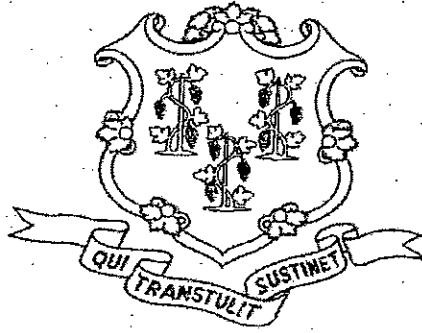


State of Connecticut



15-90

Annual Report of Long-Term Care Facility
Cost Year 2015

RECEIVED
FEB 16 2016
DEPT OF SOCIAL SERVICES
OFFICE OF COLLABORATIVE SETTINGS

Name of Facility (as licensed) Fairview Health of Southport LLC	
Address (No. & Street, City, State, Zip Code) 930 Mill Hill Terrace, Southport, CT	
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 10/1/2014	Report for Year Ending 9/30/2015

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

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

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General Information

Name of Facility (as licensed) Fairview Health of Southport LLC	License No. 2307-C	Report for Year Ended 9/30/2015	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 [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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
			<i>Elyahu Mirlis</i>		<i>2/16/18</i>
Printed Name (Administrator) Jenner Rose (1/13/16-Present)			Printed Name (Owner) Eliyahu Mirlis		
Subscribed and Sworn to before me:	State of <i>Connecticut</i>	Date <i>2-15-18</i>	Signed (Notary Public) <i>Carol Fischer</i>		Comm. Expires <i>/ /</i>
Address of Notary Public <i>930 Mill Hill Terrace, Southport, CT 06890</i>					

(Notary Seal)

Carol Fischer
 Notary Public
 My Commission Expires 08/31/2018

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	Period Covered:	From 10/1/2014	To 9/30/2015	
Address of Facility 930 Mill Hill Terrace, Southport, CT				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/28/2016		
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 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Southport LLC		Address (No. & Street, City, State, Zip) 930 Mill Hill Terrace, Southport, CT		
License Numbers:	CCNH 2307-C	RHNS (Specify)	Medicare Provider No. 07-5200	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" 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.				
Administrator				
Name of Administrator Jenner Rose (1/13/16-Present)		Nursing Home Administrator's License No.:	001272	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

Fairview Healthcare Center of Fairfield Org Chart

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



Fairview Health of Southport, LLC (OE)



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

General Information and Questionnaire
Corporate Owners

Name of Facility Fairview Health of Southport LLC	License No. 2307-C	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility Fairview Health of Southport LLC	License No. 2307-C	Report for Year Ended 9/30/2015	Page 3B	of 37
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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	License No. 2307-C	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Fairview Healthcare Management	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	Pg 16/ Line m12	186,000	186,000
930 Mill Hill Terrace LLC	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Rental Property	Page 22 / Line 9	487,466	487,466
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC	2307-C	9/30/2015	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
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.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - One Level of Care				

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

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

Name of Facility		License No.		Report for Year Ended		Page	of	
Fairview Health of Southport LLC		2307-C		9/30/2015		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Rental		Monthly	3,608	3,608	
Great America Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier		Monthly	3,909	3,909	
Pinney Bowes Inc	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter		Monthly	1,934	1,934	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
								9,451

* 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 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Roth & Co, LLP	1428 36th St #200, Brooklyn, NY 11218
3 XYZ	33 Saw Mill Lane, Avon, CT 06001
4	

Services Provided by This Firm (*describe fully*)

1 Annual Review and Preparation of Cost Reports	\$ 37,752
2 Preparation of Tax Returns	\$ 8,600
3 Accounting Consultant	\$ 1,550
4	\$
	Charge for Services Provided
	\$ 47,902

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 See Attached	
2	
3	
4	
5	

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	\$ 37,590
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 37,590

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Fairview Health of Southport LLC	License No. 2307-C	Report for Year Ended 9/30/2015		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Page 8	of 37											
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total CCNH	RHNS (Specify)			Total	CCNH	RHNS	(Specify)							
1. Certified Bed Capacity																				
A. On last day of PREVIOUS report period	120	120						120	120			120	120							
B. On last day of THIS report period	120	120						120	120			120	120							
2. Number of Residents																				
A. As of midnight of PREVIOUS report period	110	110						110	110			104	104							
B. As of midnight of THIS report period	102	102						104	104			102	102							
3. Total Number of Days Care Provided During Period																				
A. Medicare	6,210	6,210						4,559	4,559			1,651	1,651							
B. Medicaid (Conn.)	29,543	29,543						21,861	21,861			7,682	7,682							
C. Medicaid (other states)																				
D. Private Pay	1,655	1,655						1,356	1,356			299	299							
E. State SSI for RCH																				
F. Other (Specify)	832	832						692	692			140	140							
G. Total Care Days During Period (3A thru F)	38,240	38,240						28,468	28,468			9,772	9,772							
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds																				
A. Medicaid Bed Reserve Days																				
B. Other Bed Reserve Days																				
5. Total Resident Days (3G + 4A + 4B)	38,240	38,240						28,468	28,468			9,772	9,772							

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Southport LLC	License No. 2307-C	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	83			6				
Per Diem Rate									
a. One bed rm.					425-435				
b. Two bed rms.	Various		250.47		440-450				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	795	795		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	19,907	19,907		
D. Total Physical Therapy Treatments	20,702	20,702		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	148	148		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	3,880	3,880		
D. Total Speech Therapy Treatments	4,028	4,028		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	407	407		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	18,067	18,067		
D. Total Occupational Therapy Treatments	18,474	18,474		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport LLC	2307-C	9/30/2015	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)	152,582	2,184				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	301,813	12,330				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	56,504	2,176				
c. Dietary Workers	471,910	29,773				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	346,890	23,387				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	62,005	2,064				
b. Other Maintenance Workers	41,737	2,321				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	201,323	13,620				
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	111,735	2,096				
b. RN						
1. Direct Care	530,158	17,077				
2. Administrative**	182,160	7,899				
c. LPN						
1. Direct Care	1,003,176	37,932				
2. Administrative**						
d. Aides and Attendants	1,744,762	109,319				
e. Physical Therapists	122,788	9,210				
f. Speech Therapists	1,013	21				
g. Occupational Therapists	177,472	4,833				
h. Recreation Workers	87,979	4,005				
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	140,545	4,429				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,736,552	284,676				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility	License No.	Report for Year Ended		Page	of					
		9/30/2015	11			37				
Name	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners										
Eliyahu Mirlis	56,950			Nondiscrim	Oversee the financial operation of facility	1,600	A.4.			
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	License No. 2307-C		Report for Year Ended 9/30/2015				Page 12	of 37
	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked
Name	CCNH	RHNS (Specify)						
Section III - Administrators***								
Terrance Brennan (10/1/2014 - 6/7/2015)	106,193		Nondiscrim	Oversee the daily operations of the facility	1,520 A.2.			
Marjorie Simpson (6/18/2015 - 1/13/2016)	46,389		Nondiscrim	Oversee the daily operations of the facility	664 A.2.			
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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport LLC	2307-C	9/30/2015	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	5,500	contract				
3. Pharmacist	17,245	480				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	444,521	10,103				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	480				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care	4,084	86				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	93,206	1,996				
2. Administrative***	128,883	2,123				
b. LPN						
1. Direct Care	196,395	5,096				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	919,834	20,364				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Fairview Health of Southport LLC		License No. 2307-C	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LifeMed Pharmacy	Pharmacy, Medical Records, Nurse and Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Prime Choice Dental	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Wayne Levin	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Accelerated Care Plus Corp	PT Rental Equipment	<input type="radio"/>	<input checked="" type="radio"/>		
Ardor Health Solutions, 5830 Coral Ridge Drive, Suite 120, Coral Springs, FL 33076	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Towne Nursing, 1413 38th St., Brooklyn, NY 11218	RN, Nursing Admin, and LPN	<input type="radio"/>	<input checked="" type="radio"/>		
High Tech Nursing, 1 Stafford St., Springfield, MA 01104	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>		
HBS Professional Services	Recruiter	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input 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	2307-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 301,374	301,374		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 126,317	126,317		
4. Social Security (F.I.C.A.)	\$ 427,445	427,445		
5. Health Insurance	\$ 833,787	833,787		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 212,434	212,434		
8. Uniform Allowance	\$ 43	43		
9. Other (Specify) See Attached Schedule	\$ 25,341	25,341		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 500,000	500,000		
d. Accounting and Auditing	\$ 47,902	47,902		
e. Legal (Services should be fully described on Page 7)	\$ 37,590	37,590		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 12,611	12,611		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,217	20,217		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 703,896	703,896		
Subtotal	\$ 3,248,957	3,248,957		

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

(Carry Subtotals forward to next page)

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

Fairview Health of Southport LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Training	\$ 25,341		
Total	\$ 25,341	\$ -	\$ -

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	2307-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,248,957	3,248,957			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 1,984	1,984			
4. Employee Travel	\$ 3,863	3,863			
5. Education Expenses Related to Seminars and Conventions	\$ 1,180	1,180			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 148	148			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 66,996	66,996			
4. Fund-Raising***	\$				
5. Medical Records	\$ 3,777	3,777			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 3,104	3,104			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 90,510	90,510			
12. Administrative Management Services**	\$ 186,000	186,000			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 70,151	70,151			
C-14 Total Administrative & General Expenditures	\$ 3,676,670	3,676,670			

* 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)
	-		
Business Promotion	\$ 66,996		
Total Other Advertising	\$ 66,996	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Printing	\$ 1,023		
Fees & Registration	\$ 764		
License & Permits	\$ 420		
Penalties & Fines (self-disallow)	\$ 4,252		
Late Fees (self-disallow)	\$ 28,642		
Miscellaneous Admin Expense	\$ (11,153)		
Bank Fees	\$ 2,021		
Bank Charges	\$ 6,929		
Unemployment Tax Consultant	\$ 1,580		
Real Estate Tax Consultants	\$ 35,323		
Russell Phillips & Associates	\$ 350		
Total Other Administrative and General	\$ 70,151	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC	2307-C	9/30/2015	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	186,000	Oversee operations of the facility	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		2307-C	9/30/2015	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 714	714			
2. Non-Food Supplies	\$ 18,848	18,848			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$ 220,094	220,094			
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 239,656	239,656			
2F. Dietary Questionnaire					
G. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	(Specify)
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$2,949					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item) 30IV1					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC		2307-C	9/30/2015	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. \$	1,687	1,687	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	1,687	1,687	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Southport LLC		2307-C	9/30/2015		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. \$	43,210	43,210		
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.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	43,210	43,210		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	260,006	260,006		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	187,685	187,685		
d.	Ambulance/Limousine***	\$	927	927		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	35,940	35,940		
f.	X-rays and Related Radiological Procedures***	\$	6,756	6,756		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	26,333	26,333		
i.	Recreation	\$	22,620	22,620		
j.	Other (Specify)**** See Attached Schedule	\$	64,040	64,040		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	604,307	604,307		

* 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)
	-		
Physical Therapy Equipment	\$ 28,039		
Medicare Non Billable	\$ 1,090		
Medicare Non Billable	\$ 5,308		
Patient Specific Bed Rentals (self-disallow)	\$ 29,603		
Total Other Resident Care	\$ 64,040	\$ -	\$ -

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

Name of Facility Fairview Health of Southport LLC		License No. 2307-C	Report for Year Ended 9/30/2015	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	Total Cost/Page Ref.***			
		Yes	No			CCNH	RHNS (Specify)	Pg
Point Click Care	PO Box 674802, Detroit, MI 48267	O	O	Computer Services	27,137		16	m11
Advantage Payroll Services	75 Glen RD, Sandy Hook, CT 06482	O	O	Payroll Services	20,609		16	m11
Central Care Solutions	1420 E Linden Avenue, Linden, NJ 07036	O	O	Dietary Services	26,812		18	2b
Caretech	1123 McDonald Ave., Brooklyn, NY 11230	O	O	Dietary Services	193,282		18	2b
Caretech	1123 McDonald Ave., Brooklyn, NY 11230	O	O	Purchasing	11,700		22	6f
City Carting & Recycling	1 Federal St, Yonkers, NY 10705	O	O	Trash Removal Services	13,529		22	6f
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					

* 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		2307-C	9/30/2015		22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 56,676	56,676				
b. Heat	\$ 47,910	47,910				
c. Light & Power	\$ 118,343	118,343				
d. Water	\$ 18,086	18,086				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,451	9,451				
f. Other (<i>itemize</i>)	\$ 52,928	52,928				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 303,394	303,394				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 2,870	2,870				
c. Non-Movable Equipment	\$ 6,000	6,000				
d. Movable Equipment	\$ 12,287	12,287				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 21,157	21,157				
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	\$ 487,466	487,466				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 121,230	121,230				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 629,853	629,853				

* 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 Service Contracts	\$ 43,290		
Sewer System Assessment	\$ 9,638		
Total Other Repairs and Maintenance	\$ 52,928	\$ -	\$ -

Depreciation Schedule

Name of Facility	License No.		Report for Year Ended					Page	of		
	2307-C		9/30/2015					23	37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements											
1. 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	26,375		26,375	2,638	S/L	Various	2,638				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	2,320		2,320		S/L	Various	232				
B-4. Subtotal								2,870			
C. Non-Movable Equipment											
1. Acquired prior to this report period	18,000		18,000	6,000	S/L	Various	6,000				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal								6,000			
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No								
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period				52,142		52,142	8,966	S/L	Various	7,283	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)						21,630		S/L	Various	5,004	
D-3. Subtotal											12,287
E. Total Depreciation											21,157

Fairview Health of Southport LLC
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/30/2015	Return Ducts	\$ 2,320	10	\$ 232
Total additions for Building Improvement		\$ 2,320		\$ 232 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
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 period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/30/2014	Pressure Mattress	7,200	3	2,400
6/29/2015	Cardio Stress Software	3,137	3	1,046
7/26/2015	Wander system Alarm	907	5	181
8/18/2015	Patient Wander System	7,000	10	700
9/28/2015	Wander guard tags	3,386	5	677
Total additions for Movable Equipmen		\$ 21,630		\$ 5,004
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 period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

BUILDING IMPROVEMENTS

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2013 Accum Depreciation	9/30/2014 Depreciation	9/30/2014 Accum Depreciation	9/30/2015 Depreciation	9/30/2015 Accum Depreciation	Net Book Value
12/10/13	AC Units Rooftop	10	26,375	220	-	2,638	2,638	2,638	5,276	21,099
Building Improvements 2014			26,375		-	2,638	2,638	2,638	5,276	21,099
04/30/15	Return Ducts	10	2,320	19	-	-	-	232	232	2,088
Building Improvements 2014			2,320		-	-	-	232	232	2,088

NON-MOVABLE EQUIPMENT

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2013 Accum Depreciation	9/30/2014 Depreciation	9/30/2014 Accum Depreciation	9/30/2014 Depreciation	9/30/2014 Accum Depreciation	Net Book Value
3/1/2014	Balance Call System	3	18,000	500	-	6,000	6,000	6,000	12,000	6,000
Non-Movable Equipment 2014			18,000		-	6,000	6,000	6,000	12,000	6,000

EQUIPMENT MOVEABLE

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2013 Accum Depreciation	9/30/2014 Depreciation	9/30/2014 Accum Depreciation	9/30/2015 Depreciation	9/30/2014 Accum Depreciation	Net Book Value
01/09/13	Computers	5	3,457	58	519	691	1,210	691	1,901	1,556
01/17/13	Broda - Sling	5	1,200	20	180	240	420	240	660	540
01/31/13	televisions	5	1,477	25	222	295	517	295	812	665
05/01/13	Pressure Mattress	3	2,297	64	319	766	1,085	766	1,851	446
05/04/13	Water Cooler	10	1,290	11	54	129	183	129	312	978
07/31/13	Freezer	10	4,965	41	124	497	621	497	1,118	3,847
08/22/13	Pressure Mattress	3	1,043	29	58	348	406	348	754	289
09/30/13	Beds - Electric	12	30,000	208	208	2,500	2,708	2,500	5,208	24,792
Movable Equipment 2013			45,729	455	1,683	5,466	7,149	5,466	12,615	33,114
1/31/2014	Med Essentials	3	2,851	24	-	950	950	950	1,900	951
1/31/2014	Pressure Mattress	10	1,375	11	-	138	138	138	276	1,099
3/9/2014	Wheel Chair Ramp Scale	3	1,073	30	-	358	358	358	716	357
5/31/2014	Pump	3	1,114	31	-	371	371	371	742	372
Movable Equipment 2014			6,413	96	-	1,817	1,817	1,817	3,634	2,779
6/30/2014	Pressure Mattress	3	7,200	60	-	-	-	2,400	2,400	4,800
6/29/2015	Cardio Stress Software	3	3,137	26	-	-	-	1,046	1,046	2,091
7/26/2015	Wander system Alarm	5	907	8	-	-	-	181	181	726
8/18/2015	Patient Wander System	10	7,000	194	-	-	-	700	700	6,300
9/28/2015	Wander guard tags	5	3,386	94	-	-	-	677	677	2,709
Movable Equipment 2015			21,630	382	-	-	-	5,004	5,004	16,626

Total Assets		120,467		1,683	15,921	17,604	21,157	38,761	81,706
Per Trial Balance		120,467					13,818	25,486	94,981
Variance							7,339	13,275	(13,275)

1. F/S vs CR NBV
 Rounding (1)
 F/S vs CR NBV - Pg. 31, Line B9 13,274
2. F/S vs C/R Deprec. - Pg. 36, Line F1 (7,339)

Amortization Schedule*

Name of Facility Fairview Health of Southport LLC	License No. 2307-C		Report for Year Ended 9/30/2015		Page 24	of 37	
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**			Rate Amortization %
Item	Month	Year			Length of Amortization	Cost to Be Amortized	
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.

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

Name of Facility Fairview Health of Southport LLC	License No. 2307-C	Report for Year Ended 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	11/26/13			
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
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 9/30/2015				
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	11/26/13	10 years	487,466

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		2307-C	9/30/2015		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		9/30/2015			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)				\$	144,803	144,803		
Working Capital Loan								
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	144,803	144,803		
14. Insurance								
a. Insurance on Property (buildings only)				\$	84,169	84,169		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	84,169	84,169		
15. Total All Expenditures (A-13 thru C-14)				\$	12,384,135	12,384,135		

D. Adjustments to Statement of Expenditures

Name of Facility Fairview Health of Southport LLC				License No. 2307-C	Report for Year Ended 9/30/2015	Page 28	of 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.	10	A12g	Occupational Therapy	\$ 177,472	177,472		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	I.c.	Bad Debts	\$ 500,000	500,000		
10.	15	I.e.	Accounting & Legal	\$ 13,012	13,012		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 148	148		
18.	16	m3	Unallowable Advertising *	\$ 66,996	66,996		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 34,878	34,878		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 2,949	2,949		
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)				\$ 795,455	795,455		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

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

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)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties & Fines (self-disallow)	\$ 4,252		
16	m13	Late Fees (self-disallow)	\$ 28,642		
16	L 3	Gifts to Staff and Residents	\$ 1,984		
Total Other A&G Adjustments			\$ 34,878	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Southport LLC			2307-C	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 795,455	795,455		
Page 20 - Resident Care Supplies***							
27.	20	5.a.1.	Prescription Drugs	\$ 260,006	260,006		
28.	20	5.d.	Ambulance/Limousine	\$ 927	927		
29.	20	5.f.	X-rays, etc	\$ 6,756	6,756		
30.	20	5.h.	Laboratory	\$ 26,333	26,333		
31.			Medical Supplies	\$			
32.	20	5.e.2.	Oxygen (non emergency)	\$ 35,940	35,940		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 41,762	41,762		
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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV8	Vending Machine Revenue	\$ 127	127		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 104,786	104,786		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,272,092	1,272,092		

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

Fairview Health of Southport LLC
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (see attached)	\$ 12,159		
20	5j	Patient Specific Bed Rentals (self-disallow)	\$ 29,603		
Total Other Ancillary Costs			\$ 41,762	\$ -	\$ -

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			\$ -	\$ -	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Vendor Settlement (self-disallow)	\$ 97,017		
30	IV8	Sales Adjustment Account (self-disallow)	\$ 7,769		
Total Other Adjustments			\$ 104,786	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Fairview Health of Southport, LLC 2015
Disallowance Schedule for Cable TV
9/30/2015**

Total Cable TV Expense acct #52.4970	<u>Amount</u> 15,759 D.06
--------------------------------------	------------------------------

Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600

Disallowed Cable TV	<u><u>\$ 12,159</u></u>
----------------------------	-------------------------

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport LLC	2307-C	9/30/2015		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 12,118,705	12,118,705			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,782,567)	(4,782,567)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,695,005	2,695,005			
b. Medicare Room and Board Contractual Allowance **	\$ 1,570,213	1,570,213			
4. a. Private-Pay Residents and Other	\$ 954,770	954,770			
b. Private-Pay Room and Board Contractual Allowance **	\$ (158,924)	(158,924)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 133,999	133,999			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 41,111	41,111			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
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	\$ 1,116,030	1,116,030			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 257,004	257,004			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 507,318	507,318			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 87,566	87,566			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,110,455	1,110,455			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 194,306	194,306			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (2,830,054)	(2,830,054)			
b. Other (Specify) - Non-Medicare	\$ (516,292)	(516,292)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,498,645	12,498,645			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 2,949	2,949			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 203	203			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 99,872	99,872			
V. Total Other Revenue (I thru 8)	\$ 103,024	103,024			
VI. Total All Revenue (III + V)	\$ 12,601,669	12,601,669			

* 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)
		-		
30II6a	Lab Med A	\$ 22,725		
30II6a	Radiology Med A	\$ 5,745		
30II6a	C/A Medicare A Ancillaries	\$ (2,804,530)		
30II6a	C/A Medicare B Therapy	\$ (49,417)		
30II6a	Medicare Retro Settlement	\$ (4,577)		
Total Other Resident Revenue - Medicare		\$ (2,830,054)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30II6b	Lab Medicaid	\$ 136		
30II6b	Lab Other	\$ 3,732		
30II6b	Radiology Other	\$ 691		
30II6b	C/A Medicaid MN Ancillaries	\$ (336,989)		
30II6b	C/A Managed Care Ancillaries	\$ (202,167)		
30II6b	C/A Private Revenue	\$ 18,305		
Total Other Resident Revenue		\$ (516,292)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30IV5	Interest Income	N/A	203		
Total Interest Income			\$ 203	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30IV8	Medicaid Cost Settlement	\$ (5,041)		
30IV8	Vendor Settlement (self-disallow)	\$ 97,017		
30IV8	Vending Machine Income (self-disallow)	\$ 127		
30IV8	Sales Adjustment Account (self-disallow)	\$ 7,769		
Total Other Revenue		\$ 99,872	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC	2307-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	408,066
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,410,528
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	1,421,110
a. Security Deposit	6,792			
b. Cost - Purchase of Business	1,414,318			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	4,239,704
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 28,695		\$	23,187
	Accum. Depreciation 5,508	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 18,000		\$	6,000
	Accum. Depreciation 12,000	Net		
6. Movable Equipment	*Historical Cost 73,772		\$	52,519
	Accum. Depreciation 21,253	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	13,275
F/S vs. C/R NBV Adjustment	13,275			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	94,981

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC		2307-C	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	4,334,685
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				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____	Accum. Depreciation _____	Net	\$
4. Goodwill (Purchased Only)				\$	407,313
5. Investments Related to Resident Care (<i>itemize</i>)				\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address		Amount	Loan Date		

7. Other Assets (<i>itemize</i>)				\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	407,313
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	4,741,998

* 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		2307-C	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,276,247
2. Notes Payable (<i>itemize</i>)				\$	
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>)				\$	143,786
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,094
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	10,312
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	824,957
Accrued Nursing Home User Fee		467,243	Accrued Deductions	23,604	
Deferred Income		21,675			
Accrued Expenses		320,170			
Patient Refund		(7,735)			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,261,396

* 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		License No. 2307-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,261,396	
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>)					
\$					
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due to/from Greenwich		693,287			
Due to/from Management		(310,721)			
Due to/from HJM		300,000			
				\$	682,566
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	682,566
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,943,962

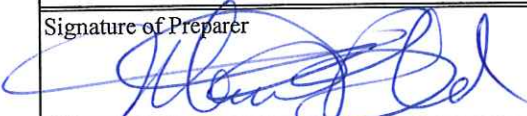
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC	2307-C	9/30/2015	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			\$	1,261,771
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(688,610)
6. Gain or Loss for Period			\$	224,875
7. Total Net Worth			\$	798,036
C. Total Reserves and Net Worth			\$	798,036
D. Total Liabilities, Reserves, and Net Worth			\$	4,741,998

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport LLC	2307-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	748,770
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,601,669
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,376,794
D. Net Income or Deficit			\$	224,875
E. Balance			\$	973,645
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures - PG 27 12,384,135				
Depreciation Adjustment (7,339)				
Rounding (2)				
Total Expenditures - Line C 12,376,794				
2. Other <i>(itemize)</i>				
Prior Period Adjustment (175,609)				
F-3. Total Additions			\$	(175,609)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	798,036
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Fairview Health of Southport LLC		License No. 2307-C	Report for Year Ended 9/30/2015	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 2/17/16		
Printed Name of Preparer Matthew S. Bivolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Fairview Health of Southport LLC

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: Not Applicable

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Not Applicable

Explanation: _____

Yes No

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

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Some hours are not available

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2016
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
00-1110	Petty Cash	350.00			350.00	350.00
00-1120	Operating Cash Account	404,465.55			404,465.55	405,085.57
00-1121	Cash- Gov't Clearing Acct	605.64			605.64	605.64
00-1122	Cash- Diamond Health. Account	10.85			10.85	(30,484.02)
00-1123	Cash - Fairview Health	234.00			234.00	25,707.08
00-1125	Cash Special Account	300.00			300.00	17,800.90
00-1126	Special Fund Escrow Account	1,797.89			1,797.89	1,797.07
00-1130	Cash Payroll Account	0.00			0.00	50.00
00-1149	Cash Recreation Fairview	300.75			300.75	386.17
00-1160	A/R Private	1,256,986.58			1,256,986.58	1,079,759.08
00-1161	A/R Private (Litigation)	267,860.36			267,860.36	267,860.36
00-1162	A/R CT Medicaid	996,590.89			996,590.89	581,779.88
00-1163	A/R Medicare	328,052.22			328,052.22	310,820.85
00-1164	A/R Other	203,838.28			203,838.28	114,583.40
00-1165	A/R Managed Care	343,117.75			343,117.75	423,291.27
00-1166	A/R Clearing Account	(60.00)			(60.00)	(60.00)
00-1168	A/R NY Medicaid	11,140.00			11,140.00	11,140.00
00-1170	Medicaid Pending	(221,739.76)			(221,739.76)	(53,377.54)
00-1175	Allowance for Bad Debts	(775,258.81)			(775,258.81)	(275,258.81)
00-1412	Security Deposit	6,792.38			6,792.38	6,792.38
00-1600	Cost - Purchase of Business	1,414,317.79			1,414,317.79	1,414,317.79
00-1810	Equipment	118,147.05			118,147.05	96,516.58
00-1825	Accum Deprec F & F	(15,064.97)		(10,189.26)	(25,254.23)	(3,049.70)
00-1850	Leasehold Improvement	2,320.00			2,320.00	0.00
00-1910	Goodwill	407,312.93			407,312.93	407,312.93
00-1920	Deferred Finance Fees	0.00			0.00	20,000.00
00-2210	Accounts Payable	(2,644,192.33)			(2,644,192.33)	(2,545,038.63)
00-2211	Accounts Payable - Constructi	55,785.82			55,785.82	0.00
00-2216	Accounts Payable - Settled	312,159.10			312,159.10	162,035.59
00-2220	Patients Exchange	0.15			0.15	(300.00)
00-2240	Payroll Exchange	10,832.09			10,832.09	(11,519.77)
00-2250	Credit Union Deduction	(18,817.13)			(18,817.13)	0.00
00-2251	Payroll Wage Execution	407.31			407.31	(266.70)
00-2253	Union Dues Deduction	(4,786.63)			(4,786.63)	(4,559.75)
00-2265	Patient Refund	7,735.01			7,735.01	17,005.00
00-2300	Accrued Expense and Other	(188,498.59)			(188,498.59)	(188,498.59)
00-2400	Accrued Taxes Property	(115,663.63)			(115,663.63)	(41,879.43)
00-2410	Accrued Water & Sewer	(16,001.60)			(16,001.60)	(4,987.44)
00-2500	Accrued Wages	(155,025.75)			(155,025.75)	(136,151.45)
00-2520	Accrued Payroll Taxes	(6,094.05)			(6,094.05)	(11,043.29)
00-2550	Accrued Nursing Home User Fee	(467,243.30)			(467,243.30)	(609,243.80)
00-2551	Accrued Sales Tax	(6.00)			(6.00)	0.00
00-2572	Deferred Income	(21,675.00)			(21,675.00)	0.00
00-2578	Due to Facility	(693,287.41)			(693,287.41)	(755,228.97)
00-2579	Due To /From VOA	310,720.57			310,720.57	654,720.57
00-2611	Loan Payable HJM	(300,000.00)			(300,000.00)	(300,000.00)
00-2705	Due to /from Management Co	0.00			0.00	(300,000.00)
00-2712	Interest Payable	(10,312.00)			(10,312.00)	0.00
00-3560	Retained Earnings	688,610.23			688,610.23	752,449.95
00-3570	Members Contribution	(1,261,770.75)			(1,261,770.75)	(1,261,770.75)
00-3710	Room & Board Private	(777,350.00)			(777,350.00)	(1,618,675.00)
00-3728	RM & BD Insurance	0.00			0.00	24,700.00
00-3730	Room & Board Medicare	(2,695,005.00)			(2,695,005.00)	(2,119,675.00)
00-3740	RM & BD MDCCD - CT	(12,118,704.93)			(12,118,704.93)	(12,187,880.75)
00-3742	Room & Board Managed Care	(177,420.00)			(177,420.00)	(214,120.00)
00-3746	PT Revenue Med A	(1,068,326.46)			(1,068,326.46)	(833,215.53)
00-3747	OT Revenue Medicaid	(68,060.50)			(68,060.50)	(94,686.20)
00-3748	OT Revenue Med A	(1,085,223.02)			(1,085,223.02)	(847,536.35)
00-3750	ST Revenue Med A	(488,510.82)			(488,510.82)	(357,273.68)
00-3751	SP Revenue Medicaid	(33,887.04)			(33,887.04)	(61,738.51)
00-3752	PT Revenue Med B	(47,703.76)			(47,703.76)	(66,640.88)
00-3754	OT Revenue Med B	(25,232.14)			(25,232.14)	(53,903.88)
00-3756	ST Revenue Med B	(18,807.32)			(18,807.32)	(43,727.12)
00-3758	PT Revenue Private	(1,905.04)			(1,905.04)	7,223.56
00-3760	OT Revenue Private	(1,874.14)			(1,874.14)	4,985.82
00-3762	ST Revenue Private	263.02			263.02	898.46
00-3763	PT Revenue Medicaid	(128,111.58)			(128,111.58)	(125,596.20)
00-3764	PT Revenue Managed Care	(126,987.00)			(126,987.00)	(72,621.72)
00-3766	OT Revenue Managed Care	(124,371.22)			(124,371.22)	(84,134.56)
00-3768	ST Revenue Managed Care	(53,942.44)			(53,942.44)	(34,760.62)
00-3770	Lab Med A	(22,725.04)			(22,725.04)	(9,258.16)
00-3772	Lab Medicaid	(136.33)			(136.33)	335.25
00-3774	Lab Other	(3,732.37)			(3,732.37)	(1,412.58)
00-3776	Radiology Med A	(5,745.26)			(5,745.26)	(6,215.04)
00-3778	Radiology Medicaid	0.00			0.00	30.22
00-3780	Radiology Other	(691.12)			(691.12)	(420.00)
00-3788	Pharmacy Med A	(133,999.08)			(133,999.08)	(128,691.37)
00-3790	Pharmacy Medicaid	(3,127.11)			(3,127.11)	(3,191.07)
00-3792	Pharmacy Other	(37,983.69)			(37,983.69)	(33,722.00)
00-3796	Med Supplies Medicaid	0.00			0.00	(686.10)
00-3798	Med Supplies Other	0.00			0.00	(135.92)
00-3820	CJA Medicare Room & Board	(1,570,212.81)			(1,570,212.81)	(1,194,866.23)
00-3822	CJA MDCCD CT RM & BD	4,782,566.78			4,782,566.78	4,989,721.15

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
00-3824	C/A Medicare A Ancillaries	2,804,529.68			2,804,529.68	2,182,640.07
00-3826	C/A Medicaid MN Ancillaries	336,989.37			336,989.37	0.00
00-3830	C/A Medicare B Therapy	49,417.04			49,417.04	85,143.78
00-3831	C/A Managed Care Ancillaries	202,167.44			202,167.44	34,394.63
00-3832	C/A Managed Care R&B	140,618.92			140,618.92	203,250.46
00-3833	C/A Private Revenue	(18,305.26)			(18,305.26)	0.00
00-3834	C/A Private Ins R&B	18,305.26			18,305.26	(16,994.26)
00-3942	Medicaid Cost Settlement	5,041.82			5,041.82	0.00
00-3943	Medicare Retro Settlement	4,577.42			4,577.42	8,123.58
00-3949	Interest Income	(203.02)			(203.02)	(0.84)
00-3950	Miscellaneous Income	(97,017.36)			(97,017.36)	0.00
00-3952	Beauty Salon Revenue	0.00			0.00	(1,651.00)
00-3953	Vending Machine Income	(127.00)			(127.00)	(330.00)
00-3957	Sales Adjustment Account	(7,769.88)			(7,769.88)	(879.26)
00-3958	Non Patient Food	(2,948.67)			(2,948.67)	0.00
00-3990	Settlement of Accounts Payable	0.00			0.00	(88,238.00)
00-3995	Nursing Home Provider Tax	703,895.76			703,895.76	682,961.80
50-4010	Administrator Salaries	209,532.03		(56,950.00)	152,582.03	118,338.82
50-4020	Office Salaries	244,863.16		56,950.00	301,813.16	307,163.31
50-4040	Office Expense	12,611.12			12,611.12	11,593.53
50-4050	Printing	1,023.45			1,023.45	122.99
50-4055	Postage	3,104.21			3,104.21	2,213.67
50-4060	Telephone	20,217.03			20,217.03	15,796.97
50-4080	Bad Debts	500,000.00			500,000.00	2,807.61
50-4100	Professional Fees	145,117.10		(107,527.50)	37,589.60	80,633.96
50-4105	Marketing Consultants	0.00			0.00	450.00
50-4110	Automotive Expenses	(84.83)			(84.83)	(1,655.14)
50-4111	Truck Expense	232.80			232.80	60.00
50-4200	Building Charges	487,466.32			487,466.32	464,879.61
50-4300	Business Promotion	66,996.07			66,996.07	31,472.99
50-4309	Dues	0.00			0.00	1,364.80
50-4310	Dues & Subscriptions	0.00			0.00	195.00
50-4311	Fees & Registration	764.00			764.00	518.95
50-4315	License & Permits	420.00			420.00	2,070.00
50-4317	Penalties & Fines	4,252.00			4,252.00	365.07
50-4320	Employee Education	1,180.00			1,180.00	976.40
50-4330	Employee Relations	1,984.26			1,984.26	912.27
50-4333	Employee 401K Match	0.00			0.00	375.00
50-4335	Employee Consultant	7,500.00			7,500.00	0.00
50-4340	Union Training & Upgrade Exp	25,341.39			25,341.39	28,416.41
50-4350	Union Pension Funds	212,434.23			212,434.23	197,374.74
50-4351	Union Welfare Fund	637,302.71			637,302.71	592,124.23
50-4400	Insurance Liability	84,169.20			84,169.20	100,603.86
50-4401	Workers Compensation Expense	301,374.29			301,374.29	224,486.66
50-4410	Insurance Employee Group	196,484.72			196,484.72	215,487.54
50-4418	Union Contract Expense	0.00			0.00	34,750.00
50-4420	Equipment Rental	41,068.70		(31,617.70)	9,451.00	7,123.19
50-4425	Auto Rental	0.00			0.00	1,705.14
50-4430	Computer Services	40,029.09			40,029.09	43,982.59
50-4500	Payroll Taxes FICA	427,445.23			427,445.23	394,065.57
50-4502	Payroll service	20,608.82			20,608.82	18,649.42
50-4510	Payroll Taxes State U-C	92,188.00			92,188.00	67,740.62
50-4520	Payroll Taxes FED U-C	34,129.49			34,129.49	19,636.33
50-4535	Tax Property	0.00			0.00	9,573.91
50-4540	Real Estate Taxes	121,230.06			121,230.06	170,669.70
50-4551	Corporate Tax	0.00			0.00	40,330.00
50-4555	Business Entity Tax	0.00			0.00	1,174.20
50-4610	Travel & Entertainment	3,862.60			3,862.60	2,814.67
50-4650	Union Uniform Allowance	42.50			42.50	0.00
50-4770	Late Fees	28,641.50			28,641.50	5,536.07
50-4780	Miscellaneous Admin Expense	(11,153.22)			(11,153.22)	(4,446.75)
50-5200	Management Fee	186,000.00			186,000.00	138,372.00
51-4810	Recreation Salaries	87,979.00			87,979.00	104,265.93
51-4820	Recreation Expense	6,860.74			6,860.74	5,959.06
51-4830	Social Services Salaries	140,544.70			140,544.70	138,115.04
51-4840	Social Service Expense	0.00			0.00	630.00
52-4910	Maintenance Salaries	103,741.38		(62,004.80)	41,736.58	39,395.69
52-4920	Housekeeping Salaries	346,889.62			346,889.62	358,901.84
52-4930	Gas	47,910.40			47,910.40	65,158.78
52-4940	Electricity	118,343.32			118,343.32	152,504.62
52-4960	Housekeeping Supplies	43,209.52			43,209.52	35,628.52
52-4970	Maintenance Service Contracts	59,050.45		(15,759.40)	43,291.05	31,467.89
52-4977	Sewer System Assessment	9,637.39			9,637.39	16,521.28
52-4980	Repair & Maintenance	56,676.09			56,676.09	49,019.14
52-4990	Water	18,085.56			18,085.56	19,437.22
53-5110	Dietary Salaries	528,414.16		(55,504.00)	472,910.16	474,565.07
53-5120	Food Patient	537.66			537.66	0.00
53-5130	Kitchen Supplies	18,848.46			18,848.46	343.91
53-5136	Food Non Patient	176.09			176.09	0.00
53-5160	Outside Dietary Services	220,094.25			220,094.25	312,321.09
54-5210	Laundry Salaries	201,323.02			201,323.02	216,104.50
54-5220	Laundry Expense	1,686.55			1,686.55	9,738.50
54-5225	Uniforms	0.00			0.00	14,849.34
55-5310	Nursing Salaries Director	111,734.52			111,734.52	112,270.78
55-5315	Nursing Salaries Admin RN	182,159.83			182,159.83	278,240.95
55-5320	Nursing Salaries RN	530,158.00			530,158.00	301,813.09
55-5330	Nursing Salaries LPN	1,003,176.11			1,003,176.11	375,165.77

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
55-5340	Nursing Salaries Aides	1,744,762.07			1,744,762.07	1,860,181.88
55-5341	Nursing Pool - Aides	0.00			0.00	1,000.00
55-5342	Nursing Pool - Admin Nurse	128,882.50			128,882.50	140,067.50
55-5343	Nursing Pool - RN	93,206.25			93,206.25	416,850.00
55-5344	Nursing Pool - LPN	196,395.00			196,395.00	1,166,549.30
55-5345	Nursing Supplies	186,780.71		904.46	187,685.17	236,685.11
55-5350	Physical Therapy Salaries	122,788.16			122,788.16	272,816.67
55-5352	Physical Therapy Consultant	119,368.50			119,368.50	82,832.00
55-5353	Physical Therapy Equipment	28,038.52			28,038.52	20,116.50
55-5357	Outside PT Expense	325,152.33			325,152.33	220,962.19
55-5360	Occupational Therapy Salaries	177,471.78			177,471.78	152,740.81
55-5367	Outside OT Expense	4,083.84			4,083.84	0.00
55-5370	Speech Therapy Salaries	1,013.46			1,013.46	22,937.92
55-5372	Speech Therapy Consultant	0.00			0.00	330.00
55-5380	Pharmacy Med A	184,715.74			184,715.74	124,950.24
55-5382	Pharmacy Medicaid CT	12,164.53			12,164.53	21,678.32
55-5384	Pharmacy House	14,595.88			14,595.88	16,028.69
55-5385	Pharmacy Managed Care	48,529.70			48,529.70	32,870.65
55-5386	Pharmacy Consultant	17,245.09			17,245.09	12,718.75
55-5387	Other Consultant	6,220.00			6,220.00	0.00
55-5389	Medical Records	144.00			144.00	0.00
55-5390	Lab Med A	22,930.46			22,930.46	17,067.83
55-5391	Lab Med B	129.66			129.66	393.65
55-5392	Lab Medicaid	163.67			163.67	349.85
55-5394	Lab Other	3,109.40			3,109.40	2,285.56
55-5410	Oxygen Med A	3,234.30			3,234.30	13,027.11
55-5411	Oxygen House	29,418.98			29,418.98	0.00
55-5414	Oxygen Equipment Rental	3,286.94			3,286.94	20,286.03
55-5437	Medicare Non Billable	1,089.94			1,089.94	27,646.18
55-5438	Medicare X-Ray	5,824.41			5,824.41	6,527.73
55-5439	Medicare Resident Travel	927.03			927.03	2,899.41
55-5452	X-Ray Managed Care	931.12			931.12	610.00
55-5540	Other Consultant	(720.00)			(720.00)	6,570.00
55-5550	Medical Director	30,000.00			30,000.00	30,000.00
55-5552	Medical Records	3,632.50			3,632.50	2,190.00
55-5744	Medical Equipment Rental	4,198.15		1,110.00	5,308.15	12,224.73
60-0577	Bank Fees	2,021.41			2,021.41	0.00
60-5700	Pension Plan	0.00			0.00	289.29
60-5710	Interest Notes	10,312.00			10,312.00	0.00
60-5723	Interest - KRANFEN LLC	134,491.03			134,491.03	132,156.00
60-5770	Bank Charges	6,929.29			6,929.29	2,027.15
60-5805	Depreciation Furniture & Fixt	3,396.42		10,189.26	13,585.68	1,366.41
60-5815	Depreciation Leasehold Improv	0.00		232.00	232.00	0.00
60-6000	Distributions to Members	0.00			0.00	87,818.00
Marcum 101	Food Service Supervisor Salaries	0.00		56,504.00	56,504.00	45,870.00
Marcum 102	Chief of Maintenance Salaries	0.00		62,004.80	62,004.80	65,530.00
Marcum 103	Professional Fees - SDX Swallowing	0.00			0.00	360.00
Marcum 104	Accounting & Auditing Fees	0.00		47,902.00	47,902.00	38,711.65
Marcum 105	Unemployment Tax Consultant	0.00		1,580.00	1,580.00	1,185.00
Marcum 106	Cable TB	0.00		15,759.40	15,759.40	16,422.56
Marcum 107	Compliance Consultants	0.00		5,212.50	5,212.50	19,614.82
Marcum 108	Clinical Reimbursement Consultants	0.00		17,160.00	17,160.00	0.00
Marcum 109	RUSSELL PHILLIPS & ASSOCIATES	0.00		350.00	350.00	0.00
Marcum 110	Real Estate Tax Consultants	0.00		35,323.00	35,323.00	0.00
Marcum 111	Patient Specific Bed Rentals	0.00		29,603.24	29,603.24	0.00
Marcum 112	Accum Deprec Leasehold Improv.	0.00		(232.00)	(232.00)	0.00
Total		(0.00)		(0.00)	(0.00)	(0.00)

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Group : [10-A]	Salaries and Wages			
Subgroup : [2]	Administrators			
50-4010	Administrator Salaries	152,582.03	118,338.82	28.94%
Subtotal [2] Administrators		152,582.03	118,338.82	28.94%
Subgroup : [4]	Other Administrative Salaries			
50-4020	Office Salaries	301,813.16	307,163.31	(1.74%)
Subtotal [4] Other Administrative Salaries		301,813.16	307,163.31	(1.74%)
Subgroup : [5B]	Food Service Supervisor			
Marcum 101	Food Service Supervisor Salaries	56,504.00	45,870.00	23.18%
Subtotal [5B] Food Service Supervisor		56,504.00	45,870.00	23.18%
Subgroup : [5C]	Dietary Workers			
53-5110	Dietary Salaries	471,910.16	474,655.07	(0.56%)
Subtotal [5C] Dietary Workers		471,910.16	474,655.07	(0.56%)
Subgroup : [6B]	Other Housekeeping Workers			
52-4920	Housekeeping Salaries	346,889.62	358,901.84	(3.35%)
Subtotal [6B] Other Housekeeping Workers		346,889.62	358,901.84	(3.35%)
Subgroup : [7A]	Engineer or Chief of Maintenance			
Marcum 102	Chief of Maintenance Salaries	62,004.80	65,530.00	(5.38%)
Subtotal [7A] Engineer or Chief of Maintenance		62,004.80	65,530.00	(5.38%)
Subgroup : [7B]	Other Maintenance Workers			
52-4910	Maintenance Salaries	41,736.58	39,395.69	5.94%
Subtotal [7B] Other Maintenance Workers		41,736.58	39,395.69	5.94%
Subgroup : [8B]	Other Laundry Workers			
54-5210	Laundry Salaries	201,323.02	218,104.50	(6.84%)
Subtotal [8B] Other Laundry Workers		201,323.02	218,104.50	(6.84%)
Subgroup : [12A]	Director of Nurses			
55-5310	Nursing Salaries Director	111,734.52	112,270.78	(0.48%)
Subtotal [12A] Director of Nurses		111,734.52	112,270.78	(0.48%)
Subgroup : [12B1]	RNs - Direct Care			
55-5320	Nursing Salaries RN	530,158.00	301,813.09	75.66%
Subtotal [12B1] RNs - Direct Care		530,158.00	301,813.09	75.66%
Subgroup : [12B2]	RNs - Administrative			
55-5315	Nursing Salaries Admin RN	182,159.83	278,240.95	(34.53%)
Subtotal [12B2] RNs - Administrative		182,159.83	278,240.95	(34.53%)
Subgroup : [12C1]	LPNs - Direct Care			
55-5330	Nursing Salaries LPN	1,003,176.11	375,165.77	167.40%
Subtotal [12C1] LPNs - Direct Care		1,003,176.11	375,165.77	167.40%
Subgroup : [12D]	Aides and Attendants			
55-5340	Nursing Salaries Aides	1,744,762.07	1,860,181.88	(6.20%)
Subtotal [12D] Aides and Attendants		1,744,762.07	1,860,181.88	(6.20%)
Subgroup : [12E]	Physical Therapists			
55-5350	Physical Therapy Salaries	122,788.16	272,816.67	(54.99%)
Subtotal [12E] Physical Therapists		122,788.16	272,816.67	(54.99%)
Subgroup : [12F]	Speech Therapists			
55-5370	Speech Therapy Salaries	1,013.46	22,937.92	(95.58%)
Subtotal [12F] Speech Therapists		1,013.46	22,937.92	(95.58%)
Subgroup : [12G]	Occupational Therapists			
55-5360	Occupational Therapy Salaries	177,471.78	152,740.81	16.19%
Subtotal [12G] Occupational Therapists		177,471.78	152,740.81	16.19%
Subgroup : [12H]	Recreation Workers			
51-4810	Recreation Salaries	87,979.00	104,265.93	(15.62%)
Subtotal [12H] Recreation Workers		87,979.00	104,265.93	(15.62%)
Subgroup : [12M]	Social Workers/Case Management			
51-4830	Social Services Salaries	140,544.70	138,115.04	1.76%
Subtotal [12M] Social Workers/Case Management		140,544.70	138,115.04	1.76%
Total [10-A] Salaries and Wages		5,736,551.00	5,244,418.07	9.38%
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
55-5387	Other Consultant	6,220.00	0.00	0.00%
55-5540	Other Consultant	(720.00)	6,570.00	(110.96%)
Subtotal [2] Dentist		5,500.00	6,570.00	(16.29%)
Subgroup : [3]	Pharmacist			
55-5386	Pharmacy Consultant	17,245.09	12,718.75	35.59%
Subtotal [3] Pharmacist		17,245.09	12,718.75	35.59%
Subgroup : [5A]	PT - Resident Care			
55-5352	Physical Therapy Consultant	119,368.50	92,832.00	28.58%

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2015
 Period Ending: 9/30/2015
 Trial Balance: A,01 - TB-CNNH
 Workpaper: A,03 - Grouping Report

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
55-5357	Outside PT Expense	325,152.33	220,962.19	47.15%
Subtotal [5A] PT - Resident Care		444,520.83	313,794.19	41.66%
Subgroup : [8A]	Medical Director			
55-5550	Medical Director	30,000.00	30,000.00	0.00%
Subtotal [8A] Medical Director		30,000.00	30,000.00	0.00%
Subgroup : [8E]	Other			
Marcum 103	Professional Fees - SDX Swallowing	0.00	360.00	(100.00%)
Subtotal [8E] Other		0.00	360.00	(100.00%)
Subgroup : [9A]	ST - Resident Care			
55-5372	Speech Therapy Consultant	0.00	330.00	(100.00%)
Subtotal [9A] ST - Resident Care		0.00	330.00	(100.00%)
Subgroup : [10A]	OT - Resident Care			
55-5367	Outside OT Expense	4,083.84	0.00	0.00%
Subtotal [10A] OT - Resident Care		4,083.84	0.00	0.00%
Subgroup : [11A1]	RN's - Direct Care			
55-5343	Nursing Pool - RN	93,206.25	416,850.00	(77.64%)
Subtotal [11A1] RN's - Direct Care		93,206.25	416,850.00	(77.64%)
Subgroup : [11A2]	RN's - Administrative			
55-5342	Nursing Pool - Admin Nurse	128,882.50	140,087.50	(8.00%)
Subtotal [11A2] RN's - Administrative		128,882.50	140,087.50	(8.00%)
Subgroup : [11B1]	LPN's - Direct Care			
55-5344	Nursing Pool - LPN	196,395.00	1,166,549.30	(83.16%)
Subtotal [11B1] LPN's - Direct Care		196,395.00	1,166,549.30	(83.16%)
Subgroup : [11C]	Aides			
55-5341	Nursing Pool - Aides	0.00	1,000.00	(100.00%)
Subtotal [11C] Aides		0.00	1,000.00	(100.00%)
Total [13-B] Professional Fees		818,833.61	2,088,259.74	(55.95%)
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
50-4401	Workers Compensation Expense	301,374.29	224,486.66	34.25%
Subtotal [1A1] Workmen's Compensation		301,374.29	224,486.66	34.25%
Subgroup : [1A3]	Unemployment Insurance			
50-4510	Payroll Taxes State U-C	92,188.00	67,740.62	36.09%
50-4520	Payroll Taxes FED U-C	34,129.49	19,636.33	73.81%
Subtotal [1A3] Unemployment Insurance		126,317.49	87,376.95	44.57%
Subgroup : [1A4]	Social Security (FICA)			
50-4500	Payroll Taxes FICA	427,445.23	394,065.57	8.47%
Subtotal [1A4] Social Security (FICA)		427,445.23	394,065.57	8.47%
Subgroup : [1A5]	Health Insurance			
50-4351	Union Welfare Fund	637,302.71	592,124.23	7.63%
50-4410	Insurance Employee Group	196,484.72	215,487.54	(8.82%)
Subtotal [1A5] Health Insurance		833,787.43	807,611.77	3.24%
Subgroup : [1A7]	Pensions			
50-4333	Employee 401K Match	0.00	375.00	(100.00%)
50-4350	Union Pension Funds	212,434.23	197,374.74	7.63%
00-5700	Pension Plan	0.00	289.29	(100.00%)
Subtotal [1A7] Pensions		212,434.23	198,039.03	7.27%
Subgroup : [1A8]	Uniform Allowance			
50-4650	Union Uniform Allowance	42.50	0.00	0.00%
54-6225	Uniforms	0.00	14,849.34	(100.00%)
Subtotal [1A8] Uniform Allowance		42.50	14,849.34	(99.71%)
Subgroup : [1A9]	Other			
50-4340	Union Training & Upgrade Expe	25,341.39	28,416.41	(10.82%)
50-4418	Union Contract Expense	0.00	34,750.00	(100.00%)
Subtotal [1A9] Other		25,341.39	63,166.41	(59.88%)
Subgroup : [1C]	Bad Debts			
50-4080	Bad Debts	500,000.00	2,807.61	17,708.74%
Subtotal [1C] Bad Debts		500,000.00	2,807.61	17,708.74%
Subgroup : [1D]	Accounting and Auditing			
Marcum 104	Accounting & Auditing Fees	47,902.00	38,711.65	23.74%
Subtotal [1D] Accounting and Auditing		47,902.00	38,711.65	23.74%
Subgroup : [1E]	Legal			
50-4100	Professional Fees	37,589.60	80,633.95	(53.38%)
Subtotal [1E] Legal		37,589.60	80,633.95	(53.38%)
Subgroup : [1G]	Office Supplies			
50-4040	Office Expense	12,611.12	11,593.53	8.78%
Subtotal [1G] Office Supplies		12,611.12	11,593.53	8.78%
Subgroup : [1H1]	Telephone and Telegraph			

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2015**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
50-4060	Telephone	20,217.03	15,798.97	27.98%
Subtotal [1H1] Telephone and Telegraph		20,217.03	15,798.97	27.98%
Subgroup : [1K3]	Resident Day User Fee			
00-3995	Nursing Home Provider Tax	703,895.76	682,961.80	3.07%
Subtotal [1K3] Resident Day User Fee		703,895.76	682,961.80	3.07%
Subgroup : [1J]	Corporation Business Taxes			
50-4551	Corporate Tax	0.00	40,330.00	(100.00%)
50-4555	Business Entity Tax	0.00	1,174.20	(100.00%)
Subtotal [1J] Corporation Business Taxes		0.00	41,504.20	(100.00%)
Total [15] Expenditures Other than Salaries		3,248,958.07	2,663,605.45	21.98%
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [3]	Gifts to Staff			
50-4330	Employee Relations	1,984.26	912.27	117.51%
Subtotal [3] Gifts to Staff		1,984.26	912.27	117.51%
Subgroup : [4]	Employee Travel			
50-4610	Travel & Entertainment	3,862.60	2,814.67	37.23%
Subtotal [4] Employee Travel		3,862.60	2,814.67	37.23%
Subgroup : [5]	Education Expense			
50-4320	Employee Education	1,180.00	976.40	20.85%
Subtotal [5] Education Expense		1,180.00	976.40	20.85%
Subgroup : [6]	Automobile Expense			
50-4110	Automotive Expenses	(84.83)	(1,655.14)	(94.87%)
50-4111	Truck Expense	232.80	60.00	268.00%
50-4425	Auto Rental	0.00	1,705.14	(100.00%)
Subtotal [6] Automobile Expense		147.97	110.00	34.52%
Subgroup : [M3]	Advertising Other			
50-4105	Marketing Consultants	0.00	450.00	(100.00%)
50-4300	Business Promotion	66,996.07	31,472.99	112.87%
Subtotal [M3] Advertising Other		66,996.07	31,922.99	109.87%
Subgroup : [M5]	Medical Records			
55-5389	Medical Records	144.00	0.00	0.00%
55-5552	Medical Records	3,632.50	2,190.00	65.87%
Subtotal [M5] Medical Records		3,776.50	2,190.00	72.44%
Subgroup : [M7]	Postage			
50-4055	Postage	3,104.21	2,213.67	40.23%
Subtotal [M7] Postage		3,104.21	2,213.67	40.23%
Subgroup : [M8]	Dues and Membership Fees			
50-4309	Dues	0.00	1,364.80	(100.00%)
50-4310	Dues & Subscriptions	0.00	195.00	(100.00%)
Subtotal [M8] Dues and Membership Fees		0.00	1,559.80	(100.00%)
Subgroup : [M11]	Services Provided by Contract			
50-4335	Employee Consultant	7,500.00	0.00	0.00%
50-4430	Computer Services	40,029.09	43,982.59	(8.99%)
50-4502	Payroll Service	20,608.82	18,649.42	10.51%
Marcum 107	Compliance Consultants	5,212.50	19,614.82	(73.43%)
Marcum 108	Clinical Reimbursement Consultants	17,160.00	0.00	0.00%
Subtotal [M11] Services Provided by Contract		90,510.41	82,246.83	10.05%
Subgroup : [M12]	Administrative Management Services			
50-5200	Management Fee	186,000.00	138,372.00	34.42%
Subtotal [M12] Administrative Management Services		186,000.00	138,372.00	34.42%
Subgroup : [M13]	Other			
50-4050	Printing	1,023.45	122.99	732.14%
50-4311	Fees & Registration	764.00	518.95	47.22%
50-4315	License & Permits	420.00	2,070.00	(79.71%)
50-4317	Penalties & Fines	4,252.00	365.07	1,064.71%
50-4770	Late Fees	28,641.50	5,636.07	417.36%
50-4780	Miscellaneous Admin Expense	(11,153.22)	(4,446.75)	150.82%
60-0577	Bank Fees	2,021.41	0.00	0.00%
60-5770	Bank Charges	6,928.29	2,027.15	241.82%
Marcum 105	Unemployment Tax Consultant	1,580.00	1,185.00	33.33%
Marcum 109	RUSSELL PHILLIPS & ASSOCIATES	350.00	0.00	0.00%
Marcum 110	Real Estate Tax Consultants	35,323.00	0.00	0.00%
Subtotal [M13] Other		70,161.43	7,378.48	850.76%
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		427,713.46	270,697.11	58.00%
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
53-5120	Food Patient	537.66	0.00	0.00%
53-5136	Food Non Patient	176.09	0.00	0.00%
Subtotal [2A1] Raw Food		713.75	0.00	0.00%
Subgroup : [2A2]	Non-Food Supplies			
53-5130	Kitchen Supplies	18,848.46	343.91	5,380.64%
Subtotal [2A2] Non-Food Supplies		18,848.46	343.91	5,380.64%

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2015
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CNH
 Workpaper: A.03 - Grouping Report

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Subgroup : [2B]	Purchased Services			
53-5150	Outside Dietary Services	220,094.25	312,321.09	(29.53%)
Subtotal [2B] Purchased Services		220,094.25	312,321.09	(29.53%)
Total [18] Dietary Basis for Allocation of Costs		239,656.46	312,666.00	(23.35%)
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
54-5220	Laundry Expense	1,686.55	9,738.50	(82.68%)
Subtotal [3A1] Bed Linens, etc...washed, ironed..		1,686.55	9,738.50	(82.68%)
Total [19] Laundry-Basis for Allocation of Costs		1,686.55	9,738.50	(82.68%)
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
52-4960	Housekeeping Supplies	43,209.52	35,628.52	21.28%
Subtotal [4A1] In-House Care Supplies		43,209.52	35,628.52	21.28%
Subgroup : [5C]	Medical and Therapeutic Supplies			
55-5345	Nursing Supplies	187,685.17	236,685.11	(20.70%)
Subtotal [5C] Medical and Therapeutic Supplies		187,685.17	236,685.11	(20.70%)
Subgroup : [5D]	Ambulance/Limousine			
55-5439	Medicare Resident Travel	927.03	2,899.41	(68.03%)
Subtotal [5D] Ambulance/Limousine		927.03	2,899.41	(68.03%)
Subgroup : [5E2]	Oxygen - Other			
55-5410	Oxygen Med A	3,234.30	13,027.11	(75.17%)
55-5411	Oxygen House	29,418.98	0.00	0.00%
55-5414	Oxygen Equipment Rental	3,286.94	20,286.03	(83.80%)
Subtotal [5E2] Oxygen - Other		36,940.22	33,313.14	7.89%
Subgroup : [5F]	X-Rays and related radiological			
55-5438	Medicare X-Ray	5,624.41	6,527.73	(10.77%)
55-5452	X-Ray Managed Care	931.12	610.00	52.64%
Subtotal [5F] X-Rays and related radiological		6,755.63	7,137.73	(5.35%)
Subgroup : [5H]	Laboratory			
55-5390	Lab Med A	22,930.46	17,067.83	34.35%
55-5391	Lab Med B	129.68	393.65	(67.08%)
55-5392	Lab Medicaid	163.57	349.85	(53.25%)
55-5394	Lab Other	3,109.40	2,285.58	36.05%
Subtotal [5H] Laboratory		26,333.09	20,096.89	31.03%
Subgroup : [5I]	Recreation			
51-4820	Recreation Expense	8,880.74	5,958.08	15.13%
Marcum 106	Cable TB	15,759.40	16,422.56	(4.04%)
Subtotal [5I] Recreation		22,620.14	22,381.62	1.07%
Subgroup : [5J]	Other			
51-4840	Social Service Expense	0.00	630.00	(100.00%)
55-5353	Physical Therapy Equipment	28,038.52	20,116.90	39.38%
55-5437	Medicare Non Billable	1,089.94	27,648.18	(98.06%)
55-5744	Medical Equipment Rental	5,308.15	12,224.73	(56.58%)
Marcum 111	Patient Specific Bed Rentals	29,603.24	0.00	0.00%
Subtotal [5J] Other		64,039.85	60,617.81	5.65%
Subgroup : [5A2]	Purchased From			
55-5380	Pharmacy Med A	184,715.74	124,950.24	47.83%
55-5382	Pharmacy Medicaid CT	12,164.53	21,678.32	(43.89%)
55-5384	Pharmacy House	14,595.88	16,028.69	(8.94%)
55-5385	Pharmacy Managed Care	48,529.70	32,870.65	47.64%
Subtotal [5A2] Purchased From		260,005.85	195,527.90	32.98%
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		647,516.40	614,288.13	5.41%
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
52-4980	Repair & Maintenance	56,676.09	49,019.14	15.62%
Subtotal [6A] Repairs and Maintenance		56,676.09	49,019.14	15.62%
Subgroup : [6B]	Heat			
52-4930	Gas	47,910.40	65,158.78	(26.47%)
Subtotal [6B] Heat		47,910.40	65,158.78	(26.47%)
Subgroup : [6C]	Light & Power			
52-4940	Electricity	118,343.32	152,504.62	(22.40%)
Subtotal [6C] Light & Power		118,343.32	152,504.62	(22.40%)
Subgroup : [6D]	Water			
52-4990	Water	18,085.58	19,437.22	(6.95%)
Subtotal [6D] Water		18,085.58	19,437.22	(6.95%)
Subgroup : [6E]	Equipment Lease			
50-4420	Equipment Rental	9,451.00	7,123.19	32.68%
Subtotal [6E] Equipment Lease		9,451.00	7,123.19	32.68%

Client: Fairview Health Cost Reports
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Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Subgroup : [6F]	Other			
52-4970	Maintenance Service Contracts	43,291.05	31,467.89	37.57%
52-4977	Sewer System Assessment	9,637.39	16,521.28	(41.67%)
Subtotal [6F] Other		52,928.44	47,989.17	10.29%
Subgroup : [7B]	Building & Building Improvements			
60-5815	Depreciation Leasehold Improv	232.00	0.00	0.00%
Subtotal [7B] Building & Building Improvements		232.00	0.00	0.00%
Subgroup : [7D]	Movable Equipment			
60-5805	Depreciation Furniture & Fixt	13,585.68	1,366.41	894.26%
Subtotal [7D] Movable Equipment		13,585.68	1,366.41	894.26%
Subgroup : [9]	Rental Payments			
50-4200	Building Charges	487,466.32	464,879.61	4.86%
Subtotal [9] Rental Payments		487,466.32	464,879.61	4.86%
Subgroup : [10B]	Real estate taxes paid by lessor			
50-4540	Real Estate Taxes	121,230.06	170,889.70	(28.97%)
Subtotal [10B] Real estate taxes paid by lessor		121,230.06	170,889.70	(28.97%)
Subgroup : [10C]	Personal property taxes			
50-4535	Tax Property	0.00	9,573.91	(100.00%)
Subtotal [10C] Personal property taxes		0.00	9,573.91	(100.00%)
Total [22] Maintenance and Property		926,908.87	987,721.75	(6.26%)
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
60-6740	Interest Notes	10,312.00	0.00	0.00%
60-6723	Interest - KRANFEN LLC	134,491.03	132,156.00	1.77%
Subtotal [12D] Other Interest Expense		144,803.03	132,156.00	9.57%
Subgroup : [14A]	Insurance on Property			
50-4400	Insurance Liability	84,169.20	100,603.86	(16.34%)
Subtotal [14A] Insurance on Property		84,169.20	100,603.86	(16.34%)
Total [27] Interest and Insurance		228,972.23	232,759.86	(1.63%)
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
00-3740	RM & BD MDCD - CT	(12,118,704.93)	(12,187,880.75)	(0.57%)
Subtotal [1A] Medicaid Residents (CT only)		(12,118,704.93)	(12,187,880.75)	(0.57%)
Subgroup : [1B]	Medicaid room and board contractual allowance			
00-3822	C/A MDCD CT RM & BD	4,782,566.78	4,989,721.15	(4.15%)
Subtotal [1B] Medicaid room and board contractual allowance		4,782,566.78	4,989,721.15	(4.15%)
Subgroup : [3A]	Medicare Residents (All inclusive)			
00-3730	Room & Board Medicare	(2,695,005.00)	(2,119,675.00)	27.14%
Subtotal [3A] Medicare Residents (All inclusive)		(2,695,005.00)	(2,119,675.00)	27.14%
Subgroup : [3B]	Medicare room and board contractual allowance			
00-3820	C/A Medicare Room & Board	(1,570,212.81)	(1,194,866.23)	31.41%
Subtotal [3B] Medicare room and board contractual allowance		(1,570,212.81)	(1,194,866.23)	31.41%
Subgroup : [4A]	Private-pay residents and other			
00-3710	Room & Board Private	(777,350.00)	(1,618,675.00)	(51.98%)
00-3728	RM & BD Insurance	0.00	24,700.00	(100.00%)
00-3742	Room & Board Managed Care	(177,420.00)	(214,120.00)	(17.14%)
Subtotal [4A] Private-pay residents and other		(954,770.00)	(1,808,095.00)	(47.19%)
Subgroup : [4B]	Private-pay room and board contractual allowance			
00-3832	C/A Managed Care R&B	140,618.92	203,250.46	(30.81%)
00-3834	C/A Private Ins R&B	18,305.26	(16,994.26)	(207.71%)
Subtotal [4B] Private-pay room and board contractual allowance		158,924.18	186,256.20	(14.67%)
Subgroup : [5A]	Prescription Drugs - Medicare			
00-3788	Pharmacy Med A	(133,999.08)	(128,691.37)	4.12%
Subtotal [5A] Prescription Drugs - Medicare		(133,999.08)	(128,691.37)	4.12%
Subgroup : [5C]	Prescription Drugs - Non-medicare			
00-3790	Pharmacy Medicaid	(3,127.11)	(3,191.07)	(2.00%)
00-3792	Pharmacy Other	(37,983.69)	(33,722.00)	12.64%
Subtotal [5C] Prescription Drugs - Non-medicare		(41,110.80)	(36,913.07)	11.37%
Subgroup : [6C]	Medical Supplies - Non-medicare			
00-3796	Med Supplies Medicaid	0.00	(886.10)	(100.00%)
00-3798	Med Supplies Other	0.00	(135.92)	(100.00%)
Subtotal [6C] Medical Supplies - Non-medicare		0.00	(822.02)	(100.00%)
Subgroup : [7A]	Physical Therapy - Medicare			
00-3746	PT Revenue Med A	(1,068,326.46)	(833,215.53)	28.22%
00-3752	PT Revenue Med B	(47,703.76)	(66,640.86)	(28.42%)
Subtotal [7A] Physical Therapy - Medicare		(1,116,030.22)	(899,856.39)	24.02%

Client: **Fairview Health Cost Reports**
 Engagement: **Medicaid - Fairview Health of Southport, LLC 2016**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014	% VAR
Subgroup : [7C]	Physical Therapy - Non-medicare			
00-3758	PT Revenue Private	(1,905.04)	7,223.56	(126.37%)
00-3763	PT Revenue Medicaid	(128,111.58)	(125,596.20)	2.00%
00-3764	PT Revenue Managed Care	(128,987.00)	(72,621.72)	74.86%
	Subtotal [7C] Physical Therapy - Non-medicare	(257,003.62)	(190,994.36)	34.56%
Subgroup : [8A]	Speech Therapy - Medicare			
00-3750	ST Revenue Med A	(488,510.82)	(357,273.68)	36.73%
00-3756	ST Revenue Med B	(18,807.32)	(43,727.12)	(56.99%)
	Subtotal [8A] Speech Therapy - Medicare	(507,318.14)	(401,000.80)	26.51%
Subgroup : [8C]	Speech Therapy - Non-medicare			
00-3751	SP Revenue Medicaid	(33,887.04)	(61,738.51)	(45.11%)
00-3762	ST Revenue Private	263.02	898.46	(70.73%)
00-3768	ST Revenue Managed Care	(53,942.44)	(34,760.62)	55.18%
	Subtotal [8C] Speech Therapy - Non-medicare	(87,666.46)	(95,600.67)	(8.40%)
Subgroup : [9A]	Occupational Therapy - Medicare			
00-3748	OT Revenue Med A	(1,085,223.02)	(847,536.35)	28.04%
00-3754	OT Revenue Med B	(25,232.14)	(53,903.88)	(53.19%)
	Subtotal [9A] Occupational Therapy - Medicare	(1,110,455.16)	(901,440.23)	23.19%
Subgroup : [9C]	Occupational Therapy - Non-medicare			
00-3747	OT Revenue Medicaid	(68,080.50)	(84,666.20)	(28.12%)
00-3760	OT Revenue Private	(1,874.14)	4,995.62	(137.51%)
00-3766	OT Revenue Managed Care	(124,371.22)	(84,134.56)	47.62%
	Subtotal [9C] Occupational Therapy - Non-medicare	(194,305.86)	(173,824.94)	11.78%
Subgroup : [10A]	Other - Medicare			
00-3770	Lab Med A	(22,725.04)	(9,256.16)	145.46%
00-3776	Radiology Med A	(5,745.28)	(6,215.04)	(7.56%)
00-3824	CIA Medicare A Ancillaries	2,604,528.68	2,182,640.07	28.49%
00-3830	CIA Medicare B Therapy	49,417.04	95,143.78	(48.06%)
00-3943	Medicare Retro Settlement	4,577.42	8,123.58	(43.65%)
	Subtotal [10A] Other - Medicare	2,830,053.84	2,270,434.23	24.65%
Subgroup : [10B]	Other - Non-medicare			
00-3772	Lab Medicaid	(136.33)	335.25	(140.67%)
00-3774	Lab Other	(3,732.37)	(1,412.58)	164.22%
00-3778	Radiology Medicaid	0.00	30.22	(100.00%)
00-3780	Radiology Other	(691.12)	(420.00)	64.55%
00-3826	CIA Medicaid MN Ancillaries	336,989.37	0.00	0.00%
00-3831	CIA Managed Care Ancillaries	202,167.44	34,394.83	487.79%
00-3833	CIA Private Revenue	(18,305.26)	0.00	0.00%
	Subtotal [10B] Other - Non-medicare	516,291.73	32,927.52	1,467.96%
Subgroup : [11]	Meals sold to guests, employees, and others			
00-3958	Non Patient Food	(2,948.67)	0.00	0.00%
	Subtotal [11] Meals sold to guests, employees, and others	(2,948.67)	0.00	0.00%
Subgroup : [15]	Interest Income			
00-3949	Interest Income	(203.02)	(0.84)	24,069.05%
	Subtotal [15] Interest Income	(203.02)	(0.84)	24,069.05%
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			
00-3952	Beauty Salon Revenue	0.00	(1,651.00)	(100.00%)
	Subtotal [17] Barber, Coffee, Beauty & Gift Shops	0.00	(1,651.00)	(100.00%)
Subgroup : [18]	Other Revenue			
00-3942	Medicaid Cost Settlement	5,041.82	0.00	0.00%
00-3950	Miscellaneous Income	(97,017.36)	0.00	0.00%
00-3953	Vending Machine Income	(127.00)	(330.00)	(61.52%)
00-3957	Sales Adjustment Account	(7,769.88)	(879.26)	783.66%
00-3990	Settlement of Accounts Payable	0.00	(88,238.00)	(100.00%)
	Subtotal [18] Other Revenue	(99,872.42)	(89,447.26)	11.66%
Total [30] Statement of Revenue		(12,601,669.66)	(12,751,420.83)	(1.17%)
	Sum of Account Groups	0.00	0.00	0.00%
	Net (income) Loss	0.00	0.00	0.00%



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By: GNRC
 Reviewed By:
 Workpaper Date: 2/12/2016
 Run Date: 2/12/2016

Provider Name: Fairview Health of Southport, LLC
 Provider Number: 000008433
 Period Ended: 9/30/15

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: