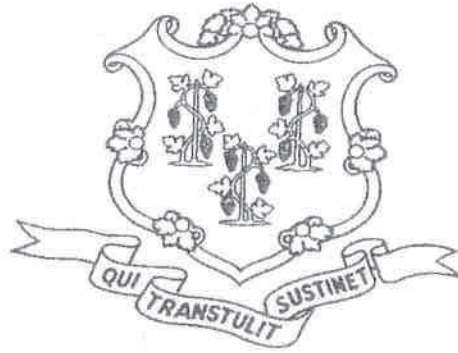


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Fairview Health of Southport, LLC d/b/a RegalCare at Southport	
Address (No. & Street, City, State, Zip Code) 930 Mill Hill Terrace, Southport, CT 06890	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2307-C	RHNS	(Specify)	Medicare Provider 07-5200
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Medicaid Provider Numbers:	CCNH 000008508	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Fairview Health of Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Southport, LLC d/b/a RegalCare at Southport [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 930 Mill Hill Terrace, Southport, CT 06890				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/26/2022		
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. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

		Phone No. of Facility 203-259-7894	Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Southport, LLC d/b/a RegalCare at Southp			Address (No. & Street, City, State, Zip) 930 Mill Hill Terrace, Southport, CT 06890		
License Numbers:	CCNH 2307-C	RHNS	(Specify)	Medicare Provider No. 07-5200	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A					
Administrator					
Name of Administrator Christopher Massaro			Nursing Home Administrator's License No.:	1425	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

Fairview Healthcare Center of Fairfield Org Chart

Yaakov (Jacob) Sod	13.50%
Eliyahu Mirlis	2.00%
Shalom Auerbach	12.00%
Benjamin Landa	23.85%
Lori Fensterman	9.90%
Stuart Serota	3.00%
Matthew Serota	3.00%
Jack Jaffa	9.00%
Baruch Kliën	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 Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCar	2307-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2021	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Fairview Healthcare Management	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg. 16 / Line m12	251,562	251,562
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Rental Property	Pg. 22 / Line 9	1,000,000	1,000,460
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy & COVID Therapy	Pg. 13/ B5a & B12o	349,420	349,420
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg. 13/ B9a	105,525	105,525
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg. 13 / B10a	341,443	341,443
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Fairview Health of Southport, LLC d/b/a RegalC	License No. 2307-C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page of	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
				Yes	No				
Fairview Health of Southport, LLC d/b/a RegalCare at Southport	2307-C	9/30/2021	6						37
Eagle Leasing	Containers	Monthly		<input type="radio"/>	<input checked="" type="radio"/>	Monthly	Monthly	6,698	6,698
Pitney Bowes	Storage Rental	07/10/15		<input type="radio"/>	<input checked="" type="radio"/>	Monthly	Monthly	1,595	1,595
TIAA Commercial Finance, Inc.	Copier	12/13/18		<input type="radio"/>	<input checked="" type="radio"/>	63 Months	63 Months	7,581	7,581
				<input type="radio"/>	<input checked="" type="radio"/>				
				<input type="radio"/>	<input checked="" type="radio"/>				
				<input type="radio"/>	<input checked="" type="radio"/>				
				<input type="radio"/>	<input checked="" type="radio"/>				
				<input type="radio"/>	<input checked="" type="radio"/>				
				<input type="radio"/>	<input checked="" type="radio"/>				
				<input type="radio"/>	<input checked="" type="radio"/>				
Total ***									15,874

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire Accounting Basis

Name of Facility Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation / Management Advisory Services	\$	12,091
2 Monthly Retainer	\$	7,425
3	\$	
4	\$	
		Charge for Services Provided
		\$ 19,516

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Neubert, Pepe, & Monteith, P.C. 2 Murtha Cullina LLP 3 Nair & Levin PC 4 Constable 5 Various - See attached	Telephone Number 203-821-2000 203-772-7700 860-242-7585 N/A Various
---	--

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

- 1 195 Church St, New Haven, CT 06510
2 280 Trumbull Street, 12th Floor Hartford, CT 06103
3 675 Third Ave, Floor 8 New York, NY 10017
4 N/A
5 Various

Services Provided by This Firm (*describe fully*)

1 Barbara Ann v. Fairview Health of Southport LLC	\$	10,992
2 General Health Care Regulatory / COVID Matter	\$	32,072
3 Southern CT Gas Company vs. Fairview Health Care Mgmt (\$26,554 Disallowed on Pg 28)	\$	53,109
4 Conservatorship (Disallowed on Pg 28)	\$	560
5 Various (\$1,500 Disallowed on Pg 28)	\$	2,848
		Charge for Services Provided
		\$ 99,581

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

- Yes No Page 15 1e

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility Fairview Health of Southport, LLC d/b	License No. 2307-C	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Fairfield Probate Court		203-256-3041	
2	Novack Burnbaum Crystal LLP		212-682-4002	
3	Treasurer State of Connecticut		860-702-3000	
4	Zeisler & Zeisler, P.C.		203-368-4234	
5				
Address (No. & Street, City, State, Zip Code)				
1	725 Old Post Rd, Fairfield, CT 06824			
2	675 3rd Ave, New York, NY 10017			
3	55 Elm St #2, Hartford, CT 06106			
4	10 Middle St Floor 15, Bridgeport, CT 06604			
5				
Services Provided by This Firm (describe fully)				
1	Conservatorship Fees(Disallowed on Pg 28)		\$	500
2	Prep summary of operating agreements		\$	325
3	Conservatorship Fees(Disallowed on Pg 28)		\$	1,000
4	Correspondence regarding arrearage		\$	1,023
5			\$	
			Charge for Services Provided	
			\$	2,848
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 1e				

Schedule of Resident Statistics

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport	License No. 2307-C		Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH	RHNS			(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	120	120		120					
B. On last day of THIS report period	120	120				120			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	78	78		78					
B. As of midnight of THIS report period	101	101				101			
3. Total Number of Days Care Provided During Period									
A. Medicare	3,187	3,187		2,393		794			
B. Medicaid (Conn.)	26,420	26,420		19,344		7,076			
C. Medicaid (other states)									
D. Private Pay	208	208		144		64			
E. State SSI for RCH									
F. Other (Specify) HMO & Hospice	563	563		396		167			
G. Total Care Days During Period (3A thru F)	30,378	30,378		22,277		8,101			
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	46	46		28		18			
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	30,424	30,424		22,305		8,119			

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Southport, LLC d/b/a Regi	License No. 2307-C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	93		2				
Per Diem Rate								
a. One bed rm.	Various	303.58		500.00				
b. Two bed rms.	Various	303.58		460.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	8,893	8,893		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	412	412		
2. Restorative Treatments	3,710	3,710		
C. Other	8,402	8,402		
D. Total Physical Therapy Treatments	21,417	21,417		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,595	1,595		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	69	69		
2. Restorative Treatments	620	620		
C. Other	846	846		
D. Total Speech Therapy Treatments	3,130	3,130		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	8,971	8,971		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	364	364		
2. Restorative Treatments	3,279	3,279		
C. Other	8,328	8,328		
D. Total Occupational Therapy Treatments	20,942	20,942		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a RegalCare at South	2307-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	156,002	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	387,299	18,128				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	567,430	30,298				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	469,916	29,441				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	101,743	4,829				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	137,321	8,314				
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	105,567	2,269				
b. RN						
1. Direct Care	442,969	10,351				
2. Administrative**	349,866	7,663				
c. LPN						
1. Direct Care	1,097,309	37,206				
2. Administrative**						
d. Aides and Attendants	1,537,449	84,055				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	119,289	5,144				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	45,985	1,748				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
A-13. Total Salary Expenditures	5,518,145	241,532				

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

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

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

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport	License No. 2307-C	Report for Year Ended 9/30/2021		Name and Address of All Other Employment**	Page 11	of 37
		Total Hours Worked	Line Where Claimed on Page 10			
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Total Hours Worked	Compensation Received	
Section I - Operators/Owners						
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).						

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

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

Name of Facility (as licensed) Fairview Health of Southport, LLC d/b/a RegalCare at Southport	License No. 2307-C		Report for Year Ended 9/30/2021		Page 12	of 37				
	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
Section III - Administrators***										
Christopher Massaro	156,002		Non-discriminatory	Administrator	2,086	A2				
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a RegalCare	2307-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	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	6,120	66				
3. Pharmacist	13,056	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	346,420	5,154				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
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	105,525	1,568				
b. Other						
10. Occupational Therapist						
a. Resident Care	341,443	5,081				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	137,836	501				
2. Administrative***						
b. LPN						
1. Direct Care	171,392	4,885				
2. Administrative***						
c. Aides	53	3				
d. Other						
12. Other (Specify)						
See Attached Schedule	16,498	421				
B-13 Total Fees Paid in Lieu of Salaries	1,138,343	17,679				

* 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 RegalCare at S		2307-C	9/30/2021	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IntegraScripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational, Speech & COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Technical Gas Products, 101 North Plains Industrial Road Suite 1B, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Atinoko Ademdyi, N/A	Contracted RNs / LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Helene Huggins, N/A	Contracted RNs / LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services- 494 Broad St Suite 302 Newark NJ 07102	Contracted RNs / LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614 3303	Contracted RNs / LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Lisa Amendola, N/A	Contracted RNs / LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Elizabeth Sam, N/A	Contracted RNs / LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne Healthcare, 5140 US Highway 9 S Howell, NJ 07731	Contracted RNs / LPN / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue Ste 8500	Contracted RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalC	2307-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 152,687	152,687		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 459,285	459,285		
5. Health Insurance	\$ 771,571	771,571		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 215,297	215,297		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 32,597	32,597		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 19,516	19,516		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 99,581	99,581		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 11,903	11,903		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 15,132	15,132		
2. Cellular Phones	\$ 1,445	1,445		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 80	80		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 567,708	567,708		
Subtotal	\$ 2,346,802	2,346,802		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 5,694		
Training Fund>Union	26,903		
Total	\$ 32,597	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at	2307-C	9/30/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,346,802	2,346,802		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 532	532		
2. Holiday Parties for Staff	\$ 314	314		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 29,258	29,258		
5. Education Expenses Related to Seminars and Conventions	\$ 1,641	1,641		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>)	\$			
See Attached Schedule				
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 828	828		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)***	\$ 9,339	9,339		
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	\$ 1,948	1,948		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$ 350	350		
See Attached Schedule				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 228	228		
10. Contributions***	\$			
See Attached Schedule				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 80,106	80,106		
12. Administrative Management Services**	\$ 454,012	454,012		
13. Other (<i>Specify</i>)	\$ 74,671	74,671		
See Attached Schedule				
C-14 Total Administrative & General Expenditures	\$ 3,000,029	3,000,029		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 9,339		
Total Other Advertising	\$ 9,339	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Medicaid Recoupment Expense (Disallowed on Pg 28a)	\$ 40,138		
Admin Expense>Licenses	1,044		
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	23,800		
Bank Charges (\$120 Disallowed on Pg 28a)	5,337		
Employee Relations (Disallowed on Pg 28a)	1,492		
Employee Food (Disallowed on Pg 28a)	1,052		
Discriminatory Bonus (Disallowed on Pg 28a)	1,727		
Indirect COVID Expense	81		
Total Other Administrative and General	\$ 74,671	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Southport, LLC d/b/a	2307-C	9/30/2021	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	251,562	Oversees Operations of the facility	Page 16 / Line m12
LTC Consulting Services	179,050	Billing & Fiscal Services	Page 16 / Line m12
Caretech	23,400	Purchasing Company	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at		2307-C	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 246,353	246,353			
2. Non-Food Supplies	\$ 27,262	27,262			
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (<i>Specify</i>) _____					
2D. Total Dietary Expenditures (2a + b + c + d)					
		\$ 273,615	273,615		
2E. Dietary Questionnaire					
F. Resident Meals:		Total no. of meals served per day:*			
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at S		2307-C	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	110,395	110,395		
c. Other (Specify) Other Laundry Supplies		\$	17	17		
3D. Total Laundry Expenditures (3a + b + c)		\$	110,412	110,412		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a Regal		2307-C	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 23,416	23,416	23,416		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt.	\$				
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 23,416	23,416	23,416		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from McKesson		\$ 109,712	109,712	109,712		
b. Medicine Cabinet Drugs		\$ 2,510	2,510	2,510		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 6,147	6,147	6,147		
f. X-rays and Related Radiological Procedures***		\$ 1,749	1,749	1,749		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 6,433	6,433	6,433		
i. Recreation		\$ 19,156	19,156	19,156		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)**** See Attached Schedule		\$ 218,896	218,896	218,896		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 364,603	364,603	364,603		

* 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)
	-		
Nursing Expense>Supplies	\$ 113,092		
Nursing Expense>Supplies>COVID19	40,872		
Nursing Expense>Sanitation & Incineration	664		
Nursing Expense>Equip-Rental (\$22,584 Disallowed on Pg 29a)	32,445		
Nursing Expense>Data Processing	28,490		
Nursing Expense>Data Processing>COVID19	3,000		
Activity Expense>Resident Missing Items (Disallowed on Pg 29a)	333		
Total Other Resident Care	\$ 218,896	\$ -	\$ -

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport		License No. 2307-C	Report for Year Ended 9/30/2021	Total Cost/Page Ref.***			Page of 21 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS	Pg Line
		Yes	No				
Med-apparel	parkway, MT Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	28,030		19 3b
Unitex	parkway, MT Vernon NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	82,337		19 3b
On-Time IT	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	IT	17,070		16 m11
Micro Management	PO Box 1024, Chadds Ford, PA 19317	<input type="radio"/>	<input checked="" type="radio"/>	Water filtering	22,333		22 6f
Oak Ridge Hauling	301 White Street, Danbury CT 06810	<input type="radio"/>	<input checked="" type="radio"/>	Sanitation	23,064		22 6f
Precision Servicing LLC	242 Everett Road Easton, CT 6612	<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal / Landscaping	25,638		22 6f
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Southport, LLC d/b/a Rega	2307-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 50,162	50,162				
b. Heat	\$ 54,152	54,152				
c. Light & Power	\$ 152,673	152,673				
d. Water	\$ 55,233	55,233				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 15,874	15,874				
f. Other (<i>itemize</i>)	\$ 179,560	179,560				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 507,654	507,654				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 39,532	39,532				
c. Non-Movable Equipment	\$ 498	498				
d. Movable Equipment	\$ 38,858	38,858				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 78,888	78,888				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (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	\$ 95,754	95,754				
c. Personal property taxes	\$ 8,630	8,630				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,183,272	1,183,272				

* 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)
	-		
Maintenance Expense>Supplies	\$ 22,907		
Maintenance Expense>Supplies>COVID19	91		
Maintenance Expense>Minor Equip & Supplies	6,347		
Maintenance Expense>Sanitation & Incineration	23,064		
Maintenance Expense>Extermination	1,804		
Maintenance Expense>Snow Removal	13,891		
Maintenance Expense>Landscaping	11,747		
Maintenance Expense>Fire Drill	12,277		
Maintenance Expense>Contracted Service	23,831		
Maintenance Expense>Contracted Service>COVID19	4,233		
Maintenance Expense>Security>Strike	5,000		
Maintenance Expense>Flood	377		
Maintenance Expense>Equip-Rental	53,991		
Total Other Repairs and Maintenance	\$ 179,560	\$ -	\$ -

Depreciation Schedule

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport		License No. 2307-C		Report for Year Ended 9/30/2021				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period		353,024		353,024	107,451	S/L	Var	31,363	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		78,763		78,763		S/L	Var	8,169	39,552
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period		21,021		21,021	19,601	S/L	Var	498	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									498
D. Movable Equipment									
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									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal		277,601		277,601	150,911	S/L	Var	34,282	
E. Total Depreciation		28,792		28,792		S/L	Var	4,576	58,858
									78,888

Total additions for Non-Movable Equipmen		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report perio

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/1/2020	food processor	\$ 1,008	8	\$ 101
12/2/2020	junction box for maxxum bed	1,150	19	230
1/8/2021	replace battery charger and 2 batteries for fire pump controller.	3,031	13	152
2/1/2021	Replaced defrost controller	950	16	190
2/1/2021	installed new time clock	946	8	95
3/18/2021	conveyer motor	1,871	31	374
3/18/2021	meal delivery cart	3,918	33	392
7/1/2021	Perform major preventative maintenance for the diesel fire pump engine	950	4	48
7/1/2021	YLK T54W IP Phone, 32 Port Grandstream, Installation	10,243	171	2,049
7/1/2021	installed new compressor	4,724	79	945
Total additions for Movable Equipmen		\$ 28,792		\$ 4,576 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report perio

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at South	Date of Acquisition		License No. 2307-C	Report for Year Ended 9/30/2021	Page 24	of 37
	Month	Year				
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.

BUILDING IMPROVEMENTS

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2018 Depreciation	9/30/2018 Accum Depreciation	9/30/2019 Depreciation	9/30/2019 Accum Depreciation	9/30/2020 Depreciation	9/30/2020 Accum Depreciation	9/30/2021 Depreciation	9/30/2021 Accum Depreciation	9/30/2021 Accum Depreciation	Net Book Value
12/18/15	All Units Rooftop	10	28,375	220	2,638	13,190	2,638	15,828	2,638	18,466	2,638	21,104	21,104	6,271
2014 Building Improvements			16,375	220	2,638	13,190	2,638	15,828	2,638	18,466	2,638	21,104	21,104	6,271
04/30/15	Remain Ducts	10	2,320	19	232	928	232	1,160	232	1,392	232	1,624	1,624	696
2015 Building Improvements			2,320	19	232	928	232	1,160	232	1,392	232	1,624	1,624	696
11/1/2015	Allied Construction Mgmt. Inc.	15	10,500	58	700	2,100	700	2,800	700	3,500	700	4,200	4,200	6,300
1/18/2016	Current Technologies Electronics	15	5,500	19	233	699	233	932	233	1,165	233	1,398	1,398	2,102
9/6/2016	Replacement of exhaust fans	10	1,414	79	943	2,829	943	3,772	943	4,715	943	5,658	5,658	8,486
8/15/2016	Sign	10	1,570	11	137	411	137	548	137	685	137	822	822	548
9/2/2016	Roof Repairs	10	2,871	24	287	861	287	1,148	287	1,435	287	1,722	1,722	1,149
2016 Building Improvements			32,088	191	2,300	6,500	2,300	9,200	2,300	11,500	2,300	13,800	13,800	18,588
11/7/2016	new flooring	10	8,204	68	820	1,640	820	2,460	820	3,280	820	4,100	4,100	4,104
11/21/2016	new concrete walkways	15	5,000	28	333	666	333	999	333	1,332	333	1,665	1,665	3,335
12/5/2016	new concrete walkways	15	4,500	25	300	600	300	900	300	1,200	300	1,500	1,500	3,000
12/12/2016	new concrete walkways	15	4,300	25	300	600	300	900	300	1,200	300	1,500	1,500	3,000
12/14/2016	fix fire pull stations to meet code requirements	10	2,854	24	285	870	285	855	285	1,140	285	1,425	1,425	1,429
12/25/2016	new concrete walkways	15	3,000	17	200	400	200	600	200	800	200	1,000	1,000	2,000
2/20/2017	fix wiring of elevator	20	4,432	18	222	444	222	666	222	888	222	1,110	1,110	3,322
2/28/2017	firestop installation	10	2,545	21	255	510	255	765	255	1,020	255	1,275	1,275	1,270
4/28/2017	new flooring	10	12,306	103	1,231	2,462	1,231	3,693	1,231	4,924	1,231	6,155	6,151	6,151
8/16/2017	environmental water issue - water treatment	10	11,167	93	1,117	2,234	1,117	3,351	1,117	4,468	1,117	5,585	5,582	5,582
8/31/2017	final installment for boiler room piping repairs	20	2,660	11	133	266	133	399	133	532	133	665	665	1,995
9/1/2017	final installment for boiler room repairs	20	2,660	11	133	266	133	399	133	532	133	665	665	1,995
9/18/2017	water treatment	10	11,167	93	1,117	2,234	1,117	3,351	1,117	4,468	1,117	5,585	5,582	5,582
9/30/2017	legionella filters	10	6,568	53	637	1,274	637	1,911	637	2,548	637	3,185	3,183	3,183
2017 Building Improvements			81,363	690	7,083	14,166	7,083	21,249	7,083	28,332	7,083	35,415	35,415	45,948
11/8/2017	vent	10	5,068	42	504	1,008	504	1,008	504	1,512	504	2,016	2,019	3,049
11/10/2017	installation of domestic water supply flow preventer	20	4,123	17	206	412	206	412	206	412	206	412	412	2,209
11/14/2017	installation of domestic water supply flow preventer	20	4,123	17	206	412	206	412	206	412	206	412	412	2,209
12/1/2017	entrance door maintenance	10	1,819	15	182	364	182	364	182	364	182	364	364	1,819
1/4/2018	heat exchangers	15	4,617	28	308	616	308	616	308	616	308	616	616	3,383
2/12/2018	heat exchangers replacement	15	4,617	28	308	616	308	616	308	616	308	616	616	3,383
2/13/2018	Siak Repairs	20	7,996	33	400	800	400	800	400	1,200	400	1,600	1,600	6,396
3/5/2018	install new flooring	10	44,950	378	4,495	8,990	4,495	8,990	4,495	13,485	4,495	17,980	17,980	26,970
4/30/2018	automatic doors	10	3,566	29	357	714	357	714	357	714	357	714	714	2,138
6/10/2018	RTU Maintenance	10	1,202	10	120	240	120	240	120	240	120	240	240	722
7/20/2018	sewer	10	7,849	63	785	1,570	785	1,570	785	2,355	785	3,140	3,140	4,709
8/5/2018	install new flooring	10	44,950	378	4,495	8,990	4,495	8,990	4,495	13,485	4,495	17,980	17,980	26,970
8/29/2018	fire pump maintenance	20	6,374	27	319	637	319	637	319	637	319	637	637	5,898
9/26/2018	replace smoke detector	10	1,060	8	106	106	106	212	106	212	106	212	212	636
2018 Building Improvements			142,314	1,067	12,791	25,582	12,791	38,373	12,791	51,164	12,791	63,955	63,955	91,147
8/15/2018	Down Payment for circulator pumps in boiler room	20	3,000	17	300	600	300	600	300	600	300	600	600	2,550
12/1/2018	pump installation	20	8,500	35	850	1,700	850	1,700	850	1,700	850	1,700	1,700	7,225
2/1/2019	doors	10	1,495	12	150	300	150	300	150	300	150	300	300	1,045
3/29/2019	aprilkrill repair	25	4,131	14	165	330	165	330	165	330	165	330	330	2,636
6/24/2019	install 2 carrier 10 ton package rooftop unit with gas heat	10	13,762	115	1,376	2,752	1,376	2,752	1,376	2,752	1,376	4,128	4,128	9,634
6/24/2019	Physical therapy rvt replacement	10	4,945	41	495	990	495	990	495	990	495	1,485	1,485	3,460
9/25/2019	HVAC duct work	15	4,663	26	311	622	311	622	311	622	311	933	933	3,730
2019 Disposables														
11/8/2017	Disposal of Vent		(5,068)											(5,068)
2019 Building Improvements			35,426	256	2,582	5,164	2,582	7,746	2,582	10,328	2,582	12,910	12,910	16,212
12/1/2019	Coastal mechanical, physical therapy rvt replacement deposit	10	4,945	41	495	990	495	990	495	990	495	1,485	1,485	3,955
12/1/2019	Coastal mechanical, installed 2 carrier 10 ton package rooftop	10	13,762	115	1,376	2,752	1,376	2,752	1,376	2,752	1,376	4,128	4,128	11,010
12/1/2019	Coastal mechanical, revised, all door and garage	10	3,749	31	375	750	375	750	375	750	375	750	750	2,999
1/1/2020	6824 Dual pack patient station	15	1,245	10	83	166	83	166	83	166	83	166	166	1,079
1/31/2020	automatic door	10	1,148	10	115	230	115	230	115	230	115	230	230	918
5/1/2020	fixed water leak	10	1,558	13	156	312	156	312	156	312	156	312	312	1,246
8/7/2020	replaced suction and mag-pickup and insert portable unit	10	2,278	23	228	456	228	456	228	456	228	456	456	2,222
9/1/2020	changed contractors	10	1,500	16	150	300	150	300	150	300	150	300	300	1,570
9/1/2020	sewage basins for non-smoking area	10	1,395	12	140	280	140	280	140	280	140	280	280	1,115
9/1/2020	fixed hp switch wire on a/c	10	358	3	36	72	36	72	36	72	36	72	72	286
2020 Building Improvements			32,838	274	2,778	5,556	2,778	8,334	2,778	11,112	2,778	13,890	13,890	16,388
11/1/2020	material and labor to fix front main entrance door	10	329	4	33	66	33	66	33	66	33	66	66	476
12/1/2020	Glass Screen	10	8,327	69	833	1,666	833	1,666	833	1,666	833	1,666	1,666	7,494
2/1/2021	stove	10	1,861	10	186	372	186	372	186	372	186	372	372	1,675
2/1/2021	hazardous cabinet, removal mortar	5	1,388	28	278	556	278	556	278	556	278	556	556	1,119
2/1/2021	repaired leak on pipe in physical therapy area	20	2,352	10	235	470	235	470	235	470	235	470	470	2,224
2/3/2021	doors, JMD pioneer, pep J-labeled, pep vision kit, safety wire glass, installation	10	2,494	21	249	498	249	498	249	498	249	498	498	2,245
5/1/2021	PTAC Unit Replacement Project	10	22,334	186	1,860	3,720	1,860	3,720	1,860	3,720	1,860	3,720	3,720	20,101
5/1/2021	REMOVE AND REPLACE WIRING HARNESS AND BLOCK HEATER	10	3,232	27	323	646	323	646	323	646	323	646	646	2,909
5/28/2021	remaining 25% for project to Perform Domestic Water Tank Replacement	10	7,445	62	745	1,490	745	1,490	745	1,490	745	1,490	1,490	6,701
6/10/2021	PTAC Unit Replacement Project	10	5,141	43	514	1,028	514	1,028	514	1,028	514	1,028	1,028	4,627
7/1/2021	revised so on rooftop	10	3,382	28	338	676	338	676	338	676	338	676	676	3,044
8/1/2021	hazardous spill response	5	3,568	59	357	714	357	714	357	714	357	714	714	2,854
9/1/2021	traced out wiring and wired in new defrost timer.	10	3,363	28	336	672	336	672	336	672	336	672	672	3,387
9/9/2021	repair													

09/30/13	Beds / Electric	32	70,000	208	2,500	12,708	2,500	15,208	2,500	17,708	2,500	20,208	9,792
2013 Movable Equipment													
1/1/2014	Med Electronics	3	2,851	24	-	2,851	-	2,851	-	2,851	-	2,851	-
1/5/2014	Pressure Mattress	10	1,375	11	138	690	138	828	138	966	138	1,104	271
3/9/2014	Wheel Chair Ramp Scale	3	1,073	30	-	1,073	-	1,073	-	1,073	-	1,073	-
5/1/2014	Pump	3	1,114	38	-	1,114	-	1,114	-	1,114	-	1,114	-
2014 Movable Equipment													
6/30/2014	Pressure Mattress	3	7,200	60	-	7,200	-	7,200	-	7,200	-	7,200	-
6/29/2015	Caspio Sirex Software	3	3,137	26	-	3,137	-	3,137	-	3,137	-	3,137	-
7/26/2015	Wander System Alarm	5	907	8	191	724	181	905	2	907	-	907	0
8/18/2015	Patient Wanker System	10	2,000	194	700	2,600	700	3,300	700	4,000	700	4,700	2,100
9/28/2015	Wander guard tags	5	3,386	94	677	2,708	677	3,385	1	3,386	-	3,386	(0)
2016 Movable Equipment													
10/7/2015	Technologies Electronics	5	1,350	23	270	810	270	1,080	270	1,350	-	1,350	-
10/29/2015	Technologies Electronics	5	686	11	137	411	137	548	137	685	1	686	-
11/9/2015	Patient Wanker System	10	7,600	58	700	2,100	700	2,800	700	3,500	700	4,200	2,800
2/3/2016	Technologies Electronics	5	1,616	27	323	969	323	1,292	323	1,615	1	1,616	-
11/9/2015	Tower Furniture	10	6,500	54	650	1,950	650	2,600	650	3,250	650	3,900	2,600
7/1/2016	Chair/Couch (Quantity = 5)	15	4,200	26	313	939	313	1,252	313	1,565	313	1,878	2,822
9/25/2016	Card Printer	5	1,869	18	214	642	214	856	214	1,070	(1)	1,069	-
9/22/2016	Scale, Frame, Mattress, Side Cover, Wheelchair, Desk Arm	10	17,463	146	1,746	5,238	1,746	6,984	1,746	8,730	1,746	10,476	6,987
9/12/2016	Bariatric Mattress	10	1,590	13	159	477	159	636	159	795	159	954	676
8/3/2016	Lenovo Computer	5	519	9	104	312	104	416	104	520	(1)	519	-
2016 Movable Equipment													
1/1/2016	Stop Button Generator	3	700	12	140	280	140	420	140	560	140	700	-
2/1/2017	Snow Blower	5	956	16	191	382	191	573	191	764	191	955	1
6/1/2017	Ice Machine	10	2,335	19	234	468	234	702	234	936	234	1,170	1,165
7/1/2017	Washing Machine Motor	3	791	13	158	316	158	474	158	632	158	790	1
7/1/2017	NEC Port 8 Daughter Board	3	1,100	18	220	440	220	660	220	880	220	1,100	-
8/1/2017	Amer Credit Card	3	510	9	102	204	102	306	102	408	102	510	-
9/1/2017	Saucier Mechanical	3	1,135	19	225	450	225	675	225	900	225	1,125	-
10/1/2016	Computer Monitor	3	975	16	195	390	195	585	195	780	195	975	-
11/1/2016	Computer Monitor	5	594	10	119	238	119	357	119	476	119	594	-
6/1/2017	Computer Hardware	3	2,531	126	1,506	3,012	1,506	4,518	1,506	6,024	1,506	7,530	1
7/1/2017	Computer Hardware	5	5,882	98	1,176	2,352	1,176	3,528	1,176	4,704	1,176	5,880	2
1/1/2017	Medical Equipment	3	19,615	127	3,923	7,846	3,923	11,769	3,923	15,692	3,923	19,615	-
6/1/2017	Wheelchairs	3	502	8	100	200	100	300	100	400	100	500	2
8/1/2017	Mattress	3	744	12	149	298	149	447	149	596	149	744	-
2017 Movable Equipment													
10/9/2017	Mattress	3	973	16	193	385	193	579	193	772	193	965	193
11/6/2017	drawers	15	1,713	10	114	114	114	228	114	342	114	456	1,257
11/30/2017	fire safety doors	20	4,600	19	210	210	210	420	210	630	210	840	3,680
12/5/2017	dining room chairs	15	10,395	60	720	720	720	1,440	720	2,160	720	2,880	7,915
1/16/2018	wheel chair	3	594	10	119	119	119	238	119	357	119	476	118
3/16/2018	Mattress	3	644	11	129	129	129	258	129	387	129	516	128
5/31/2018	Television	3	1,191	20	238	238	238	476	238	714	238	952	239
7/2/2018	bed motor and hand control	10	973	8	97	97	97	194	97	291	97	388	585
7/26/2018	Mattress	3	859	14	172	172	172	344	172	516	172	688	171
8/29/2018	bed	10	1,077	9	108	108	108	216	108	324	108	432	645
8/31/2018	Motorola 2 Way Radios	3	631	11	126	126	126	252	126	378	126	504	127
8/9/2018	Notebook	3	540	15	180	180	180	360	180	540	-	540	-
2018 Movable Equipment													
11/5/2018	mattress	3	817	14	-	-	163	163	163	326	163	489	328
11/21/2018	junction box for maximum bed with hand controls	10	1,276	11	-	-	128	128	128	256	128	384	892
11/30/2018	repair door alarm/S&D acctest tags (10)	10	1,377	11	-	-	138	138	138	276	138	414	963
12/4/2018	maintenance to nurse call system	3	5,337	89	-	-	1,067	1,067	1,067	2,134	1,067	3,201	2,136
12/20/2018	pressure mattresses	3	629	10	-	-	126	126	126	252	126	378	251
1/7/2019	mattress	3	633	11	-	-	127	127	127	254	127	381	252
1/9/2019	privacy curtain	3	1,372	22	-	-	266	266	266	532	266	798	528
3/1/2019	mattress	3	644	11	-	-	129	129	129	258	129	387	257
3/19/2019	curtains	5	1,057	18	-	-	211	211	211	422	211	633	424
2/19/2019	bed frame	5	2,116	35	-	-	423	423	423	846	423	1,269	847
4/23/2019	junction box and hand controls for bed	10	949	8	-	-	95	95	95	190	95	285	664
4/24/2019	custion cart cover	10	1,522	13	-	-	152	152	152	304	152	456	1,066
5/14/2019	denivelium steam, emporium ovens, magnt mattress neck	10	17,407	145	-	-	1,741	1,741	1,741	3,482	1,741	5,223	12,184
6/1/2019	conveyor bearing housing	10	622	5	-	-	62	62	62	124	62	186	436
8/7/2019	Junction box for Maximum bed	3	769	13	-	-	154	154	154	308	154	462	707
8/19/2019	commercial blender/mixer	10	1,323	11	-	-	133	133	133	266	133	399	926
1/14/2019	shower chair	10	527	4	-	-	53	53	53	106	53	159	268
1/25/2019	repair nurse call system	3	1,450	24	-	-	290	290	290	580	290	870	580
4/1/2019	motion for beds	10	1,386	12	-	-	139	139	139	278	139	417	969
4/26/2019	hi low motor for maximum bed	3	846	14	-	-	169	169	169	338	169	507	739
5/29/2019	function hand control for maximum bed	3	576	10	-	-	115	115	115	230	115	345	231
6/7/2019	repair bath station	3	873	15	-	-	175	175	175	350	175	525	350
5/30/2019	POC tablets	3	1,600	28	-	-	333	333	333	666	333	999	1
8/13/2019	hard-drive computer	3	919	26	-	-	306	306	306	612	306	918	1
10/1/2019	Capital Lease - Copier	3	37,296	622	-	-	7,459	7,459	7,459	14,918	7,459	22,377	14,919
2019 Movable Equipment													
5/8/2020	Drum with cable	15	595	3	-	-	-	-	40	40	40	80	515
5/11/2020	nemco food equipment-cooverey toaster	10	1,365	11	-	-	-	-	137	137	137	274	1,091
3/1/2021	pendant and vial controller	5	1,544	26	-	-	-	-	309	309	309	618	926
6/1/2020	american spirit - 3 function low bed	10	1,130	9	-	-	-	-	113	113	113	226	904
11/18/2020	opipler 7020 RCB Hard Drive	3	750	21	-	-	-	-	250	250	250	500	250
6/1/2020	Dell OptiPlex 3050 - computer	5	5,313	89	-	-	-	-	1,063	1,063	1,063	2,126	3,187
2020 Movable Equipment													
1/1/2020	food processor	10	1,008	8	-	-	-	-	-	-	101	101	907
1/2/2020	junction box for maximum bed	3	1,150	19	-	-	-	-	-	-	230	230	920
1/8/2021	replace battery charger and 2 batteries for fire pump controller	20	3,031	13	-	-	-	-	-	-	152	152	2,879
2/1/2021	Replaced defrost controller	3	950	16	-	-	-	-	-	-	190	190	760
2/1/2021	installed new time clock	10	946	8	-	-	-	-	-	-	95	95	851
3/18/2021	conveyor motor	3	1,871	31	-	-	-	-	-	-	374	374	1,497
3/18/2021	meal delivery cart	10	3,918	33	-	-	-	-	-	-	392	392	3,526
7/1/2021	Perform major preventative maintenance for the diesel fire pump engine	20	950	4	-	-	-	-	-	-	48	48	902
7/1/2021	YLK T54W IP Therms, 32 Port Grandstream, Installation	3	10,243	171	-	-	-	-	-	-	2,049	2,049	8,194
7/1/2021	installed new compressor	3	4,724	79	-	-	-	-	-	-	945	945	3,779
2021 Movable Equipment													
			28,792	382	-	-	-	-	-	-	4,576	4,576	24,216
TOTAL MOVABLE EQUIPMENT													
			306,393	2,643	80,938	34,458	115,206	35,515	100,911	38,858	100,269	116,623	
Fixed Assets													
Per Total Balance:			769,201	46									

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

Name of Facility Fairview Health of Southport, LLC d/t	License No. 2307-C	Report for Year Ended 9/30/2021	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes No

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

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

Description	Total								
1. Date Land Purchased	11/26/13								
2. Date Structure Completed									
3. If NOT Original Owner, Date of Purchase									
4. Date of Initial Licensure									
5. Total Licensed Bed Capacity	120								
6. Square Footage									
7. Acquisition Cost									
a. Land									
b. Building									
Part B - Owner and Related Parties						1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing									
a. Type of Financing (e.g., fixed, variable)									
b. Date Mortgage Obtained									
c. Interest Rate for the Cost Year									
d. Term of Mortgage (number of years)									
e. Amount of Principal Borrowed									
f. Principal balance outstanding as of									
Complete if Mortgage was Refinanced During Current Cost Year									
g. Type of Financing (e.g., fixed, variable)									
h. Date of Refinancing									
i. New Interest Rate									
j. Term of Mortgage (number of years)									
k. Amount of Principal Borrowed									
l. Principal Outstanding on Note Paid-Off									
Part C - Arms-Length Leases for Real Property Improvements Only									
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease					
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT 06890	11/26/13	10 years	1,000,000					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/		2307-C	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. 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 Facility		License No.		Report for Year Ended		Page	of
Fairview Health of Southport, LLC		2307-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	8,326	8,326	
Various Interest Expense (Disallowed on Pg 29a)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	8,326	8,326	
14. Insurance							
a. Insurance on Property (buildings only)				\$	328,744	328,744	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	10,749	10,749	
EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	339,493	339,493	
15. Total All Expenditures (A-13 thru C-14)				\$	12,467,308	12,467,308	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southpo				2307-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 341,443	341,443		
7.			Other - See attached Schedule	\$ 4,498	4,498		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 28,614	28,614		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 5	5		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 661	661		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 9,339	9,339		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 125,498	125,498		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 68,329	68,329		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 578,387	578,387		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion	\$ 3,399		
13	B12o	Respiratory Therapist	1,099		
Total Other Fees Adjustments			\$ 4,498	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Medicaid Recoupment Expense	\$ 40,138		
16	m13	Admin Expense>Fines, Penalties & Settlements	23,800		
16	m13	Bank Charges	120		
16	m13	Employee Relations	1,492		
16	m13	Employee Food	1,052		
16	m13	Discriminatory Bonus	1,727		
Total Other A&G Adjustments			\$ 68,329	\$ -	\$ -

Fairview Health of Southport, LLC
 Calculation of Allowable Management Fee
 September 30, 2021

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	454,012	TB Linked
Patient Days	30,424	Page 8 of C/R
Imputed Days - 90% Occupancy	39,420	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 11.5173	
PPD Allowance PY	8.25	
2021 CPI Increase of 1.0178%	1.0150%	J.01a
PPD Allowance 9/30/2021	8.33	
Amount over (Under)	\$ 3.1836	
Total Days	39,420	Greater of Actual or 90%
Disallowed Management Fee	\$ 125,498	

**Fairview Health of Southport, LLC
Disallowance Schedule for Cell Phones
September 30, 2021**

	<u>Amount</u>
Total Cell Phone Expense	1,445 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	<u>\$ 1,440</u>
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 5</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Southport, LLC d/b/a RegalCare at South			2307-C	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 578,387	578,387		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 109,712	109,712		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 1,749	1,749		
30.	20	5h	Laboratory	\$ 6,433	6,433		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,147	6,147		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 36,645	36,645		
Page 22 - Maintenance 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 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 22,823	22,823		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 761,896	761,896		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Nursing Expense>Equip-Rental	22,584		
20	51	Activity Expense>Resident Missing Items	333		
20	5i	Cable Television Disallowance (See Attached)	13,728		
Total Other Ancillary Costs			\$ 36,645	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Various Non-Allowable Interest Expense	\$ 8,326		
30	IV 8	Credit from Settlements	14,497		
Total Other Adjustments			\$ 22,823	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Fairview Health of Southport, LLC
Disallowance Schedule for Cable TV
September 30, 2021**

		<u>Amount</u>
Total Cable TV Expense	Acct	17,328
#80-232-00		
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
Disallowed Cable TV		<u><u>\$ 13,728</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a 12307-C		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,371,022	7,371,022			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,047,052	2,047,052			
b. Medicare Room and Board Contractual Allowance **	\$ 4,108	4,108			
4. a. Private-Pay Residents and Other	\$ 433,437	433,437			
b. Private-Pay Room and Board Contractual Allowance **	\$ 154	154			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 227,428	227,428			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (227,428)	(227,428)			
c. Prescription Drugs - Non-Medicare	\$ 158	158			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (158)	(158)			
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	\$ 468,204	468,204			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (225,239)	(225,239)			
c. Physical Therapy - Non-Medicare	\$ 169,997	169,997			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (159,197)	(159,197)			
4. a. Speech Therapy - Medicare	\$ 184,696	184,696			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (71,480)	(71,480)			
c. Speech Therapy - Non-Medicare	\$ 104,400	104,400			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (91,797)	(91,797)			
5. a. Occupational Therapy - Medicare	\$ 486,166	486,166			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (227,647)	(227,647)			
c. Occupational Therapy - Non-Medicare	\$ 161,650	161,650			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (148,695)	(148,695)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 17,438	17,438			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 663,549	663,549			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,187,818	11,187,818			
IV. 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>)	\$ 23	23			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,178,937	1,178,937			
V. Total Other Revenue (1 thru 8)	\$ 1,178,960	1,178,960			
VI. Total All Revenue (III +V)	\$ 12,366,778	12,366,778			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 3,673		
30 II 6a	Other Ancillary Rev>Medicare B>Covid19	42		
30 II 6a	Vaccine Rev>Medicare B	2,553		
30 II 6a	Revenue Adjustments>Medicare A	11,170		
Total Other Resident Revenue - Medicare		\$ 17,438	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>HMO	\$ 24		
30 II 6b	Other Ancillary Rev>Medicaid	817		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(265)		
30 II 6b	Vaccine Rev>HMO	254		
30 II 6b	Other Rev>Medicaid>COVID19	299,270		
30 II 6b	Other Rev>Medicaid>Strike	352,156		
30 II 6b	Revenue Adjustments>Commercial HMO	5,276		
30 II 6b	Revenue Adjustments>Hospice	250		
30 II 6b	Revenue Adjustments>Medicaid	533		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	6,651		
30 II 6b	Revenue Adjustments>Ancillary	(1,417)		
Total Other Resident Revenue		\$ 663,549	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Claims	N/A	\$ 23		
Total Interest Income			\$ 23	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>PPP>COVID19	\$ 1,153,600		
30 IV 8	Reversal of PY Late Fees	10,840		
30 IV 8	Credit from Settlements (Disallowed on Pg 29a)	14,497		
Total Other Revenue		\$ 1,178,937	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/	2307-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	452,494
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,564,599
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	144,770
a. _____				
b. _____				
c. _____				
d. See Schedule		144,770		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,161,863
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost 431,787		\$	284,804
	Accum. Depreciation 146,983 Net			
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
5. Non-Movable Equipment	*Historical Cost 21,021		\$	922
	Accum. Depreciation 20,099 Net			
6. Movable Equipment	*Historical Cost 306,393		\$	116,624
	Accum. Depreciation 189,769 Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(20,094)

See Schedule		(20,094)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	382,256

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 6,330
31	A5	Prepaid Expenses>Insurance	32,273
31	A5	Prepaid Expenses>Taxes	2,399
31	A5	Prepaid Expenses>Workers Comp	103,768
Total Prepaid Expenses			\$ 144,770

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
31	B9	P/S vs C/R NBV	\$ (22,045)
31	B9	Fixed Assets>CIP	1,952
		Rounding	\$ (1)
Total Other Fixed Assets (Itemize)			\$ (20,094)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
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	\$ 122,028
33	A12	Accrued Expenses	49,743
33	A12	Accrued Expenses>Prior	(720)
33	A12	Accrued Expenses>Capital Lease>Copier	(8,495)
33	A12	Accrued Expenses>Insurance - General Liability & Other	(24,186)
33	A12	Accrued Expenses>Year End Adjustments	(38,458)
33	A12	Accrued Expenses>Workers Comp	100,626
33	A12	Accrued Expenses>Health Insurance	123,681
33	A12	Deferred Revenue>Medicare>COVID19	939,637
33	A12	Deferred Revenue>Medicaid>COVID19	256,206
33	A12	Due To/(From)>Income	1,066
33	A12	Due To>Patient Spend Down	30,972
Total Other Current Liabilities (Itemize)			\$ 1,552,100

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility Fairview Health of Southport, LLC d/b/	License No. 2307-C	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,544,119
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost	
			Accum. Depreciation	Net
			\$	
3. Buildings			*Historical Cost	
			Accum. Depreciation	Net
			\$	
4. Non-Movable Equipment			*Historical Cost	
			Accum. Depreciation	Net
			\$	
5. Movable Equipment			*Historical Cost	
			Accum. Depreciation	Net
			\$	
6. Motor Vehicles			*Historical Cost	
			Accum. Depreciation	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	6,792
2. Escrow Deposits			\$	254,194
3. Organization Expense			*Historical Cost	
			Accum. Depreciation	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	
6. Loans to Owners or Related Parties (itemize)			\$	2,458,919
Name and Address		Amount	Loan Date	
Due from>Various		2,458,919	Var	
7. Other Assets (itemize)			\$	6,149
Due To/(From)>Vendor				6,149
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,726,054
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,270,173

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a Rega	2307-C	9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	3,147,576
2. Notes Payable (<i>itemize</i>)			\$	

See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
	Name of Lender	Purpose	Amount	Date Due
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	78,115
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	(837)
7. Medicare Final Settlement Payable			\$	578
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,552,100

See Schedule				1,552,100
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	4,777,532

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Fairview Health of Southport, LLC d/b/a Re	License No. 2307-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			4,777,532	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 4,422,338
Name and Address of Lender	Amount	Loan Date		
Due To>Various	4,422,338	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ (7,329)
Due To/(From)>HMO		8,391		
Due To/(From)>Medicaid		(15,720)		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,415,009
C. Total All Liabilities (Lines A-13 + B-5)				\$ 9,192,541

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b	2307-C	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(150,000)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,665,176)
6. Gain or Loss for Period			\$	(107,192)
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(2,922,368)
C. Total Reserves and Net Worth			\$	(2,922,368)
D. Total Liabilities, Reserves, and Net Worth			\$	6,270,173

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	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(2,665,174)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,366,778
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,473,970
D. Net Income or Deficit			\$	(107,192)
E. Balance			\$	(2,772,366)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$12,467,308			
F/S vs C/R Depreciation	6,662			
Total Expenses	\$12,473,970			
2. Other <i>(itemize)</i>				
Rounding		(2)		
F-3. Total Additions			\$	(2)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	150,000
Purpose	Amount			
	150,000			
3. Total Deductions			\$	150,000
H. Balance at End of Period			\$	(2,922,368)
	09/30/21			

I. Preparer's/Reviewer's Certification

Name of Facility Fairview Health of Southport, LLC d/b/a	License No. 2307-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/7/22		
Printed Name of Preparer Matthew Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8575		
Contact Email Address tzippyk@lltcs.com				

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2021
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
00-1120	Operating Cash Account	0.00			0.00	0.00
			RJE - 14	0.00		
10-001-02	Cash>Clearing>Payroll	0.00			0.00	(1,055.00)
10-010-85	Cash>Operating>Southport	(2,073.00)			(2,073.00)	(2,073.00)
10-014-00	Cash>Petty Cash Facility	2,115.00			2,115.00	1,465.00
10-015-00	Cash>Petty Cash PNA	1,511.00			1,511.00	420.00
10-034-85	Cash>PPP>Southport	306,357.00			306,357.00	925,357.00
10-040-85	Cash>Non Govt>Southport	42,319.00			42,319.00	782,534.00
10-060-85	Cash>Resident Trust>Southport	94,012.00			94,012.00	95,789.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-063-85	Cash>Old Resident Trust>Southport	3,253.00			3,253.00	3,253.00
11-102-00	Accounts Receivable>Medicare A	373,579.00			373,579.00	1,034,545.00
11-104-00	Accounts Receivable>Private	561,660.00			561,660.00	510,680.00
11-105-00	Accounts Receivable>HMO	70,101.00			70,101.00	11,899.00
11-109-00	Accounts Receivable>Hospice	18,081.00			18,081.00	16,127.00
11-111-00	Accounts Receivable>Medicaid	1,362,823.00			1,362,823.00	1,424,475.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	0.00			0.00	40,138.00
11-112-00	Accounts Receivable>Income	46,960.00			46,960.00	126,358.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(16,040.00)			(16,040.00)	(43,181.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(29,220.00)			(29,220.00)	(16,646.00)
11-123-00	Accounts Receivable>Ancillary	176,655.00			176,655.00	147,196.00
12-000-00	Prepaid Expenses	6,330.00			6,330.00	9,398.00
12-124-00	Prepaid Expenses>Insurance	32,273.00			32,273.00	31,809.00
12-126-00	Prepaid Expenses>Taxes	2,399.00			2,399.00	26,942.00
12-881-00	Prepaid Expenses>Workers Comp	103,768.00			103,768.00	0.00
13-127-00	Due From>Old Owner	19.00			19.00	0.00
13-128-00	Due From>Vendor Security Deposits	6,792.00			6,792.00	6,792.00
14-131-00	Fixed Assets>Leasehold Improvements	407,365.00			407,365.00	328,602.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	242,271.00			242,271.00	213,479.00
14-133-00	Fixed Assets>Medical Equipment	48,247.00			48,247.00	48,247.00
14-134-00	Fixed Assets>Computer Hardware	24,023.00			24,023.00	24,023.00
14-136-00	Fixed Assets>CIP	1,952.00			1,952.00	1,952.00
15-131-00	Accum Depn>Leasehold Improvements	(74,029.00)			(74,029.00)	(42,428.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(202,291.00)			(202,291.00)	(167,674.00)
15-133-00	Accum Depn>Medical Equipment	(36,301.00)			(36,301.00)	(28,861.00)
15-134-00	Accum Depn>Computer Hardware	(16,549.00)			(16,549.00)	(11,762.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(12,432.00)			(12,432.00)	(5,328.00)
17-283-06	Other Assets>Escrow>Tax	16,581.00			16,581.00	(6,749.00)
17-283-64	Other Asset>Escrow>Replacement Reserve	(9,858.00)			(9,858.00)	(8,098.00)
17-283-67	Other Assets>Escrow>Insurance	200,036.00			200,036.00	281,255.00
17-283-68	Other Assets>Escrow>Capex	47,435.00			47,435.00	42,772.00
20-000-00	Accounts Payable	(2,505,665.00)			(2,505,665.00)	(2,821,209.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,944.00)			(2,944.00)	(2,885.00)
21-151-00	Other Current Payables>Garnishments W/H	114.00			114.00	114.00
21-276-00	Other Current Payables>SWT Payable	271.00			271.00	0.00
21-350-00	Other Current Payables>Resident Funds	(109,207.00)			(109,207.00)	(110,984.00)
21-353-00	Other Current Payables>Resident Refunds	16,191.00			16,191.00	16,191.00
21-600-00	Other Current Payables>Disputed AP	(541,839.00)			(541,839.00)	(552,851.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(4,497.00)			(4,497.00)	(4,497.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(1,153,600.00)
23-000-00	Accrued Wages & Related	(78,115.00)			(78,115.00)	(176,723.00)
23-156-00	Accrued Wages & Related>PR Taxes	837.00			837.00	(8,550.00)
23-157-00	Accrued Expenses>PTO	(122,028.00)			(122,028.00)	(122,707.00)
24-000-00	Accrued Expenses	(49,743.00)			(49,743.00)	(165,129.00)
24-000-03	Accrued Expenses>Prior	720.00			720.00	720.00
24-137-01	Accrued Expenses>Capital Lease>Copier	8,495.00			8,495.00	3,595.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	24,186.00			24,186.00	40.00
24-285-00	Accrued Expenses>Year End Adjustments	38,458.00			38,458.00	32,625.00
24-881-00	Accrued Expenses>Workers Comp	(100,626.00)			(100,626.00)	0.00
24-882-00	Accrued Expenses>Health Insurance	(123,681.00)			(123,681.00)	(171,055.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(939,637.00)			(939,637.00)	(775,296.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(256,206.00)			(256,206.00)	(433,270.00)
27-000-40	Due To/(From)>Salmon Brook	(2,268.00)			(2,268.00)	(1,136.00)
27-000-41	Due To/(From)>Sky View	(3.00)			(3.00)	0.00
27-000-42	Due To/(From)>Realty Salmon Brook	0.00			0.00	(60,000.00)
27-000-50	Due To/(From)>Sharon	3,398.00			3,398.00	0.00
27-000-53	Due To/(From)>Woodlake	130.00			130.00	0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
27-000-55	Due To/(From)>Harwich	5,448.00			5,448.00	0.00
27-000-66	Due To/(From)>Southport Realty Capex	429,174.00			429,174.00	429,174.00
27-000-76	Due To/(From)>Realty Southport	(3,654,828.00)			(3,654,828.00)	(1,280,814.00)
27-000-77	Due To/(From)>TSM Holdings	0.00			0.00	(98,501.00)
27-000-78	Due To/(From)>Maplewood	0.00			0.00	18,458.00
27-000-82	Due To/(From)>Saugus	0.00			0.00	250.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	77,463.00
27-000-84	Due To/(From)>930 Mill Hill Realty	(154,756.00)			(154,756.00)	(154,756.00)
27-000-87	Due To/(From)>Torrington	207,811.00			207,811.00	1,276.00
27-000-88	Due To/(From)>New Haven	(1,231.00)			(1,231.00)	(270.00)
27-000-89	Due To/(From)>Prospect	(3,908.00)			(3,908.00)	18.00
27-000-90	Due To/(From)>West Haven	(2,431.00)			(2,431.00)	46.00
27-000-91	Due To/(From)>Waterbury	2,107.00			2,107.00	(5,005.00)
27-000-92	Due To/(From)>Regal Care Management Group	29,577.00			29,577.00	32,319.00
27-000-93	Due To/(From)>RC Holdings	125,676.00			125,676.00	(148,230.00)
27-000-95	Due To/(From)>Norwich	(338,039.00)			(338,039.00)	(338,035.00)
27-000-96	Due To/(From)>New London	(254,618.00)			(254,618.00)	(254,598.00)
27-000-97	Due To/(From)>Realty - Norwich	0.00			0.00	(75,000.00)
27-102-00	Due To/(From)>Medicare A	(578.00)			(578.00)	(5,850.00)
27-105-00	Due To/(From)>HMO	(8,391.00)			(8,391.00)	(83.00)
27-111-00	Due To/(From)>Medicaid	15,720.00			15,720.00	4,708.00
27-112-00	Due To/(From)>Income	(1,066.00)			(1,066.00)	(1,066.00)
27-152-00	Due To/(From)>Employee	(10,256.00)			(10,256.00)	(6,171.00)
27-172-00	Due To/(From)>Vendor	6,149.00			6,149.00	7,633.00
27-199-00	Due To>Patient Spend Down	(30,972.00)			(30,972.00)	(30,972.00)
27-315-00	Due To/(From)>Fairview at Southport	0.00			0.00	125,279.00
27-316-00	Due To/(From)>Fairview at Greenwich	2,509.00			2,509.00	(17,309.00)
27-317-00	Due To/(From)>Fairview Management	187,817.00			187,817.00	159,817.00
27-400-00	Due to/(from)>Eli Mirilis	1,465,253.00			1,465,253.00	(405,000.00)
30-000-00	Retained Earnings	2,647,937.00			2,647,937.00	2,133,108.00
30-000-01	Retained Earnings>PPA	17,239.00			17,239.00	17,239.00
31-329-86	Partner's Equity>Iddo Wernick>Capital Draws	150,000.00			150,000.00	0.00
40-102-00	Room & Board Revenue>Medicare A	(2,047,052.00)			(2,047,052.00)	(4,002,751.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(4,108.00)			(4,108.00)	36,884.00
40-104-00	Room & Board Revenue>Private	(192,901.00)			(192,901.00)	(359,236.00)
40-105-00	Room & Board Revenue>HMO	(163,862.00)			(163,862.00)	(158,752.00)
40-105-14	Room & Board Revenue>HMO>Sequester	(154.00)			(154.00)	2,974.00
40-109-00	Room & Board Revenue>Hospice	(76,674.00)			(76,674.00)	(94,459.00)
40-109-14	Room & Board>Hospice>Sequester	0.00			0.00	2.00
40-111-00	Room & Board Revenue>Medicaid	(7,370,751.00)			(7,370,751.00)	(7,341,379.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(271.00)			(271.00)	0.00
41-102-00	Pharmacy Rev>Medicare A	(227,428.00)			(227,428.00)	(150,867.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	227,428.00			227,428.00	150,867.00
41-105-00	Pharmacy Rev>HMO	(158.00)			(158.00)	(4,172.00)
41-105-01	Pharmacy Rev>HMO>C/A	158.00			158.00	4,172.00
42-102-00	PT Revenue>Medicare A	(225,239.00)			(225,239.00)	(272,158.00)
42-102-01	PT Revenue>Medicare A>C/A	225,239.00			225,239.00	267,470.00
42-103-00	PT Revenue>Medicare B	(242,965.00)			(242,965.00)	(200,141.00)
42-104-00	PT Revenue>Private	(1,950.00)			(1,950.00)	0.00
42-105-00	PT Revenue>HMO	(25,288.00)			(25,288.00)	(11,435.00)
42-105-01	PT Revenue>HMO>C/A	16,438.00			16,438.00	5,332.00
42-111-00	PT Revenue>Medicaid	(142,759.00)			(142,759.00)	(72,016.00)
42-111-01	PT Revenue>Medicaid>C/A	142,759.00			142,759.00	72,016.00
43-102-00	OT Revenue>Medicare A	(227,903.00)			(227,903.00)	(283,228.00)
43-102-01	OT Revenue>Medicare A>C/A	227,647.00			227,647.00	281,304.00
43-103-00	OT Revenue>Medicare B	(258,263.00)			(258,263.00)	(224,834.00)
43-104-00	OT Revenue>Private	(1,975.00)			(1,975.00)	0.00
43-105-00	OT Revenue>HMO	(26,836.00)			(26,836.00)	(10,766.00)
43-105-01	OT Revenue>HMO>C/A	15,856.00			15,856.00	4,948.00
43-111-00	OT Revenue>Medicaid	(132,839.00)			(132,839.00)	(75,595.00)
43-111-01	OT Revenue>Medicaid>C/A	132,839.00			132,839.00	75,595.00
44-102-00	ST Revenue>Medicare A	(71,480.00)			(71,480.00)	(194,992.00)
44-102-01	ST Revenue>Medicare A>C/A	71,480.00			71,480.00	194,992.00
44-103-00	ST Revenue>Medicare B	(113,216.00)			(113,216.00)	(87,662.00)
44-104-00	ST Revenue>Private	(1,982.00)			(1,982.00)	0.00
44-105-00	ST Revenue>HMO	(16,948.00)			(16,948.00)	(15,824.00)
44-105-01	ST Revenue>HMO>C/A	6,327.00			6,327.00	6,044.00
44-111-00	ST Revenue>Medicaid	(85,470.00)			(85,470.00)	(25,685.00)
44-111-01	ST Revenue>Medicaid>C/A	85,470.00			85,470.00	25,685.00
47-103-00	Other Ancillary Rev>Medicare B	(3,673.00)			(3,673.00)	(1,468.00)
47-103-34	Other Ancillary Rev>Medicare B>Covid19	(42.00)			(42.00)	0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
47-105-00	Other Ancillary Rev>HMO	(24.00)			(24.00)	0.00
47-111-00	Other Ancillary Rev>Medicaid	(817.00)			(817.00)	0.00
47-111-01	Other Ancillary Rev>Medicaid>C/A	265.00			265.00	0.00
48-103-00	Vaccine Rev>Medicare B	(2,553.00)			(2,553.00)	0.00
48-105-00	Vaccine Rev>HMO	(254.00)			(254.00)	0.00
51-034-34	Other Rev>PPP>COVID19	(1,153,600.00)			(1,153,600.00)	0.00
51-100-00	Other Rev>Miscellaneous	40,138.00			40,138.00	(23,854.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	0.00			0.00	(2,581.00)
51-111-34	Other Rev>Medicaid>COVID19	(299,270.00)			(299,270.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(352,156.00)			(352,156.00)	0.00
51-160-00	Other Rev>Interest	(23.00)			(23.00)	985.00
51-818-00	Other Rev>Medical Records	0.00			0.00	(180.00)
52-102-00	Revenue Adjustments>Medicare A	(11,170.00)			(11,170.00)	280.00
52-105-00	Revenue Adjustments>Commercial HMO	(5,276.00)			(5,276.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(250.00)			(250.00)	140.00
52-111-00	Revenue Adjustments>Medicaid	(533.00)			(533.00)	168,557.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(6,651.00)			(6,651.00)	(55,675.00)
52-123-00	Revenue Adjustments>Ancillary	1,417.00			1,417.00	0.00
60-183-00	Nursing Expense>Supplies	113,092.00			113,092.00	134,130.00
60-183-34	Nursing Expense>Supplies>COVID19	40,872.00			40,872.00	39,936.00
60-204-00	Nursing Expense>Training & Education	384.00			384.00	4,426.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	664.00			664.00	190.00
60-206-00	Nursing Expense>Clinical Services	10,618.00			4,498.00	9,789.00
			RJE - 3	(6,120.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00			0.00	466.00
60-207-00	Nursing Expense>Repairs & Maint	3,466.00			3,466.00	467.00
60-208-00	Nursing Expense>Equip-Rental	32,445.00			32,445.00	35,230.00
60-212-00	Nursing Expense>Clinical Consultants	42,716.00			9,000.00	33,750.00
			RJE - 16	(33,716.00)		
60-213-00	Nursing Expense>Transportation	532.00			532.00	1,528.00
60-213-04	Nursing Expense>Transportation>Allowable	155.00			155.00	167.00
60-213-34	Nursing Expense>Transportation>COVID19	0.00			0.00	979.00
60-230-00	Nursing Expense>Data Processing	28,490.00			28,490.00	26,213.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,000.00			3,000.00	769.00
60-700-18	Nursing Expense>Contracted Service>RN	(8,350.00)		8,350.00	0.00	66,084.00
			RJE - 9	8,350.00		
60-700-19	Nursing Expense>Contracted Service>LPN	(6,147.00)		177,539.00	171,392.00	73,766.00
			RJE - 9	6,147.00		
			RJE - 15	171,392.00		
60-700-20	Nursing Expense>Contracted Service>CNA	0.00		53.00	53.00	0.00
			RJE - 15	53.00		
60-700-34	Nursing Expense>Contracted Service>COVID19	198,582.00		(171,445.00)	27,137.00	80,025.00
			RJE - 15	(171,445.00)		
60-700-38	Nursing Expense>Contracted Service>Strike	110,699.00			110,699.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,537,449.00			1,537,449.00	1,811,374.00
60-805-80	Nursing Expense>LPN>Wages	1,097,309.00			1,097,309.00	1,183,000.00
60-808-80	Nursing Expense>RN>Wages	442,969.00			442,969.00	432,967.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00	0.00
			RJE - 4	0.00		
61-811-80	Nursing Admin Expense>Director>Wages	105,567.00			105,567.00	109,100.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	316,150.00		33,716.00	349,866.00	297,143.00
			RJE - 16	33,716.00		
61-822-80	Nursing Admin Expense>Medical Director>Wages	0.00			0.00	9,000.00
61-880-00	Nursing Admin Expense>Payroll Taxes	293,091.00			293,091.00	335,860.00
61-881-00	Nursing Admin Expense>Workers Comp	97,347.00			97,347.00	92,535.00
61-882-00	Nursing Admin Expense>Health Insurance	100,954.00			100,954.00	129,475.00
61-883-00	Nursing Admin Expense>Other Benefits	550,813.00		(550,813.00)	0.00	0.00
			RJE - 4	(550,813.00)		
62-000-00	Pharmacy Expense	0.00			0.00	2,634.00
62-145-00	Pharmacy Expense>RX	109,712.00			109,712.00	161,299.00
62-222-00	Pharmacy Expense>OTC	2,510.00			2,510.00	1,757.00
62-700-00	Pharmacy Expense>Contracted Service	13,056.00			13,056.00	13,056.00
64-223-00	Other Ancillary Expense>Oxygen	6,147.00			6,147.00	7,890.00
64-224-00	Other Ancillary Expense>Lab	5,826.00			5,826.00	19,033.00
64-224-34	Other Ancillary Expense>Lab>COVID19	607.00			607.00	960.00
64-225-00	Other Ancillary Expense>Radiology	1,749.00			1,749.00	5,029.00
65-000-00	PT Expense	346,420.00			346,420.00	285,613.00
66-000-00	OT Expense	341,443.00			341,443.00	293,722.00
67-000-00	ST Expense	105,525.00			105,525.00	108,383.00
68-700-34	Therapy Expense>Contracted Service>Covid19	3,000.00			3,000.00	0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
69-811-80	Social Services Expense>Director>Wages	45,985.00			45,985.00	65,242.00
69-880-00	Social Services Expense>Payroll Taxes	3,895.00			3,895.00	5,857.00
69-881-00	Social Services Expense>Workers Comp	1,298.00			1,298.00	1,579.00
69-882-00	Social Services Expense>Health Insurance	1,363.00			1,363.00	2,317.00
69-883-00	Social Services Expense>Other Benefits	7,260.00		(7,260.00)	0.00	0.00
			RJE - 4	(7,260.00)		
70-177-00	Dietary Expense>Supplements	28,358.00			28,358.00	24,968.00
70-177-34	Dietary Expense>Supplements>COVID19	14.00			14.00	0.00
70-178-00	Dietary Expense>Food	216,554.00			216,554.00	235,555.00
70-178-34	Dietary Expense>Food>COVID19	429.00			429.00	152.00
70-178-38	Dietary Expense>Food>Strike	998.00			998.00	0.00
70-183-00	Dietary Expense>Supplies	25,687.00			25,687.00	27,968.00
70-183-34	Dietary Expense>Supplies>COVID19	809.00			809.00	346.00
70-184-00	Dietary Expense>Minor Equip & Supplies	766.00			766.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	1,777.00			1,777.00	1,627.00
70-831-80	Dietary Expense>Aide>Wages	567,430.00			567,430.00	579,334.00
70-880-00	Dietary Expense>Payroll Taxes	48,104.00			48,104.00	50,175.00
70-881-00	Dietary Expense>Workers Comp	16,065.00			16,065.00	13,881.00
70-882-00	Dietary Expense>Health Insurance	16,697.00			16,697.00	19,191.00
70-883-00	Dietary Expense>Other Benefits	90,295.00		(90,295.00)	0.00	1.00
			RJE - 4	(90,295.00)		
71-178-00	Activity Expense>Food	277.00			277.00	36.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00	150.00
71-183-00	Activity Expense>Supplies	745.00			745.00	1,281.00
71-183-34	Activity Expense>Supplies>COVID19	6.00			6.00	402.00
71-202-00	Activity Expense>Resident Missing Items	333.00			333.00	406.00
71-700-00	Activity Expense>Contracted Service	800.00			800.00	1,975.00
71-831-80	Activity Expense>Aide>Wages	119,289.00			119,289.00	137,610.00
71-880-00	Activity Expense>Payroll Taxes	10,017.00			10,017.00	11,964.00
71-881-00	Activity Expense>Workers Comp	3,354.00			3,354.00	3,308.00
71-882-00	Activity Expense>Health Insurance	3,525.00			3,525.00	4,596.00
71-883-00	Activity Expense>Other Benefits	18,792.00		(18,792.00)	0.00	0.00
			RJE - 4	(18,792.00)		
72-183-00	Housekeeping Expense>Supplies	23,327.00			23,327.00	29,231.00
72-183-34	Housekeeping Expense>Supplies>COVID19	89.00			89.00	1,862.00
72-831-80	Housekeeping Expense>Aide>Wages	469,916.00			469,916.00	474,056.00
73-183-00	Laundry Expense>Supplies	17.00			17.00	51.00
73-700-00	Laundry Expense>Contracted Service	0.00			0.00	118,010.00
73-700-34	Laundry Expense>Contracted Service>COVID19	110,395.00			110,395.00	0.00
73-831-80	Laundry Expense>Aide>Wages	137,321.00			137,321.00	171,388.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	51,281.00			51,281.00	55,714.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,851.00			16,851.00	15,386.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	17,596.00			17,596.00	21,648.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	95,996.00		(95,996.00)	0.00	0.00
			RJE - 4	(95,996.00)		
75-183-00	Maintenance Expense>Supplies	22,907.00			22,907.00	26,573.00
75-183-34	Maintenance Expense>Supplies>COVID19	91.00			91.00	1,663.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	6,347.00			6,347.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	23,064.00			23,064.00	33,342.00
75-207-00	Maintenance Expense>Repairs & Maint	44,919.00			44,919.00	40,340.00
75-208-00	Maintenance Expense>Equip-Rental	53,991.00			53,991.00	13,437.00
75-217-00	Maintenance Expense>Extermination	1,804.00			1,804.00	1,630.00
75-218-00	Maintenance Expense>Snow Removal	13,891.00			13,891.00	0.00
75-219-00	Maintenance Expense>Landscaping	11,747.00			11,747.00	14,444.00
75-220-00	Maintenance Expense>Fire Drill	12,277.00			12,277.00	11,491.00
75-700-00	Maintenance Expense>Contracted Service	40,901.00			23,831.00	39,929.00
			RJE - 13	(17,070.00)		
75-700-34	Maintenance Expense>Contracted Service>COVID19	4,233.00			4,233.00	18,443.00
75-829-80	Maintenance Expense>Staff>Wages	101,743.00			101,743.00	140,066.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00	0.00
75-880-00	Maintenance Expense>Payroll Taxes	8,434.00			8,434.00	12,106.00
75-881-00	Maintenance Expense>Workers Comp	2,864.00			2,864.00	3,350.00
75-882-00	Maintenance Expense>Health Insurance	3,083.00			3,083.00	4,678.00
75-883-00	Maintenance Expense>Other Benefits	16,111.00		(16,111.00)	0.00	0.00
			RJE - 4	(16,111.00)		
75-885-00	Maintenance Expense>Flood	377.00			377.00	0.00
76-227-00	Utility Expense>Gas	54,152.00			54,152.00	39,960.00
76-228-00	Utility Expense>Electric	152,673.00			152,673.00	89,585.00
76-229-00	Utility Expense>Water/Sewer	55,233.00			55,233.00	49,842.00
80-101-00	Admin Expense>Provider Tax	567,708.00			567,708.00	614,162.00
80-162-00	Admin Expense>Insurance - General Liability & Other	298,852.00			298,852.00	262,344.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
80-163-00	Admin Expense>Insurance - EPLI	10,099.00			10,099.00	11,655.00
80-164-00	Admin Expense>Surety Bond	650.00			650.00	600.00
80-165-00	Admin Expense>Insurance - Property	29,892.00			29,892.00	5,535.00
80-167-00	Admin Expense>Insurance - Auto	0.00			0.00	1,735.00
80-183-00	Admin Expense>Supplies	11,282.00			11,282.00	11,838.00
80-183-34	Admin Expense>Supplies>COVID19	84.00			84.00	0.00
80-183-38	Admin Expense>Supplies>Strike	472.00			472.00	0.00
80-208-00	Admin Expense>Equip-Rental	15,898.00		(15,874.00)	24.00	24,223.00
			RJE - 14	(15,874.00)		
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00			41.00	0.00
80-209-00	Admin Expense>Postage	1,879.00			1,879.00	1,789.00
80-209-34	Admin Expense>Postage>COVID19	69.00			69.00	0.00
80-210-00	Admin Expense>Internet	1,277.00			1,277.00	1,553.00
80-230-00	Admin Expense>Data Processing	51,730.00			51,730.00	50,608.00
80-231-00	Admin Expense>Telephone	16,479.00		(1,445.00)	15,034.00	17,915.00
			RJE - 2	(1,445.00)		
80-231-34	Admin Expense>Telephone>COVID19	98.00			98.00	98.00
80-232-00	Admin Expense>Cable TV	17,328.00			17,328.00	16,589.00
80-233-00	Admin Expense>Seminars	105.00			105.00	0.00
80-234-00	Admin Expense>Licenses	1,044.00			1,044.00	1,339.00
80-235-00	Admin Expense>Dues & Subscriptions	578.00		(228.00)	350.00	554.00
			RJE - 8	(228.00)		
80-236-00	Admin Expense>Travel	919.00			919.00	1,450.00
80-236-04	Admin Expense>Travel>Allowable	2,131.00			2,131.00	2,995.00
80-236-34	Admin Expense>Travel>COVID19	23.00			23.00	111.00
80-236-38	Admin Expense>Travel>Strike	26,030.00			26,030.00	0.00
80-238-00	Admin Expense>Legal Fees	73,242.00		26,314.00	99,556.00	32,635.00
			RJE - 7	26,314.00		
80-238-34	Admin Expense>Legal Fees>COVID19	25.00			25.00	0.00
80-239-00	Admin Expense>Accounting Fees	18,075.00		1,441.00	19,516.00	44,097.00
			RJE - 7	1,441.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	435.00
80-240-00	Admin Expense>Professional Fees	204,314.00		(198,805.00)	5,509.00	169,951.00
			RJE - 7	(198,805.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00		(8,000.00)	0.00	0.00
			RJE - 7	(8,000.00)		
80-242-00	Admin Expense>Fines, Penalties & Settlements	23,800.00			23,800.00	10,000.00
80-243-00	Admin Expense>Late Fees	(10,840.00)			(10,840.00)	73,399.00
80-244-00	Admin Expense>Bank Fees	5,337.00			5,337.00	5,061.00
80-245-38	Admin Expense>Background Checks>Strike	2,869.00			2,869.00	0.00
80-247-00	Admin Expense>Corporate Tax	80.00			80.00	0.00
80-249-00	Admin Expense>Recruiting	828.00			828.00	975.00
80-250-00	Admin Expense>Marketing & Advertising	9,280.00			9,280.00	9,079.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	59.00			59.00	834.00
80-251-00	Admin Expense>Bad Debt	0.00			0.00	10,049.00
80-279-00	Admin Expense>Management Fee	251,562.00		202,450.00	454,012.00	332,726.00
			RJE - 6	23,400.00		
			RJE - 7	179,050.00		
80-347-00	Admin Expense>Motor Vehicle Tax	0.00			0.00	448.00
80-700-00	Admin Expense>Contracted Service	27,650.00		(6,330.00)	21,320.00	0.00
			RJE - 6	(23,400.00)		
			RJE - 13	17,070.00		
80-700-34	Admin Expense>Contracted Service>COVID19	270.00			270.00	0.00
80-811-80	Admin Expense>Director>Wages	156,002.00			156,002.00	156,390.00
80-840-80	Admin Expense>Business Office>Wages	387,299.00			387,299.00	350,527.00
80-880-00	Admin Expense>Payroll Taxes	44,463.00			44,463.00	44,100.00
80-881-00	Admin Expense>Workers Comp	14,908.00			14,908.00	12,349.00
80-882-00	Admin Expense>Health Insurance	15,382.00			15,382.00	17,131.00
80-883-00	Admin Expense>Other Benefits	83,395.00		(83,395.00)	0.00	0.00
			RJE - 4	(83,395.00)		
85-156-61	Employee Benefits Expense>PR Taxes>Fica	0.00			0.00	445.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		26,903.00	26,903.00	29,842.00
			RJE - 4	26,903.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00		2,825.00	2,825.00	1,808.00
			RJE - 4	2,825.00		
85-253-00	Uniforms	0.00			0.00	0.00
			RJE - 4	0.00		
85-255-79	Employee Benefits Expense>Pension>Union	0.00		215,297.00	215,297.00	241,100.00
			RJE - 4	215,297.00		
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		612,971.00	612,971.00	684,646.00
			RJE - 4	612,971.00		

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
91-121-00	Property Expense>Rent	1,000,000.00			1,000,000.00	1,000,000.00
91-161-00	Property Expense>RE Taxes	95,754.00			95,754.00	99,315.00
91-261-00	Property Expense>Personal Prop Taxes	8,630.00			8,630.00	7,771.00
92-000-00	Depreciation Expense	85,550.00			85,550.00	56,225.00
94-000-00	Interest Expense	8,326.00			8,326.00	14,519.00
98-999-99	Prior Period Adjustment	0.00			0.00	(2,634.00)
Marcum 113	Cell Phone	0.00		1,445.00	1,445.00	0.00
			RJE - 2	1,445.00		
Marcum 115	Leased Equipment	0.00		15,874.00	15,874.00	0.00
			RJE - 14	15,874.00		
Marcum 118	Employee Relations	0.00		1,492.00	1,492.00	1,169.00
			RJE - 4	1,492.00		
Marcum 119	Employee Food	0.00		1,052.00	1,052.00	2,585.00
			RJE - 4	1,052.00		
Marcum 122	Discriminatory Bonus	0.00		1,727.00	1,727.00	1,230.00
			RJE - 4	1,727.00		
Marcum 124	Employee Party	0.00		314.00	314.00	3,454.00
			RJE - 4	314.00		
Marcum 127	Dentist	0.00		6,120.00	6,120.00	6,630.00
			RJE - 3	6,120.00		
Marcum 131	Subscriptions	0.00		228.00	228.00	0.00
			RJE - 8	228.00		
Marcum 134	720 tax form	0.00			0.00	0.00
			RJE - 4	0.00		
Marcum 136	Indirect COVID Expense	0.00		81.00	81.00	5,765.00
			RJE - 4	81.00		
Marcum 137	Admin & General>COVID Related Expense	0.00			0.00	9,250.00
			RJE - 4	0.00		
Marcum 138	Credit from Settlements	0.00		(14,497.00)	(14,497.00)	0.00
			RJE - 9	(14,497.00)		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	156,002.00		0.00	156,002.00	156,390.00
Subtotal [2]	Administrators	156,002.00		0.00	156,002.00	156,390.00
Subgroup : [4]	Other Administrative Salaries					
80-840-80	Admin Expense>Business Office>Wages	387,299.00		0.00	387,299.00	350,527.00
Subtotal [4]	Other Administrative Salaries	387,299.00		0.00	387,299.00	350,527.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	567,430.00		0.00	567,430.00	579,334.00
Subtotal [5C]	Dietary Workers	567,430.00		0.00	567,430.00	579,334.00
Subgroup : [6B]	Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	469,916.00		0.00	469,916.00	474,056.00
Subtotal [6B]	Other Housekeeping Workers	469,916.00		0.00	469,916.00	474,056.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	101,743.00		0.00	101,743.00	140,066.00
Subtotal [7B]	Other Maintenance Workers	101,743.00		0.00	101,743.00	140,066.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	137,321.00		0.00	137,321.00	171,388.00
Subtotal [8B]	Other Laundry Workers	137,321.00		0.00	137,321.00	171,388.00
Subgroup : [12A]	Director of Nurses					
61-811-80	Nursing Admin Expense>Director>Wages	105,567.00		0.00	105,567.00	109,100.00
Subtotal [12A]	Director of Nurses	105,567.00		0.00	105,567.00	109,100.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-60	Nursing Expense>RN>Wages	442,969.00		0.00	442,969.00	432,967.00
Subtotal [12B1]	RNs - Direct Care	442,969.00		0.00	442,969.00	432,967.00
Subgroup : [12B2]	RNs - Administrative					
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	316,150.00	RJE - 16	33,716.00	349,866.00	297,143.00
Subtotal [12B2]	RNs - Administrative	316,150.00		33,716.00	349,866.00	297,143.00
Subgroup : [12C1]	LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	1,097,309.00		0.00	1,097,309.00	1,183,000.00
Subtotal [12C1]	LPNs - Direct Care	1,097,309.00		0.00	1,097,309.00	1,183,000.00
Subgroup : [12D]	Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	1,537,449.00		0.00	1,537,449.00	1,811,374.00
Subtotal [12D]	Aides and Attendants	1,537,449.00		0.00	1,537,449.00	1,811,374.00
Subgroup : [12H]	Recreation Workers					
71-831-80	Activity Expense>Aide>Wages	119,289.00		0.00	119,289.00	137,610.00
Subtotal [12H]	Recreation Workers	119,289.00		0.00	119,289.00	137,610.00
Subgroup : [12M]	Social Workers/Case Management					
69-811-80	Social Services Expense>Director>Wages	45,985.00		0.00	45,985.00	65,242.00
Subtotal [12M]	Social Workers/Case Management	45,985.00		0.00	45,985.00	65,242.00
Total [10-A]	Salaries and Wages	5,484,429.00		33,716.00	5,518,145.00	5,908,197.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
Marcum 127	Dentist	0.00	RJE - 3	6,120.00	6,120.00	6,630.00
Subtotal [2]	Dentist	0.00		6,120.00	6,120.00	6,630.00
Subgroup : [3]	Pharmacist					
62-700-00	Pharmacy Expense>Contracted Service	13,056.00		0.00	13,056.00	13,056.00
Subtotal [3]	Pharmacist	13,056.00		0.00	13,056.00	13,056.00
Subgroup : [5A]	PT - Resident Care					
65-000-00	PT Expense	346,420.00		0.00	346,420.00	285,613.00
Subtotal [5A]	PT - Resident Care	346,420.00		0.00	346,420.00	285,613.00
Subgroup : [8A]	Medical Director					
61-822-80	Nursing Admin Expense>Medical Director>v	0.00		0.00	0.00	9,000.00
Subtotal [8A]	Medical Director	0.00		0.00	0.00	9,000.00

Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	105,525.00	0.00	105,525.00	108,383.00
Subtotal [9A]	ST - Resident Care	<u>105,525.00</u>	<u>0.00</u>	<u>105,525.00</u>	<u>108,383.00</u>
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	341,443.00	0.00	341,443.00	293,722.00
Subtotal [10A]	OT - Resident Care	<u>341,443.00</u>	<u>0.00</u>	<u>341,443.00</u>	<u>293,722.00</u>
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>RN	(8,350.00)	8,350.00	0.00	66,084.00
			RJE - 9	8,350.00	
60-700-34	Nursing Expense>Contracted Service>COV	198,582.00	(171,445.00)	27,137.00	80,025.00
			RJE - 15	(171,445.00)	
60-700-38	Nursing Expense>Contracted Service>Strikt	110,699.00	0.00	110,699.00	0.00
Subtotal [11A1]	RN's - Direct Care	<u>300,931.00</u>	<u>(163,095.00)</u>	<u>137,836.00</u>	<u>146,109.00</u>
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	(6,147.00)	177,539.00	171,392.00	73,766.00
			RJE - 9	6,147.00	
			RJE - 15	171,392.00	
Subtotal [11B1]	LPN's - Direct Care	<u>(6,147.00)</u>	<u>177,539.00</u>	<u>171,392.00</u>	<u>73,766.00</u>
Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	53.00	53.00	0.00
			RJE - 15	53.00	
Subtotal [11C]	Aides	<u>0.00</u>	<u>53.00</u>	<u>53.00</u>	<u>0.00</u>
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	10,618.00	(6,120.00)	4,498.00	9,789.00
			RJE - 3	(6,120.00)	
60-212-00	Nursing Expense>Clinical Consultants	42,716.00	(33,716.00)	9,000.00	33,750.00
			RJE - 16	(33,716.00)	
68-700-34	Therapy Expense>Contracted Service>Covl	3,000.00	0.00	3,000.00	0.00
Subtotal [12]	Other	<u>56,334.00</u>	<u>(39,836.00)</u>	<u>16,498.00</u>	<u>43,539.00</u>
Total [13-B]	Professional Fees	<u>1,157,562.00</u>	<u>(19,219.00)</u>	<u>1,138,343.00</u>	<u>979,818.00</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	97,347.00	0.00	97,347.00	92,535.00
69-881-00	Social Services Expense>Workers Comp	1,298.00	0.00	1,298.00	1,579.00
70-881-00	Dietary Expense>Workers Comp	16,065.00	0.00	16,065.00	13,881.00
71-881-00	Activity Expense>Workers Comp	3,354.00	0.00	3,354.00	3,308.00
74-881-00	Housekeeping & Laundry Expense>Workers	16,851.00	0.00	16,851.00	15,386.00
75-881-00	Maintenance Expense>Workers Comp	2,864.00	0.00	2,864.00	3,350.00
80-881-00	Admin Expense>Workers Comp	14,908.00	0.00	14,908.00	12,349.00
Subtotal [1A1]	Workmen's Compensation	<u>152,687.00</u>	<u>0.00</u>	<u>152,687.00</u>	<u>142,388.00</u>
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	293,091.00	0.00	293,091.00	335,860.00
69-880-00	Social Services Expense>Payroll Taxes	3,895.00	0.00	3,895.00	5,857.00
70-880-00	Dietary Expense>Payroll Taxes	48,104.00	0.00	48,104.00	50,175.00
71-880-00	Activity Expense>Payroll Taxes	10,017.00	0.00	10,017.00	11,964.00
74-880-00	Housekeeping & Laundry Expense>Payroll	51,281.00	0.00	51,281.00	55,714.00
75-880-00	Maintenance Expense>Payroll Taxes	8,434.00	0.00	8,434.00	12,106.00
80-880-00	Admin Expense>Payroll Taxes	44,463.00	0.00	44,463.00	44,100.00
85-156-61	Employee Benefits Expense>PR Taxes>Fic	0.00	0.00	0.00	445.00
Subtotal [1A4]	Social Security (FICA)	<u>459,285.00</u>	<u>0.00</u>	<u>459,285.00</u>	<u>516,221.00</u>
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	100,954.00	0.00	100,954.00	129,475.00
69-882-00	Social Services Expense>Health Insurance	1,363.00	0.00	1,363.00	2,317.00
70-882-00	Dietary Expense>Health Insurance	16,697.00	0.00	16,697.00	19,191.00
71-882-00	Activity Expense>Health Insurance	3,525.00	0.00	3,525.00	4,596.00
74-882-00	Housekeeping & Laundry Expense>Health I	17,596.00	0.00	17,596.00	21,648.00
75-882-00	Maintenance Expense>Health Insurance	3,083.00	0.00	3,083.00	4,678.00
80-882-00	Admin Expense>Health Insurance	15,382.00	0.00	15,382.00	17,131.00
85-260-79	Employee Benefits Expense>Welfare>Unior	0.00	612,971.00	612,971.00	684,646.00
			RJE - 4	612,971.00	
Subtotal [1A5]	Health Insurance	<u>158,600.00</u>	<u>612,971.00</u>	<u>771,571.00</u>	<u>883,682.00</u>
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Unior	0.00	215,297.00	215,297.00	241,100.00
			RJE - 4	215,297.00	
Subtotal [1A7]	Pensions	<u>0.00</u>	<u>215,297.00</u>	<u>215,297.00</u>	<u>241,100.00</u>
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	550,813.00	(550,813.00)	0.00	0.00
			RJE - 4	(550,813.00)	
69-883-00	Social Services Expense>Other Benefits	7,260.00	(7,260.00)	0.00	0.00
			RJE - 4	(7,260.00)	
70-883-00	Dietary Expense>Other Benefits	90,295.00	(90,295.00)	0.00	1.00

71-883-00	Activity Expense>Other Benefits	18,792.00	RJE - 4	(90,295.00) (18,792.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other B	95,996.00	RJE - 4	(18,792.00) (95,996.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	16,111.00	RJE - 4	(95,996.00) (16,111.00)	0.00	0.00
80-245-38	Admin Expense>Background Checks>Strike	2,869.00	RJE - 4	(16,111.00) 0.00	2,869.00	0.00
80-883-00	Admin Expense>Other Benefits	83,395.00	RJE - 4	(83,395.00) (83,395.00)	0.00	0.00
85-200-79	Employee Benefits Expense>Training Fund	0.00	RJE - 4	26,903.00	26,903.00	29,842.00
85-245-00	Employee Benefits Expense>Background C	0.00	RJE - 4	26,903.00 2,825.00	2,825.00	1,808.00
Subtotal [1A9]	Other	865,531.00	RJE - 4	2,825.00 (832,934.00)	32,597.00	31,651.00
Subgroup : [1C]	Bad Debts					
80-251-00	Admin Expense>Bad Debt	0.00		0.00	0.00	10,049.00
Subtotal [1C]	Bad Debts	0.00		0.00	0.00	10,049.00
Subgroup : [1D]	Accounting and Auditing					
80-239-00	Admin Expense>Accounting Fees	18,075.00	RJE - 7	1,441.00	19,516.00	44,097.00
80-239-34	Admin Expense>Accounting Fees>COVID1	0.00	RJE - 7	1,441.00 0.00	0.00	435.00
Subtotal [1D]	Accounting and Auditing	18,075.00		1,441.00	19,516.00	44,532.00
Subgroup : [1E]	Legal					
80-238-00	Admin Expense>Legal Fees	73,242.00	RJE - 7	26,314.00	99,556.00	32,635.00
80-238-34	Admin Expense>Legal Fees>COVID19	25.00	RJE - 7	26,314.00 0.00	25.00	0.00
Subtotal [1E]	Legal	73,267.00		26,314.00	99,581.00	32,635.00
Subgroup : [1G]	Office Supplies					
80-183-00	Admin Expense>Supplies	11,282.00		0.00	11,282.00	11,838.00
80-183-34	Admin Expense>Supplies>COVID19	84.00		0.00	84.00	0.00
80-183-38	Admin Expense>Supplies>Strike	472.00		0.00	472.00	0.00
80-208-00	Admin Expense>Equip-Rental	15,898.00		(15,874.00)	24.00	24,223.00
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00	RJE - 14	(15,874.00) 0.00	41.00	0.00
Subtotal [1G]	Office Supplies	27,777.00		(15,874.00)	11,903.00	36,061.00
Subgroup : [1H1]	Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	16,479.00	RJE - 2	(1,445.00)	15,034.00	17,915.00
80-231-34	Admin Expense>Telephone>COVID19	98.00	RJE - 2	(1,445.00) 0.00	98.00	98.00
Subtotal [1H1]	Telephone and Telegraph	16,577.00		(1,445.00)	15,132.00	18,013.00
Subgroup : [1H2]	Cellular Phones and Beepers					
Marcum 113	Cell Phone	0.00	RJE - 2	1,445.00	1,445.00	0.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00		1,445.00	1,445.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
80-101-00	Admin Expense>Provider Tax	567,708.00		0.00	567,708.00	614,162.00
Subtotal [1K3]	Resident Day User Fee	567,708.00		0.00	567,708.00	614,162.00
Subgroup : [1J]	Corporation Business Taxes					
80-247-00	Admin Expense>Corporate Tax	80.00		0.00	80.00	0.00
Subtotal [1J]	Corporation Business Taxes	80.00		0.00	80.00	0.00
Total [15]	Expenditures Other than Salaries	2,339,587.00		7,215.00	2,346,802.00	2,570,494.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1]	Resident Travel and Entertainment					
60-213-00	Nursing Expense>Transportation	532.00		0.00	532.00	1,528.00
Subtotal [1]	Resident Travel and Entertainment	532.00		0.00	532.00	1,528.00
Subgroup : [2]	Holiday Parties for Staff					
Marcum 124	Employee Party	0.00	RJE - 4	314.00	314.00	3,454.00
Subtotal [2]	Holiday Parties for Staff	0.00		314.00	314.00	3,454.00
Subgroup : [4]	Employee Travel					
60-213-04	Nursing Expense>Transportation>Allowable	155.00		0.00	155.00	167.00
60-213-34	Nursing Expense>Transportation>COVID19	0.00		0.00	0.00	979.00
80-236-00	Admin Expense>Travel	919.00		0.00	919.00	1,450.00
80-236-04	Admin Expense>Travel>Allowable	2,131.00		0.00	2,131.00	2,995.00
80-236-34	Admin Expense>Travel>COVID19	23.00		0.00	23.00	111.00
80-236-38	Admin Expense>Travel>Strike	26,030.00		0.00	26,030.00	0.00
Subtotal [4]	Employee Travel	29,258.00		0.00	29,258.00	5,702.00
Subgroup : [5]	Education Expense					

60-204-00	Nursing Expense>Training & Education	384.00	0.00	384.00	4,426.00
60-204-34	Nursing Expense>Training & Education>CO	1,152.00	0.00	1,152.00	0.00
80-233-00	Admin Expense>Seminars	105.00	0.00	105.00	0.00
Subtotal [5]	Education Expense	1,641.00	0.00	1,641.00	4,426.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	828.00	0.00	828.00	975.00
Subtotal [M1]	Advertising Help Wanted	828.00	0.00	828.00	975.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	9,280.00	0.00	9,280.00	9,079.00
80-250-34	Admin Expense>Marketing & Advertising>C	59.00	0.00	59.00	834.00
Subtotal [M3]	Advertising Other	9,339.00	0.00	9,339.00	9,913.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	1,879.00	0.00	1,879.00	1,789.00
80-209-34	Admin Expense>Postage>COVID19	69.00	0.00	69.00	0.00
Subtotal [M7]	Postage	1,948.00	0.00	1,948.00	1,789.00
Subgroup : [M8]	Dues and Membership Fees				
80-235-00	Admin Expense>Dues & Subscriptions	578.00	(228.00)	350.00	554.00
Subtotal [M8]	Dues and Membership Fees	578.00	(228.00)	350.00	554.00
Subgroup : [M9]	Subscriptions				
Marcum 131	Subscriptions	0.00	228.00	228.00	0.00
Subtotal [M9]	Subscriptions	0.00	228.00	228.00	0.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	1,277.00	0.00	1,277.00	1,553.00
80-230-00	Admin Expense>Data Processing	51,730.00	0.00	51,730.00	50,608.00
80-240-00	Admin Expense>Professional Fees	204,314.00	(198,805.00)	5,509.00	169,951.00
80-240-34	Admin Expense>Professional Fees>COVID	8,000.00	(8,000.00)	0.00	0.00
80-700-00	Admin Expense>Contracted Service	27,650.00	(6,330.00)	21,320.00	0.00
80-700-34	Admin Expense>Contracted Service>COVIC	270.00	(23,400.00)	270.00	0.00
Subtotal [M11]	Services Provided by Contract	293,241.00	(213,135.00)	80,106.00	222,112.00
Subgroup : [M12]	Administrative Management Services				
80-279-00	Admin Expense>Management Fee	251,562.00	202,450.00	454,012.00	332,726.00
Subtotal [M12]	Administrative Management Services	251,562.00	202,450.00	454,012.00	332,726.00
Subgroup : [M13]	Other				
51-100-00	Other Rev>Miscellaneous	40,138.00	0.00	40,138.00	(23,854.00)
80-234-00	Admin Expense>Licenses	1,044.00	0.00	1,044.00	1,339.00
80-242-00	Admin Expense>Fines, Penalties & Settlem	23,800.00	0.00	23,800.00	10,000.00
80-244-00	Admin Expense>Bank Fees	5,337.00	0.00	5,337.00	5,061.00
Marcum 118	Employee Relations	0.00	1,492.00	1,492.00	1,169.00
Marcum 119	Employee Food	0.00	1,052.00	1,052.00	2,585.00
Marcum 122	Discriminatory Bonus	0.00	1,727.00	1,727.00	1,230.00
Marcum 136	Indirect COVID Expense	0.00	81.00	81.00	5,765.00
Marcum 137	Admin & General>COVID Related Expense	0.00	0.00	0.00	9,250.00
Subtotal [M13]	Other	70,319.00	4,352.00	74,671.00	12,545.00
Total [16]	Expenditures Other than Salaries (cont'd)	659,246.00	(6,019.00)	653,227.00	595,724.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	28,358.00	0.00	28,358.00	24,968.00
70-177-34	Dietary Expense>Supplements>COVID19	14.00	0.00	14.00	0.00
70-178-00	Dietary Expense>Food	216,554.00	0.00	216,554.00	235,555.00
70-178-34	Dietary Expense>Food>COVID19	429.00	0.00	429.00	152.00
70-178-38	Dietary Expense>Food>Strike	998.00	0.00	998.00	0.00
Subtotal [2A1]	Raw Food	246,353.00	0.00	246,353.00	260,675.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	25,687.00	0.00	25,687.00	27,968.00
70-183-34	Dietary Expense>Supplies>COVID19	809.00	0.00	809.00	346.00
70-184-00	Dietary Expense>Minor Equip & Supplies	766.00	0.00	766.00	0.00
Subtotal [2A2]	Non-Food Supplies	27,262.00	0.00	27,262.00	28,314.00

Total [18]	Dietary Basis for Allocation of Costs	273,615.00	0.00	273,615.00	288,989.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	0.00	0.00	0.00	118,010.00
73-700-34	Laundry Expense>Contracted Service>COVID	110,395.00	0.00	110,395.00	0.00
Subtotal [3B]	Purchased Services	110,395.00	0.00	110,395.00	118,010.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	17.00	0.00	17.00	51.00
Subtotal [3C]	Other	17.00	0.00	17.00	51.00
Total [19]	Laundry-Basis for Allocation of Costs	110,412.00	0.00	110,412.00	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	23,327.00	0.00	23,327.00	29,231.00
72-183-34	Housekeeping Expense>Supplies>COVID19	89.00	0.00	89.00	1,862.00
Subtotal [4A1]	In-Houe Care Supplies	23,416.00	0.00	23,416.00	31,093.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	2,510.00	0.00	2,510.00	1,757.00
Subtotal [5B]	Medicine Cabinet Drugs	2,510.00	0.00	2,510.00	1,757.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	6,147.00	0.00	6,147.00	7,890.00
Subtotal [5E2]	Oxygen - Other	6,147.00	0.00	6,147.00	7,890.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	1,749.00	0.00	1,749.00	5,029.00
Subtotal [5F]	X-Rays and related radiological	1,749.00	0.00	1,749.00	5,029.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	5,826.00	0.00	5,826.00	19,033.00
64-224-34	Other Ancillary Expense>Lab>COVID19	607.00	0.00	607.00	960.00
Subtotal [5H]	Laboratory	6,433.00	0.00	6,433.00	19,993.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	277.00	0.00	277.00	36.00
71-183-00	Activity Expense>Supplies	745.00	0.00	745.00	1,281.00
71-183-34	Activity Expense>Supplies>COVID19	6.00	0.00	6.00	402.00
71-700-00	Activity Expense>Contracted Service	800.00	0.00	800.00	1,975.00
80-232-00	Admin Expense>Cable TV	17,328.00	0.00	17,328.00	16,569.00
Subtotal [5I]	Recreation	19,156.00	0.00	19,156.00	20,283.00
Subgroup : [5L]	Other				
60-183-00	Nursing Expense>Supplies	113,092.00	0.00	113,092.00	134,130.00
60-183-34	Nursing Expense>Supplies>COVID19	40,872.00	0.00	40,872.00	39,936.00
60-205-00	Nursing Expense>Sanitation & Incineration	664.00	0.00	664.00	190.00
60-206-34	Nursing Expense>Clinical Services>COVID	0.00	0.00	0.00	466.00
60-208-00	Nursing Expense>Equip-Rental	32,445.00	0.00	32,445.00	35,230.00
60-230-00	Nursing Expense>Data Processing	28,490.00	0.00	28,490.00	26,213.00
60-230-34	Nursing Expense>Data Processing>COVID	3,000.00	0.00	3,000.00	769.00
71-202-00	Activity Expense>Resident Missing Items	333.00	0.00	333.00	406.00
Subtotal [5L]	Other	218,896.00	0.00	218,896.00	237,340.00
Subgroup : [5A2]	Purchased From				
62-000-00	Pharmacy Expense	0.00	0.00	0.00	2,634.00
62-145-00	Pharmacy Expense>RX	109,712.00	0.00	109,712.00	161,299.00
Subtotal [5A2]	Purchased From	109,712.00	0.00	109,712.00	163,933.00
Total [20]	Housekeeping and Resident Care Basis f	388,019.00	0.00	388,019.00	487,318.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	3,466.00	0.00	3,466.00	467.00
70-207-00	Dietary Expense>Repairs & Maint	1,777.00	0.00	1,777.00	1,627.00
75-207-00	Maintenance Expense>Repairs & Maint	44,919.00	0.00	44,919.00	40,340.00
Subtotal [6A]	Repairs and Maintenance	50,162.00	0.00	50,162.00	42,434.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	54,152.00	0.00	54,152.00	39,960.00
Subtotal [6B]	Heat	54,152.00	0.00	54,152.00	39,960.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	152,673.00	0.00	152,673.00	89,585.00
Subtotal [6C]	Light & Power	152,673.00	0.00	152,673.00	89,585.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	55,233.00	0.00	55,233.00	49,842.00
Subtotal [6D]	Water	55,233.00	0.00	55,233.00	49,842.00

Subgroup : [6E]	Equipment Lease				
Marcum 115	Leased Equipment	0.00	15,874.00	15,874.00	0.00
			RJE - 14	15,874.00	
Subtotal [6E]	Equipment Lease	<u>0.00</u>	<u>15,874.00</u>	<u>15,874.00</u>	<u>0.00</u>
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	22,907.00	0.00	22,907.00	26,573.00
75-183-34	Maintenance Expense>Supplies>COVID19	91.00	0.00	91.00	1,663.00
75-184-00	Maintenance Expense>Minor Equip & Suppl	6,347.00	0.00	6,347.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incinerat	23,064.00	0.00	23,064.00	33,342.00
75-208-00	Maintenance Expense>Equip-Rental	53,991.00	0.00	53,991.00	13,437.00
75-217-00	Maintenance Expense>Extermination	1,804.00	0.00	1,804.00	1,630.00
75-218-00	Maintenance Expense>Snow Removal	13,891.00	0.00	13,891.00	0.00
75-219-00	Maintenance Expense>Landscaping	11,747.00	0.00	11,747.00	14,444.00
75-220-00	Maintenance Expense>Fire Drill	12,277.00	0.00	12,277.00	11,491.00
75-700-00	Maintenance Expense>Contracted Service	40,901.00	(17,070.00)	23,831.00	39,929.00
			RJE - 13	(17,070.00)	
75-700-34	Maintenance Expense>Contracted Service>	4,233.00	0.00	4,233.00	18,443.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00	0.00
75-885-00	Maintenance Expense>Flood	377.00	0.00	377.00	0.00
Subtotal [6F]	Other	<u>196,630.00</u>	<u>(17,070.00)</u>	<u>179,560.00</u>	<u>160,952.00</u>
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	85,550.00	0.00	85,550.00	56,225.00
Subtotal [7D]	Movable Equipment	<u>85,550.00</u>	<u>0.00</u>	<u>85,550.00</u>	<u>56,225.00</u>
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	1,000,000.00	0.00	1,000,000.00	1,000,000.00
Subtotal [9]	Rental Payments	<u>1,000,000.00</u>	<u>0.00</u>	<u>1,000,000.00</u>	<u>1,000,000.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	95,754.00	0.00	95,754.00	99,315.00
Subtotal [10B]	Real estate taxes paid by lessor	<u>95,754.00</u>	<u>0.00</u>	<u>95,754.00</u>	<u>99,315.00</u>
Subgroup : [10C]	Personal property taxes				
80-347-00	Admin Expense>Motor Vehicle Tax	0.00	0.00	0.00	448.00
91-261-00	Property Expense>Personal Prop Taxes	8,630.00	0.00	8,630.00	7,771.00
Subtotal [10C]	Personal property taxes	<u>8,630.00</u>	<u>0.00</u>	<u>8,630.00</u>	<u>8,219.00</u>
Total [22]	Maintenance and Property	<u>1,698,784.00</u>	<u>(1,198.00)</u>	<u>1,697,588.00</u>	<u>1,546,532.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	8,326.00	0.00	8,326.00	14,519.00
Subtotal [12D]	Other Interest Expense	<u>8,326.00</u>	<u>0.00</u>	<u>8,326.00</u>	<u>14,519.00</u>
Subgroup : [14A]	Insurance on Property				
80-162-00	Admin Expense>Insurance - General Liabilit	298,852.00	0.00	298,852.00	262,344.00
80-165-00	Admin Expense>Insurance - Property	29,892.00	0.00	29,892.00	5,535.00
Subtotal [14A]	Insurance on Property	<u>328,744.00</u>	<u>0.00</u>	<u>328,744.00</u>	<u>267,879.00</u>
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	0.00	0.00	0.00	1,735.00
Subtotal [14B]	Insurance of Automobiles	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,735.00</u>
Subgroup : [14C3]	Other				
80-163-00	Admin Expense>Insurance - EPLI	10,099.00	0.00	10,099.00	11,655.00
80-164-00	Admin Expense>Surely Bond	650.00	0.00	650.00	600.00
Subtotal [14C3]	Other	<u>10,749.00</u>	<u>0.00</u>	<u>10,749.00</u>	<u>12,255.00</u>
Total [27]	Interest and Insurance	<u>347,819.00</u>	<u>0.00</u>	<u>347,819.00</u>	<u>296,388.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(7,370,751.00)	0.00	(7,370,751.00)	(7,341,379.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hok	(271.00)	0.00	(271.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	<u>(7,371,022.00)</u>	<u>0.00</u>	<u>(7,371,022.00)</u>	<u>(7,341,379.00)</u>
Subgroup : [3A]	Medicare Residents (All Inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(2,047,052.00)	0.00	(2,047,052.00)	(4,002,751.00)
Subtotal [3A]	Medicare Residents (All Inclusive)	<u>(2,047,052.00)</u>	<u>0.00</u>	<u>(2,047,052.00)</u>	<u>(4,002,751.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequi	(4,108.00)	0.00	(4,108.00)	36,884.00
Subtotal [3B]	Medicare room and board contractual all	<u>(4,108.00)</u>	<u>0.00</u>	<u>(4,108.00)</u>	<u>36,884.00</u>
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(192,901.00)	0.00	(192,901.00)	(359,236.00)
40-105-00	Room & Board Revenue>HMO	(163,862.00)	0.00	(163,862.00)	(158,752.00)
40-109-00	Room & Board Revenue>Hospice	(76,674.00)	0.00	(76,674.00)	(94,459.00)
Subtotal [4A]	Private-pay residents and other	<u>(433,437.00)</u>	<u>0.00</u>	<u>(433,437.00)</u>	<u>(612,447.00)</u>

Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	(154.00)	0.00	(154.00)	2,974.00
40-109-14	Room & Board>Hospice>Sequester	0.00	0.00	0.00	2.00
Subtotal [4B]	Private-pay room and board contractual allowance	<u>(154.00)</u>	<u>0.00</u>	<u>(154.00)</u>	<u>2,976.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(227,428.00)	0.00	(227,428.00)	(150,867.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(227,428.00)</u>	<u>0.00</u>	<u>(227,428.00)</u>	<u>(150,867.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	227,428.00	0.00	227,428.00	150,867.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>227,428.00</u>	<u>0.00</u>	<u>227,428.00</u>	<u>150,867.00</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>HMO	(158.00)	0.00	(158.00)	(4,172.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	<u>(158.00)</u>	<u>0.00</u>	<u>(158.00)</u>	<u>(4,172.00)</u>
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
42-105-01	Pharmacy Rev>HMO>C/A	158.00	0.00	158.00	4,172.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	<u>158.00</u>	<u>0.00</u>	<u>158.00</u>	<u>4,172.00</u>
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(225,239.00)	0.00	(225,239.00)	(272,159.00)
42-103-00	PT Revenue>Medicare B	(242,965.00)	0.00	(242,965.00)	(200,141.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(468,204.00)</u>	<u>0.00</u>	<u>(468,204.00)</u>	<u>(472,299.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	225,239.00	0.00	225,239.00	267,470.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	<u>225,239.00</u>	<u>0.00</u>	<u>225,239.00</u>	<u>267,470.00</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	(1,950.00)	0.00	(1,950.00)	0.00
42-105-00	PT Revenue>HMO	(25,288.00)	0.00	(25,288.00)	(11,435.00)
42-111-00	PT Revenue>Medicaid	(142,759.00)	0.00	(142,759.00)	(72,016.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(169,997.00)</u>	<u>0.00</u>	<u>(169,997.00)</u>	<u>(83,451.00)</u>
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	16,438.00	0.00	16,438.00	5,332.00
42-111-01	PT Revenue>Medicaid>C/A	142,759.00	0.00	142,759.00	72,016.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	<u>159,197.00</u>	<u>0.00</u>	<u>159,197.00</u>	<u>77,348.00</u>
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(71,480.00)	0.00	(71,480.00)	(194,992.00)
44-103-00	ST Revenue>Medicare B	(113,216.00)	0.00	(113,216.00)	(87,662.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(184,696.00)</u>	<u>0.00</u>	<u>(184,696.00)</u>	<u>(282,654.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	71,480.00	0.00	71,480.00	194,992.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>71,480.00</u>	<u>0.00</u>	<u>71,480.00</u>	<u>194,992.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-104-00	ST Revenue>Private	(1,982.00)	0.00	(1,982.00)	0.00
44-105-00	ST Revenue>HMO	(16,948.00)	0.00	(16,948.00)	(15,824.00)
44-111-00	ST Revenue>Medicaid	(85,470.00)	0.00	(85,470.00)	(25,685.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(104,400.00)</u>	<u>0.00</u>	<u>(104,400.00)</u>	<u>(41,509.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	6,327.00	0.00	6,327.00	6,044.00
44-111-01	ST Revenue>Medicaid>C/A	85,470.00	0.00	85,470.00	25,685.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>91,797.00</u>	<u>0.00</u>	<u>91,797.00</u>	<u>31,729.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(227,903.00)	0.00	(227,903.00)	(283,228.00)
43-103-00	OT Revenue>Medicare B	(258,263.00)	0.00	(258,263.00)	(224,834.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(486,166.00)</u>	<u>0.00</u>	<u>(486,166.00)</u>	<u>(508,062.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	227,647.00	0.00	227,647.00	281,304.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>227,647.00</u>	<u>0.00</u>	<u>227,647.00</u>	<u>281,304.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	(1,975.00)	0.00	(1,975.00)	0.00
43-105-00	OT Revenue>HMO	(26,836.00)	0.00	(26,836.00)	(10,766.00)
43-111-00	OT Revenue>Medicaid	(132,839.00)	0.00	(132,839.00)	(75,595.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(161,650.00)</u>	<u>0.00</u>	<u>(161,650.00)</u>	<u>(86,361.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	15,856.00	0.00	15,856.00	4,948.00
43-111-01	OT Revenue>Medicaid>C/A	132,839.00	0.00	132,839.00	75,595.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	<u>148,695.00</u>	<u>0.00</u>	<u>148,695.00</u>	<u>80,543.00</u>
Subgroup : [10A]	Other - Medicare				
47-103-00	Other Ancillary Rev>Medicare B	(3,673.00)	0.00	(3,673.00)	(1,468.00)

47-103-34	Other Ancillary Rev>Medicare B>Covid19	(42.00)	0.00	(42.00)	0.00
48-103-00	Vaccine Rev>Medicare B	(2,553.00)	0.00	(2,553.00)	0.00
51-103-01	Other Rev>Part B>Medicare Cost Report	0.00	0.00	0.00	(2,581.00)
52-102-00	Revenue Adjustments>Medicare A	(11,170.00)	0.00	(11,170.00)	280.00
Subtotal [10A]	Other - Medicare	(17,438.00)	0.00	(17,438.00)	(3,769.00)
Subgroup : [10B] Other - Non-medicare					
47-105-00	Other Ancillary Rev>HMO	(24.00)	0.00	(24.00)	0.00
47-111-00	Other Ancillary Rev>Medicaid	(817.00)	0.00	(817.00)	0.00
47-111-01	Other Ancillary Rev>Medicaid>C/A	265.00	0.00	265.00	0.00
48-105-00	Vaccine Rev>HMO	(254.00)	0.00	(254.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(299,270.00)	0.00	(299,270.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(352,156.00)	0.00	(352,156.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(5,276.00)	0.00	(5,276.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(250.00)	0.00	(250.00)	140.00
52-111-00	Revenue Adjustments>Medicaid	(533.00)	0.00	(533.00)	168,557.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(6,651.00)	0.00	(6,651.00)	(55,675.00)
52-123-00	Revenue Adjustments>Ancillary	1,417.00	0.00	1,417.00	0.00
Subtotal [10B]	Other - Non-medicare	(663,549.00)	0.00	(663,549.00)	113,022.00
Subgroup : [15] Interest Income					
51-160-00	Other Rev>Interest	(23.00)	0.00	(23.00)	985.00
Subtotal [15]	Interest Income	(23.00)	0.00	(23.00)	985.00
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
71-179-00	Activity Expense>Barber & Beauty	0.00	0.00	0.00	150.00
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	0.00	0.00	0.00	150.00
Subgroup : [18] Other Revenue					
51-034-34	Other Rev>PPP>COVID19	(1,153,600.00)	0.00	(1,153,600.00)	0.00
51-818-00	Other Rev>Medical Records	0.00	0.00	0.00	(180.00)
80-243-00	Admin Expense>Late Fees	(10,840.00)	0.00	(10,840.00)	73,399.00
98-999-99	Prior Period Adjustment	0.00	0.00	0.00	(2,634.00)
Marcum 138	Credit from Settlements	0.00	(14,497.00)	(14,497.00)	0.00
			RJE - 9	(14,497.00)	
Subtotal [18]	Other Revenue	(1,164,440.00)	(14,497.00)	(1,178,937.00)	70,585.00
Total [30]	Statement of Revenue	(12,352,281.00)	(14,497.00)	(12,366,778.00)	(12,276,694.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
10-001-02	Cash>Clearing>Payroll	0.00	0.00	0.00	(1,055.00)
10-010-85	Cash>Operating>Southport	(2,073.00)	0.00	(2,073.00)	(2,073.00)
10-014-00	Cash>Petty Cash Facility	2,115.00	0.00	2,115.00	1,465.00
10-015-00	Cash>Petty Cash PNA	1,511.00	0.00	1,511.00	420.00
10-034-85	Cash>PPP>Southport	306,357.00	0.00	306,357.00	925,357.00
10-040-85	Cash>Non Govt>Southport	42,319.00	0.00	42,319.00	782,534.00
10-060-85	Cash>Resident Trust>Southport	94,012.00	0.00	94,012.00	95,789.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-063-85	Cash>Old Resident Trust>Southport	3,253.00	0.00	3,253.00	3,253.00
Subtotal [A1]	Cash	452,494.00	0.00	452,494.00	1,810,690.00
Subgroup : [A2] Resident A/R					
11-102-00	Accounts Receivable>Medicare A	373,579.00	0.00	373,579.00	1,034,545.00
11-104-00	Accounts Receivable>Private	561,660.00	0.00	561,660.00	510,680.00
11-105-00	Accounts Receivable>HMO	70,101.00	0.00	70,101.00	11,899.00
11-109-00	Accounts Receivable>Hospice	18,081.00	0.00	18,081.00	16,127.00
11-111-00	Accounts Receivable>Medicaid	1,362,823.00	0.00	1,362,823.00	1,424,475.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	0.00	0.00	0.00	40,138.00
11-112-00	Accounts Receivable>Income	46,960.00	0.00	46,960.00	126,358.00
11-120-00	Accounts Receivable>Allow for Doubtful Acc	(16,040.00)	0.00	(16,040.00)	(43,181.00)
11-122-00	Accounts Receivable>Medicare Coins Write	(29,220.00)	0.00	(29,220.00)	(16,646.00)
11-123-00	Accounts Receivable>Ancillary	176,655.00	0.00	176,655.00	147,196.00
Subtotal [A2]	Resident A/R	2,564,599.00	0.00	2,564,599.00	3,251,591.00
Subgroup : [A5] Prepaid Expenses					
12-000-00	Prepaid Expenses	6,330.00	0.00	6,330.00	9,398.00
12-124-00	Prepaid Expenses>Insurance	32,273.00	0.00	32,273.00	31,809.00
12-126-00	Prepaid Expenses>Taxes	2,399.00	0.00	2,399.00	26,942.00
12-881-00	Prepaid Expenses>Workers Comp	103,768.00	0.00	103,768.00	0.00
Subtotal [A5]	Prepaid Expenses	144,770.00	0.00	144,770.00	68,149.00
Subgroup : [B4] Leasehold Improvements					
14-131-00	Fixed Assels>Leasehold Improvements	407,365.00	0.00	407,365.00	328,602.00
15-131-00	Accum Depn>Leasehold Improvements	(74,029.00)	0.00	(74,029.00)	(42,428.00)
Subtotal [B4]	Leasehold Improvements	333,336.00	0.00	333,336.00	286,174.00
Subgroup : [B6] Movable Equipment					
14-132-00	Fixed Assels>Furniture, Fixtures and Equip	242,271.00	0.00	242,271.00	213,479.00
14-133-00	Fixed Assels>Medical Equipment	48,247.00	0.00	48,247.00	48,247.00
14-134-00	Fixed Assels>Computer Hardware	24,023.00	0.00	24,023.00	24,023.00
15-132-00	Accum Depn>Furniture, Fixtures and Equip	(202,291.00)	0.00	(202,291.00)	(167,674.00)

15-133-00	Accum Depn>Medical Equipment	(36,301.00)	0.00	(36,301.00)	(28,861.00)
15-134-00	Accum Depn>Computer Hardware	(16,549.00)	0.00	(16,549.00)	(11,762.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(12,432.00)	0.00	(12,432.00)	(5,328.00)
Subtotal [B6]	Movable Equipment	46,968.00	0.00	46,968.00	72,124.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	1,952.00	0.00	1,952.00	1,952.00
Subtotal [B9]	Other Fixed Assets	1,952.00	0.00	1,952.00	1,952.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	6,792.00	0.00	6,792.00	6,792.00
Subtotal [D1]	Deferred Deposits	6,792.00	0.00	6,792.00	6,792.00
Subgroup : [D2]	Excrow Deposits				
17-283-06	Other Assets>Escrow>Tax	16,581.00	0.00	16,581.00	(6,749.00)
17-283-64	Other Asset>Escrow>Replacement Reserve	(9,858.00)	0.00	(9,858.00)	(8,098.00)
17-283-67	Other Assets>Escrow>Insurance	200,036.00	0.00	200,036.00	281,255.00
17-283-68	Other Assets>Escrow>Capex	47,435.00	0.00	47,435.00	42,772.00
Subtotal [D2]	Excrow Deposits	254,194.00	0.00	254,194.00	309,180.00
Subgroup : [D6]	Loans to Owners or Related Parties				
13-127-00	Due From>Old Owner	19.00	0.00	19.00	0.00
27-000-50	Due To/(From)>Sharon	3,398.00	0.00	3,398.00	0.00
27-000-53	Due To/(From)>Woodlake	130.00	0.00	130.00	0.00
27-000-55	Due To/(From)>Harwich	5,448.00	0.00	5,448.00	0.00
27-000-66	Due To/(From)>Southport Really Capex	429,174.00	0.00	429,174.00	429,174.00
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	18,458.00
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00	250.00
27-000-83	Due To/(From)>Twin Oaks	0.00	0.00	0.00	77,463.00
27-000-87	Due To/(From)>Torrington	207,811.00	0.00	207,811.00	1,276.00
27-000-91	Due To/(From)>Waterbury	2,107.00	0.00	2,107.00	(5,005.00)
27-000-92	Due To/(From)>Regal Care Management G	29,577.00	0.00	29,577.00	32,319.00
27-000-93	Due To/(From)>RC Holdings	125,676.00	0.00	125,676.00	(148,230.00)
27-316-00	Due To/(From)>Fairview at Greenwich	2,509.00	0.00	2,509.00	(17,309.00)
27-317-00	Due To/(From)>Fairview Management	187,817.00	0.00	187,817.00	159,817.00
27-400-00	Due to/(from)>Eli Mirlis	1,465,253.00	0.00	1,465,253.00	(405,000.00)
Subtotal [D6]	Loans to Owners or Related Parties	2,458,919.00	0.00	2,458,919.00	143,213.00
Subgroup : [D7]	Other Assets				
27-172-00	Due To/(From)>Vendor	6,149.00	0.00	6,149.00	7,633.00
Subtotal [D7]	Other Assets	6,149.00	0.00	6,149.00	7,633.00
Total [31-32]	Assets	6,270,173.00	0.00	6,270,173.00	5,957,498.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(2,505,665.00)	0.00	(2,505,665.00)	(2,821,209.00)
21-150-00	Other Current Payables>Union Dues W/H	(2,944.00)	0.00	(2,944.00)	(2,885.00)
21-151-00	Other Current Payables>Garnishments W/H	114.00	0.00	114.00	114.00
21-276-00	Other Current Payables>SWT Payable	271.00	0.00	271.00	0.00
21-350-00	Other Current Payables>Resident Funds	(109,207.00)	0.00	(109,207.00)	(110,984.00)
21-353-00	Other Current Payables>Resident Refunds	16,191.00	0.00	16,191.00	16,191.00
21-600-00	Other Current Payables>Disputed AP	(541,839.00)	0.00	(541,839.00)	(552,851.00)
21-884-00	Other Current Payable>Disability & Other In	(4,497.00)	0.00	(4,497.00)	(4,497.00)
Subtotal [A1]	Trade A/P	(3,147,576.00)	0.00	(3,147,576.00)	(3,476,121.00)
Subgroup : [A2]	Notes Payable				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(1,153,600.00)
Subtotal [A2]	Notes Payable	0.00	0.00	0.00	(1,153,600.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(78,115.00)	0.00	(78,115.00)	(176,723.00)
Subtotal [A4]	Accrued Payroll	(78,115.00)	0.00	(78,115.00)	(176,723.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	837.00	0.00	837.00	(8,550.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	837.00	0.00	837.00	(8,550.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(578.00)	0.00	(578.00)	(5,850.00)
Subtotal [A7]	Medicare Final Settlement Payable	(578.00)	0.00	(578.00)	(5,850.00)
Subgroup : [A12]	Other Current Liabilities				
23-157-00	Accrued Expenses>PTO	(122,028.00)	0.00	(122,028.00)	(122,707.00)
24-000-00	Accrued Expenses	(49,743.00)	0.00	(49,743.00)	(165,129.00)
24-000-03	Accrued Expenses>Prior	720.00	0.00	720.00	720.00
24-137-01	Accrued Expenses>Capital Lease>Copier	8,495.00	0.00	8,495.00	3,595.00
24-162-00	Accrued Expenses>Insurance - General Lial	24,186.00	0.00	24,186.00	40.00
24-285-00	Accrued Expenses>Year End Adjustments	38,458.00	0.00	38,458.00	32,625.00
24-881-00	Accrued Expenses>Workers Comp	(100,626.00)	0.00	(100,626.00)	0.00
24-882-00	Accrued Expenses>Health Insurance	(123,681.00)	0.00	(123,681.00)	(171,055.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(939,637.00)	0.00	(939,637.00)	(775,296.00)

25-111-34	Deferred Revenue>Medicaid>COVID19	(256,206.00)	0.00	(256,206.00)	(433,270.00)
27-112-00	Due To/(From)>Income	(1,066.00)	0.00	(1,066.00)	(1,066.00)
27-199-00	Due To>Patient Spend Down	(30,972.00)	0.00	(30,972.00)	(30,972.00)
Subtotal [A12]	Other Current Liabilities	(1,552,100.00)	0.00	(1,552,100.00)	(1,662,515.00)
Subgroup : [B3]					
Loans from Owners or Related Parties					
27-000-40	Due To/(From)>Salmon Brook	(2,268.00)	0.00	(2,268.00)	(1,136.00)
27-000-41	Due To/(From)>Sky View	(3.00)	0.00	(3.00)	0.00
27-000-42	Due To/(From)>Realty Salmon Brook	0.00	0.00	0.00	(60,000.00)
27-000-76	Due To/(From)>Realty Southport	(3,654,828.00)	0.00	(3,654,828.00)	(1,280,814.00)
27-000-84	Due To/(From)>930 Mill Hill Realty	(154,756.00)	0.00	(154,756.00)	(154,756.00)
27-000-88	Due To/(From)>New Haven	(1,231.00)	0.00	(1,231.00)	(270.00)
27-000-89	Due To/(From)>Prospect	(3,908.00)	0.00	(3,908.00)	18.00
27-000-90	Due To/(From)>West Haven	(2,431.00)	0.00	(2,431.00)	46.00
27-000-95	Due To/(From)>Norwich	(338,039.00)	0.00	(338,039.00)	(338,035.00)
27-000-96	Due To/(From)>New London	(254,618.00)	0.00	(254,618.00)	(254,598.00)
27-000-97	Due To/(From)>Realty - Norwich	0.00	0.00	0.00	(75,000.00)
27-152-00	Due To/(From)>Employee	(10,256.00)	0.00	(10,256.00)	(6,171.00)
					125,279.00
27-315-00	Due To/(From)>Fairview at Southport	0.00	0.00	0.00	125,279.00
Subtotal [B3]	Loans from Owners or Related Parties	(4,422,338.00)	0.00	(4,422,338.00)	-2045437
Subgroup : [B4]					
Other Long-Term Liabilities					
27-000-77	Due To/(From)>TSM Holdings	0.00	0.00	0.00	(98,501.00)
27-105-00	Due To/(From)>HMO	(8,391.00)	0.00	(8,391.00)	(83.00)
27-111-00	Due To/(From)>Medicaid	15,720.00	0.00	15,720.00	4,708.00
Subtotal [B4]	Other Long-Term Liabilities	7,329.00	0.00	7,329.00	-93876
Total [33-34]	Liabilities	(9,192,541.00)	0.00	(9,192,541.00)	-8622672
Group : [35]					
Equity					
Subgroup : [B1]					
Owner's Capital					
31-329-86	Partner's Equity>Iddo Wernick>Capital Draw	150,000.00	0.00	150,000.00	0.00
Subtotal [B1]	Owner's Capital	150,000.00	0.00	150,000.00	0
Subgroup : [B5]					
Cumulated Earnings					
30-000-00	Retained Earnings	2,647,937.00	0.00	2,647,937.00	2,133,108.00
30-000-01	Retained Earnings>PPA	17,239.00	0.00	17,239.00	17,239.00
Subtotal [B5]	Cumulated Earnings	2,665,176.00	0.00	2,665,176.00	2150347
Total [35]	Equity	2,815,176.00	0.00	2,815,176.00	2150347
	NET (INCOME) LOSS	0.00	0.00	0.00	0
	Sum of Account Groups	0.00	0.00	0.00	0

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2021**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying JE Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 2				
To Reclass Cell Phone Expense From Telephone Expense				
Marcum 113	Cell Phone		1,445.00	
80-231-00	Admin Expense>Telephone			1,445.00
Total			1,445.00	1,445.00
Reclassifying Journal Entries JE # 3				
To reclass dentist fees to correct line of the cost report				
Marcum 127	Dentist		6,120.00	
60-206-00	Nursing Expense>Clinical Services			6,120.00
Total			6,120.00	6,120.00
Reclassifying Journal Entries JE # 4				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union		26,903.00	
85-245-00	Employee Benefits Expense>Background Checks		2,825.00	
85-255-79	Employee Benefits Expense>Pension>Union		215,297.00	
85-260-79	Employee Benefits Expense>Wellfare>Union		612,971.00	
Marcum 118	Employee Relations		1,492.00	
Marcum 119	Employee Food		1,052.00	
Marcum 122	Discriminatory Bonus		1,727.00	
Marcum 124	Employee Party		314.00	
Marcum 136	Indirect COVID Expense		81.00	
61-883-00	Nursing Admin Expense>Other Benefits			550,813.00
69-883-00	Social Services Expense>Other Benefits			7,260.00
70-883-00	Dietary Expense>Other Benefits			90,295.00
71-883-00	Activity Expense>Other Benefits			18,792.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			85,996.00
75-883-00	Maintenance Expense>Other Benefits			16,111.00
80-883-00	Admin Expense>Other Benefits			83,365.00
60-883-00	Nursing Expense>Other Benefits			
85-253-00	Uniforms			
Marcum 134	720 tax form			
Marcum 137	Admin & General>COVID Related Expense			
Total			862,662.00	862,662.00
Reclassifying Journal Entries JE # 6				
To reclass Caretech to management fees				
80-279-00	Admin Expense>Management Fee		23,400.00	
80-700-00	Admin Expense>Contracted Service			23,400.00
Total			23,400.00	23,400.00
Reclassifying Journal Entries JE # 7				
To Reclass legal, Management fees and acting fees out of professional fees				
80-238-00	Admin Expense>Legal Fees		26,314.00	
80-239-00	Admin Expense>Accounting Fees		1,441.00	
80-278-00	Admin Expense>Management Fee		179,050.00	
80-240-00	Admin Expense>Professional Fees			198,805.00
80-240-34	Admin Expense>Professional Fees>COVID19			8,000.00
Total			206,805.00	206,805.00
Reclassifying Journal Entries JE # 8				
To reclass subscriptions to correct line of cost report				
Marcum 131	Subscriptions		228.00	
80-235-00	Admin Expense>Dues & Subscriptions			228.00
Total			228.00	228.00
Reclassifying Journal Entries JE # 9				
To reclass Credit of PY Expense for Contracted Nursing into correct line of cost report				
60-700-18	Nursing Expense>Contracted Service>RN		8,350.00	
60-700-19	Nursing Expense>Contracted Service>LPN		6,147.00	
Marcum 138	Credit from Settlements			14,497.00
Total			14,497.00	14,497.00
Reclassifying Journal Entries JE # 13				
To reclass IT Expenses to correct line of the cost report				
80-700-00	Admin Expense>Contracted Service		17,070.00	
75-700-00	Maintenance Expense>Contracted Service			17,070.00
Total			17,070.00	17,070.00
Reclassifying Journal Entries JE # 14				
To reclass leased equipment to correct line				
Marcum 115	Leased Equipment		15,874.00	
80-208-00	Admin Expense>Equip-Rental			15,874.00
00-1120	Operating Cash Account			
Total			15,874.00	15,874.00
Reclassifying Journal Entries JE # 15				
To reclass contract LPN and CNAs into correct line of cost report				
60-700-19	Nursing Expense>Contracted Service>LPN		171,302.00	
60-700-20	Nursing Expense>Contracted Service>CNA		53.00	
80-700-34	Nursing Expense>Contracted Service>COVID19			171,445.00
Total			171,445.00	171,445.00
Reclassifying Journal Entries JE # 16				
To reclass Nursing Admin Salaries into correct line of the cost report				
81-819-80	Nursing Admin Expense>Nurse Admin>Wages		33,716.00	
60-212-00	Nursing Expense>Clinical Consultants			33,716.00
Total			33,716.00	33,716.00
Total Reclassifying Journal Entries			1,353,262.00	1,353,262.00
Total All Journal Entries			1,353,262.00	1,353,262.00

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 2021 for the year ended September 30, 2021, 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 2021. 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 2021 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, 2022



Provider Name: Fairview Health of Southport, LLC d/b/a RegalCare at Southport
Provider Number: 000008433
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: