

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Fairview Health of Southport, LLC d/b/a RegalCare at Southport	
Address (No. & Street, City, State, Zip Code) 930 Mill Hill Terrace, Southport, CT 06890	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

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General Information

Name of Facility (as licensed) Fairview Health of Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Fairview Health of Southport, LLC d/b/a RegalCare at Southport [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 930 Mill Hill Terrace, Southport, CT 06890				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 10/23/2018	
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 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Fairview Health of Southport, LLC d/b/a RegalCare at Southport		Address (No. & Street, City, State, Zip) 930 Mill Hill Terrace, Southport, CT 06890		
License Numbers:	CCNH 2307-C	RHNS	(Specify)	Medicare Provider No. 07-5200
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If "Yes," explain fully.
N/A				
Administrator				
Name of Administrator Melissa Vivo		Nursing Home Administrator's License No.:	2043	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

Fairview Healthcare Center of Fairfield Org Chart

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



Fairview Health of Southport, LLC (OE)



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

General Information and Questionnaire
Corporate Owners

Name of Facility Fairview Health of Southport, LLC d/b/a Reg	License No. 2307-C	Report for Year Ended 9/30/2018	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	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCa	2307-C	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at	License No. 2307-C	Report for Year Ended 9/30/2018	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	231,330	231,330
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>		Rental Property	Pg. 22 / Line 9	747,839	690,448
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg. 13 / B5a	254,220	254,220
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg. 13 / B9a	113,006	113,006
Regal Care Rehabilitation, LLC	26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg. 13 / B10a	279,287	279,287
		<input checked="" type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a Regal	2307-C	9/30/2018	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 (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

1. In the preparation of this Report, were all costs allocated as required? Yes 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- One Level of Care

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

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

N/A- 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 d/b/a RegalCare at South			2307-C	9/30/2018			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
Great America Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Copier	Monthly	Monthly	4,299	4,299		
Pitney Bowes, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Monthly	Monthly	1,211	1,211		
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Rental	Monthly	Monthly	4,420	4,420		
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
								9,930	

* 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 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
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Services Provided by This Firm (*describe fully*)

1 Annual Review and Preparation of Cost Reports	\$ 15,333
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 15,333

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Robinson & Cole LLP 2 Murtha Cullina LLP 3 Kaufman and Serota 4 Donahue, Durham, & Noonan 5 See Attached Page 7a	Telephone Number 203-462-7518 860-240-6000 212-732-6366 203-458-9168 Various
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Address (*No. & Street, City, State, Zip Code*)

- 1 280 Trumbull St., Hartford, CT 06103
2 185 Asylum St., Hartford, CT 06103
3 252 Broadway 1902, New York, NY 10007
4 741 Boston Post Road, Guilford, CT 06437
5 Various

Services Provided by This Firm (*describe fully*)

1 Compliance Issues (Disallowed on Pg 28)	\$ 27
2 Licensing (Disallowed on Pg. 28)	\$ 9,118
3 Retainer / Settlement (Disallowed \$10,000 on Pg. 28)	\$ 15,000
4 Case with NEHC (Disallowed on Pg 28)	\$ 1,120
5 See Attached Page 7a (Disallowed \$1,499 on Pg 28)	\$ 1,774
	Charge for Services Provided
	\$ 27,039

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare	License No. 2307-C	Report for Year Ended 9/30/2018	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	American Arbitration Association		215-732-5002	
2	Treasurer State of CT		860-702-3000	
3	Schettino & Temchin		203-239-6699	
Address (No. & Street, City, State, Zip Code)				
1	230 S Broad Street, Fl 12, Philadelphia, PA 19102			
2	55 Elm Street, Suite 3, Hartford, CT 06106			
3	18 Peck St, North Haven, CT 06473			
Services Provided by This Firm (describe fully)				
1	Legal Assistance Regarding Termination of Employee		\$	275
2	Probate Court Fees (Disallowed on Pg 28)		\$	1,040
3	Retainer (Disallowed on Pg 28)		\$	459
			Charge for Services Provided	
			\$	1,774

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Fairview Health of Southport, LLC d/b/a RegalCare at Southport		2307-C			9/30/2018				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	104	104			104	104			109	109			
B. As of midnight of THIS report period	113	113			109	109			113	113			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,883	4,883			3,670	3,670			1,213	1,213			
B. Medicaid (Conn.)	30,760	30,760			22,465	22,465			8,295	8,295			
C. Medicaid (other states)													
D. Private Pay	1,227	1,227			726	726			501	501			
E. State SSI for RCH													
F. Other (Specify) Managed Care	771	771			608	608			163	163			
G. Total Care Days During Period (3A thru F)	37,641	37,641			27,469	27,469			10,172	10,172			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	4	4							4	4			
B. Other Bed Reserve Days	58	58			58	58							
5. Total Resident Days (3G + 4A + 4B)	37,703	37,703			27,527	27,527			10,176	10,176			

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Southport, LLC d/b/a Reg	License No. 2307-C	Report for Year Ended 9/30/2018	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	93		7				
Per Diem Rate								
a. One bed rm.	Various	253.12		500.00				
b. Two bed rms.	Various	253.12		460.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,247	1,247		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	182	182		
2. Restorative Treatments	1,637	1,637		
C. Other	12,038	12,038		
D. Total Physical Therapy Treatments	15,104	15,104		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	561	561		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	13	13		
2. Restorative Treatments	113	113		
C. Other	3,042	3,042		
D. Total Speech Therapy Treatments	3,729	3,729		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,441	1,441		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	30	30		
2. Restorative Treatments	273	273		
C. Other	14,849	14,849		
D. Total Occupational Therapy Treatments	16,593	16,593		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a RegalCare at South	2307-C	9/30/2018	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)	110,262	2,284				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	339,795	15,175				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	574,408	33,484				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	350,544	22,650				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	93,342	4,337				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	226,036	15,196				
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	132,435	2,326				
b. RN						
1. Direct Care	442,551	10,080				
2. Administrative**	102,569	5,768				
c. LPN						
1. Direct Care	1,099,655	37,657				
2. Administrative**						
d. Aides and Attendants	1,775,363	108,624				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	68,791	3,134				
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	91,895	4,495				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,407,646	265,210				

* 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
	-					
Respiratory Therapist	\$ 220	4				
IV Insertion Nurse	7,231	31				
Independent Nursing Consultant	145,850	744				
Total	\$ 153,301	779	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southport				2307-C	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Eliyahu Mirlis	15,975			Non Discrim	Oversee the financial operations of facility	N/A	A4	Fairview Health of Greenwich	N/A	
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)				License No.	Report for Year Ended			Page	of	
Fairview Health of Southport, LLC d/b/a RegalCare at Southport				2307-C	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Melissa Vivo (10/1/17-8/29/18)	100,281			Non Discrim	Administrator	2,086	A2			
Onyeabo A Ekekwe (8/29/18-9/30/18)	9,981			Non Discrim	Administrator	198	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a RegalCare	2307-C	9/30/2018	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	7,200	133				
3. Pharmacist	13,056	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	254,220	3,776				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	47,880	285 - EST				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	113,006	932				
b. Other						
10. Occupational Therapist						
a. Resident Care	279,287	4,148				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	192,985	4,112				
2. Administrative***	34,701	398				
b. LPN						
1. Direct Care	64,008	1,792				
2. Administrative***						
c. Aides	37,177	1,547				
d. Other						
12. Other (Specify) See Attached Schedule	153,301	779				
B-13 Total Fees Paid in Lieu of Salaries	1,196,821	17,617				

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

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at S		License No. 2307-C	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IntegraScripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehabilitation, LLC, 26 Firemens Memorial Drive Suite 205, Pomona, NY 10970	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Cavallo Orthopedics and Sports Medicine, LLC, 3 Parkridge Court Rye Brook, NY 10573	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Western Connecticut Medical Group, 14 Research Drive Bethel, CT 06801-1040 14	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Maher Madhoun, 1 Hospital Plz, Stamford, CT 06902	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Deborah Hardy, 187 George Wood Road, Somers, CT 06071	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, 101 North Plains Industrial Road Suite 1B, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Universal Medical Records, 22 The Cross Road, Cortland Manor, NY 10567-6141	Contracted RNs / RN Admins/ LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614 3303	Contracted RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne Staffing, 1413 38th St., Brooklyn, NY 11218	Contracted LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne Healthcare, 5140 US Highway 9 S Howell, NJ 07731	Contracted CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maureen McCarthy, RN,BS, Celtic Consulting, 507 East Main Street Suite 308, Torrington, CT	RN Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a RegalCa	2307-C	9/30/2018		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 232,518	232,518			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 481,247	481,247			
5. Health Insurance	\$ 901,175	901,175			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 231,033	231,033			
8. Uniform Allowance	\$ 300	300			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 30,512	30,512			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 15,333	15,333			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,039	27,039			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 16,207	16,207			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,667	15,667			
2. Cellular Phones	\$ 3,022	3,022			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 682,234	682,234			
Subtotal	\$ 2,636,287	2,636,287			

* 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 d/b/a RegalCare at Southport
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Training Fund	\$ 28,350		
Background Checks	2,162		
Total	\$ 30,512	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at	2307-C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,636,287	2,636,287		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 2,056	2,056			
2. Holiday Parties for Staff	\$ 13,167	13,167			
3. Gifts to Staff and Residents	\$ 461	461			
4. Employee Travel	\$ 16,519	16,519			
5. Education Expenses Related to Seminars and Conventions	\$ 1,563	1,563			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,101	1,101			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 16,239	16,239			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,550	2,550			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10	10			
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>)	\$ 100,424	100,424			
12. Administrative Management Services**	\$ 423,530	423,530			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 66,173	66,173			
C-14 Total Administrative & General Expenditures		\$ 3,280,080	3,280,080		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 16,239		
Total Other Advertising	\$ 16,239	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
American College of Health Care Executives Dues	\$ 10		
Total Dues	\$ 10	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 1,351		
Fines, Penalties & Settlements	9,628		
Late Fees	34,351		
Bank Fees	5,712		
Employee Relations	40		
Employee Food	1,173		
Discriminatory Bonus	11,450		
NYS Tax	2,468		
Total Other Administrative and General	\$ 66,173	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Southport, LLC d/b/a	2307-C	9/30/2018	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	231,330	Oversee operations of the facility	Page 16 / Line m12
LTC Consulting Services	168,800	Billing & Financial Svcs	Page 16 / Line m12
Caretech	23,400	Purchasing	Page 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at		2307-C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 243,378	243,378			
2. Non-Food Supplies	\$ 18,342	18,342			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 21	21			
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 261,741	261,741			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
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 type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
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.

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at S		License No. 2307-C	Report for Year Ended 9/30/2018	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Laundry Supplies		\$	1,111	1,111	
3D. Total Laundry Expenditures (3a + b + c)		\$	1,111	1,111	
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a RegalC		2307-C	9/30/2018		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.	\$ 30,971	30,971		
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.	\$ 169,104	169,104		
C.	Other (<i>Specify</i>)		\$			
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 200,075	200,075		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Medwiz		\$ 266,104	266,104		
b.	Medicine Cabinet Drugs		\$ 4,577	4,577		
c.	Medical and Therapeutic Supplies		\$ 184,692	184,692		
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 3,840	3,840		
f.	X-rays and Related Radiological Procedures***		\$ 4,516	4,516		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 21,255	21,255		
i.	Recreation		\$ 24,952	24,952		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 25,883	25,883		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 535,819	535,819		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Incontinence Supplies	\$ 556		
Sanitation & Incineration	456		
Data Processing	24,547		
Resident Missing Items	324		
Total Other Resident Care	\$ 25,883	\$ -	\$ -

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

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport			License No. 2307-C		Report for Year Ended 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
H&H Linen	A10, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	104,837			20	4b
On-Time IT Solutions	407B, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	17,198			16	m11
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage /Sanitation	25,855			22	6f
Quiet Korner	Promfret Center, CT 06259	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance	12,227			22	6f
MicroManagement	PO Box 1024 Chadds Ford, PA 19317	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance	31,480			22	6f
Unitex	Parkway Mt. Vernon, NY 0550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	45,246			20	4b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b/a Rega	2307-C	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 53,729	53,729			
b. Heat	\$ 60,804	60,804			
c. Light & Power	\$ 134,756	134,756			
d. Water	\$ 38,514	38,514			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,930	9,930			
f. Other (<i>itemize</i>)	\$ 125,393	125,393			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 423,126	423,126			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 25,047	25,047			
c. Non-Movable Equipment	\$ 498	498			
d. Movable Equipment	\$ 20,613	20,613			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 46,158	46,158			
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	\$ 747,839	747,839			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 104,747	104,747			
c. Personal property taxes	\$ 13,552	13,552			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 912,296	912,296			

* 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)
	-		
Supplies	\$ 13,087		
Sanitation & Incineration	24,651		
Extermination	1,793		
Landscaping	13,020		
Fire Drill	10,655		
Contracted Service	55,231		
Water/Chemical Consulting	6,956		
Total Other Repairs and Maintenance	\$ 125,393	\$ -	\$ -

Depreciation Schedule

Name of Facility Fairview Health of Southport, LLC d/b/a RegalCare at Southport			License No. 2307-C			Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals					
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period	142,443		142,443	22,931	S/L	Various	12,253						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)	142,314		142,314		S/L	Various	12,794						
B-4. Subtotal								25,047					
C. Non-Movable Equipment													
1. Acquired prior to this report period	19,068		19,068	18,107	S/L	Various	107						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)	1,953		1,953		S/L	Various	391						
C-4. Subtotal								498					
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year									
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period													
			Var	Var	159,625		159,625	60,325	S/L	Various	18,185		
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
			Var	Var	24,590		24,590		S/L	Various	2,428		
D-3. Subtotal												20,613	
E. Total Depreciation												46,158	

Fairview Health of Southport, LLC d/b/a RegalCare at Southport
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

*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:				
11/8/2017	vent	\$ 5,068	10	\$ 507
11/10/2017	installation of domestic water supply flow preventer	4,123	20	206
11/14/2017	installation of domestic water supply flow preventer	4,123	20	206
12/1/2017	entrance door maintenance	1,819	10	182
1/4/2018	heat exchangers	4,617	15	308
2/12/2018	heat exchangers replacement	4,617	15	308
2/15/2018	Sink Repairs	7,996	20	400
3/5/2018	install new flooring	44,950	10	4,495
4/30/2018	automatic doors	3,566	10	357
6/18/2018	RTU Maintenance	1,202	10	120
7/20/2018	screen	7,849	10	785
3/5/2018	install new flooring	44,950	10	4,495
8/29/2018	fire pump maintenance	6,374	20	319
9/26/2018	replace smoke detector	1,060	10	106
Total additions for Building Improvements		\$ 142,314		\$ 12,794 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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:				
6/30/2018	AC	1,953	5	391
Total additions for Non-Movable Equipment		\$ 1,953		\$ 391 *
Deletions:				

Total deletions for Non-Movable Equipment		\$	-	\$ - **

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/9/2017	Mattress	\$ 973	5	\$ 195
11/6/2017	drawers	1,713	15	114
11/30/2017	fire safety doors	4,600	20	230
12/5/2017	dining room chairs	10,795	15	720
1/16/2018	wheel chair	594	5	119
5/16/2018	Mattress	644	5	129
5/31/2018	Television	1,191	5	238
7/24/2018	bed motor and hand control	973	10	97
7/26/2018	Mattress	859	5	172
8/29/2018	bed	1,077	10	108
8/31/2018	Motorola 2 Way Radios	631	5	126
8/9/2018	Notebook	540	3	180
Total additions for Movable Equipment		\$ 24,590		\$ 2,428 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at South			2307-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

BUILDING IMPROVEMENTS

<u>DATE</u>	<u>DESCRIPTION</u>	<u>Life</u>	<u>Cost</u>	<u>Monthly Deprec</u>	<u>9/30/2017 Accum Depreciation</u>	<u>9/30/2018 Depreciation</u>	<u>9/30/2018 Accum Depreciation</u>	<u>Net Book Value</u>
12/10/13	AC Units Rooftop	10	26,375	220	10,552	2,638	13,190	13,185
2014 Building Improvements			26,375	220	10,552	2,638	13,190	13,185
04/30/15	Return Ducts	10	2,320	19	696	232	928	1,392
2015 Building Improvements			2,320	19	696	232	928	1,392
11/1/2015	Allied Construction Mgmt, Inc	15	10,500	58	1,400	700	2,100	8,400
1/18/2016	Current Technologies Electronics	15	3,500	19	466	233	699	2,801
9/6/2016	Replacement of exhaust fans	15	14,144	79	1,886	943	2,829	11,315
8/15/2016	Sign	10	1,370	11	274	137	411	959
9/7/2016	Roof Repairs	10	2,871	24	574	287	861	2,010
2016 Building Improvements			32,385	191	4,600	2,300	6,900	25,485
11/7/2016	new flooring	10	8,204	68	820	820	1,640	6,564
11/21/2016	new concrete walkways	15	5,000	28	333	333	666	4,334
12/5/2016	new concrete walkways	15	4,500	25	300	300	600	3,900
12/12/2016	new concrete walkways	15	4,500	25	300	300	600	3,900
12/14/2016	fix fire pull stations to meet code requirements	10	2,854	24	285	285	570	2,284
12/26/2016	new concrete walkways	15	3,000	17	200	200	400	2,600
2/20/2017	fix wiring of elevator	20	4,432	18	222	222	444	3,988
2/28/2017	firestop insatallation	10	2,545	21	255	255	510	2,035
4/28/2017	new flooring	10	12,306	103	1,231	1,231	2,462	9,844
8/18/2017	environmental water issue - water treatment	10	11,167	93	1,117	1,117	2,234	8,933
8/31/2017	first installment for the boiler room piping repairs	20	2,660	11	133	133	266	2,394
9/1/2017	final installment for boiler room repairs	20	2,660	11	133	133	266	2,394
9/18/2017	water treatment	10	11,167	93	1,117	1,117	2,234	8,933
9/30/2017	legionella filters	10	6,368	53	637	637	1,274	5,094
2017 Building Improvements			81,363	590	7,083	7,083	14,166	67,197
11/8/2017	vent	10	5,068	42	-	507	507	4,561
11/10/2017	installation of domestic water supply flow preventer	20	4,123	17	-	206	206	3,917
11/14/2017	installation of domestic water supply flow preventer	20	4,123	17	-	206	206	3,917
12/1/2017	entrance door maintenance	10	1,819	15	-	182	182	1,637
1/4/2018	heat exchangers	15	4,617	26	-	308	308	4,309
2/12/2018	heat exchangers replacement	15	4,617	26	-	308	308	4,309
2/15/2018	Sink Repairs	20	7,996	33	-	400	400	7,596
3/5/2018	install new flooring	10	44,950	375	-	4,495	4,495	40,455
4/30/2018	automatic doors	10	3,566	30	-	357	357	3,209
6/18/2018	RTU Maintenance	10	1,202	10	-	120	120	1,082
7/20/2018	screen	10	7,849	65	-	785	785	7,064
3/5/2018	install new flooring	10	44,950	375	-	4,495	4,495	40,455
8/29/2018	fire pump maintenance	20	6,374	27	-	319	319	6,055
9/26/2018	replace smoke detector	10	1,060	9	-	106	106	954
2018 Building Improvements			142,314	1,067	-	12,794	12,794	129,520
NON-MOVABLE EQUIPMENT								
<u>DATE</u>	<u>DESCRIPTION</u>	<u>Life</u>	<u>Cost</u>	<u>Monthly Deprec</u>	<u>9/30/2017 Accum Depreciation</u>	<u>9/30/2018 Depreciation</u>	<u>9/30/2018 Accum Depreciation</u>	<u>Net Book Value</u>
3/1/2014	Balance Call System	3	18,000	500	18,000	-	18,000	-
2014 Non-Movable Equipment			18,000	500	18,000	-	18,000	-
11/1/2016	Walk In Freezer	10	1,068	9	107	107	214	854
2017 Non-Movable Equipment			1,068	9	107	107	214	854
6/30/2018	AC	5	1,953	33	-	391	391	1,562
2018 Non-Movable Equipment			1,953	33	-	391	391	1,562
EQUIPMENT MOVEABLE								
<u>DATE</u>	<u>DESCRIPTION</u>	<u>Life</u>	<u>Cost</u>	<u>Monthly Deprec</u>	<u>9/30/2017 Accum Depreciation</u>	<u>9/30/2018 Depreciation</u>	<u>9/30/2018 Accum Depreciation</u>	<u>Net Book Value</u>
01/09/13	Computers	5	3,457	58	3,283	174	3,457	0
01/17/13	Broda - Sling	5	1,200	20	1,140	60	1,200	-
01/31/13	televisions	5	1,477	25	1,402	75	1,477	0
05/01/13	Pressure Mattress	3	2,297	64	2,297	-	2,297	-
05/04/13	Water Cooler	10	1,290	11	570	129	699	591
07/31/13	Freezer	10	4,965	41	2,112	497	2,609	2,356
08/22/13	Pressure Mattress	3	1,043	29	1,043	-	1,043	-
09/30/13	Beds - Electric	12	30,000	208	10,208	2,500	12,708	17,292
2013 Movable Equipment			45,729	455	22,054	3,435	25,489	20,240

1/31/2014	Med Essentials	3	2,851	24	2,851	-	2,851	-
1/31/2014	Pressure Mattress	10	1,375	11	552	138	690	685
3/9/2014	Wheel Chair Ramp Scale	3	1,073	30	1,073	-	1,073	-
5/31/2014	Pump	3	1,114	31	1,114	-	1,114	-
2014 Movable Equipment			6,413	96	5,590	138	5,728	685
6/30/2014	Pressure Mattress	3	7,200	60	7,200	-	7,200	-
6/29/2015	Cardio Stress Software	3	3,137	26	3,137	-	3,137	-
7/26/2015	Wander system Alarm	5	907	8	543	181	724	183
8/18/2015	Patient Wander System	10	7,000	194	2,100	700	2,800	4,200
9/28/2015	Wander guard tags	5	3,386	94	2,031	677	2,708	678
2015 Movable Equipment			21,630	382	15,011	1,558	16,569	5,061
10/7/2015	Technologies Electronics	5	1,350	23	540	270	810	540
10/29/2015	Technologies Electronics	5	686	11	274	137	411	275
11/9/2015	Patient Wander System	10	7,000	58	1,400	700	2,100	4,900
2/3/2016	Technologies Electronics	5	1,616	27	646	323	969	647
11/17/2015	Tower Furniture	10	6,500	54	1,300	650	1,950	4,550
7/11/2016	Chairs/Couch (Quantity = 5)	15	4,700	26	626	313	939	3,761
9/25/2016	Card Printer	5	1,069	18	428	214	642	427
9/22/2016	Scale, Frame, Mattress, Side Cover, Wheelchair, Desk Arm	10	17,463	146	3,492	1,746	5,238	12,225
9/12/2016	Bariatric Mattress	10	1,590	13	318	159	477	1,113
8/3/2016	Lenovo Computer	5	519	9	208	104	312	207
2016 Movable Equipment			42,493	385	9,232	4,616	13,848	28,645
11/1/2016	Stop Button Generator	5	700	12	140	140	280	420
2/1/2017	Snow Blower	5	956	16	191	191	382	574
6/1/2017	Ice Machine	10	2,335	19	234	234	468	1,867
7/1/2017	Washing Machine Motor	5	791	13	158	158	316	475
7/1/2017	NEC Port 8 Daughter Board	5	1,100	18	220	220	440	660
8/1/2017	Amex Credit Card	5	510	9	102	102	204	306
9/1/2017	Saucier Mechanical	5	1,125	19	225	225	450	675
10/1/2016	Computer Monitor	5	975	16	195	195	390	585
11/1/2016	Computer Monitor	5	594	10	119	119	238	356
6/1/2017	Computer Hardware	5	7,531	126	1,506	1,506	3,012	4,519
7/1/2017	Computer Hardware	5	5,882	98	1,176	1,176	2,352	3,530
1/1/2017	Medical Equipment	5	19,615	327	3,923	3,923	7,846	11,769
6/1/2017	Wheelchairs	5	502	8	100	100	200	302
8/1/2017	Mattress	5	744	12	149	149	298	446
2017 Movable Equipment			43,360	703	8,438	8,438	16,876	26,484
10/9/2017	Mattress	5	973	16	-	195	195	778
11/6/2017	drawers	15	1,713	10	-	114	114	1,599
11/30/2017	fire safety doors	20	4,600	19	-	230	230	4,370
12/5/2017	dining room chairs	15	10,795	60	-	720	720	10,075
1/16/2018	wheel chair	5	594	10	-	119	119	475
5/16/2018	Mattress	5	644	11	-	129	129	515
5/31/2018	Television	5	1,191	20	-	238	238	953
7/24/2018	bed motor and hand control	10	973	8	-	97	97	876
7/26/2018	Mattress	5	859	14	-	172	172	687
8/29/2018	bed	10	1,077	9	-	108	108	969
8/31/2018	Motorola 2 Way Radios	5	631	11	-	126	126	505
8/9/2018	Notebook	3	540	15	-	180	180	360
2018 Movable Equipment			24,590	203	-	2,428	2,428	22,162
Total Assets			489,994		101,363	46,158	147,521	342,472
Per Trial Balance			489,994			55,436	141,704	348,290
Variance			-			(9,278)	5,817	(5,818)
Rounding								1

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

5,818

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

9,278

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

Name of Facility Fairview Health of Southport, LLC d/b	License No. 2307-C	Report for Year Ended 9/30/2018	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					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT 06890	11/26/13	10 years	747,839	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Fairview Health of Southport, LLC d/b		2307-C	9/30/2018		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		9/30/2018		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)				\$	48,202	48,202	
Interest on Late Payments / Loan / Credit Card							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	48,202	48,202	
14. Insurance							
a. Insurance on Property (buildings only)				\$	134,091	134,091	
b. Insurance on Automobiles				\$	2,204	2,204	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	7,097	7,097	
EPLI Insurance / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	143,392	143,392	
15. Total All Expenditures (A-13 thru C-14)				\$	12,410,309	12,410,309	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at Southpo				2307-C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 15,975	15,975		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 279,287	279,287		
7.			Other - See attached Schedule	\$ 153,301	153,301		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 21,764	21,764		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 1,582	1,582		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 5,920	5,920		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 16,239	16,239		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 101,376	101,376		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 64,705	64,705		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 660,149	660,149		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Owner's Salary	\$ 15,975		
Total Other Salaries Adjustment			\$ 15,975	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Independent Nurse Consultant	\$ 145,850		
13	B12o	Respiratory Therapist	220		
13	B12o	IV Insertion Nurse	7,231		
Total Other Fees Adjustments			\$ 153,301	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines, Penalties & Settlements	\$ 9,628		
16	m13	Late Fees	34,351		
16	m13	Non Routine Bank Charges	1,511		
16	m13	Employee Relations	40		
16	m13	Employee Food	1,173		
16	m13	Discriminatory Bonus	11,450		
16	m13	NYS Tax	2,468		
15	Var	Owner's Benefits	4,084		
Total Other A&G Adjustments			\$ 64,705	\$ -	\$ -

Fairview Health of Greenwich, LLC
September 30, 2018
Benefits Disallowance

Pg. 28a

Owner

Owner's Salary	15,975	Page 11
Total Salaries	<u>5,407,646</u>	TB Linked
Percent to Total Salaries	0.30%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,382,422	TB Linked
Owner's Benefits Disallowed	4,084	Page 28 attachment

Fairview Health of Southport, LLC
 Calculation of Allowable Management Fee
 September 30, 2018

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	423,530	TB Linked
Patient Days	37,703	Page 8 of C/R
Imputed Days - 90% Occupancy	39,420	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 10.7440	
PPD Allowance Per Rate Agreement	8.09	
2018 CPI Increase of 1.0178%	<u>1.0178%</u>	J.01a
PPD Allowance 9/30/2018	<u>8.17</u>	
Amount over (Under)	\$ 2.5717	
Total Days	<u>39,420</u>	Greater of Actual or 90%
Disallowed Management Fee	<u><u>\$ 101,376</u></u>	

**Fairview Health of Southport, LLC
Disallowance Schedule for Cell Phones
September 30, 2018**

	<u>Amount</u>	
Total Cell Phone Expense	3,022	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,582</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a RegalCare at South				2307-C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 660,149	660,149		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 266,104	266,104		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 4,516	4,516		
30.	20	5h	Laboratory	\$ 21,255	21,255		
31.	20	5c	Medical Supplies	\$ 17,126	17,126		
32.	20	5e2	Oxygen (non emergency)	\$ 3,840	3,840		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 26,089	26,089		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 50,155	50,155		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,049,234	1,049,234		

*** 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 d/b/a RegalCare at Southport
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance	\$ 17,826		
20	5l	Resident Missing Items	324		
20	5c	Non Allowable Nursing Supplies	1,519		
20	5c	Non Allowable Nursing Equipment	6,420		
Total Other Ancillary Costs			\$ 26,089	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Class Action Lawsuit Revenue from Vendor	\$ 1,279		
30	IV 8	Medical Records	674		
27	12d	Interest on Late Payments	1,485		
27	12d	Interest on Loan	44,052		
27	12d	Interest on Credit Card	2,665		
Total Other Adjustments			\$ 50,155	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Fairview Health of Southport, LLC
Disallowance Schedule for Cable TV
September 30, 2018**

		<u>Amount</u>
Total Cable TV Expense	Acct	21,426
#80-232-00		
Monthly Allowable amount		\$ 300
Months in Cost Report Year		<u>12</u>
Total Allowable Cost		\$ 3,600
Disallowed Cable TV		<u><u>\$ 17,826</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Southport, LLC d/b/a 2307-C		9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 7,707,257	7,707,257				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,417,239	3,417,239				
b. Medicare Room and Board Contractual Allowance **	\$ (58,208)	(58,208)				
4. a. Private-Pay Residents and Other	\$ 926,674	926,674				
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,545)	(2,545)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 148,261	148,261				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (148,261)	(148,261)				
c. Prescription Drugs - Non-Medicare	\$ 11,776	11,776				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (11,776)	(11,776)				
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	\$ 389,944	389,944				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (349,417)	(349,417)				
c. Physical Therapy - Non-Medicare	\$ 66,682	66,682				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (63,604)	(63,604)				
4. a. Speech Therapy - Medicare	\$ 276,713	276,713				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (233,086)	(233,086)				
c. Speech Therapy - Non-Medicare	\$ 18,257	18,257				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (15,759)	(15,759)				
5. a. Occupational Therapy - Medicare	\$ 476,222	476,222				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (430,161)	(430,161)				
c. Occupational Therapy - Non-Medicare	\$ 16,982	16,982				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (15,063)	(15,063)				
6. a. Other (Specify) - Medicare	\$ 460	460				
b. Other (Specify) - Non-Medicare	\$ (76,681)	(76,681)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,051,906	12,051,906				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 158	158				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 1,953	1,953				
V. Total Other Revenue (1 thru 8)	\$ 2,111	2,111				
VI. Total All Revenue (III + V)	\$ 12,054,017	12,054,017				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 571		
30 II 6a	Revenue Adjustments>Medicare A	(111)		
Total Other Resident Revenue - Medicare		\$ 460	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev>Private	\$ 4,400		
30 II 6b	Other Ancillary Rev>Medicaid	238		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(238)		
30 II 6b	Revenue Adjustments>HMO	(1)		
30 II 6b	Revenue Adjustments>Hospice	(72)		
30 II 6b	Revenue Adjustments>Medicaid	(81,008)		
Total Other Resident Revenue		\$ (76,681)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Late Payments from Insurance Interest	N/A	\$ 158		
Total Interest Income			\$ 158	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Class Action Lawsuit Revenue from Vendor	\$ 1,279		
30 IV 8	Medical Records	674		
Total Other Revenue		\$ 1,953	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/	2307-C	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	87,352
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,612,016
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	54,285
a. Prepaid Expenses	3,260			
b. Prepaid Expenses>Insurance	47,327			
c. Prepaid Expenses>Taxes	3,698			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
_____ _____ _____ See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,753,653
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost <u>284,757</u> Accum. Depreciation <u>47,978</u>	Net	\$	236,779
4. Leasehold Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Non-Movable Equipment	*Historical Cost <u>21,021</u> Accum. Depreciation <u>18,605</u>	Net	\$	2,416
6. Movable Equipment	*Historical Cost <u>184,215</u> Accum. Depreciation <u>80,938</u>	Net	\$	103,277
7. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	11,901
F/S vs C/R Depreciation	5,818			
See Schedule	6,083			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	354,373

* 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 d/b/a		2307-C	9/30/2018	32	37	
Account				Amount		
Total Brought Forward:				\$	3,108,026	
C. Leasehold or like property recorded for Equity Purposes.						
1. Land						
2. Land Improvements						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
3. Buildings						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
4. Non-Movable Equipment						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
5. Movable Equipment						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
6. Motor Vehicles						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
7. Minor Equipment-Not Depreciable						
				\$		
C-8 Total Leasehold or Like Properties (C1 thru 7)						
				\$		
D. Investment and Other Assets						
1. Deferred Deposits						
				\$	6,792	
2. Escrow Deposits						
				\$	274,346	
3. Organization Expense						
				*Historical Cost		
				Accum. Depreciation	Net	
				\$		
4. Goodwill (Purchased Only)						
				\$	1,414,318	
5. Investments Related to Resident Care (<i>itemize</i>)						
				\$		
6. Loans to Owners or Related Parties (<i>itemize</i>)						
				\$	469,322	
Name and Address		Amount	Loan Date			
Due From SP Realty, Torr, Pro, WH, Wtrbry, Employee, Frvw Mgmt		469,322				
7. Other Assets (<i>itemize</i>)						
Due To/(From)>Vendor				5,263	\$	5,263
See Schedule						
D-8. Total Investments and Other Assets (Lines D1 thru 7)						
				\$	2,170,041	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)						
				\$	5,278,067	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b/a Regal		2307-C	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,805,309
2. Notes Payable (<i>itemize</i>)				\$	300,000
Note Payable>Misc					300,000

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
_____		_____	_____	_____	
_____		_____	_____	_____	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	129,951
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,788
7. Medicare Final Settlement Payable				\$	3,883
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	640,123

See Schedule					640,123
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,886,054

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Fairview Health of Southport, LLC d/b/a Re		License No. 2307-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,886,054	
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>)				\$ 1,050,572	
Name and Address of Lender	Amount	Loan Date			
Holdings, Nor, NL, Maplewood, 930 Mill Hill Realty	1,050,572				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 100,344	
Due To/(From)>TSM Holdings		100,000			
Due To/(From)>HMO		83			
Due To/(From)>Medicaid		261			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,150,916	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,036,970	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 6,083
Total Other Fixed Assets (Itemize)			\$ 6,083

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses>PTO	\$ 99,676
33	A12	Accrued Expenses	246,202
33	A12	Accrued Expenses>Prior	9,079
33	A12	Accrued Expenses>RE Taxes	116,442
33	A12	Accrued Expenses>Management Fee	(9,557)
33	A12	Accrued Expenses>Year End Adjustments	18,638
33	A12	Accrued Expenses>Health Insurance	116,622
33	A12	Deferred Revenue>R&B Prepayment	10,983
33	A12	Due To/(From)>Income	1,066
33	A12	Due To>Patient Spend Down	30,972
Total Other Current Liabilities (Itemize)			\$ 640,123

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC d/b	2307-C	9/30/2018	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			\$	(655,104)
6. Gain or Loss for Period			\$	(365,570)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	241,097
C. Total Reserves and Net Worth			\$	241,097
D. Total Liabilities, Reserves, and Net Worth			\$	5,278,067

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC d/b/a	2307-C	9/30/2018	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	608,787		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,054,017		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,419,587		
D. Net Income or Deficit			\$	(365,570)		
E. Balance			\$	243,217		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27	\$12,410,309					
F/S vs C/R Depreciation	\$9,278					
Expenses Per F/S	\$12,419,587					
2. Other (<i>itemize</i>)						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)					\$	2,120
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount				
All Partners		2,120				
2. Other Withdrawings (<i>Specify</i>)			\$			
Purpose						
3. Total Deductions			\$	2,120		
H. Balance at End of Period		09/30/18	\$	241,097		

I. Preparer's/Reviewer's Certification


Name of Facility Fairview Health of Southport, LLC d/b/a	License No. 2307-C	Report for Year Ended 9/30/2018	Page 37	of 37
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Check appropriate category

- | | | |
|---|---|------------------------------------|
| <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

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.

Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/19
--	--------------------	------------------------

Printed Name of Preparer

Matthew S. Bavalack

Address Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
--	----------------------------------

Annual Report Contact Jamie Spencer	Phone Number 860-445-7478
--	----------------------------------

Annual Report Contact Email Address

spencerj@fairviewct.org

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Fairview Health of Southport, LLC d/b/a RegalCare at Southport for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Fairview Health of Southport, LLC d/b/a RegalCare at Southport. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Fairview Health of Southport, LLC d/b/a RegalCare at Southport and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 14, 2019