 15, Line 1d	rt? If Yes, Specify Expense Classification and Line No.		
Legal Services Information			
Name of Legal Firm or Independent Attorney		Telephone	Number
1 Murtha Cullina LLP		203-772-77	
2 Fontaine Alissi		860-548-11	
3 Schettino & Temchin		203-239-66	
4 Neubert, Pepe, & Monteith, P.C.		203-821-20	
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 (<i>describe fully</i>)			
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(Disallo	wed 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
		Charge for	Services Provided
		\$	32,635
Are These Charges Reflected in the Expenditure Portion of This Repo	rt? If Yes, Specify Expense Classification and Line No.		
Page 15 1e			
• Yes O No			

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General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b	2307-C	9/30/2020		7a	37
Legal Services Information					
Name of Legal Firm or Independent A	Attorney		Telephor	e 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 06	824				
3					
4					
5					
Services Provided by This Firm (descr	ribe fully)				
1 tax assessment appeal				\$ 766	
2 Conservatorship Fees(Disallowed o	n Pg 28)			\$ 3,612	
3 Disallowed on Pg 28				\$ 54	
4				\$	
5				\$	
			Charge fo	or Services Prov	ided
				\$ 4,432	
Are These Charges Reflected in the Exper-	nditure Portion of This Repo	ort? If Yes, Specify Expense Classification and Line	No.		
	Page 15 1e				
⊙ Yes O No					

Schedule of Resident Statistics

Name of Facility			License N	lo.			Report fo	or Year Ende	ed		Page	of
Fairview Health of Southport, LLC d/b/a RegalCare a	at Southpo	ort	23	07-C			9/30/202	0			8	37
						Period 10/1 Thru 6/30 Period 7/2					1 Thru 9/3	30
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	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			
 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		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	35,242			27,737	27,737			7,505	7,505			

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			Sc	hed	ule of	Re	sider	nt S	tatis	tics (C	Cont'd))		
Name of Faci	lity			Licer	nse No.				Repor	t for Year	Ended		Page	of
	•	outhport	, LLC d/b/a Reg	2	307-С					9/30/202			9	37
		1									-			
4. Were the	ere any c	hanges	in the certified b	ed ca	pacity du	ring th	ie repoi	rt yeai	?	0	Yes	۲	No	
If "YES"	', provid	e the fol	llowing informat	ion:										
		Place o	f Change		Cł	nange	in Bed	s		Ca	pacity Afte	er Change		
Date of	CCNH	RHNS	(Specify)		Lost	U	I	Gaine	d			0		
	0.01.01	iun is			2000									
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason for	or Change
												· • • • ·		
							 							
	-	-	in certified bed o 90 days followin	-		the re	port ye	ar (as	report	ed in item	4 above) p	provide the num	ber of	
			Change in R	esider	nt Davs					CC	NH	RHNS	(Spe	cify)
1st chang	ge		8										(-P-	J/
2nd chan														
3rd chan														
4th chan			1.2											
6. Number	of Resid	lents an	d Rates on Septe	mber	30 of Cos Medi		ır			0	1C D		01 54	· • · · 1
			Medicare		Medi	caid				56	lf-Pay		Other Sta	te Assisted
	Item		CCNH		CNH	DI	HNS		CNH	DL	INS	(Specify)	R.C.H.	ICF-MR
No. of R			5		73	K				KI	INS	(speeny)	K.C.II.	ICT-WIK
Per Dien					15									
a. One b			Various		165.00				460.00					
b. Two	bed rms		Various		165.00				445.00					
c. Three	or more	e												
bed 1	rms.													
7. Total Nu	mber of	Physica	al Therapy Treat	ments						ТО	TAL	CCNH	RHNS	(Specify)
	Medica										6,524	6,524		
B.			lusive of Part B)											
			e Treatments								228	228		
C	2. Res Other	torative	Treatments								2,051	2,051		
		Physical	Therapy Treat	nonts							9,193 17,996	9,193 17,996		
			Therapy Treatm								11,550	17,550		
	Medica										1,063	1,063		
			lusive of Part B)											
			e Treatments								23	23		
		torative	Treatments								205	205		
	Other	Y * *									2,201	2,201		
			Therapy Treatm								3,492	3,492		
			tional Therapy	l reatn	nents						7 101	7 101		
	Medica		и в lusive of Part B)								7,121	7,121		
D.			e Treatments								210	210		
			Treatments							ł	1,891	1,891		
	Other										9,376	9,376		
D.	Total C	Dccupat	ional Therapy T	reatm	ents .						18,598	18,598		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.		Report for Year		Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southp	р 2307-С		9/30/2020		10	37
Are time records maintained by all individuals receiving comp	pensation?	\odot	Yes	0	No	
			Total Cost a	nd Hours		
			DIDIG		(7. :0.)	
Item A. Salaries and Wages*	CCNH	Hours	RHNS	Hours	(Specify)	Hours
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	570.224	21 610		 		
c. Dietary Workers 6. Housekeeping Service	579,334	31,618				
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	140,000	0,018				
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**	1 011 274	00 205				
d. Aides and Attendants e. Physical Therapists	1,811,374	98,285				
f. Speech Therapists	1 1					
g. Occupational Therapists						
h. Recreation Workers	137,610	6,126				
i. Physicians 1. Medical Director						
2. Utilization Review	+ +					
Resident Care***						
4. Other (Specify)						
	<u> </u>					
j. Dentists k. Pharmacists	<u> </u>					
1. Podiatrists						
m. Social Workers/Case Management	65,242	2,123				
n. Marketing						
o. Other (Specify)						
See Attached Schedule A-13. Total Salary Expenditures	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)

	CC	NH	RH	INS	(Specify)		
Position	\$	Hours	\$	Hours	\$	Hours	
	0						
Total	\$ -	-	\$ -	_	\$ -	_	
10(a)	φ -	-	φ	-	φ	-	

Schedule of Other Fees (Page 13)

	CC	NH	RH	NS	(Specify)		
Service	\$	Hours	\$	Hours	Hours \$		
	0						
Nursing Expense>Clinical Services	\$ 9,789	134					
Nursing Expense>Clinical Consultants	\$ 32,750	416					
Yeshiva Bias Fee	\$ 1,000	Disallowed					
Total	\$ 43,539	550	\$ -	-	\$ -	-	

Attachment Page 10/13

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State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

Fairview Health of Southport, LLC d/b/a RegalCare at Southport 2307-C 9/30/2020 11 37 Salary Paid Fringe Benefits and/or Other Payments Fringe Benefits and/or Other Payments Total Line Where Claimed on Name and Address of All Total Hours Compensation											
Salary Paid Fringe Benefits and/or Other Payments (describe fully) Total Full Description of Services Rendered Line Where Claimed on Page 10 Name and Address of All Other Employment** Total Hours Worked Compensat Receive Section 1 - Operators/Owners	Name of Facility				License No.		-	Year Ended		Page	of
Name CCNH RHNS Fringe Benefits and/or Other Payments Total Full Description of Services Rendered Total Hours Worked Line Where Page 10 Name and Address of All Other Employment** Total Hours Worked Section I - Operators/Owners Image: Company of the section of the s	Fairview Health of Southport, LLC	d/b/a Regal(Care at South	nport	2307-С		9/30/2020			11	37
Name CCNH RHNS (Specify) (describe fully) Services Rendered Worked Page 10 Other Employment** Worked Receive Section I - Operators/Owners Image: Construction of the section of the s			Salary Paid	1	and/or Other	Full Description of			Name and Address of All		Compensation
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 Image: Construction of the section of the sectio	Name	CCNH	RHNS	(Specify)			Worked		Other Employment**	Worked	Received
of Operators/Owners employed	Section I - Operators/Owners										
of Operators/Owners employed Image: CEPT in and paid by facility (EXCEPT Image: CEPT those who may be the Image: CEPT Administrator or Assistant Image: CEPT Administrators who are Image: CEPT											
of Operators/Owners employed											
	of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are										

* 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Y	ear Ended		Page	of
Fairview Health of Southport, LLC	c d/b/a Rega	lCare at So	uthport	2307-С		9/30/2020			12	37
		Salary Pai	d							
Name	CCNH	RHNS	(Specify)	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
Section III - Administrators***										
Christopher Massaro	156,390			Non- discriminatory	10/1/2019 - 9/30/2020	2,091	A2			
Section IV - Assistant Administrators										

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

** Include <u>all</u> other employment worked during the cost year.

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

Report for Year Ended License No. Name of Facility Page of Fairview Health of Southport, LLC d/b/a RegalCare 2307-C 9/30/2020 13 37 Total Cost and Hours CCNH RHNS Item Hours Hours (Specify) Hours *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) 1. Dietitian 2. Dentist 6,630 110 3. Pharmacist 13,056 Monthly Fe 4. Podiatrist 5. Physical Therapy a. Resident Care 285,613 4,504 b. Other 6. Social Worker Recreation Worker 7. 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-13** Total Fees Paid in Lieu of Salaries 899,793 14,891

B. Report of Expenditures - Professional Fees

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

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

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

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

Name of Facility	License No.		Report for '	Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a R	egalCare at S 2307-C		9/30/2020		14	37
Name & Address of Individual	Yes No		rs, Officers	Explanation of Relationship		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	0	۲	N/A		
IntegraScripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	0	۲	N/A		
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational & Speech Therapy	۲	0	Common Own	ership	
Technical Gas Products, 101 North Plains Industrial Road Suite 1B, Wallingford, CT 06492	Respiratory Therapist	0	۲	N/A		
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	0	۲	N/A		
Universal Medical Records, 22 The Cross Road, Cortland Manor, NY 10567-6141	Contracted RNs / LPNs	0	۲	N/A		
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	Contracted RNs / LPNs	0	۲	N/A		
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614 3303	Contracted RNs / LPNs	0	۲	N/A		
Prompt Care Nursing, 41 Spring St, New Providence, NJ 07974	Contracted RNs / LPNs	0	۲	N/A		
Freida & Associates, 47 Atlanta Avenue, Piscataway New Jersey 08854	Nursing Consultant	0	۲	N/A		
Deborah Hardy, 187 George Wood Road, Somers, CT 06071	Independent Nusing Consultant	0	۲	N/A		
Cavallo Orthopedics and Sports Medicine, LLC, 3 Parkridge Court, Rye Brook, NY 10573	Medical Director	0	۲	N/A		
Western Connecticut Medical Group, 14 Research Drive, Bethel, CT 06801	Medical Director	0	۲	N/A		
Dr. Maher Madhoun, 1 Hospital Plz, Stamford, CT 06902	Medical Director	0	۲	N/A		
		0	۲			
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		0	۲			
		0	۲			
		0	۲			

* 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 Ye	ear 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)	\$	241,100	241,100		
(not-owners and not-operators)					
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>)	\$	31,651	31,651		
See Attached Schedule					
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 (Services should be fully described on Page 7)	\$	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		,	7		
1. Telephone & Pagers	\$	18,013	18,013		
2. Cellular Phones	\$	-)			
i. Appraisal (Specify purpose and	\$				
attach copy)*	÷				
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	Ŷ				
3. Resident Day User Fee	\$	614,162	614,162		
Subtotal	\$	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

Attachment Page 15

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		
Total	\$	31,651	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$-	\$ -

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

Name of Facility License No.		Report for Y	ear 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)
Subtotals Brought Forwa	ard:	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 (all such expenses)	\$	975	975		
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)***	\$	9,913	9,913		
See Attached Schedule					
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	\$	554	554		
Associations (Specify)					
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions***	\$				
See Attached Schedule					
11. Services Provided by Contract (Specify and Complete	\$	222,112	222,112		
Schedule C-2, Page 21 for each firm or individual)					
12. Administrative Management Services**	\$	332,726	332,726		
13. Other (Specify)	\$	109,798	109,798		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	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.

Attachment Page 16

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

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

......... Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$-	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Admin Expense>Licenses	\$ 1,339		
Fines, Penalities, & 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		
Total Other Administrative and General	\$ 109,798	s -	\$ -

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Southport, LLC d/b/a	2307-С	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

Schedule C-1 - Management Services*

* 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)

Fairview Health of Southport, LLC d/b/a RegalCare at 2307-C 9/30/2020 18 37 Item Total CCNH RHNS (Specify) 2. Dietary a. In-House Preparation & Service 1 Raw Food \$ 260.675 1 1 2. Non-Food Supplies \$ 28.314 28.314 28.314 1 1 3. Other (Specify) \$ \$ 28.314 28.314 1 1 b. Purchased Services (by contract other than through Management Services) \$ 1			Note	on	Page 5)	-		
Item Total CCNH RHNS (Specify) 2. Dietary a. In-House Preparation & Service 260.675 260.675 260.675 1. Raw Food \$ 260.675 260.675 260.675 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) \$ \$ \$ \$ Dietary Supplies \$ \$ \$ \$ 2D. Total Dietary Expenditures (2a + b + c + d) \$ 288,989 288,989 \$ 2E. Dietary Questionnaire Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:* \$ \$ \$ \$ 3. s cost of employee meals included in 2D? Yes \$ \$ \$ \$ Is cost of meals provided to persons other \$ \$ \$ \$ \$ \$ 1. Where is the revenue received reported in	5					Report for Y	ear Ended	Page of
2. Dictary a. In-House Preparation & Service 1. Raw Food S 260,675 260,675 260,675 1. Raw Food S 260,675 260,675 260,675 260,675 2. Non-Food Supplies S 28,314 28,314 28,314 3. Other (Specify) S S 28,314 28,314 3. Other (Specify) S S S S b. Purchased Services (by contract other than through Management Services) S S S (Complete Schedule C-2 att. Page 21) c. Other (Specify) S S S c. Other (Specify) S S S S S Dietary Questionnaire Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:* I I S No If yes, specify ant. If yes, specify ant. If yes, specify ant. S I. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of meals provided to persons other In ant. I. than employees or residents (i.e., Board O Yes No If yes, specify cost. K. Is any revenue collected from these people?	Fair	view Health of Southport, LLC d/b/a RegalCare	at	2	2307-С	9/30/2020	1	18 37
2. Dictary a. In-House Preparation & Service 1. Raw Food S 260,675 260,675 260,675 1. Raw Food S 260,675 260,675 260,675 260,675 2. Non-Food Supplies S 28,314 28,314 28,314 3. Other (Specify) S S 28,314 28,314 3. Other (Specify) S S S S b. Purchased Services (by contract other than through Management Services) S S S (Complete Schedule C-2 att. Page 21) c. Other (Specify) S S S c. Other (Specify) S S S S S Dietary Questionnaire Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:* I I S No If yes, specify ant. If yes, specify ant. If yes, specify ant. S I. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of meals provided to persons other In ant. I. than employees or residents (i.e., Board O Yes No If yes, specify cost. K. Is any revenue collected from these people?		Item			Total	CCNH	RHNS	(Specify)
a. In-House Preparation & Service 260,675 260,675 1. Raw Food \$ 260,675 260,675 2. Non-Food Supplies \$ 283,114 283,314 3. Other (Specify) \$ 283,114 283,314 b. Purchased Services (by contract other than through Management Services) \$ \$ \$ (Complete Schedule C-2 att. Page 21) \$ \$ \$ \$ c. Other (Specify) \$ \$ \$ \$ \$ Dietary Expenditures (2a + b + c + d) \$ \$ \$ \$ \$ 2E. Dietary Questionnaire Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:* \$ \$ \$ \$ 3. Is cost of employce meals included in 2D? Yes \$ No \$ \$ H. Did you receive revenue received reported in the Cost Report? (Page/Line Item) \$	2.							(
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 \$ \$ 2D. Total Dietary Expenditures (2a + b + c + d) \$ 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? Yes \$ \$ \$ \$ I. Where is the revenue received reported in the Cost Report? (Page/Line Item) \$ <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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 \$ 2D. Total Dietary Expenditures (2a + b + c + d) \$ 2E. Dietary Questionnaire Total CCNH RHNS P. Resident Meals: Total no. of meals served per day:* G. Is cost of employee meals included in 2D? O Yes M. Bid you receive revenue from employees? O Yes No If yes, specify ant. Is cost of meals provided to persons other If yes, specify cost. It scost of final provided to persons other O Yes It scost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? Yes K. Is any revenue collected from these people? Yes No If yes, specify ant. L. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? Yes No If yes, specify cost. N. Is any revenue collected from employees? Yes No If yes, specify cost.		-		\$	260,675	260,675		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) \$ c. Other (Specify)		2. Non-Food Supplies		\$	28,314	28,314		
than through Management Services) (Complete Schedule C-2 att. Page 21) \$ \$ \$ c. Other (Specify) Other Dictary Supplies \$ \$ \$ \$ 2D. Total Dietary Expenditures (2a + b + c + d) \$ 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? O Yes \$ No If yes, specify amt. H. Did you receive revenue from employees? O Yes \$ No If yes, specify cost. Is cost of meals provided to persons other It an employees or residents (i.e., Board O Yes \$ No If yes, specify cost. It than employees or residents (i.e., Board O Yes No If yes, specify cost. \$ K. Is any revenue collected from these people? O Yes \$ No If yes, specify cost. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? Yes No If yes, specify cost. N. Is any revenue collected from employees? O Yes No If		3. Other (<i>Specify</i>)		\$				
(Complete Schedule C-2 att. Page 21) \$ \$ \$ c. Other (Specify)		b. Purchased Services (by contract other		\$				
c. Other (Specify)		than through Management Services)						
Other Dictary Supplies Image: Constraint of the constrai								
2D. Total Dietary Expenditures (2a + b + c + d) \$ 288,989 288,989 2E. Dietary Questionnaire Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:* Image: Constraint of the constrements of the constraint of the constraint of the cons				\$				
ZE. Dietary Questionnaire Total CCNH RHNS (Specify) F. Resident Meals: Total no. of meals served per day:* Image: Construction of the constru		Other Dietary Supplies						
F. Resident Meals: Total no. of meals served per day:* Image: Constraint of the	2D.	<i>Total Dietary Expenditures</i> (2a + b + c + d)		\$	288,989	288,989		
G. Is cost of employee meals included in 2D? O Yes O No H. Did you receive revenue from employees? O Yes O No If yes, specify amt. I. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of meals provided to persons other If yes, specify cost. I. Is cost of meals provided to persons other O Yes O No If yes, specify cost. I. than employees or residents (i.e., Board Members, Guests) included in 2D? O Yes O No If yes, specify cost. K. Is any revenue collected from these people? O Yes O No If yes, specify amt. L. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? O Yes O No If yes, specify cost. N. Is any revenue collected from employees? O Yes O No If yes, specify cost. M. Is any revenue collected from employees? O Yes O No If yes, specify amt. N.	2E.	Dietary Questionnaire			Total	CCNH	RHNS	(Specify)
H. Did you receive revenue from employees? O Yes No If yes, specify amt. I. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of meals provided to persons other I. than employees or residents (i.e., Board Members, Guests) included in 2D? O Yes No If yes, specify cost. K. Is any revenue collected from these people? O Yes No If yes, specify amt. L. Where is the revenue received reported in the Cost Report? (Page/Line Item) If yes, specify amt. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? O Yes No If yes, specify cost. N. Is any revenue collected from employees? O Yes No If yes, specify amt.	F.	Resident Meals: Total no. of meals served per o	lay:*					
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Is cost of meals provided to persons other If yes, specify I. than employees or residents (i.e., Board Members, Guests) included in 2D? O Yes No If yes, specify K. Is any revenue collected from these people? O Yes No If yes, specify amt. L. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? O Yes No If yes, specify cost. M. is any revenue collected from employees? O Yes No If yes, specify cost.	H.	Did you receive revenue from employees?	O Yes		٥	No		
I. than employees or residents (i.e., Board Members, Guests) included in 2D? O Yes If yes, specify cost. K. Is any revenue collected from these people? O Yes No If yes, specify amt. L. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? O Yes O No If yes, specify cost. N. Is any revenue collected from employees? O Yes O No If yes, specify cost.	I.	Where is the revenue received reported in the C	Cost Rep	port	? (Page/Line]	Item)		
K. Is any revenue collected from these people? O Yes O No amt. L. Where is the revenue received reported in the Cost Report? (Page/Line Item) Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? O Yes O No If yes, specify cost. N. Is any revenue collected from employees? O Yes O No If yes, specify amt.	J.	than employees or residents (i.e., Board	O Yes		\odot	No		
Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? N. Is any revenue collected from employees? O Yes Is any revenue collected from employees? O Yes Is any revenue collected from employees? O Yes Is any revenue collected from employees?	K.	Is any revenue collected from these people?	O Yes		٥	No		
M. snacks at monthly staff meetings, board meetings) provided to employees included in 2D? O Yes O No If yes, specify cost. N. Is any revenue collected from employees? O Yes O No If yes, specify amt.	L.	Where is the revenue received reported in the C	Cost Rep	oort'	? (Page/Line	Item)		
N. Is any revenue collected from employees? O Yes O No amt.	M.	snacks at monthly staff meetings, board meetings) provided to employees included	O Yes		٥	No		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)	N.	Is any revenue collected from employees?) Yes		۲	No		
	0.	Where is the revenue received reported in the C	Cost Rei	oort'	? (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)

5		License		Report for Y		Page of
Fair	view Health of Southport, LLC d/b/a RegalCare at So	2	307-С	9/30/2020		19 37
	Item		Total	CCNH	RHNS	(Specify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items	Lbs. Amt. \$				
	washed, ironed, and/or processed.***					
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
	processed.***	Amt. \$				
	3. Personal clothing of residents	Lbs.				
	washed, ironed, and/or processed.***	Amt. \$				
	4. Repair and/or purchase of linens.***	Lbs.				
	b. Purchased Services (by contract other	Amt. \$	118,010	118,010		
	than through Management Services) (Complete Schedule C-2 att. Page 21)	Ψ	110,010	110,010		
	c. Other (Specify) Other Supplies	\$	51			
3D. 3E.	<i>Total Laundry Expenditures</i> (3a + b + c) Laundry Questionnaire	\$	118,061	118,061		
<u>эг</u> . F.		Yes	٥	No	If yes, specify cost.	
G.	Did you receive revenue from employees? O	Yes	۲	No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost R	Report?		(Page/Line	Item)	
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	٥	No	If yes, specify cost.	
J.	, , , , , , , , , , , , , , , , , , , ,	Yes	۲	No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost R	leport?		(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)

		Repo	ort for Year E	nded	Page	of
Fairview Health of Southport, LLC d/b/a Regal	2307-С	9/30/2020			20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (Mops,	Amt.	\$	31,093	31,093		
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$				
Page 21)						
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b	$(\mathbf{b} + \mathbf{c})$	\$	31,093	31,093		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy						
2. Purchased from		\$	163,933	163,933		
McKesson						
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		\$	5,029	5,029		
Procedures***						
g. Dental (Not dentists who should be inclu	ıded under	\$				
salaries or fees)						
h. Laboratory***			19,993	19,993		
i. Recreation		\$	20,283	20,283		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
1. Other (Specify)****		\$	317,365	317,365		
See Attached Schedule						
5M. Total Resident Care Expenditures (5a - 5))	\$	536,250	536,250		

* 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			
Total Other Resident Care	\$ 317,365	\$ -	\$	-

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

Name of Facility				License No.	Report for Year Ended					
Fairview Health of Southpor	t, LLC d/b/a RegalCare	at Southport	t	2307-С	9/30/2020		21 37			
		Related ** Operators	,	-			Total Cost	Total Cost/Page Ref.***		
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg Lin	
Med-apparel	parkway, MT Vernon NY 10550	0	٥	N/A	Laundry	30,746		(19 3b	
Unitex	parkway, MT Vernon NY 10550	0	٥	N/A	Laundry	87,264			19 3b	
On-Time IT	154 Spring Street, Monroe, NY 10950 PO Box 1024, Chadds	0	۲	N/A	IT	17,170			16 m11	
Micro Management	Ford, PA 19317	0	\odot	N/A	Water filtering	22,121			22 6f	
American Waste	PO Box 630, East Windse CT 06088	or O	\odot	N/A	Sanitation	22,327			22 6f	
Oak Ridge Hauling	301 White Street, Danbury CT 06810 1008 39 Street NY	0	O	N/A	Sanitation	11,015			22 6f	
Icon Interior	11219	0	\odot	N/A	Disinfectant	18,443			22 6f	
Northeast Generator	625 John Street, Bridgeport CT 06604	0	⊙	N/A	generator maintenance	10,942			22 6f	
		0	٥							
		0	٥							
		0	O							
		0	٥							
		0	۲							
		0	\odot							

* 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 Ye	ear Ended		Page	of
Fairview Health of Southport, LLC d/b/a Rega2307-C	 9/30/2020			22	37
Item	Total	CCNH	RHNS	(Spe	ecify)
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					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 382,773	382,773			
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			
*7e. <i>Total Depreciation Costs</i> $(7a + b + c + d)$	\$ 67,373	67,373			
8. Amortization (<i>Complete att. Schedule Page 24</i> *)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. <i>Total Amortization Costs</i> (8a + b + c + d)	\$				
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$ 1,000,000	1,000,000			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 99,315	99,315			
c. Personal property taxes	\$ 8,219	8,219			
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$ 1,174,907	1,174,907			

* 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		
Total Other Repairs and Maintenance	\$ 147,515	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

					Deprec	iation Sc	hedule					
Name of Facility					License No.			Report for Year E	nded		Page	of
Fairview Health of Southport, LLC d/b/a Reg	Fairview Health of Southport, LLC d/b/a RegalCare at Southport					-C		9/30/2020			23	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
A. Land Improvements							1	1	1			
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	h sched	lule)										
A-4. Subtotal		/										
B. Building and Building Improvements												
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 (attac	h sched	lule)			32,838		32,838		S/L	Var	3,244	
B-4. Subtotal					,		,					31,360
C. Non-Movable Equipment												,
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 (attac	h sched	lule)										
C-4. Subtotal												498
	logt			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
D. Movable Equipment	105	INU	Wonui	I cal	Land	Value	Depreciated	Tear s Operations	Depreciation	Life		Totals
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. b.												
C.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period			Var	Var	266,904		266,904	115,936	S/L	Var	33,603	
b. Disposals (attach schedule)								,			,	
c. Acquired during this report period												
(attach schedule)			Var	Var	10,697		10,697		S/L	Var	1,912	
D-3. Subtotal												35,515
E. Total Depreciation												67,373

Schedule of Land Improvements Acquired during this report period

			Useful						
Acquisition Date	Description of Item	Cost	Life	Depreciation					
Additions:									
				-					
Fotal additions for Land Impr	ovements	\$ -		\$ -					
Deletions:									
Fotal deletions for Land Impro	ovements	\$ -		\$ -					

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				•
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
Total additions for	Building Improvements	\$ 32,838		\$ 3,244
Deletions:				
Total deletions for	Building Improvements	\$ -		\$ -

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

	vinore Equipment : required during tins report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		<u>^</u>		^
Total additions for I	Non-Movable Equipment	\$ -		\$ - *
Deletions:				
1				

				ttachment Pages 23 24
Total deletions for Non-Movable Equipment	\$ -	\$	-	**
*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
Additions:				
5/8/2020	Drum with cable	595	Var	40
5/11/2020	nemco food equipment-converyer 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
Total additions for Movable	Equipment	\$ 10,697		\$ 1,912
Deletions:				
Total deletions for Movable	Fauinment	\$ -		\$ -
*Ties to Page 23, Line D2c	* *	φ -		Ψ

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
			1	
Total additions for Leasehold In	nprovement	\$ -		\$ -
Deletions:				
			1	
Total deletions for Leasehold In	aprovement	\$ -		\$ -

*Ties to Page 24, Line C3 **Ties to Page 24, Line C2

Amortization Schedule*

Nam	e of Facility			License No.		Report for Yea	r Ended		Page	of
	view Health of Southport, LLC d/b/a Rega	alCare at	t Southr		7-С	9/30/2020			24	37
						Accumulated				
		Dat	e of			Amort. to				
		Acqui	isition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1.									
	2.									
	3.									
A-4.	Subtotal									
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4.	Subtotal									
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period									
	2. Disposals (attach schedule)									
	3. Acquired during this report period									
	(attach schedule)									
C-4.	Subtotal									
D.	Total Amortization									

* 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.

Fairview Health of Southport, LLC Asset /Depreciation Schedule - Page 23, 23a & 24 September 30, 2020

BUILDING IMPROV DATE	DESCRIPTION	Life	Cost	Monthly <u>Deprec</u>	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	9/30/2019 Depreciation	9/30/2019 Accum Depreciation	9/30/2020 Depreciation	9/30/2020 Accum <u>Depreciation</u>	Net Book <u>Value</u>
12/10/13	AC Units Rooftop	10	26,375	220	2,638	13,190	2,638	15,828	2,638	18,466	7,909
2014 Building Improv	ements		26,375	220	2,638	13,190	2,638	15,828	2,638	18,466	7,90
04/30/15	Return Ducts	10	2,320	19	232	928	232	1,160	232	1,392	928
2015 Building Improv	ements		2,320	19	232	928	232	1,160	232	1,392	92
		16	10.500	50	700	2 100	700	2 000	700	2 500	7.000
11/11/2015 1/18/2016	Allied Construction Mgmt, Inc. Current Technologies Electronics	15 15	10,500 3,500	58 19	700 233	2,100 699	700 233	2,800 932	700 233	3,500 1,165	7,000
9/6/2016	Replacement of exhaust fans	15	14,144	79	943	2,829	943	3,772	943	4,715	9,429
8/15/2016	Sign	10	1,370	11	137	411	137	548	137	685	685
9/7/2016	Roof Repairs	10	2,871	24	287	861	287	1,148	287	1,435	1,436
2016 Building Improv	ements		32,385	191	2,300	6,900	2,300	9,200	2,300	11,500	20,88
11/7/2016	new flooring	10	8,204	68	820	1,640	820	2,460	820	3,280	4,924
11/21/2016	new concrete walkways	15	5,000	28	333	666	333	999	333	1,332	3,668
12/5/2016 12/12/2016	new concrete walkways new concrete walkways	15 15	4,500 4,500	25 25	300 300	600 600	300 300	900 900	300 300	1,200 1,200	3,300 3,300
12/14/2016	fix fire pull stations to meet code requirements	10	2,854	23	285	570	285	855	285	1,140	1,714
12/26/2016	new concrete walkways	15	3,000	17	200	400	200	600	200	800	2,200
2/20/2017	fix wiring of elevator	20	4,432	18	222	444	222	666	222	888	3,544
2/28/2017 4/28/2017	firestop insatallation new flooring	10 10	2,545 12,306	21	255	510 2,462	255	765 3,693	255 1,231	1,020	1,525
8/18/2017	environmental water issue - water treatment	10	12,506	103 93	1,231 1,117	2,462 2,234	1,231 1,117	3,693	1,231	4,924 4,468	7,382 6,699
8/31/2017	first installment for the boiler room piping repairs	20	2,660	11	133	266	133	399	133	532	2,128
9/1/2017	final installment for boiler room repairs	20	2,660	11	133	266	133	399	133	532	2,128
9/18/2017	water treatement	10	11,167	93	1,117	2,234	1,117	3,351	1,117	4,468	6,699
9/30/2017	legionella filters	10	6,368	53	637	1,274	637	1,911	637	2,548	3,820
2017 Building Improv	ements		81,363	590	7,083	14,166	7,083	21,249	7,083	28,332	53,03
11/8/2017	vent	10	5,068	42	504	504	504	1,008	504	1,512	3,556
11/10/2017	installation of domestic water supply flow preventer	20	4,123	17	206	206	206	412	206	618	3,505
11/14/2017	installation of domestic water supply flow preventer	20	4,123	17	206	206	206	412	206	618	3,50
12/1/2017 1/4/2018	entrance door maintenance heat exchangers	10 15	1,819 4,617	15 26	182 308	182 308	182 308	364 616	182 308	546 924	1,273
2/12/2018	heat exchangers replacement	15	4,617	20	308	308	308	616	308	924	3,693
2/15/2018	Sink Repairs	20	7,996	33	400	400	400	800	400	1,200	6,796
3/5/2018	install new flooring	10	44,950	375	4,495	4,495	4,495	8,990	4,495	13,485	31,465
4/30/2018 6/18/2018	automatic doors RTU Maintenance	10 10	3,566 1,202	30 10	357 120	357 120	357 120	714 240	357 120	1,071 360	2,495 842
7/20/2018	screen	10	7,849	65	785	785	785	1,570	785	2,355	5,494
3/5/2018	install new flooring	10	44,950	375	4,495	4,495	4,495	8,990	4,495	13,485	31,465
8/29/2018	fire pump maintenance	20	6,374	27	319	319	319	638	319	957	5,417
9/26/2018	replace smoke detector	10	1,060	9	106	106	106	212	106	318	742
2018 Building Improv	ements		142,314	1,067	12,791	12,791	12,791	25,582	12,791	38,373	103,941
11/15/2018	Down Payment for circulator pumps in boiler room	20	3,000	13		-	150	150	150	300	2,700
12/31/2018	pump installation	20	8,500	35	-	-	425	425	425	850	7,650
2/21/2019	doors	10	1,495	12	-	-	150	150	150	300	1,195
3/29/2019 6/24/2019	sprinkler repair install 2 carrier 10 ton package rooftop unit with gas heat	25 10	4,131 13,762	14 115		-	165 1,376	165 1,376	165 1,376	330 2,752	3,801 11,010
6/24/2019	Physical therapy rut replacement	10	4,945	41	-	-	495	495	495	990	3,955
9/25/2019	HVAC duct work	15	4,663	26	-	-	311	311	311	622	4,041
2019 Disposals											
11/8/2017	Disposal of Vent		(5,068)								(5,068
2019 Building Improv	amante		35,428	256			3,072	3,072	3,072	6,144	29,284
2019 Building Tillprov	ements		33,428	230	-		3,072	3,072	3,072	0,144	29,28
12/31/2019	Coastal mechanical, physical therapy rut replacement deposit	10	4,945	41	-	-	-	-	495	495	4,450
12/31/2019 12/31/2019	Coastal mechanical, installed 2 carrier 10 ton package rooftop Coastal mechanical services, all door and garage	10	13,762 3,749	115	-	-	-	-	1,376	1,376	12,386
1/1/2020	6824 Dual jack patient station	10 15	3,749	31 10					375 83	375 83	3,374 1,162
1/31/2020	automatic door	10	1,148	10	-	-	-	-	115	115	1,033
5/1/2020	fixed water leak	10	1,558	13	-	-	-	-	156	156	1,402
8/7/2020	replaced actuator and mag-pickup and insert portable unit	10	2,778	23	-	-	-	-	278	278	2,500
9/1/2020 9/1/2020	changed contactors	10 10	1,900 1,395	16 12	-	-	-	-	190 140	190 140	1,710 1,255
9/1/2020	new board for non-running a/c fixed hp switch wire on a/c	10	358	3	-		-	-	36	36	322
2020 Building Improv	ements		32,838	274	-	-	-	-	3,244	3,244	29,594
NON-MOVABLE EQ	UIPMENT					9/30/2018		9/30/2019		9/30/2020	Net
DATE	DESCRIPTION	1:0-	C+	Monthly	9/30/2018	Accum	9/30/2019	Accum	9/30/2020 Democration	Accum.	Book
DATE		Life	Cost	Deprec	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Value
3/1/2014	Balance Call System	3	18,000	500	-	18,000	-	18,000	-	18,000	-
2014 Non-Movable Eq	uipment		18,000	500	-	18,000	-	18,000	-	18,000	
11/1/2016	Walk In Freezer	10	1,068	9	107	214	107	321	107	428	640
2017 Non-Movable Eq	uipment		1,068	9	107	214	107	321	107	428	64
6/30/2018	AC	5	1,953	33	391	391	391	782	391	1,173	780
2018 Non-Movable Eq	uipment		1,953	33	391	391	391	782	391	1,173	78
EQUIPMENT MOVE						9/30/2018		9/30/2019		9/30/2020	Net

EQUIPMENT MOVEABLE						9/30/2018		9/30/2019		9/30/2020	Net
				Monthly	9/30/2018	Accum	9/30/2019	Accum	9/30/2020	Accum.	Book
DATE	DESCRIPTION	Life	Cost	Deprec	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Depreciation	Value
01/09/13	Computers	5	3,457	58	174	3,457	-	3,457	-	3,457	0
01/17/13	Broda - Sling	5	1,200	20	60	1,200	-	1,200	-	1,200	-
01/31/13	televisions	5	1,477	25	75	1,477	-	1,477	-	1,477	0
05/01/13	Pressure Mattress	3	2,297	64	-	2,297	-	2,297	-	2,297	-
05/04/13	Water Cooler	10	1,290	11	129	699	129	828	129	957	333
07/31/13	Freezer	10	4,965	41	497	2,609	497	3,106	497	3,603	1,362
08/22/13	Pressure Mattress	3	1,043	29	-	1,043	-	1,043	-	1,043	-
09/30/13	Beds - Electric	12	30,000	208	2,500	12,708	2,500	15,208	2,500	17,708	12,292
2013 Movable Equipment			45,729	455	3,435	25,489	3,126	28,615	3,126	31,741	13,988
1/31/2014	Med Essentials	3	2,851	24	-	2,851	-	2,851		2,851	-

1/31/2014 3/9/2014	Pressure Mattress Wheel Chair Ramp Scale	10 3	1,375 1,073	11 30	138	690 1,073	138	828 1,073	138	966 1,073	409
5/31/2014	Pump	3	1,073	30	-	1,073		1,073		1,073	-
2014 Movable Equipment	1		6,413	96	138	5,728	138	5,866	138	6,004	409
2014 Movable Equipment			0,415	70	150	5,726	156	3,000	150	0,004	407
6/30/2014	Pressure Mattress	3	7,200	60	-	7,200	-	7,200	-	7,200	-
6/29/2015 7/26/2015	Cardio Stress Sorftware	3 5	3,137 907	26 8	- 181	3,137 724	- 181	3,137 905	-	3,137 907	- 0
8/18/2015	Wander system Alarm Patient Wander System	10	7,000	194	700	2,800	700	3,500	2 700	4,200	2,800
9/28/2015	Wander guard tags	5	3,386	94	677	2,708	677	3,385	1	3,386	(0)
2015 Movable Equipment			21,630	382	1,558	16,569	1,558	18,127	703	18,830	2,800
10/7/2015	Technologies Electronics	5	1,350	23	270	810	270	1,080	270	1,350	- 1
10/29/2015 11/9/2015	Technologies Electronics Patient Wander System	5 10	686 7,000	11 58	137 700	411 2,100	137 700	548 2,800	137 700	685 3,500	3,500
2/3/2016	Technologies Electronics	5	1,616	27	323	969	323	1,292	323	1,615	1
11/17/2015	Tower Furniture	10	6,500	54	650	1,950	650	2,600	650	3,250	3,250
7/11/2016	Chairs/Couch (Quantity = 5)	15	4,700	26	313	939	313	1,252	313	1,565	3,135
9/25/2016 9/22/2016	Card Printer Scale, Frame, Mattress, Side Cover, Wheelchair, Desk Arm	5 10	1,069 17,463	18 146	214 1,746	642 5,238	214 1,746	856 6,984	214 1,746	1,070 8,730	(1) 8,733
9/12/2016	Bariatric Mattress	10	1,590	13	1,740	477	1,740	636	1,740	795	795
8/3/2016	Lenovo Computer	5	519	9	104	312	104	416	104	520	(1)
2016 Movable Equipment			42,493	385	4,616	13,848	4,616	18,464	4,616	23,080	19,413
11/1/2016 2/1/2017	Stop Button Generator Snow Blower	5 5	700 956	12 16	140 191	280 382	140 191	420 573	140 191	560 764	140 192
6/1/2017	Ice Machine	10	2,335	16	234	382 468	234	573 702	234	936	1,399
7/1/2017	Washing Machine Motor	5	791	13	158	316	158	474	158	632	159
7/1/2017	NEC Port 8 Daughter Board	5	1,100	18	220	440	220	660	220	880	220
8/1/2017	Amex Credit Card	5 5	510	9	102	204	102	306	102	408	102
9/1/2017 10/1/2016	Saucier Mechanical Computer Monitor	5	1,125 975	19 16	225 195	450 390	225 195	675 585	225 195	900 780	225 195
11/1/2016	Computer Monitor	5	594	10	119	238	119	357	119	476	118
6/1/2017	Computer Hardware	5	7,531	126	1,506	3,012	1,506	4,518	1,506	6,024	1,507
7/1/2017	Computer Hardware	5	5,882	98	1,176	2,352	1,176	3,528	1,176	4,704	1,178
1/1/2017 6/1/2017	Medical Equipment Wheelchairs	5 5	19,615 502	327 8	3,923 100	7,846 200	3,923 100	11,769 300	3,923 100	15,692 400	3,923 102
8/1/2017	Mattress	5	744	12	149	298	149	447	149	596	148
2017 Movable Equipment			43,360	703	8,438	16,876	8,438	25,314	8,438	33,752	9,608
10/9/2017	Mattress	5	973	16 10	195	195	195	390	195	585	388
11/6/2017 11/30/2017	drawers fire saftey doors	15 20	1,713 4,600	10	114 230	114 230	114 230	228 460	114 230	342 690	1,371 3,910
12/5/2017	dining room chairs	15	10,795	60	720	720	720	1,440	720	2,160	8,635
1/16/2018	wheel chair	5	594	10	119	119	119	238	119	357	237
5/16/2018	Mattress	5	644	11	129	129	129	258	129	387	257
5/31/2018 7/24/2018	Television bed motor and hand control	5 10	1,191 973	20 8	238 97	238 97	238 97	476 194	238 97	714 291	477 682
7/26/2018	Mattress	5	859	14	172	172	172	344	172	516	343
8/29/2018	bed	10	1,077	9	108	108	108	216	108	324	753
8/31/2018	Motorola 2 Way Radios	5	631	11	126	126	126	252	126	378	253
8/9/2018	Notebook	3	540	15	180	180	180	360	180	540	-
2018 Movable Equipment			24,590	203	2,428	2,428	2,428	4,856	2,428	7,284	17,306
11/5/2018	mattress	5	817	14	-	-	163	163	163	326	491
11/21/2018	junction box for maxxum bed with hand controls	10	1,276	11	-	-	128	128	128	256	1,020
11/30/2018	repair door alarm/ S&D accutech tags (10)	10	1,377	11	-	-	138	138	138	276	1,101
12/4/2018 12/20/2018	maintenance to nurse call system pressure mattresses	5	5,337 629	89 10			1,067 126	1,067 126	1,067 126	2,134 252	3,203 377
1/7/2019	mattress	5	633	11	-		127	127	127	254	379
1/9/2019	privacy curtain	5	1,332	22	-	-	266	266	266	532	800
3/1/2019	mattress	5	644	11	-	-	129	129	129	258	386
3/19/2019 2/19/2019	curtains bed frame	5 5	1,057 2,116	18 35	-	-	211 423	211 423	211 423	422 846	635 1,270
4/23/2019	junction box and hand controls for bed	10	949	8	-	-	95	95	95	190	759
4/24/2019	custom cart cover	10	1,522	13	-	-	152	152	152	304	1,218
5/14/2019	convection steam, convection oven, range sunfire reset	10	17,407	145	-	-	1,741	1,741	1,741	3,482	13,925
6/17/2019 8/7/2019	conveyor bearing housing Junction box for Maxxum bed	10	622 769	5 13		-	62 154	62 154	62 154	124 308	498 461
8/19/2019	commercial blender/mixer	10	1,325	11	-	-	134	134	134	266	1,059
1/14/2019	shower chair	10	527	4	-	-	53	53	53	106	421
1/25/2019	repair nurse call system	5	1,450	24	-	-	290	290	290	580	870
4/17/2019 4/26/2019	motors for beds hi low motor for maxxum bed	10 5	1,386 846	12 14	-	-	139 169	139 169	139 169	278 338	1,108 508
5/28/2019	function hand control for maxxum bed	5	846 576	14	-		115	169	115	230	508 346
6/7/2019	repair bath stations	5	875	15	-	-	175	175	175	350	525
5/30/2018	POC tablets	3	1,000	28	-	-	333	333	333	666	334
8/13/2019 10/1/2019	hard-drive computer Capital Lease - Copier	3 5	919 37,296	26 622	-	-	306 7,459	306 7,459	306 7,459	612 14,918	307 22,378
10/1/2019	Capital Lease - Copier	3	37,290	022	-	-	7,439	1,439	1,439	14,918	22,378
2019 Movable Equipment			82,689	1,182		-	14,154	14,154	14,154	28,308	54,381
5/8/2020	Drum with cable	15	595	3	_	_	_	_	40	40	555
5/8/2020	nemco food equipment-converyer toaster	15	1,365	11		-	-		137	40 137	1,228
3/1/2020	pendant and valet controller	5	1,544	26	-	-	-	-	309	309	1,235
6/1/2020	american spirit - 3 function low bed	10	1,130	9	-	-	-	-	113	113	1,017
11/18/2020 6/1/2020	optiplex 7020 8GB Hard Drive Dell OptiPlex 3050 - computer	3 5	750 5,313	21 89	-	-	-	-	250 1,063	250 1,063	500 4,250
	Den Opin icx 5050 - Computer	,			-		-	-			
2020 Movable Equipment			10,697	159	-	-	-	-	1,912	1,912	8,785
Total Assets Per Trial Balance			651,646		46,155	147,518	63,072	210,590	67,373 56,225	277,963 256,053	373,682 358,298
Per Trial Balance Variance			614,351 37,295		46,155	147,518	56,225 6,847	256,053 (45,463)	56,225 11,148	256,053 21,910	358,298 15,384
Rounding								1			
	6 C/D NDV - B 21 - Line - B0		15 204								
F/3	S vs C/R NBV - Page 31, Line B9 S vs C/R Depresentation - Page 26 Line F1		15,384								

F/S vs C/R NBV - Page 31, Line B9 F/S vs C/R Depreciation - Page 36, Line F1

^{15,384} (11,148)

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

Name of FacilityLicense NoFairview Health of Southport, LLC d/b230	о.)7-С	Report for Year En 9/30/2020	ded		Page of 25 37
11. Property Questionnaire		·			· ·
Part A Is the property either owned by the Facility					If "Yes," complete Part B.
or leased from a Related Party?*	0	Yes	۲	No	If "No," complete Part C.
*If any owner or operator of this facility is related business association to any person or organization related party transaction.					
Description		Total			
1. Date Land Purchased		11/26/13			
2. Date Structure Completed					
 If NOT Original Owner, Date of Purchas Date of Initial Licensure 	se				
4. Date of Initial Licensure 5. Total Licensed Bed Capacity		120			
6. Square Footage		120			
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variab	le)				
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years) e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced					
During Current Cost Year					
g. Type of Financing (e.g., fixed, variab	le)				
h. Date of Refinancing	<i>.</i>				
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
1. Principal Outstanding on Note Paid-C					
Part C - Arms-Length Leases for Real				Town of Loogo	Amount of Lago
Name and Address of Lessor 930 Mill Hill Terrace, LLC	930 Mill H	perty Leased	11/26/13	Term of Lease	Annual Amount of Lease 1,000,000
950 Will Till Terrace, ELC	Southport,		11/20/13	10 years	1,000,000
	Soumport,	00000			

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 Ye	ar Ended		Page of
Fairview Health of Southport, LLC d/ 2307-C		9/30/2020	T	[26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable					
Equipment	¢				
1. First Mortgage Name of Lender	\$ Rate				
Name of Lender	Kale				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	\$		-		
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page)

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

Name of FacilityLicense NFairview Health of Southport, LLC230	Report for Ye 9/30/2020	ear Ended		Page of 27 37		
	,, e					
Item			Total	CCNH	RHNS	(Specify)
	ototals Bro	ught Forward:	Totur		Idii (b	(speeng)
12. C. Movable Equipment	<u> </u>					
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender	Į	<u> </u>				
Address of Lender						
2. Other (<i>Specify</i>)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
Address of Lender						
B. Item	Rate	Amount				
		1 1110 0110				
Lender		ł				
Address of Lender						
12. C. 3. Total Movable Equipment Intere	est					
Expense (C1 + 2)		\$				
12. D. Other Interest Expense (<i>Specify</i>)		\$	14,519	14,519		
Various Interest Expenses						
		•				
13. Total All Interest Expense (12B7 + 120	C3 + 12D)	\$	14,519	14,519		
14. Insurance	1 \	<i>ф</i>				
a. Insurance on Property (buildings on	ly)	\$		267,879		
b. Insurance on Automobiles	· C 1 1	\$	1,735	1,735		
c. Insurance other than Property (as sp $1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 $	ecified abo	· ·				
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$		12.255		
3. Other (Specify)		\$	12,255	12,255		
EPLI iNsurance, Surety Bond						
14d. Total Insurance Expenditures (14a + 1	b+c	281,869	281,869			
15. Total All Expenditures (A-13 thru C-1		\$ \$		12,899,922		

D. Adjustments to Statement of Expenditures

Name	e of Fa	cility		Lic	ense No.	Report for Yea	r Ended	Page	of
Fairv	iew H	ealth	of Southport, LLC d/b/a RegalCare at Southpo		2307-С	9/30/2020		28	37
					Total				
Item	Page	Line			Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Spec	cify)
Page	10 - S	Salari	es and Wages						
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.			Occupational Therapy	\$					
4.			Other - See attached Schedule	\$					
Page	13 - I	Profes	sional Fees						
5.			Resident Care Physicians **	\$					
6.	13	B10a	Occupational Therapy	\$	293,722	293,722			
7.			Other - See attached Schedule	\$	10,280	10,280			
Page	s 15 &	<i>-</i> 16 -	Administrative and General						
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	*					
101			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending	Ŷ					
101			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.	10	1112/ J	Income Tax / Corporate Business Tax	\$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		+	
20.	16	m10	Fund Raising / Contributions	\$				+	
20.	10		Unallowable Management Fees	\$				+	
21.			Barber and Beauty	ه					
23.			Other - See attached Schedule	\$	93,004	93,004		+	
	18 - 1)iotar	<i>y Expenditures</i>	φ	75,004	75,004			
24.	10-1	, iciul	Meals to employees, guests and others						
ד.∠			who are not residents	\$					
Page	19_1	aund	ry Expenditures	φ					
25.	17-1		Laundry services to employees, guests						
23.			and others who are not residents	\$					
Dage	20 1	Jourse	keeping Expenditures	φ					
26.	20 - I	iouse	Housekeeping services to employees, guests						
<i>2</i> 0.			and others who are not residents	\$					
	1		Subtotal (Items 1 - 26)	\$ \$	424,959	424,959		+	
			Subiotal (Iteriis 1 - 20)	φ		424,939			

* All except "Help Wanted".

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

⁽Carry Subtotal forward to next page)

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Othe	r Salaries A	Adjustment	\$-	\$-	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	C	CNH	RHNS	(Specify)
13	120	IV Insertion Nurse	\$	8,889		
13	120	Respiratory Therapist	\$	391		
13	120	Yeshiva Bais Fee	\$	1,000		
Total Othe	Total Other Fees Adjustments			10,280	\$-	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	0	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		
Total Other	r A&G Adj	ustments	\$	93,004	\$ -	\$ -

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

Descrption	Amount			
Management fees Charged (Pg. 16 / Line m12)	332,726	TB Linked		
Patient Days	35,242	Page 8 of C	2/ R	
Imputed Days - 90% Occupancy	39,420	Calculation	1	
Amount Per Patient Day (Greater of 90% or Actau	l Days)	\$	8.4405	
PPD Allowance Per Rate Agreement2018 CPI Increase of 1.0178%PPD Allowance 9/30/2018			8.17 1.0140% 8.25	J.01a
Amount over (Under)		\$	0.1877	
Total Days			39,420	Greater of Actual or 90%
Disallowed Management Fee		\$	7,399	

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			D. Adjustments to Statemer						
Name	e of Fa	acility	-				Report for Year Ended		of
Fairv	iew H	ealth	of Southport, LLC d/b/a RegalCare at South		2307-С	9/30/2020		29	37
					Total				
Item	Page	Line			Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Spec	cify)
			Subtotals Brought Forward	\$	424,959	424,959			
Page	20 - I	Reside	ent Care Supplies***						
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			
Page	22 - N	Maint	enance and Property						
35.			Excess Movable Equipment Depreciation						
			See Attached Schedule	\$					
36.			Depreciation on Unallowable						
			Motor Vehicles	\$					
37.			Unallowable Property and Real						
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
Page	27 - I	nsura	ince						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mi	scella	neous						
42.			Other - Indirect	\$	1,735	1,735			
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$	1,021	1,021		1	
45.			Management Fees Direct	\$				1	
46.			Management Fees Indirect	\$				1	
47.			Other - Direct	\$	180	180			
Not 1	For Pr	ofit P	roviders Only						
48.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$					
49.	Total	Amo	unt of Decrease (Items 1 - 48)	\$	659,571	659,571			

D 4.1'---**G** 4 С Г..... 1°4----- (----4) 1)

*** 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	C	CNH	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		
Total Other	· Ancillary	Costs	\$	34,831	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Exce	Total Excess Movable Equipment Depreciation			\$-	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	C	CNH	RHNS	(Specify)
27	14b	Insurance for Automobile	\$	1,735		
Total Othe	r Adjustme	nts	\$	1,735	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

(Specify)
-

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 180		
Total Othe	r Adjustme	nts	\$ 180	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unal	lowable Bui	lding Interest	\$-	\$-	\$ -

Fairview Health of Southport, LLC Disallowance Schedule for Cable TV September 30, 2020

Total Cable TV Expense #80-232-00	Acct	A	<u>xmount</u> 16,589
Monthly Allowable amount Months in Cost Report Year Total Allowable Cost		\$ \$	300 12 3,600
Disallowed Cable TV		\$	12,989

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F. Statement of Revenue

F. Statement of Re	ven		E 1 1		Dene
Name of FacilityLicense No.Fairview Health of Southport, LLC d/b/a 12307-C		Report for Y 9/30/2020	Page of 30 37		
		775072020			50 57
Item		Total	CCNH	RHNS	(Specify)
. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	7,341,379	7,341,379		
b. Medicaid Room and Board Contractual Allowance **	\$, ,	, ,		
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	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)		
I. Other Resident Revenue					
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 (Specify) - Medicare	\$	3,769	3,769		
b. Other (Specify) - Non-Medicare	\$	(113,022)	(113,022)		
II. Total Resident Revenue (Section I. thru Section II.)	\$	12,348,414	12,348,414		
V. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$	(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		
V. Total Other Revenue (1 thru 8)	\$	25,533	25,533		
VI. Total All Revenue (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	cc	NH	RHNS	(Sp	ecify)
			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)			
Total Oth	er Resident Revenue - Medicare	\$	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)		
	Revenue Adjustments>Medicaid>COVID19	\$ 55,675		
Total Oth	er Resident Revenue	\$ (113,022)	\$ -	\$ -

Interest Income

Account

-- ------ -----

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Other Rev>Interest		\$ (985)		
Total Inter	rest Income		\$ (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		
Total Othe	er Revenue	\$ 26,668	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport,	LLC d/b/a 2307-C	9/30/2020	31	37
	Account		A	mount
Assets				
A. Current Assets				
1. Cash (on hand and			\$	1,810,690
	Receivable (Less Allowance	,	\$	3,251,591
3. Other Accounts Rec	eivable (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	68,149
a. Prepaid Expense	S	9,398		
b. Insurance		31,809		
c. Taxes		26,942		
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settl	ement Receivable		\$	
8. Other Current Asset	rs (itemize)		\$	
			-	
See Schedule				
A-9. Total Current Assets ()	Lines A1 thru 8)		\$	5,130,430
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Deprecia	tion Net		
3. Buildings	*Historical Cost	353,024	\$	246,074
	Accum. Deprecia	tion 106,950 Net		
4. Leasehold Improver	nents *Historical Cost		\$	
	Accum. Deprecia	tion Net		
5. Non-Movable Equip	oment *Historical Cost	21,021	\$	1,420
	Accum. Deprecia	tion 19,601 Net		
6. Movable Equipment	*Historical Cost	277,601	\$	126,150
	Accum. Deprecia	tion 151,451 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Deprecia	tion Net		
8. Minor Equipment-N	ot Depreciable		\$	
9. Other Fixed Assets	(itemize)		\$	(13,397
Fixed Assets>CI	· /	1,952		
See Schedule		(15,349)		
B-10. Total Fixed Assets	(Lines B1 thru 9)		\$	360,247

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

(Carry Total forward to next page)

Attachment Page 31-34

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepa	id Expenses	3	\$ -

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

Page Ref	Line Ref	Description	
Total Other	r Current As	sets (Itemize)	\$

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)
Total Other	Total Other Other Fixed Assets (Itemize)			

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

	Line Rei		
Total Other	Assets	\$	-

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes	Payable		\$ -

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
Total Other	· Current Li	abilities (Itemize)	\$ 1,662,515

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

Page Ref Line Ref Description

Total Other	Total Other Current Liabilities (Itemize)			-

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G. Balance Sheet (cont'd)

		Facility	License No.	Report for Year Ended		Page	of
Fairv	view	Health of Southport, LLC d/b/a	2307-С	9/30/2020		32	37
			Account			Amo	ount
				Total Brought Forward:	\$		5,490,677
C.	Lea	asehold or like property recorde	d 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 Deprec	iable		\$		
C-8	То	tal Leasehold or Like Propertie	es (C1 thru 7)		\$		
D.	Inv	vestment 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 Resider	nt Care (<i>itemize</i>)		\$		
			· · · ·				
	6	Loans to Owners or Related Pa	arties (itomizo)		\$		717,688
	0.	Name and Address	Amount	Loan Date	Ψ		/1/,000
		Name and Address	Amount				
		SB, SP,					
		Maple,Saugus,TO,Torr.,Pr					
		os. WH, etc.	717,688	Var			
	7	Other Assets (<i>itemize</i>)	/1/,000	v ai	\$		7,633
	<i>.</i>	Due To/(From)>Vendor		7,633	Ψ		7,055
				1,000			
		See Schedule					
D-8	То	tal Investments and Other Ass	ets (Lines D1 thru 7)		\$		1,041,293
		tal All Assets (Lines A9 + B10			Ф \$		6,531,970
5.	- 0				Ψ		5,551,770

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

G. Balance Sheet (cont'd)

Name of Facility	7	License No.	Report for Year	Ended	Page	of
Fairview Health	of Southport, LLC d/b/a Rega	l 2307-С	9/30/2020		33	37
		Account			A	mount
Liabilities						
A. C	Current Liabilities					
1	. Trade Accounts Payable				\$	3,476,121
2	. Notes Payable (<i>itemize</i>)				\$	1,153,600
	Note Payable>PPP Loan>C	COVID19	1,153,60	0		
	See Schedule					
3	J 11	_ ` <u> </u>) (itemize)		\$	
	Name of Lender	Purpose	Amount	Date Due		
4	. Accrued Payroll (Exclusive	of Owners and/or S	tookholdong on hy)		\$	176,723
5	•	v v	. /		<u>\$</u>	170,723
6			Jmly)		<u>\$</u>	8,550
7					\$	5,850
8					\$	5,650
9		e .			\$	
-	0. Interest Payable (<i>Exclusive</i>	· · · · · · · · · · · · · · · · · · ·	plated Parties)		<u>\$</u>	
	1. Accrued Income Taxes*	of Owner ana/or Re	luieu I uriles j		<u>\$</u>	
	2. Other Current Liabilities (<i>it</i>	tomiza)			<u>\$</u>	1,662,515
1		<i>iemi2e</i> j			Ψ	1,002,313
			See Schedule	1,662,515		
A-13. 7	Total Current Liabilities (Line	es A1 thru 12)	See Senedule		\$	6,483,359

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

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page		of
Fairview Health of Southport, LLC d/b/a Reg	2307-С	9/30/2020		34		37
	Account				Amount	
		Total Broug	ht Forward:		6,48	83,359
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equipment (a	itemize)		9	5		
Name of Lender	Purpose	Amount	Date Due			
2. Mortgages Payable			9			
3. Loans from Owners or Relat	, , , , , , , , , , , , , , , , , , ,	1	\$	5	2,6	19,909
Name and Address of Lender	Amount	Loan D	ate			
- · ·						
Hill, NH, Wtrbry, RC						
Hldng, Nor, NL, Nor						
Realty, EE, FV Grnwch, Eli	2,619,909	Var				
4. Other Long-Term Liabilities	s (itemize)	1	9	5	(93,876
Due To/(From)>TSM Holdi		98,501				,
Due To/(From)>HMO	0	83				
Due To/(From)>Medicaid		(4,708)				
See Schedule						
B-5. Total Long-Term Liabilities (L	Lines B1 thru 4)		\$		2,7	13,785
C. Total All Liabilities (Lines A-1			\$			97,144

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

	he of Facility License No. Report for Year Ended	Page of
Fair	view Health of Southport, LLC d/b 2307-C 9/30/2020 Account	35 37 Amount
A.	Reserves	Amount
	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	\$
В.	Net Worth	
	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 10/1/2019 thru 9/30/2020	\$ (514,827)
	7. Total Net Worth	\$ (2,665,174)
C.	Total Reserves and Net Worth	\$ (2,665,174)
D.	Total Liabilities, Reserves, and Net Worth	\$ 6,531,970

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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			A	mount
A. Balance at End of Prior Period	as shown on Report of	09/30/2019	5	5	(2,150,347)
B. Total Revenue (From Statemen	nt of Revenue Page 30)		S	5	12,373,947
C. Total Expenditures (From Stat	ement of Expenditures	Page 27)		5	12,888,774
D. Net Income or Deficit				5	(514,827)
E. Balance			5	5	(2,665,174)
F. Additions					
1. Additional Capital Contrib	uted (<i>itemize</i>)				
Expenses Per page 27	\$12,899,922				
F/S vs C/R Depreciation	on (11,148)				
Expenses Per F/S	\$12,888,774				
2. Other (<i>itemize</i>)					
F-3. Total Additions			5	5	
G. Deductions					
1. Drawings of Owners/Operation	ators/Partners (Specify)		5	5	
Name and Address (No., 6	City, State, Zip)	Title	Amount		
	·				
2. Other Withdrawings (Spec	ifv)	Į	5	5	
Purpose		Amo		, 	
1 41 9 0 0 0					
2 Total Datations				۰ ۱	
3. Total Deductions	00/20	/20		<u> </u>	(2.665.174)
H. Balance at End of Period	09/30/	/20		>	(2,665,174)

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a	2307-С	9/30/2020	37	37
	Check appropriate category			
☑ Chronic and Convalescent Nursing Home only (CCNH)	□ Rest Home with Nursing Supervision only (RHNS)	□ (Specify)		
	Preparer/Reviewer Certifica	ation		
have read the most recent Federal and personnel as to the possible inclusion regulations. All non-reimbursable ex- removed in the State rate computation are properly reported as such in this p	report and am familiar with the applicab d State issued field audit reports for the F in this report of expenses which are not penses of which I am aware (except those n system) as a result of reading reports, in report on Pages 28 and 29 (adjustments to eement with the books and records, as pro-	acility and have inquired of appro- reimbursable under the applicable se expenses known to be automati- iquiry or other services performed o statement of expenditures). Fur-	priate e ically by me	
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Matthew Bavolack		Dhana Mandhan		
Addres Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 065	511	203-781-9600		
Contacted Person Regarding Additional Info	rmation Needed Regarding This Report	Phone Number		
Tzippy Krupenia		732-961-8575		
Contact Email Address				
tzippyk@lltcs.com				

I. Preparer's/Reviewer's Certification

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 ReportsEngagement:Medicaid - Fairview Health of Southport, LLC 2020Period Ending:9/30/2020Trial Balance:A.01 - TB-CCNH

Trial Balance:	A.01 - TB-CCNH				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			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 Équipment	(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)
24-000-00	Accrued Expenses Prior	720.00			720.00
24-000-03	Accrued Expenses>Capital Lease>Copier	3,595.00			3,595.00
24-137-01	Accrued Expenses>Insurance - General Liability & Other	40.00			40.00
24-102-00	Accrued Expenses>Year End Adjustments	32,625.00			32,625.00
24-283-00	Accrued Expenses>Health Insurance	(171,055.00)			(171,055.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(775,296.00)			(775,296.00)
25-102-34	Deferred Revenue>Medicaid>COVID19	(433,270.00)			(433,270.00)
27-000-40	Due To/(From)>Salmon Brook	(433,270.00) (1,136.00)			(433,270.00) (1,136.00)
21-000-40		(1,130.00)			(1,130.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			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) 2,974.00			(158,752.00
40-105-14 40-109-00	Room & Board Revenue>HMO>Sequester Room & Board Revenue>Hospice	(94,459.00)			2,974.00 (94,459.00
40-109-00	Room & Board>Hospice>Sequester	(94,439.00) 2.00			2.00
40-109-14	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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			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
52-102-00	Revenue Adjustments>Hospice	140.00			140.00
52-103-00 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	0.00
		400 400 00	RJE - 4	0.00	400 400 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
07 000 00	ST Expense	108,383.00			108,383.00
67-000-00	•	A - A - A			
69-811-80	Social Services Expense>Director>Wages	65,242.00			65,242.00
	•	65,242.00 5,857.00 1,579.00			65,242.00 5,857.00 1,579.00

69.882.00 Social Services Expense>Meetth Insurance 2.317.00 2.3 69.882.00 Social Services Expense>Cher Benefits 10.680.00 RJE - 4 (10.680.00) 70-177-00 Dietary Expense>Food 235,555.00 235,55 70-178-34 Dietary Expense>Food 235,555.00 235,55 70-178-34 Dietary Expense>Food 235,555.00 235,55 70-178-34 Dietary Expense>Could 364,00 37,00 70-183-34 Dietary Expense>Could 363,00 27,99,00 70-318-30 Dietary Expense>Could 360,00 579,33 70-83-30 Dietary Expense>Could 381,00 19,11 70-883-00 Dietary Expense>Could 360,00 19,11 71-78-00 Activity Expense>Food 360,00 19,11 71-178-00 Activity Expense>Could 360,00 19,11 71-178-00 Activity Expense>Coulder Second 360,00 12,11 71-178-00 Activity Expense>Coulder Second 360,00 12,11 71-178-00 Activity Expense>Actode Nages <	Account	Description	ADJ	JE Ref #	RJE	FINAL
69-883-00 Social Services Expense>Other Benefits 10,680.00 RUE - 4 (10,680.00) 70-177-00 Dietary Expense>Food 235,655.00 235,65 70-178-34 Dietary Expense>Food> 27,968.00 27,9 70-183-34 Dietary Expense>Food> 27,968.00 27,9 70-183-34 Dietary Expense>Foupplies 27,968.00 579.33 70-83-34 Dietary Expense>Foupplies 579.334.00 579.33 70-831-30 Dietary Expense>Foupplies 579.334.00 579.33 70-881-00 Dietary Expense>Foupplies 13,881.00 13,88 70-883-00 Dietary Expense>Food 60,175.00 65,182.00) 71-178-00 Activity Expense>Food 360.0 12,2 71-178-00 Activity Expense>Food 300.0 12,2 71-178-00 Activity Expense>Food 19,75.00 13,7 71-178-00 Activity Expense>Food 300.0 13,7 71-178-00 Activity Expense>Food 300.0 13,7 71-178-00 Activity Expense>Contracted Service 1,9,			9/30/2020			9/30/2020
69-88-00 Social Services Expense>Other Benefits 10,680.00 RLE - 4 (10,680.00) 70-177-00 Dietary Expense>Food 235,655.00 235,5 70-178-34 Dietary Expense>Food> 235,655.00 27,9 70-178-34 Dietary Expense>Food> 27,968.00 27,9 70-183-34 Dietary Expense>Fouppiles 27,968.00 579.33 70-207-00 Dietary Expense>Fouppiles 579.334.00 579.33 70-883-00 Dietary Expense>Fouppiles 579.334.00 579.33 70-880-00 Dietary Expense>Food 851.10 13.8 70-880-00 Dietary Expense>Food 851.10 13.8 70-880-00 Dietary Expense>Food 80.00 10.1 71-178-00 Activity Expense>Food 80.00 12.2 71-178-00 Activity Expense>Food 80.00 12.2 71-178-00 Activity Expense>Food 80.00 12.2 71-178-00 Activity Expense>Contracted Service 1,975.00 12.2 71-178-00 Activity Expense>Contracted Service 1,975.00<	69-882-00	Social Services Expense>Health Insurance	2,317.00			2,317.00
70-177-00 Dietary Expense>Food 245,655.00 235,555.00 70-178-34 Dietary Expense>Food> 235,555.00 235,55 70-178-34 Dietary Expense>Supplies 27,968.00 27,99 70-183-34 Dietary Expense>Supplies 27,968.00 27,99 70-183-34 Dietary Expense>Napplies 27,968.00 27,99 70-83-34.00 Dietary Expense>Napplies 57,9,334.00 579,33 70-880-00 Dietary Expense>Napres>Comp 13,881.00 13,81 70-882-00 Dietary Expense>Food 38,00 (95,182.00) 71-178-00 Activity Expense>Food 38,00 30,00 12,21 71-178-00 Activity Expense>Food 38,00 12,21 14,31.00 12,21 71-178-00 Activity Expense>Food 30,00 12,21 14,31.00 12,21 71-178-00 Activity Expense>Food 30,00 14,91 12,22 14,31.00 12,21 71-178-00 Activity Expense>Contracted Service 1,975,00 13,91 14,320.00 14,91 14,220.00			10,680.00	RJE - 4		0.00
70-778-00 Dietary Expense>Food 235,555.00 228,55 70-778-30 Dietary Expense>CoUVID19 152.00 11 70-183-30 Dietary Expense>Coupiles>COVID19 346.00 32 70-207-00 Dietary Expense>Xepplies>COVID19 346.00 35 70-31-80 Dietary Expense>Xepars & Maint 1,627.00 501,1 70-381-80 Dietary Expense>Xepars & Maint 1,627.00 501,1 70-881-00 Dietary Expense>Xepars & Songars 579,334.00 579,33 70-883-00 Dietary Expense>Cher Benefits 95,183.00 (95,182.00) 71-178-00 Activity Expense>Cod 36.00 12 71-178-00 Activity Expense>Supplies>COVID19 402.00 4 71-178-00 Activity Expense>Xepars & Beauty 150.00 12 71-178-00 Activity Expense>Xepars & Beauty 150.00 12 71-178-00 Activity Expense>Xepars & Beauty 150.00 12 71-178-00 Activity Expense>Xepars 1,964.00 13,96 71-178-00 Activity Expense>Xepars 1,966.00 13,97 71-83-00 Activity Expense>Xepar	70-177-00	Dietary Expense>Supplements	24,968.00		(-,,	24,968.00
70-183-00 Dietary Expenses>Supplies 27,968.00 27,97 70-183-34 Dietary Expenses>Repairs & Maint 1,627.00 3 70-183-40 Dietary Expenses>Repairs & Maint 1,627.00 1,63 70-881-00 Dietary Expenses>Repairs & Maint 1,627.00 579.33 70-881-00 Dietary Expenses>Vorkers Comp 13,881.00 13,8 70-883-00 Dietary Expenses>Vorkers Comp 13,881.00 13,8 70-883-00 Dietary Expenses>Vorkers Comp 13,881.00 13,8 71-178-00 Activity Expenses>Food 36.00 12,2 71-178-00 Activity Expenses>Supplies 1,281.00 12,2 71-178-00 Activity Expenses>Contracted Service 1,975.00 19,9 71-183-34 Activity Expenses>Contracted Service 1,975.00 19,9 71-183-00 Activity Expenses>Contracted Service 1,975.00 19,9 71-183-00 Activity Expenses>Polytic Parses 1,964.00 11,9 71-881-00 Activity Expenses>Polytic Parses 3,308.00 3,3 71-881-00 Activity Expenses>Polytic Parses 2,2,836.00 (2,2,836.00)	70-178-00		235,555.00			235,555.00
70-183-34 Dietary Expense>Ropines COVID19 346.00 33 70-207-00 Dietary Expense>Aide>Wages 579,334.00 579,33 70-831-80 Dietary Expense>Aide>Wages 579,334.00 501,75.00 501,71 70-881-00 Dietary Expense>Varkers Comp 13,881.00 13,88 13,88 13,88 13,88 13,88 13,88 13,88 13,88 13,88 13,88 13,88 14,91	70-178-34	Dietary Expense>Food>COVID19	152.00			152.00
70-207-00 Dietary Expense>Reipairs & Maint 1.627.00 1.6 70-831-80 Dietary Expense>Natide>Wages 579,33 579,3 70-881-00 Dietary Expense>Netrices Comp 13,881.00 13,81 70-883-00 Dietary Expense>Netrices Comp 13,881.00 19,11 70-883-00 Dietary Expense>Other Benefits 95,183.00 (95,182.00) 71-178-00 Activity Expense>Cold 36.00 11 71-178-00 Activity Expense>Supplies 1,281.00 12 71-178-00 Activity Expense>Supplies 1,281.00 12 71-178-00 Activity Expense>Supplies 1,975.00 13,9 71-178-00 Activity Expense>Contracted Service 1,975.00 13,9 71-833-80 Activity Expense>Acide>Wages 13,610.00 13,76 71-833-80 Activity Expense>Acide>Wages 22,836.00 (22,836.00) 71-833-80 Activity Expense>Acide>Wages 11,964.00 13,8 71-832-00 Activity Expense>Acide>Wages 11,964.00 13,8 71-832-00 Activity Expense>Acide>Wages 11,964.00 14,8 71-832-00 <	70-183-00	Dietary Expense>Supplies	27,968.00			27,968.00
70-831-80 Dietary Expense>Aude=Wages 579.334.00 579.3 70-880-00 Dietary Expense>Vayrell Taxes 50.175.00 50.1 70-881-00 Dietary Expense>Varkers Comp 13.881.00 13.8 70-882-00 Dietary Expense>Venter Benefits 95.183.00 (95.182.00) 71-178-00 Activity Expense>Colder Benefits 95.183.00 (95.182.00) 71-178-00 Activity Expense>Supplies 1.281.00 11.2 71-178-00 Activity Expense>Supplies-COVID19 402.00 44 71-202-00 Activity Expense>Supplies-COVID19 406.00 1.9 71-83-80 Activity Expense>Aide>Wages 137.610.00 11.9 71-83-00 Activity Expense>Verses Comp 3.308.00 3.3 71-880-00 Activity Expense>Verses Comp 3.308.00 3.3 71-881-00 Activity Expense>Verse Comp 3.308.00 3.3 71-881-00 Activity Expense>Verse Comp 3.308.00 3.3 71-881-00 Activity Expense>Verse Comp 3.308.00 3.3 71-882-00 Activity Expense>Verse Comp 3.308.00 3.3 71-882-00	70-183-34	Dietary Expense>Supplies>COVID19				346.00
70-880-00 Dietary Expense>Payroll Taxes 50,175.00 50,1 70-881-00 Dietary Expense>Venkers Comp 13,881.00 13,8 70-883-00 Dietary Expense>Venkers Comp 13,881.00 19,11 70-883-00 Dietary Expense>Venker Benefits 95,183.00 (95,182.00) 71-178-00 Activity Expense>Food 36.00 12 71-178-00 Activity Expense>Supplies 1,281.00 12 71-183-34 Activity Expense>Supplies 1,281.00 12 71-183-34 Activity Expense>Contracted Service 1,975.00 19 71-183-40 Activity Expense>Active Wages 137,610.00 137,6 71-880-00 Activity Expense>Active Wages 13,7640.00 11,9 71-883-00 Activity Expense>Active Wages 13,7640.00 13,8 71-883-00 Activity Expense>Active Wages 13,7640.00 11,9 71-883-00 Activity Expense>Active Wages 13,860.00 4,58 72-83-00 Activity Expense>Active Wages 11,8,01 1,80 73-831-80 Housekeeping Expense>Su						1,627.00
70-881-00 Dietary Expense-Workers Comp 13.881.00 13.8 70-882-00 Dietary Expense-Health Insurance 19,191.00 19,11 70-883-00 Dietary Expense-Ptore Benefits 95,182.00 RJE - 4 (95,182.00) 71-178-00 Activity Expense-Parber & Beauty 150.00 1.2 71-178-00 Activity Expense-Supplies 1.281.00 1.2 71-183-00 Activity Expense-Supplies-COVID19 402.00 44 71-202-00 Activity Expense-Resident Missing Items 406.00 44 71-700-0 Activity Expense-Nateded Service 1.975.00 1.9 71-881-80 Activity Expense-Nateded Service 1.975.00 1.9 71-882-00 Activity Expense-Nater Scorp 3.308.00 3.3 71-882-00 Activity Expense>-Nater Scorp 3.308.00 2.2,836.00 72-183-04 Housekeeping Expense>-Supplies 29,231.00 2.2,836.00 2.2,836.00 72-183-04 Housekeeping Expense>-Supplies 51.00 1.8 1.8 73-831-80 Laundry Expense>-Valde-Wages 171,386.00						579,334.00
70-882-00 Dietary Expense>Health Insurance 19,191.00 (95,182.00) 70-883-00 Dietary Expense>Cother Benefits 95,183.00 (95,182.00) 71-178-00 Activity Expense>Food 36.00 13 71-178-00 Activity Expense>Supplies 1,281.00 12 71-178-00 Activity Expense>Supplies>COVID19 402.00 44 71-202-00 Activity Expense>Restent Missing Items 406.00 1.9 71-83-80 Activity Expense>Restent Missing Items 406.00 1.9 71-83-80 Activity Expense>Active Wages 137,610.00 137,6 71-883-80 Activity Expense>Active Wages 13,7610.00 133,9 71-883-80 Activity Expense>Active Wages 28,360.00 22,836.00 71-883-80 Activity Expense>Valer In Issurance 4,596.00 474,00 72-183-30 Housekeeping Expense>Supplies 29,231.00 1.8 72-83-80 Housekeeping Expense>Adte>Wages 171,388.00 171,3 73-700-00 Laundry Expense>Adte>Wages 171,388.00 171,3 74-882-00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>50,175.00</td>						50,175.00
70-883-00 Dietary Expense>Other Benefits 95,183.00 (95,182.00) 71-178-00 Activity Expense>Food 36.00 11 71-179-00 Activity Expense>Supplies 1,281.00 11.2 71-173-00 Activity Expense>Supplies 1,281.00 11.2 71-183-34 Activity Expense>Resident Missing Items 406.00 44 71-202-00 Activity Expense>Activity Expense>Activity Expense>Activity Expense>Activity Expense>Active = 1,975.00 1.97 71-831-80 Activity Expense>Activerse Comp 3,308.00 3,31 71-882-00 Activity Expense>Vorkers Comp 3,308.00 3,31 71-883-00 Activity Expense>Vorkers Comp 3,308.00 22,836.00 72-183-01 Activity Expense>Colter Benefits 22,836.00 22,836.00 72-183-41 Housekeeping Expense>Supplies>COVID19 1,862.00 1,80 73-700-00 Laundry Expense>Contracted Service 18,010.00 118,0 73-700-00 Laundry Expense>Coller Service 16,010.00 118,0 73-700-00 Laundry Expense>Coller Service 16,010.00 12,0						13,881.00
RJE - 4 (95,182.00) 71-178-00 Activity Expense>Barber & Beauty 150.00 11 71-179-00 Activity Expense>Supplies 1,281.00 12 71-183-00 Activity Expense>Supplies 1,281.00 12 71-183-34 Activity Expense>Supplies>COVID19 402.00 44 71-202-00 Activity Expense>Resident Missing Items 406.00 49 71-831-80 Activity Expense>Activity Expense>Activity Expense>Activity Expense>Activity Expense>Activity Expense>Activity Expense>Activity Expense>Activity Expense>Varees 1,975.00 1,9 71-881-00 Activity Expense>Activity Expense>Varees Comp 3,080.00 3,30 71-882-00 Activity Expense>Activity Expense>Varees Comp 3,080.00 22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 122,836.00) 22,236.00) 72-183-30 Housekeeping Expense>Aude>Wages 474,056.00 474,05 118,010.00 118,0 73-700-00 Laundry Expense>Aude>Wages 55,714.00 55,7 13,3 14880.00 15,3 17,3 74-880-00 Housekeeping & Laundry Expens						19,191.00
71-178-00 Activity Expense>Food 36.00 11 71-179-00 Activity Expense>Supplies 150.00 11 71-183-30 Activity Expense>Supplies 1,281.00 1,22 71-183-34 Activity Expense>CoVID19 402.00 44 71-202-00 Activity Expense>Contracted Service 1,975.00 1,97 71-183-180 Activity Expense>Contracted Service 1,975.00 137,610.00 71-881-00 Activity Expense>Contracted Service 1,964.00 119,97 71-882-00 Activity Expense>Payonll Taxes 11,964.00 137,6 71-882-00 Activity Expense>Payonll Taxes 2,836.00 (22,836.00) 71-883-00 Activity Expense>Supplies 29,231.00 22,236.00 72,283.00 72-183-30 Housekeeping Expense>Supplies 29,231.00 180,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-70.00 1,80,73-7	70-883-00	Dietary Expense>Other Benefits	95,183.00			1.00
71-179-00 Activity Expense>Barber & Beauty 150.00 11 71-183-00 Activity Expense>Supplies> 1,281.00 1,27 71-183-30 Activity Expense>Supplies> 1,281.00 1,27 71-182-00 Activity Expense>Contracted Service 1,975.00 1,97 71-831-80 Activity Expense>Contracted Service 1,975.00 1,97 71-831-80 Activity Expense>Activity Expense>Contracted Service 1,964.00 11,99 71-881-00 Activity Expense>Verse Comp 3,080.00 3,31 71-883-00 Activity Expense>Verse Comp 3,080.00 22,836.00 72-183-00 Housekeeping Expense>Supplies 29,231.00 22,836.00 72-183-00 Housekeeping Expense>Supplies 29,231.00 186 72-83-80 Housekeeping Expense>Alde>Wages 51.00 186 73-831-80 Housekeeping Expense>Alde>Wages 171,388.00 171,33 74-881-00 Housekeeping & Laundry Expense>Alde>Wages 171,388.00 171,33 74-881-00 Housekeeping & Laundry Expense>Alde>Wages 171,388.00 161,96.00 75-183-00 Housekeeping & Laundry Expense>Alde>Workers Comp	71 179 00	Activity Expanses Food	26.00	RJE - 4	(95,182.00)	26.00
71-183-00 Activity Expense>Supplies 1,281.00 1,21 71-183-34 Activity Expense>Resident Missing Items 406.00 44 71-700-00 Activity Expense>Resident Missing Items 406.00 44 71-700-00 Activity Expense>Contracted Service 1.975.00 1.9 71-831-80 Activity Expense>Payroll Taxes 11,964.00 11.9 71-881-00 Activity Expense>Payroll Taxes 11,964.00 33.3 71-882-00 Activity Expense>Payroll Taxes 22,836.00 (22,836.00) 71-882-00 Activity Expense>-Cother Benefits 29,231.00 (22,836.00) 72-183-34 Housekeeping Expense>Supplies 29,210.00 1.8 73-783-00 Housekeeping Expense>Supplies 29,231.00 1.8 73-783-01 Laundry Expense>Contracted Service 118,010.00 118.0 73-783-00 Laundry Expense>Supplies 51.00 57.7 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55.7 71.438.00 17.3 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 56.57 71.40 55.7 74-881-00 Housekeeping & Laundr						36.00 150.00
71-183-34 Activity Expense>Supplies>COVID19 402.00 44 71-202-00 Activity Expense>Resident Missing Items 406.00 44 71-702-00 Activity Expense>Resident Missing Items 406.00 44 71-702-00 Activity Expense>Resident Missing Items 406.00 149 71-702-00 Activity Expense>Variated Service 1.975.00 1.97 71-880-00 Activity Expense>Vorkers Comp 3.308.00 3.33 71-882-00 Activity Expense>Vorkers Comp 3.308.00 (22.836.00) 71-883-00 Activity Expense>Vorkers Comp 1.964.00 1.97 72-183-00 Housekeeping Expense>Supplies 29,231.00 (22.836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 1.80 72-831-80 Laundry Expense>Supplies 51.00 1.80 73-831-80 Laundry Expense>Alde>Wages 171.38.00 171.33 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55.714.00 55.7 74-881-00 Housekeeping & Laundry Expense>Vorkers Comp 15.386.00 15.3 74-882-00 Housekeeping & Laundry Expense>Vorkers Comp 15.680						1,281.00
71-202-00 Activity Expense>Resident Missing Items 406.00 44 71-700-00 Activity Expense>Contracted Service 1,975.00 1,9 71-831-80 Activity Expense>Acide>Wages 137,610.00 137,6 71-831-80 Activity Expense>Payroll Taxes 11,964.00 11,9 71-881-00 Activity Expense>Vorkers Comp 3,308.00 3,33 71-882-00 Activity Expense>Vorkers Comp 3,308.00 (22,836.00) 71-883-00 Activity Expense>Other Benefits 22,836.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 1,88 73-831-80 Housekeeping Expense>Aide>Wages 474,056.00 474,05 73-700-00 Laundry Expense>Aide>Wages 11,388.00 111,30 73-831-80 Laundry Expense>Aide>Wages 171,388.00 171,33 74-881-00 Housekeeping & Laundry Expense>Vorkers Comp 15,366.00 153.37 74-882-00 Housekeeping & Laundry Expense>Vorkers Comp 15,366.00 166.300 75-183-00 Maintenance Expense>Supplies>COVID19 1,663.00 166.00 75-183-00 Maintenance Expense>Supplies>COVID19						402.00
71-700-00 Activity Expense>Contracted Service 1.975.00 1.97 71-831-80 Activity Expense>Aide>Wages 137,610.00 137,6 71-881-00 Activity Expense>Payroll Taxes 11,964.00 11,9 71-881-00 Activity Expense>Payroll Taxes 11,964.00 3,33 71-882-00 Activity Expense>Workers Comp 3,308.00 3,33 71-883-00 Activity Expense>Vorkers Comp 3,308.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 51.00 474,02 73-831-80 Housekeeping Expense>Supplies 51.00 474,00 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,00 73-700-00 Laundry Expense>Contracted Service 16,00 55.7 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55.714.00 406.00 74-882-00 Housekeeping & Laundry Expense>Others Comp 15.366.00 16.33 74-882-00 Housekeeping & Laundry Expense>Comp 15.366.00 116.00 75-183-34 Maintenance Expense>Supplies 26.573.						406.00
71-831-80 Activity Expense>Aide>Wages 137,610.00 137,6 71-831-80 Activity Expense>Payroll Taxes 11,964.00 11,97 71-882-00 Activity Expense>Payroll Taxes 3,308.00 3,33 71-882-00 Activity Expense>Comp 3,308.00 4,59 71-883-00 Activity Expense>Cother Benefits 22,836.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 29,22 72-183-34 Housekeeping Expense>Supplies 29,231.00 1,86 73-831-80 Laundry Expense>Contracted Service 118,010.00 118,0 73-700-00 Laundry Expense>Aide>Wages 474,056.00 171,38 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 21,64 74-882-00 Housekeeping & Laundry Expense>Payroll Taxes 26,573.00 21,648.00 74-882-00 Housekeeping & Laundry Expense>COVID19 1,663.00 1,60 74-882-00 Housekeeping & Laundry Expense>COVID19 1,663.00 1,60 75-183-34 Maintenance Expense>Supplies						1,975.00
71-880-00 Activity Expense>Payroll Taxes 11,964.00 11,99 71-881-00 Activity Expense>Workers Comp 3,308.00 3,33 71-882-00 Activity Expense>Verters Comp 3,308.00 3,33 71-882-00 Activity Expense>Verter Benefits 22,836.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 29,22 72-183-34 Housekeeping Expense>Aide>Wages 474,056.00 474,00 73-83-00 Laundry Expense>Supplies 51.00 474,00 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,0 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 15,3 74-882-00 Housekeeping & Laundry Expense>Vorkers Comp 15,386.00 15,3 74-883-00 Housekeeping & Laundry Expense>Vorkers Comp 16,610.00 16,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 26,573.00 26,57 75-183-34 Maintenance Expense>Samitation & Incineration 33,342.00 33,3 33,342.00 33,3						137,610.00
71-881-00 Activity Expense>Workers Comp 3,308.00 3,31 71-882-00 Activity Expense>Health Insurance 4,596.00 4,59 71-883-00 Activity Expense>Other Benefits 22,836.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 29,22 72-183-34 Housekeeping Expense>Supplies 29,231.00 474.00 72-813-84 Housekeeping Expense>Supplies 51.00 474.00 73-183-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-700-00 Laundry Expense>Aide>Wages 171,388.00 171,33 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,366.00 116,33 74-881-00 Housekeeping & Laundry Expense>Vorkers Comp 1,663.00 12,66 74-883-00 Housekeeping & Laundry Expense>Vorkers Comp 1,663.00 16,67 74-883-00 Housekeeping & Laundry Expense>Contracted Service 26,573.00 26,57 75-183-00 Maintenance Expense>Supplies 26,573.00 485.00 13,34 75-205-00						11,964.00
71-882-00 Activity Expense>Health Insurance 4,596.00 (22,836.00) 71-883-00 Activity Expense>Other Benefits 22,836.00 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 29,22 72-183-34 Housekeeping Expense>Supplies>COVID19 1,862.00 1,88 72-831-80 Housekeeping Expense>Supplies 61.00 474.00 73-183-00 Laundry Expense>Contracted Service 118,010.00 118,00 73-831-80 Laundry Expense>Contracted Service 118,010.00 118,00 73-841-80 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,33 74-882-00 Housekeeping & Laundry Expense>Vorkers Comp 15,386.00 21,66 74-883-00 Housekeeping & Laundry Expense>Vorkers 26,573.00 21,66 75-183-00 Maintenance Expense>Supplies 26,573.00 33,342.00 33,37 75-205-00 Maintenance Expense>Repairs & Maint 40,340.00 40,3 33,37 75-208-00 Maintenance Expense>Extermination 1,630.00 1,485.00) 13			3,308.00			3,308.00
RJE - 4 (22,836.00) 72-183-00 Housekeeping Expense>Supplies 29,231.00 29,23 72-183-34 Housekeeping Expense>Supplies>COVID19 1,862.00 1,83 72-831-80 Housekeeping Expense>Aide>Wages 474,056.00 474,05 73-183-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-831-80 Laundry Expense>Contracted Service 118,010.00 118,0 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Verkers Comp 15,386.00 116,61 74-882-00 Housekeeping & Laundry Expense>Cotrle Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 RJE - 4 (106,196.00) 75-183-34 Maintenance Expense>Supplies 26,573.00 33,342.00 33,342.00 33,342.00 33,352.00 33,342.00 33,342.00 33,342.00 33,342.00 14,485.00) 13,4485.00) 13,4485.00) 13,44	71-882-00		4,596.00			4,596.00
72-183-00 Housekeeping Expense>Supplies 29,231.00 29,23 72-183-34 Housekeeping Expense>Supplies>COVID19 1,862.00 1,81 72-831-80 Housekeeping Expense>Aide>Wages 474,056.00 474,03 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,00 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,00 73-700-01 Laundry Expense>Aide>Wages 171,388.00 171,33 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 21,64 74-882-00 Housekeeping & Laundry Expense>Payroll Taxes 21,648.00 21,65 74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 33,33 75-207-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,33 75-207-00 Maintenance Expense>Experise & Maint 40,340.00 40,33 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 75-2217-00 Mai	71-883-00	Activity Expense>Other Benefits	22,836.00	RJF - 4		0.00
72-183-34 Housekeeping Expense>Supplies>COVID19 1,862.00 1,86 72-831-80 Housekeeping Expense>Aide>Wages 474,056.00 474,05 73-183-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-831-80 Laundry Expense>Contracted Service 118,010.00 118,0 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,33 74-882-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 116,196.00 74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 26,57 75-183.34 Maintenance Expense>Supplies 26,573.00 33,33 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,3 40,3 75-217-00 Maintenance Expense>Extermination 1,630.00 1,485.00) 13,44 14,445.	72-183-00	Housekeeping Expense>Supplies	29.231.00		(,000.00)	29,231.00
72-831-80 Housekeeping Expense>Aide>Wages 474,056.00 474,05 73-183-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-831-80 Laundry Expense>Contracted Service 118,010.00 118,0 73-831-80 Laundry Expense>Contracted Service 118,010.00 171,33 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 21,6 74-882-00 Housekeeping & Laundry Expense>Vorkers Comp 15,386.00 116,196.00 74-883-00 Housekeeping & Laundry Expense>COVID 19 1,663.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 75-205.00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,33 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,3 75-217-00 Maintenance Expense>Extermination 1,630.00 (1,485.00) 75-217-00 Maintenance Expense>Contracted Service 39,929.00 39,929.00 75-700-34 Mainten						1,862.00
73-183-00 Laundry Expense>Supplies 51.00 118,010.00 118,0 73-700-00 Laundry Expense>Contracted Service 118,010.00 118,0 73-831-80 Laundry Expense>Aide>Wages 171,388.00 171,3 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,33 74-882-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 21,64 74-883-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 21,64 74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 26,57 75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,66 75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,3 75-207-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 75-217-00 Maintenance Expense>Experime Thill 14,922.00 (1,485.00) 75-217-00 Maintenance Expense>Contracted Service 39,929.00 39,93 <td></td> <td></td> <td></td> <td></td> <td></td> <td>474,056.00</td>						474,056.00
73-831-80 Laundry Expense>Aide>Wages 171,388.00 171,38 74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,33 74-882-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,33 74-882-00 Housekeeping & Laundry Expense>Health Insurance 21,648.00 (106,196.00) 74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 RJE - 4 (106,196.00) 75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,61 75-205-00 Maintenance Expense>Repairs & Maint 40,340.00 40,33 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,33 75-217-00 Maintenance Expense>Extermination 1,630.00 1,444.00 75-220-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-04 Maintenance Expense>Contracted Service>COVID19 18,443.00 <td>73-183-00</td> <td></td> <td>51.00</td> <td></td> <td></td> <td>51.00</td>	73-183-00		51.00			51.00
74-880-00 Housekeeping & Laundry Expense>Payroll Taxes 55,714.00 55,7 74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,33 74-882-00 Housekeeping & Laundry Expense>Health Insurance 21,648.00 21,64 74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 74-883-00 Maintenance Expense>Supplies 26,573.00 26,57 75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,66 75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,3 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,3 75-217-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Contracted Service 39,929.00 39,93 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,93 75-700-34 Maintenance Expense>Contracted Service 39,929.00 39,93 75-700-34 Maintenance Expense>Staff>Wages 140,066.00 140,00	73-700-00	Laundry Expense>Contracted Service	118,010.00			118,010.00
74-881-00 Housekeeping & Laundry Expense>Workers Comp 15,386.00 15,38 74-882-00 Housekeeping & Laundry Expense>Health Insurance 21,648.00 21,64 74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 26,57 75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,61 75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,33 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,34 75-208-00 Maintenance Expense>Extermination 1,630.00 1,63 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 75-219-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 <td></td> <td></td> <td>171,388.00</td> <td></td> <td></td> <td>171,388.00</td>			171,388.00			171,388.00
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) 75-183-00 Maintenance Expense>Supplies 26,573.00 26,57 75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,66 75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,34 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,34 75-208-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 75-217-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,106.00						55,714.00
74-883-00 Housekeeping & Laundry Expense>Other Benefits 106,196.00 (106,196.00) 75-183-00 Maintenance Expense>Supplies 26,573.00 26,57 75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,66 75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,34 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,34 75-208-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 75-217-00 Maintenance Expense>Extermination 1,630.00 1,663.00 75-217-00 Maintenance Expense>Extermination 1,630.00 1,445.00) 75-217-00 Maintenance Expense>Extermination 1,630.00 1,444.00 75-220-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-00 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10						15,386.00
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>Repairs & Maint 40,340.00 13,44 75-207-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 75-217-00 Maintenance Expense>Extermination 1,630.00 1,663.00 75-217-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,44 75-200-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10					<i></i>	21,648.00
75-183-34 Maintenance Expense>Supplies>COVID19 1,663.00 1,66 75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,34 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,34 75-208-00 Maintenance Expense>Repairs & Maint 40,340.00 40,34 75-208-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 75-217-00 Maintenance Expense>Extermination 1,630.00 1,66 75-217-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,44 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10	74-883-00	Housekeeping & Laundry Expense>Other Benefits	106,196.00	RJE - 4	A CONTRACT OF A CONTRACT. A CONTRACT OF A CONTRACT. A CONTRACT OF A CONTRACT. A CONTRACT OF A CONTRACT OF A CONTRACT OF A CONTRACT OF A CONTRACT. A CONTRACT OF A CONTRACT OF A CONTRACT. A CONTRACT OF A CONTRACT OF A CONTRACT. A CONTRACT OF A CONTRACT OF A CONTRACT OF A CONTRACT. A CONTRACTACT OF A CONTRACT. A CONTRACTACTACTACTACTACTACTACTACTACTACTACTACTA	0.00
75-205-00 Maintenance Expense>Sanitation & Incineration 33,342.00 33,34 75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,34 75-208-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 13,4 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 14,44 75-219-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,44 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10			26,573.00			26,573.00
75-207-00 Maintenance Expense>Repairs & Maint 40,340.00 40,3 75-208-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 13,4 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 14,44 75-220-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,44 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10						1,663.00
75-208-00 Maintenance Expense>Equip-Rental 14,922.00 (1,485.00) 13,44 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 <td></td> <td>•</td> <td>,</td> <td></td> <td></td> <td>33,342.00</td>		•	,			33,342.00
RJE - 13 (1,485.00) 75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 75-219-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,44 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10					<i></i>	40,340.00
75-217-00 Maintenance Expense>Extermination 1,630.00 1,63 75-219-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,49 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10	75-208-00	Maintenance Expense>Equip-Rental	14,922.00			13,437.00
75-219-00 Maintenance Expense>Landscaping 14,444.00 14,44 75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,49 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10	75 047 00	Maintanana Francisco Francisco di cu	4 000 00	RJE - 13	(1,485.00)	4 000 00
75-220-00 Maintenance Expense>Fire Drill 11,491.00 11,49 75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10		•				1,630.00
75-700-00 Maintenance Expense>Contracted Service 39,929.00 39,92 75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,44 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10						14,444.00
75-700-34 Maintenance Expense>Contracted Service>COVID19 18,443.00 18,4 75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,00 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10		•				11,491.00 39,929.00
75-829-80 Maintenance Expense>Staff>Wages 140,066.00 140,0 75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10		•				18,443.00
75-880-00 Maintenance Expense>Payroll Taxes 12,106.00 12,10						140,066.00
						12,106.00
	75-881-00	Maintenance Expense>Workers Comp	3,350.00			3,350.00
						4,678.00
75-883-00 Maintenance Expense>Other Benefits 23,086.00 (23,086.00)					(23.086.00)	0.00
RJE - 4 (23,086.00)			-,	RJE - 4		
	76-227-00	Utility Expense>Gas	39,960.00		(, , , , , , , , , , , , , , , , , , ,	39,960.00
						89,585.00
						49,842.00
						614,162.00
80-162-00Admin Expense>Insurance - General Liability & Other262,344.00262,344.00	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 11,65	80-163-00	Admin Expense>Insurance - EPLI	11,655.00			11,655.00

	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			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
00-200-00		22,750.00	RJE - 13	1,485.00	24,225.00
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
00 200 00		0.00	RJE - 11	0.00	0.00
80-234-00	Admin Expense>Licenses	1,339.00		0.00	1,339.00
00 20 : 00		.,	RJE - 9	0.00	1,000100
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		0.00	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
	•			2 666 00	32,635.00
80-238-00	Admin Expense>Legal Fees	28,969.00		3,666.00	32,035.00
			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
00-279-00	Aunin Expense-management ree	505,520.00	RJE - 5	0.00	332,720.00
00 047 00	Admin Frances Mater Vakiala Tarr	440.00	RJE - 6	23,400.00	440.00
80-347-00	Admin Expense>Motor Vehicle Tax	448.00		(00, 400, 00)	448.00
80-700-00	Admin Expense>Contracted Service	23,400.00		(23,400.00)	0.00
00 044 00		450 000 00	RJE - 6	(23,400.00)	450 000 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	
	Admin Expense>Health Insurance	17,131.00			17,131.00
80-882-00	Admin Expense>Other Benefits	84,584.00		(84,584.00)	0.00
80-882-00 80-883-00			RJE - 4	(84,584.00)	
80-883-00					
80-883-00 85-156-61	Employee Benefits Expense>PR Taxes>Fica	445.00			445.00
80-883-00	Employee Benefits Expense>PR Taxes>Fica Employee Benefits Expense>Training Fund>Union	445.00 0.00		29,842.00	445.00 29,842.00
80-883-00 85-156-61			RJE - 4	29,842.00 29,842.00	
80-883-00 85-156-61			RJE - 4		
80-883-00 85-156-61 85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	RJE - 4 RJE - 4	29,842.00	29,842.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
			RJE - 4	0.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		241,100.00	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	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client:	Fairview Health Cost Reports				
Engagement:	Medicaid - Fairview Health of Southport, LI	.C 2020			
Period Ending:	9/30/2020				
Trial Balance:	A.01 - TB-CCNH				
Workpaper:	A.03 - Grouping Report				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020		9/30/2020	9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	156,390.00		0.00	156,390.00
Subtotal [2]	Administrators	156,390.00	_	0.00	156,390.00
Subgroup : [4]	Other Administrative Salaries	250 527 00		0.00	250 507 00
80-840-80 Subtotal [4]	Admin Expense>Business Office>Wages Other Administrative Salaries	350,527.00 350,527.00		0.00	350,527.00 350,527.00
Subtotal [4]		330,327.00	-	0.00	330,327.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	579,334.00		0.00	579,334.00
Subtotal [5C]	Dietary Workers	579,334.00	_	0.00	579,334.00
Cubanous (CD)	Othern Henry alternation at Manhama				
Subgroup : [6B] 72-831-80	Other Housekeeping Workers Housekeeping Expense>Aide>Wages	474,056.00		0.00	474,056.00
Subtotal [6B]	Other Housekeeping Workers	474,056.00		0.00	474,056.00
				0.00	
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	140,066.00		0.00	140,066.00
Subtotal [7B]	Other Maintenance Workers	140,066.00		0.00	140,066.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	171,388.00		0.00	171,388.00
Subtotal [8B]	Other Laundry Workers	171,388.00		0.00	171,388.00
	-	·			· · · ·
Subgroup : [12A]	Director of Nurses				
61-811-80	Nursing Admin Expense>Director>Wages	109,100.00		0.00	109,100.00
Subtotal [12A]	Director of Nurses	109,100.00	_	0.00	109,100.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	432,967.00		0.00	432,967.00
Subtotal [12B1]	RNs - Direct Care	432,967.00	_	0.00	432,967.00
Subgroup : [12B2]	RNs - Administrative	007 4 40 00		0.00	007 4 40 00
61-819-80 Subtotal [12B2]	Nursing Admin Expense>Nurse Admin>Wage RNs - Administrative	<u>297,143.00</u> 297,143.00		0.00	<u>297,143.00</u> 297,143.00
Subtotal [12B2]		297,145.00	_	0.00	237,143.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	1,183,000.00		0.00	1,183,000.00
Subtotal [12C1]	LPNs - Direct Care	1,183,000.00		0.00	1,183,000.00
0.1					
Subgroup : [12D] 60-801-80	Aides and Attendants Nursing Expense>CNA>Wages	1 811 374 00		0.00	1 811 374 00
Subtotal [12D]	Aides and Attendants	1,811,374.00 1,811,374.00	_	0.00	<u>1,811,374.00</u> 1,811,374.00
oubtotal [120]		1,011,014.00		0.00	1,011,014.00
Subgroup : [12H]	Recreation Workers				
71-831-80	Activity Expense>Aide>Wages	137,610.00		0.00	137,610.00
Subtotal [12H]	Recreation Workers	137,610.00	_	0.00	137,610.00
Subarous (12M)	Social Workers/Coop Management				
Subgroup : [12M] 69-811-80	Social Workers/Case Management Social Services Expense>Director>Wages	65,242.00		0.00	65,242.00
Subtotal [12M]	Social Workers/Case Management	65,242.00		0.00	65,242.00
			-		
Total [10-A]	Salaries and Wages	5,908,197.00	_	0.00	5,908,197.00
Group : [13-B]	Professional Fees				
Subgroup : [2] Marcum 127	Dentist Dentist	0.00		6,630.00	6,630.00
	2 c. not	0.00	RJE - 3	6,630.00	0,000.00
Subtotal [2]	Dentist	0.00		6,630.00	6,630.00
	-		_		

0	Discussion in t				
Subgroup : [3] 62-700-00	Pharmacist	12 056 00		0.00	12 056 00
Subtotal [3]	Pharmacy Expense>Contracted Service Pharmacist	<u>13,056.00</u> 13,056.00	-	0.00	13,056.00 13,056.00
Suprotai [5]		13,030.00	-	0.00	13,030.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	285,613.00		0.00	285,613.00
Subtotal [5A]	PT - Resident Care	285,613.00	-	0.00	285,613.00
	-		-		
Subgroup : [8A]	Medical Director				
61-822-80	Nursing Admin Expense>Medical Director>W	9,000.00	-	0.00	9,000.00
Subtotal [8A]	Medical Director	9,000.00	-	0.00	9,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	108,383.00	-	0.00	108,383.00
Subtotal [9A]	ST - Resident Care	108,383.00	-	0.00	108,383.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	293,722.00		0.00	293,722.00
Subtotal [10A]	OT - Resident Care	293,722.00	-	0.00	293,722.00
ousional [1074]	-	200,722.00	-	0.00	
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>RN	66,084.00		0.00	66,084.00
Subtotal [11A1]	RN's - Direct Care	66,084.00	-	0.00	66,084.00
	-		-		
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	73,766.00		0.00	73,766.00
Subtotal [11B1]	LPN's - Direct Care	73,766.00	-	0.00	73,766.00
Subgroup : [12]	Other				
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
Subtotal [12]	Other _	50,635.00	-	(6,630.00)	44,005.00
Total [13-B]	Professional Fees	900.259.00	-	0.00	900.259.00
Total [13-B]	Professional Fees	900,259.00	-	0.00	900,259.00
	=	900,259.00	-	0.00	900,259.00
Group : [15]	= Expenditures Other than Salaries	900,259.00	-	0.00	900,259.00
	=	900,259.00 92,535.00	-	0.00	900,259.00 92,535.00
Group : [15] Subgroup : [1A1]	= Expenditures Other than Salaries Workmen's Compensation		-		<u> </u>
Group : [15] Subgroup : [1A1] 61-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp	92,535.00	-	0.00	92,535.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp	92,535.00 1,579.00	-	0.00 0.00	92,535.00 1,579.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp	92,535.00 1,579.00 13,881.00	-	0.00 0.00 0.00	92,535.00 1,579.00 13,881.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp	92,535.00 1,579.00 13,881.00 3,308.00	-	0.00 0.00 0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00	-	0.00 0.00 0.00 0.00 0.00 0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00	- - - - 	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00	= Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00	- - RJE - 12	0.00 0.00 0.00 0.00 0.00 0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1]	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00	- - RJE - 12 -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 74-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4]	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Workmen's Compensation Social Security (FICA)	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00	- - RJE - 12 -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 74-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Workmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00	- - RJE - 12 -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 74-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00	- 	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00	- 	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 75-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Workmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00		0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 75-880-00 80-880-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00	- RJE - 12 -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 75-880-00 80-880-00 80-880-00 85-156-61	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Workmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>PR Taxes>Fica	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00	- RJE - 12 - -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 75-880-00 80-880-00 80-880-00 85-156-61	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Workmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>PR Taxes>Fica	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00	- RJE - 12 - -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 74-881-00 75-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 80-880-00 80-880-00 85-156-61 Subtotal [1A4]	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>PR Taxes>Fica Social Security (FICA)	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00	- RJE - 12 - -	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 74-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 85-156-61 Subtotal [1A4] Subgroup : [1A5] 61-882-00 69-882-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>PR Taxes>Fica Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Services Expense>Health Insurance	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00		0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 74-880-00 85-156-61 Subtotal [1A4] Subgroup : [1A5] 61-882-00 69-882-00 70-882-00 70-882-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>Par Taxes>Fica Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Security (FICA)	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00		0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 142,388.00 142,388.00 142,388.00 5 ,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 75-880-00 85-156-61 Subtotal [1A4] Subgroup : [1A5] 61-882-00 69-882-00 70-882-00 70-882-00 70-882-00 70-882-00 70-882-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Morkmen's Compensation Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Activity Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>Payroll Taxes Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Security (FICA)	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00		0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 75-880-00 80-880-00 85-156-61 Subtotal [1A4] Subgroup : [1A5] 61-882-00 69-882-00 70-882-00 70-882-00 71-882-00 71-882-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Mursing Admin Expense>Workers Comp Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Activity	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00 21,648.00	- RJE - 12 -	0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00 21,648.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 80-880-00 85-156-61 Subtotal [1A4] Subgroup : [1A5] 61-882-00 69-882-00 70-882-00 70-882-00 71-882-00 71-882-00 71-882-00 71-882-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Mursing Admin Expense>Workers Comp Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Admin Expense>Payroll Taxes Employee Benefits Expense>Payroll Taxes Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Dietary Expense>Health Insurance Housekeeping & Laundry Expense>Health Insurance Housekeeping & Laundry Expense>Health Insurance	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00 21,648.00 4,678.00		0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00 21,648.00 4,678.00
Group : [15] Subgroup : [1A1] 61-881-00 69-881-00 70-881-00 71-881-00 74-881-00 75-881-00 80-881-00 Subtotal [1A1] Subgroup : [1A4] 61-880-00 69-880-00 70-880-00 71-880-00 75-880-00 80-880-00 85-156-61 Subtotal [1A4] Subgroup : [1A5] 61-882-00 69-882-00 70-882-00 70-882-00 71-882-00 71-882-00	Expenditures Other than Salaries Workmen's Compensation Nursing Admin Expense>Workers Comp Social Services Expense>Workers Comp Dietary Expense>Workers Comp Activity Expense>Workers Comp Housekeeping & Laundry Expense>Workers Maintenance Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Admin Expense>Workers Comp Mursing Admin Expense>Workers Comp Social Security (FICA) Nursing Admin Expense>Payroll Taxes Social Services Expense>Payroll Taxes Dietary Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Admin Expense>Payroll Taxes Housekeeping & Laundry Expense>Payroll Taxes Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Security (FICA) Health Insurance Nursing Admin Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Social Services Expense>Health Insurance Activity	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00 21,648.00		0.00 0.00	92,535.00 1,579.00 13,881.00 3,308.00 15,386.00 3,350.00 12,349.00 142,388.00 142,388.00 335,860.00 5,857.00 50,175.00 11,964.00 55,714.00 12,106.00 44,100.00 445.00 516,221.00 129,475.00 2,317.00 19,191.00 4,596.00 21,648.00

Subtotal [1A5]	Health Insurance	199,036.00	RJE - 4	684,646.00 684,646.00	883,682.00
			_		
Subgroup : [1A7] 85-255-79	Pensions Employee Benefits Expense>Pension>Union	0.00		241,100.00	241,100.00
Subtotal [1A7]	Pensions	0.00	RJE - 4	241,100.00 241,100.00	241,100.00
Subarous · [440]	Other				
Subgroup : [1A9] 61-883-00	Other 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
70-883-00	Dietary Expense>Other Benefits	95,183.00	RJE - 4	(10,680.00) (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
74-883-00	Housekeeping & Laundry Expense>Other Be	106,196.00	RJE - 4	(22,836.00) (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
80-883-00	Admin Expense>Other Benefits	84,584.00	RJE - 4	(23,086.00) (84,584.00)	0.00
00-000-00		04,004.00	RJE - 4	(84,584.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>	0.00		29,842.00	29,842.00
05 045 00		0.00	RJE - 4	29,842.00	1 000 00
85-245-00	Employee Benefits Expense>Background Ch	0.00	RJE - 4	1,808.00 1,808.00	1,808.00
Subtotal [1A9]	Other	980,850.00		(949,199.00)	31,651.00
Subgroup : [1C] 80-251-00	Bad Debts Admin Expense>Bad Debt	10,049.00		0.00	10,049.00
Subtotal [1C]	Bad Debts	10,049.00		0.00	10,049.00
		· · · · · ·	_		·
Subgroup : [1D]	Accounting and Auditing	22 862 00		20 225 00	44 007 00
80-239-00	Admin Expense>Accounting Fees	23,862.00	RJE - 1	20,235.00 0.00	44,097.00
			RJE - 7	20,235.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	435.00	_	0.00	435.00
Subtotal [1D]	Accounting and Auditing	24,297.00	—	20,235.00	44,532.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	28,969.00		3,666.00	32,635.00
			RJE - 7	3,666.00	
Subtotal [1E]	Legal	28,969.00	RJE - 10	0.00 3,666.00	32,635.00
			-	0,000.00	,
Subgroup : [1G]	Office Supplies				
80-183-00 80-208-00	Admin Expense>Supplies Admin Expense>Equip-Rental	11,838.00 22,738.00		0.00	11,838.00
80-208-00	Autim Expense>Equip-Rentai	22,738.00	RJE - 13	1,485.00 1,485.00	24,223.00
Subtotal [1G]	Office Supplies	34,576.00	_	1,485.00	36,061.00
Out manual (141141	Televisers and Televisers				
Subgroup : [1H1] 80-231-00	Telephone and Telegraph Admin Expense>Telephone	17,915.00		0.00	17,915.00
00 201 00		11,010100	RJE - 2	0.00	11,010.00
80-231-34	Admin Expense>Telephone>COVID19	98.00	_	0.00	98.00
Subtotal [1H1]	Telephone and Telegraph	18,013.00		0.00	18,013.00
Subgroup : [1K2]	Other Taxes				
80-347-00	Admin Expense>Motor Vehicle Tax	448.00	_	0.00	448.00
Subtotal [1K2]	Other Taxes	448.00	_	0.00	448.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	614,162.00		0.00	614,162.00
Subtotal [1K3]	Resident Day User Fee	614,162.00	_	0.00	614,162.00
Total [15]	Expenditures Other than Salaries	2,569,009.00	-	1,933.00	2,570,942.00
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Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General

Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	1,528.00		0.00	1,528.00
Subtotal [1]	Resident Travel and Entertainment	1,528.00		0.00	1,528.00
Subgroup : [2]	Holiday Parties for Staff				
Marcum 124	Employee Party	0.00		3,454.00	3,454.00
Subtotal [2]	Holiday Parties for Staff	0.00	RJE - 4	3,454.00 3,454.00	3,454.00
oubtotal [2]		0.00		0,404.00	0,404.00
Subgroup : [4]	Employee Travel				
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 5,702.00		0.00	111.00 5,702.00
Subtotal [4]	Employee Travel	5,702.00		0.00	5,702.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	4,426.00		0.00	4,426.00
Subtotal [5]	Education Expense	4,426.00		0.00	4,426.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	975.00		0.00	975.00
Subtotal [M1]	Advertising Help Wanted	975.00		0.00	975.00
Subgroup : [M3]	Advertising Other				
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
Subtotal [M3]	Advertising Other	9,913.00		0.00	9,913.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	1,789.00		0.00	1,789.00
Subtotal [M7]	Postage	1,789.00		0.00	1,789.00
Subgroup : [M8]	Dues and Membership Fees				
80-235-00	Admin Expense>Dues & Subscriptions	554.00		0.00	554.00
			RJE - 8	0.00	
			RJE - 11	0.00	
Subtotal [M8]	Dues and Membership Fees	554.00		0.00	554.00
Subgroup : [M11]	Services Provided by Contract	4 550 00		0.00	4 550 00
80-210-00	Admin Expense>Internet	1,553.00		0.00	1,553.00
80-230-00 80-240-00	Admin Expense>Data Processing Admin Expense>Professional Fees	50,608.00 193,852.00		0.00 (23,901.00)	50,608.00 169,951.00
00-240-00	Aumin Expense riolessionari ees	195,052.00	RJE - 1	0.00	109,951.00
			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)	
Subtotal [M11]	Services Provided by Contract	269,413.00		(47,301.00)	222,112.00
Subgroup : [M12]	Administrative Management Services			~ ~ ~ ~ ~	
80-279-00	Admin Expense>Management Fee	309,326.00	RJE - 5	23,400.00	332,726.00
			RJE - 5 RJE - 6	0.00 23,400.00	
Subtotal [M12]	Administrative Management Services	309,326.00		23,400.00	332,726.00
·····					,.
Subgroup : [M13]	Other				
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 & Settleme	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 Marcum 118	Admin Expense>Bank Fees Employee Relations	5,061.00 0.00		0.00 1,169.00	5,061.00 1,169.00
		0.00	RJE - 4	1,169.00	1,109.00
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
Marcum 122	Discriminatory Bonus	0.00	RJE - 4	1,230.00 1,230.00	1,230.00

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	RJE - 4	9,250.00 9,250.00	9,250.00
Subtotal [M13]	Other	89,799.00	-	19,999.00	109,798.00
Total [16]	Expenditures Other than Salaries (cont'd)	693,425.00	-	(448.00)	692,977.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	24,968.00		0.00	24,968.00
70-178-00 70-178-34	Dietary Expense>Food Dietary Expense>Food>COVID19	235,555.00 152.00		0.00 0.00	235,555.00 152.00
Subtotal [2A1]	Raw Food	260,675.00	-	0.00	260,675.00
Subarous (242)	Non Food Supplies				
Subgroup : [2A2] 70-183-00	Non-Food Supplies Dietary Expense>Supplies	27,968.00		0.00	27,968.00
70-183-34	Dietary Expense-Supplies	346.00		0.00	346.00
Subtotal [2A2]	Non-Food Supplies	28,314.00	_	0.00	28,314.00
Total [18]	Dietary Basis for Allocation of Costs	288,989.00	-	0.00	288,989.00
		200,909.00	=	0.00	200,909.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B] 73-700-00	Purchased Services	119 010 00		0.00	119 010 00
Subtotal [3B]	Laundry Expense>Contracted Service Purchased Services	<u>118,010.00</u> 118,010.00	-	0.00	<u>118,010.00</u> 118,010.00
Suprotal [3D]		110,010.00	-	0.00	
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	51.00	_	0.00	51.00
Subtotal [3C]	Other	51.00	_	0.00	51.00
Total [19]	Laundry-Basis for Allocation of Costs	118,061.00	=	0.00	118,061.00
Group : [20]	Housekeeping and Resident Care Basis for	Allocation of Costs			
Subgroup : [4A1]	In-Houe Care Supplies				
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
Subtotal [4A1]	In-Houe Care Supplies	31,093.00	_	0.00	31,093.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	1,757.00	_	0.00	1,757.00
Subtotal [5B]	Medicine Cabinet Drugs	1,757.00	_	0.00	1,757.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	7,890.00		0.00	7,890.00
Subtotal [5E2]	Oxygen - Other	7,890.00	_	0.00	7,890.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	5,029.00		0.00	5,029.00
Subtotal [5F]	X-Rays and related radiological	5,029.00	_	0.00	5,029.00
Subgroup : [5H]	Laboratory				
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
Subtotal [5H]	Laboratory	19,993.00	_	0.00	19,993.00
Subgroup : [5l]	Recreation				
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
Subtotal [5]	Recreation	20,283.00	-	0.00	20,283.00
Subgroup : [5L]	Other				
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>COVID1	769.00		0.00	769.00
60-700-34	Nursing Expense>Contracted Service>COVI	80,025.00		0.00	80,025.00
71-202-00	Activity Expense>Resident Missing Items	406.00		0.00	406.00
Subtotal [5L]	Other	316,899.00		0.00	316,899.00
Subgroup : [5A2]	Purchased From				
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
Subtotal [5A2]	Purchased From	163,933.00		0.00	163,933.00
Total [20]	Housekeeping and Resident Care Basis fo	566,877.00		0.00	566,877.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
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
Subtotal [6A]	Repairs and Maintenance	40,340.00	·	0.00	40,340.00
oubtotal [64]		-12,-10-1.00	<u> </u>	0.00	42,404.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	39,960.00		0.00	39,960.00
Subtotal [6B]	Heat	39,960.00		0.00	39,960.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	89,585.00		0.00	89,585.00
Subtotal [6C]	Light & Power	89,585.00		0.00	89,585.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	49,842.00		0.00	49,842.00
Subtotal [6D]	Water	49,842.00	·	0.00	49,842.00
Subgroup : [6E]	Equipment Lease				
75-208-00	Maintenance Expense>Equip-Rental	14,922.00		(1,485.00)	13,437.00
10-200-00	Maintenance Expenses Equip-itental	14,022.00	RJE - 13	(1,485.00)	10,407.00
Subtotal [6E]	Equipment Lease	14,922.00	NOL - 10	(1,485.00)	13,437.00
	<u> </u>				.,
Subgroup : [6F]	Other				
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
	· · ·				
Subtotal [6F]	Other	147,515.00		0.00	147,515.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	56,225.00		0.00	56,225.00
Subtotal [7D]	Movable Equipment	56,225.00	·	0.00	56,225.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	1,000,000.00		0.00	1,000,000.00
Subtotal [9]	Rental Payments	1,000,000.00		0.00	1,000,000.00
Subgroup : [10B]	Real estate taxes paid by lessor	00.045.00		0.00	00.045.00
91-161-00	Property Expense>RE Taxes	99,315.00		0.00	99,315.00
Subtotal [10B]	Real estate taxes paid by lessor	99,315.00		0.00	99,315.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	7,771.00		0.00	7,771.00
	Personal property taxes	7,771.00	·	0.00	7,771.00
Subtotal [10C]					
Subtotal [10C]					
Subtotal [10C] Total [22]	Maintenance and Property	1,547,569.00		(1,485.00)	1,546,084.00

Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	14,519.00	0.00	14,519.00
Subtotal [12D]	Other Interest Expense	14,519.00	0.00	14,519.00
Subgroup : [14A]	Insurance on Property			
80-162-00	Admin Expense>Insurance - General Liability	262,344.00	0.00	262,344.00
80-165-00	Admin Expense>Insurance - Property	5,535.00 267,879.00	0.00	5,535.00 267,879.00
Subtotal [14A]	Insurance on Property	207,079.00	0.00	207,079.00
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	1,735.00	0.00	1,735.00
Subtotal [14B]	Insurance of Automobiles	1,735.00	0.00	1,735.00
Subgroup : [14C3]	Other			
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
Subtotal [14C3]	Other	12,255.00	0.00	12,255.00
Tetel (07)		200 200 00		000 000 00
Total [27]	Interest and Insurance	296,388.00	0.00	296,388.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(7,341,379.00)	0.00	(7,341,379.00)
Subtotal [1A]	Medicaid Residents (CT only)	(7,341,379.00)	0.00	(7,341,379.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(4,002,751.00)	0.00	(4,002,751.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(4,002,751.00)	0.00	(4,002,751.00)
Subgroup : [3B]	Medicare room and board contractual allowar			
40-102-14	Room & Board Revenue>Medicare A>Seque	36,884.00	0.00	36,884.00
Subtotal [3B]	Medicare room and board contractual allo	36,884.00	0.00	36,884.00
Subgroup : [4A]	Private-pay residents and other			
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)
Subtotal [4A]	Private-pay residents and other	(612,447.00)	0.00	(612,447.00)
Subgroup : [4B]	Private-pay room and board contractual allow			
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
Subtotal [4B]	Private-pay room and board contractual al	2,976.00	0.00	2,976.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(150,867.00)	0.00	(150,867.00)
Subtotal [5A]	Prescription Drugs - Medicare	(150,867.00)	0.00	(150,867.00)
		(,		<u> </u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual All	owance		
41-102-01	Pharmacy Rev>Medicare A>C/A	150,867.00	0.00	150,867.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual	150,867.00	0.00	150,867.00
Subgroup : [5C]	Prescription Drugs - Non-medicare	(1.170.00)	0.00	(4.470.00)
41-105-00	Pharmacy Rev>HMO	(4,172.00)	0.00	(4,172.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(4,172.00)	0.00	(4,172.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractu	al Allowance		
41-105-01	Pharmacy Rev>HMO>C/A	4,172.00	0.00	4,172.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contra	4,172.00	0.00	4,172.00
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Subgroup : [7A]	Physical Therapy - Medicare			
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)
Subtotal [7A]	Physical Therapy - Medicare	(472,299.00)	0.00	(472,299.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allow		0.00	067 470 00
42-102-01 Subtotal [78]	PT Revenue>Medicare A>C/A	267,470.00	0.00	267,470.00
Subtotal [7B]	Physical Therapy - Medicare Contractual A	267,470.00	0.00	267,470.00

Subgroup : [7C]	Physical Therapy - Non-medicare			
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)
Subtotal [7C]	Physical Therapy - Non-medicare	(83,451.00)	0.00	(83,451.00)
Subarous (7D)	Dhusiaal Therapy, Nan madiaara Cantrastu			
Subgroup : [7D] 42-105-01	Physical Therapy - Non-medicare Contractu PT Revenue>HMO>C/A	5,332.00	0.00	5,332.00
42-103-01	PT Revenue>Medicaid>C/A	72,016.00	0.00	72,016.00
Subtotal [7D]	Physical Therapy - Non-medicare Contract	77,348.00	0.00	77,348.00
	·			,•
Subgroup : [8A]	Speech Therapy - Medicare			
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)
Subtotal [8A]	Speech Therapy - Medicare	(282,654.00)	0.00	(282,654.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allo	wapco		
44-102-01	ST Revenue>Medicare A>C/A	194,992.00	0.00	194,992.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Al	194,992.00	0.00	194,992.00
		,		·
Subgroup : [8C]	Speech Therapy - Non-medicare			
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)
Subtotal [8C]	Speech Therapy - Non-medicare	(41,509.00)	0.00	(41,509.00)
Cubanaun (ICD)	Saaash Thomas Nam madiates Contractor			
Subgroup : [8D] 44-105-01	Speech Therapy - Non-medicare Contractua 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
Subtotal [8D]	Speech Therapy - Non-medicare Contractu	31,729.00	0.00	31,729.00
00010101 [00]	opooon morapy non monouro contraot_	01,120.00		01,120.00
Subgroup : [9A]	Occupational Therapy - Medicare			
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)
Subtotal [9A]	Occupational Therapy - Medicare	(508,062.00)	0.00	(508,062.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractu	al Allowance		
43-102-01	OT Revenue>Medicare A>C/A	281,304.00	0.00	281,304.00
10 102 01	=		0.00	201,001.00
Subtotal [9B]	Occupational Therapy - Medicare Contract	281.304.00	0.00	281.304.00
Subtotal [9B]	Occupational Therapy - Medicare Contract	281,304.00	0.00	281,304.00
Subtotal [9B] Subgroup : [9C]	Occupational Therapy - Medicare Contract	281,304.00	0.00	281,304.00
		281,304.00 (10,766.00)	0.00	281,304.00 (10,766.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare	<u></u>		i
Subgroup : [9C] 43-105-00	- Occupational Therapy - Non-medicare OT Revenue>HMO	(10,766.00)	0.00	(10,766.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare	(10,766.00) (75,595.00) (86,361.00)	0.00	(10,766.00) (75,595.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare	(10,766.00) (75,595.00) (86,361.00) ractual Allowance	0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00	0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00	0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00	0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00	0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00	0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Otr Revenue>HMO>C/A OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Otrevenue>HMO>C/A OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Otr Revenue>HMO>C/A OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Otrevenue>HMO>C/A OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other - Medicare Other Rev>Part B>Medicare B Other Rev>Part B>Medicare A Other - Medicare	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Other - Medicaid>C/A OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other - Medicare Other Rev>Part B>Medicare B Other Rev>Part B>Medicare A Other - Medicare	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Otrevenue>HMO>C/A OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other - Medicare Other Rev>Part B>Medicare B Other Rev>Part B>Medicare A Other - Medicare	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Other - Medicare Revenue Adjustments>Hospice	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-00	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-00 52-111-34	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00)	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00)
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-34 Subtotal [10B] Subgroup : [15]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A Other Ancellary Rev>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid>COVID19 Other - Non-medicare Interest Income	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) (86,361.00) (86,361.00) 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-34 Subtotal [10B] Subgroup : [15] 51-160-00	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A Other Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Other - Non-medicare Interest Income Other Rev>Interest	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) (86,361.00) (86,361.00) 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-34 Subtotal [10B] Subgroup : [15]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A Other Ancellary Rev>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid>COVID19 Other - Non-medicare Interest Income	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) (86,361.00) (86,361.00) 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-00 52-111-34 Subtotal [10B] Subgroup : [15] 51-160-00 Subtotal [15]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Ot Revenue>HMO>C/A Other Revenue>HMO>C/A Other Ancillary Rev>Medicare Cor Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Other - Non-medicare Interest Income Other Rev>Interest Interest Income	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) (86,361.00) (86,361.00) (75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-34 Subtotal [10B] Subgroup : [15] 51-160-00	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Occupational Therapy - Non-medicare Cont OT Revenue>HMO>C/A Other Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cor Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Revenue Adjustments>Hospice Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Other - Non-medicare Interest Income Other Rev>Interest	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00 985.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) (86,361.00) (86,361.00) 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00
Subgroup : [9C] 43-105-00 43-111-00 Subtotal [9C] Subgroup : [9D] 43-105-01 43-111-01 Subtotal [9D] Subgroup : [10A] 47-103-00 51-103-01 52-102-00 Subtotal [10A] Subgroup : [10B] 52-109-00 52-111-34 Subtotal [10B] Subgroup : [15] 51-160-00 Subtotal [15] Subgroup : [17]	Occupational Therapy - Non-medicare OT Revenue>HMO OT Revenue>Medicaid Occupational Therapy - Non-medicare Ot Revenue>HMO>C/A OT Revenue>Medicaid>C/A Occupational Therapy - Non-medicare Cort Other - Medicare Other Ancillary Rev>Medicare B Other Rev>Part B>Medicare Cost Report Revenue Adjustments>Medicare A Other - Medicare Other - Medicare Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid Revenue Adjustments>Medicaid>COVID19 Other - Non-medicare Interest Income Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops	(10,766.00) (75,595.00) (86,361.00) ractual Allowance 4,948.00 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00	0.00 0.00	(10,766.00) (75,595.00) (86,361.00) (86,361.00) (86,361.00) 75,595.00 80,543.00 (1,468.00) (2,581.00) 280.00 (3,769.00) (3,769.00) 140.00 168,557.00 (55,675.00) 113,022.00 985.00 985.00

Subgroup : [18] Other Revenue

51-100-00	Other Rev>Miscellaneous	(23,854.00)		0.00	(23,854.00)
			RJE - 8	0.00	
			RJE - 9 RJE - 10	0.00 0.00	
			RJE - 10 RJE - 12	0.00	
51-818-00	Other Rev>Medical Records	(180.00)	1132 - 12	0.00	(180.00)
98-999-99	Prior Period Adjustment	(2,634.00)		0.00	(2,634.00)
Subtotal [18]	Other Revenue	(26,668.00)	-	0.00	(26,668.00)
• •		(-		(),
Total [30]	Statement of Revenue	(12,373,947.00)	-	0.00	(12,373,947.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
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
Subtotal [A1]	Cash _	1,810,690.00	-	0.00	1,810,690.00
Subgroup : [A2]	Resident A/R				
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
Subtotal [A2]	Resident A/R	3,251,591.00	-	0.00	3,251,591.00
Subgroup : [A5]	Prepaid Expenses				
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
Subtotal [A5]	Prepaid Expenses	68,149.00	-	0.00	68,149.00
Subgroup : [B4]	Leasehold Improvements			0.00	
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)
Subtotal [B4]	Leasehold Improvements	286,174.00	-	0.00	286,174.00
Subgroup : [B6]	Movable Equipment				
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)
Subtotal [B6]	Movable Equipment	72,124.00	-	0.00	72,124.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	1,952.00	_	0.00	1,952.00
Subtotal [B9]	Other Fixed Assets	1,952.00	-	0.00	1,952.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	6,792.00		0.00	6,792.00
Subtotal [D1]	Deferred Deposits	6,792.00	-	0.00	6,792.00
Subgroup : [D2]	Excrow Deposits				
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)
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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
Subtotal [D2]	Excrow Deposits	309,180.00	0.00	309,180.00
Subgroup : [D6]	Loans to Owners or Related Parties			
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 Gro	32,319.00	0.00	32,319.00
27-317-00	Due To/(From)>Fairview Management	159,817.00	0.00	159,817.00
Subtotal [D6]	Loans to Owners or Related Parties	717,685.00	0.00	717,685.00
Subgroup : [D7]	Other Assets			
27-172-00	Due To/(From)>Vendor	7,633.00	0.00	7,633.00
Subtotal [D7]	Other Assets	7,633.00	0.00	7,633.00
	_			
Total [31-32]	Assets	6,531,970.00	0.00	6,531,970.00
	_			
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
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)
Subtotal [A1]	Trade A/P	(3,476,121.00)	0.00	(3,476,121.00)
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Subgroup : [A2]	Notes Payable			
22-000-34	Note Payable>PPP Loan>COVID19	(1,153,600.00)	0.00	(1,153,600.00)
Subtotal [A2]	Notes Payable	(1,153,600.00)	0.00	(1,153,600.00)
	<u> </u>	(),		() = = , = = = = ,
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(176,723.00)	0.00	(176,723.00)
Subtotal [A4]	Accrued Payroll	(176,723.00)	0.00	(176,723.00)
••••••••••••••••••••••••••••••••••••••		((,.=0.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	(8,550.00)	0.00	(8,550.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(8,550.00)	0.00	(8,550.00)
oustotal [Ao]		(0,000.00)		(0,000.00)
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(5,850.00)	0.00	(5,850.00)
Subtotal [A7]	Medicare Final Settlement Payable	(5,850.00)	0.00	(5,850.00)
oubtotal [A1]		(0,000,00)		(0,000.00)
Subgroup : [A12]	Other Current Liabilities			
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	720.00	0.00	720.00
	•			3,595.00
24-137-01	Accrued Expenses>Capital Lease>Copier	3,595.00	0.00	
24-162-00	Accrued Expenses>Insurance - General Liab	40.00	0.00	40.00
	Accrued Expenses>Year End Adjustments	32,625.00	0.00	32,625.00
24-285-00			0.00	(171,055.00)
24-882-00	Accrued Expenses>Health Insurance	(171,055.00)		
24-882-00 25-102-34	Deferred Revenue>Medicare>COVID19	(775,296.00)	0.00	(775,296.00)
24-882-00	•		0.00 0.00	
24-882-00 25-102-34	Deferred Revenue>Medicare>COVID19	(775,296.00)		(775,296.00)
24-882-00 25-102-34 25-111-34	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19	(775,296.00) (433,270.00)	0.00	(775,296.00) (433,270.00)
24-882-00 25-102-34 25-111-34 27-112-00	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income	(775,296.00) (433,270.00) (1,066.00)	0.00 0.00	(775,296.00) (433,270.00) (1,066.00)
24-882-00 25-102-34 25-111-34 27-112-00 27-199-00	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income Due To>Patient Spend Down	(775,296.00) (433,270.00) (1,066.00) (30,972.00)	0.00 0.00 0.00	(775,296.00) (433,270.00) (1,066.00) (30,972.00)
24-882-00 25-102-34 25-111-34 27-112-00 27-199-00	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income Due To>Patient Spend Down Other Current Liabilities	(775,296.00) (433,270.00) (1,066.00) (30,972.00)	0.00 0.00 0.00	(775,296.00) (433,270.00) (1,066.00) (30,972.00)
24-882-00 25-102-34 25-111-34 27-112-00 27-199-00 Subtotal [A12]	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income Due To>Patient Spend Down Other Current Liabilities	(775,296.00) (433,270.00) (1,066.00) (30,972.00)	0.00 0.00 0.00	(775,296.00) (433,270.00) (1,066.00) (30,972.00)
24-882-00 25-102-34 25-111-34 27-112-00 27-199-00 Subtotal [A12] Subgroup : [B3]	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income Due To>Patient Spend Down Other Current Liabilities	(775,296.00) (433,270.00) (1,066.00) (30,972.00) (1,662,515.00)	0.00 0.00 0.00 0.00	(775,296.00) (433,270.00) (1,066.00) (30,972.00) (1,662,515.00)
24-882-00 25-102-34 25-111-34 27-112-00 27-199-00 Subtotal [A12] Subgroup : [B3] 27-000-42	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income Due To>Patient Spend Down Other Current Liabilities Loans from Owners or Related Parties Due To/(From)>Realty Salmon Brook	(775,296.00) (433,270.00) (1,066.00) (30,972.00) (1,662,515.00) (60,000.00)	0.00 0.00 0.00 0.00	(775,296.00) (433,270.00) (1,066.00) (30,972.00) (1,662,515.00) (60,000.00)
24-882-00 25-102-34 25-111-34 27-112-00 Subtotal [A12] Subgroup : [B3] 27-000-42 27-000-76	Deferred Revenue>Medicare>COVID19 Deferred Revenue>Medicaid>COVID19 Due To/(From)>Income Due To>Patient Spend Down Other Current Liabilities Loans from Owners or Related Parties Due To/(From)>Realty Salmon Brook Due To/(From)>Realty Southport	(775,296.00) (433,270.00) (1,066.00) (30,972.00) (1,662,515.00) (60,000.00) (1,280,814.00)	0.00 0.00 0.00 0.00 0.00	(775,296.00) (433,270.00) (1,066.00) (30,972.00) (1,662,515.00) (60,000.00) (1,280,814.00)

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 Mirlis	(405,000.00)	0.00	(405,000.00)
Subtotal [B3]	Loans from Owners or Related Parties	(2,619,909.00)	0.00	(2,619,909.00)
Subgroup : [B4]	Other Long-Term Liabilities			
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
Subtotal [B4]	Other Long-Term Liabilities	(93,876.00)	0.00	(93,876.00)
Total [33-34]	Liabilities	(9,197,144.00)	0.00	(9,197,144.00)
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
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
Subtotal [B5]	Cumulated Earnings	2,150,347.00	0.00	2,150,347.00
Total [35]	Equity	2,150,347.00	0.00	2,150,347.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00



PURPOSE:

Workpaper Index: 400.2 Prepared By: Reviewed By: Workpaper Date: 1/26/2021 Date: 1/26/2021

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

VEHICLE COMPLIANCE CHECKLIST

VHCL CKLST paper:

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 allowablemonthly 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: