

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2016	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, 2015 and ending September 30, 2016, 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) Jason Mervin			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		Period Covered: From 10/1/2015	To 9/30/2016
Address of Facility 930 Mill Hill Terrace, Southport, CT 06890			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/2/2017
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 9/30/2016	Page 2	of 37
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Name of Facility (as shown on license) Fairview Health of Southport, LLC	Address (No. & Street, City, State, Zip) 930 Mill Hill Terrace, Southport, CT 06890
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License Numbers:	CCNH 2307-C	RHNS (Specify)	Medicare Provider No. 07-5200
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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.
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Administrator		
Name of Administrator Jason Mervin	Nursing Home Administrator's License No.:	002041

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 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	License No. 2307-C	Report for Year Ended 9/30/2016	Page 3A	of 37
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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	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC	2307-C	9/30/2016	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	License No. 2307-C	Report for Year Ended 9/30/2016	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	284,478	284,478
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT	<input type="radio"/>	<input checked="" type="radio"/>	Rental Property	Pg. 22 / Line 9	487,203	487,203
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	22,120	22,120
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	6,546	6,546
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	22,702	22,702
		<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 Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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
Accounting Basis

Name of Facility Fairview Health of Southport LLC		License No. 2307-C	Report for Year Ended 9/30/2016	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Case & Case, PC			860-678-1434	
2	Earl M. Temchin, Esq.			203-239-6699	
3					
4					
5					
6					
7					
8					
Address (No. & Street, City, State, Zip Code)					
1	10 Tower Lane, Avon, CT 06001				
2	18 Peck St, North Haven, CT 06473				
3					
4					
5					
6					
7					
8					
Services Provided by This Firm (<i>describe fully</i>)					
1	General legal			\$	3,975
2	General legal			\$	900
3				\$	
4				\$	
5				\$	
6				\$	
7				\$	
8				\$	
				Charge for Services Provided	
				\$	4,875
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e					

Schedule of Resident Statistics (Cont'd)

Name of Facility Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2016	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	10	87		5				
Per Diem Rate								
a. One bed rm.	Various	251.83		500.00				
b. Two bed rms.	Various	251.83		460.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,765	3,765		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	253	253		
2. Restorative Treatments	2,273	2,273		
C. Other	10,558	10,558		
D. Total Physical Therapy Treatments	16,849	16,849		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	590	590		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	45	45		
2. Restorative Treatments	402	402		
C. Other	1,808	1,808		
D. Total Speech Therapy Treatments	2,845	2,845		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,329	3,329		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	179	179		
2. Restorative Treatments	1,612	1,612		
C. Other	10,656	10,656		
D. Total Occupational Therapy Treatments	15,776	15,776		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC	2307-C	9/30/2016	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)	107,362	2,104				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	451,234	14,197				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	534,110	33,196				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	349,526	24,372				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	100,368	4,474				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	194,064	13,500				
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	118,205	2,200				
b. RN						
1. Direct Care	596,664	15,301				
2. Administrative**	142,710	3,988				
c. LPN						
1. Direct Care	949,066	35,078				
2. Administrative**						
d. Aides and Attendants	1,672,226	108,633				
e. Physical Therapists	281,256	3,854				
f. Speech Therapists	1,734	41				
g. Occupational Therapists	140,819	4,120				
h. Recreation Workers	74,313	3,758				
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	110,121	4,372				
n. Marketing						
o. Other (Specify) See Attached Schedule						
A-13. Total Salary Expenditures	5,823,778	273,188				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Fairview Health of Southport, LLC		2307-C		9/30/2016		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	63,024		Non Discrim	Oversee the financial operation of facility	N/A	A4	Fairview Health of Greenwich	N/A	45,762
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 9/30/2016		Page 12	of 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***									
Marjorie Simpson (10/1/2015 - 1/12/2016)	43,115		Non Discrim	Administrator	590	A2			
Jenna M Rose (1/13/2016 - 5/13/2016)	33,848		Non Discrim	Administrator	708	A2			
See Attachment Page 12a	30,399		Non Discrim	Administrator	806	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.

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

Name of Facility Fairview Health of Southport, LLC		License No. 2307-C		Report for Year Ended 9/30/2016		Page 12a	of 37			
Name	CCNH	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
		RHNS	(Specify)							
Israel Wulliger (5/17/2016 - 7/29/2016)	15,885			Non Discrim	Administrator	407	A2			
Jason Mervin (7/26/2016 - Present)	14,514			Non Discrim	Administrator	399	A2			

* 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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Fairview Health of Southport, LLC	2307-C	9/30/2016	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	4,050	Contracted				
3. Pharmacist	5,778	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	267,312	4,784				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	51,820	Contracted				
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	7,641	113				
b. Other						
10. Occupational Therapist						
a. Resident Care	32,233	480				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	21,525	Contracted				
2. Administrative***						
b. LPN						
1. Direct Care	15,245	Contracted				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	510	8				
B-13 Total Fees Paid in Lieu of Salaries	406,114	5,385				

* 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 9/30/2016	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		
Prime Choice Dental, Corp.	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Accuscript Consulting Service / Allscripts LLC	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		
Grandison Management, 1413 38th Street, Brooklyn, NY 11218	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Stern Therapy Consultants, 50 Lyncrest Drive, NY 10952	Physical Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Wayne Levin MD of North End Medical Group, LLC, 3690 Main Street, Bridgeport, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cavallo Orthopedics and Sports Medicine, LLC, 945 Summer Street 2nd Floor, Stamford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Iran Gomez, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Swallowing	Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ardor Health Solutions, Pox 203436, Dallas TX 75320	Occupational Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Towne Nursing, 1413 38th St., Brooklyn, NY 11218	Nursing Agency	<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		
		<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	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 100,671	100,671			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 88,252	88,252			
4. Social Security (F.I.C.A.)	\$ 442,386	442,386			
5. Health Insurance	\$ 852,273	852,273			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 200,480	200,480			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 27,636	27,636			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 776,100	776,100			
d. Accounting and Auditing	\$ 15,300	15,300			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 24,031	24,031			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 108,503	108,503			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,381	22,381			
2. Cellular Phones	\$ 3,129	3,129			
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	\$ 754	754			
3. Resident Day User Fee	\$ 990,407	990,407			
Subtotal	\$ 3,652,303	3,652,303			

* 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
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 527		
Union Training	\$ 20,794		
Training & Education	\$ 3,115		
Background Checks	\$ 493		
Employee Relations	\$ 2,597		
Misc. Employee Benefits	\$ 110		
Total	\$ 27,636	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ 754		
Total	\$ 754	\$ -	\$ -

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	9/30/2016	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	3,652,303	3,652,303		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 8,742	8,742		
5. Education Expenses Related to Seminars and Conventions	\$ 100	100		
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>)	\$ 523	523		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 32,407	32,407		
4. Fund-Raising***	\$			
5. Medical Records	\$ 520	520		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 5,873	5,873		
* 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	\$ 1,528	1,528		
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>)	\$ 118,087	118,087		
12. Administrative Management Services**	\$ 417,506	417,506		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 109,896	109,896		
C-14 Total Administrative & General Expenditures	\$ 4,347,485	4,347,485		

* 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)
	-		
Marketing & Advertising	\$ 32,407		
Total Other Advertising	\$ 32,407	\$ -	\$ -

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)
	-		
Licenses	\$ 1,873		
Fines & Penalties	\$ 2,427		
Late Fees	\$ 4,094		
Bank Fees	\$ 6,187		
ACH Fees	\$ 95,282		
Employee Food	\$ 33		
Total Other Administrative and General	\$ 109,896	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Fairview Health of Southport, LLC	2307-C	9/30/2016	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	284,478	Oversee operations of the facility	Page 16 / Line m12
ASP Accounting Svcs	4,750	Bookkeeping Svcs	Page 16 / Line m12
Caretech	27,300	Purchaser	Page 16 / Line m12
LTC Consulting Services	100,978	Billing & Financial Svcs	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	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 92,281	92,281			
2.	Non-Food Supplies	\$ 18,916	18,916			
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 129,293	129,293			
c. Management Services**		\$ _____				
d. Other (Specify) _____		\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 240,490	240,490			
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 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.	\$1,646
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					30 IV1
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 Fairview Health of Southport, LLC		License No. 2307-C	Report for Year Ended 9/30/2016	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. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$				
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	9/30/2016		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. \$	45,003	45,003		
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)	\$	45,003	45,003		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	150,140	150,140		
b.	Medicine Cabinet Drugs	\$	943	943		
c.	Medical and Therapeutic Supplies	\$	204,044	204,044		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,748	3,748		
f.	X-rays and Related Radiological Procedures***	\$	(9,682)	(9,682)		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	6,900	6,900		
i.	Recreation	\$	15,345	15,345		
j.	Other (Specify)**** See Attached Schedule	\$	600	600		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	372,038	372,038		

* 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	\$ 600		
Total Other Resident Care	\$ 600	\$ -	\$ -

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	9/30/2016		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 55,478	55,478			
b. Heat	\$ 31,635	31,635			
c. Light & Power	\$ 137,059	137,059			
d. Water	\$ 19,252	19,252			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,742	6,742			
f. Other (<i>itemize</i>)	\$ 40,874	40,874			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 291,040	291,040			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 5,170	5,170			
c. Non-Movable Equipment	\$ 6,000	6,000			
d. Movable Equipment	\$ 16,525	16,525			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 27,695	27,695			
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	\$ 487,203	487,203			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 71,443	71,443			
c. Personal property taxes	\$ 6,522	6,522			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 592,863	592,863			

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

BUILDING IMPROVEMENTS

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2015 Accum Depreciation	9/30/2016 Depreciation	9/30/2016 Accum Depreciation	Net Book Value
12/10/13	AC Units Rooftop	10	26,375	220	5,276	2,638	7,914	18,461
2014 Building Improvements			26,375	220	5,276	2,638	7,914	18,461
04/30/15	Return Ducts	10	2,320	19	232	232	464	1,856
2015 Building Improvements			2,320	19	232	232	464	1,856
11/11/2015	Allied Construction Mgmt, Inc.	15	10,500	58	-	700	700	9,800
1/18/2016	Current Technologies Electronics	15	3,500	19	-	233	233	3,267
9/6/2016	Replacement of exhaust fans	15	14,144	79	-	943	943	13,201
8/15/2016	Sign	10	1,370	11	-	137	137	1,233
9/7/2016	Roof Repairs	10	2,871	24	-	287	287	2,584
2016 Building Improvements			32,385	191	-	2,300	2,300	30,085

NON-MOVABLE EQUIPMENT

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2015 Accum Depreciation	9/30/2016 Depreciation	9/30/2016 Accum Depreciation	Net Book Value
3/1/2014	Balance Call System	3	18,000	500	12,000	6,000	18,000	-
2014 Non-Movable Equipment			18,000	500	12,000	6,000	18,000	-

EQUIPMENT MOVEABLE

DATE	DESCRIPTION	Life	Cost	Monthly Deprec	9/30/2015 Accum Depreciation	9/30/2016 Depreciation	9/30/2016 Accum Depreciation	Net Book Value
01/09/13	Computers	5	3,457	58	1,901	691	2,592	865
01/17/13	Broda - Sling	5	1,200	20	660	240	900	300
01/31/13	televisions	5	1,477	25	812	295	1,107	370
05/01/13	Pressure Mattress	3	2,297	64	1,851	446	2,297	-
05/04/13	Water Cooler	10	1,290	11	312	129	441	849
07/31/13	Freezer	10	4,965	41	1,118	497	1,615	3,350
08/22/13	Pressure Mattress	3	1,043	29	754	289	1,043	-
09/30/13	Beds - Electric	12	30,000	208	5,208	2,500	7,708	22,292
2013 Movable Equipment			45,729	455	12,615	5,087	17,702	28,027
1/31/2014	Med Essentials	3	2,851	24	1,900	951	2,851	-
1/31/2014	Pressure Mattress	10	1,375	11	276	138	414	961
3/9/2014	Wheel Chair Ramp Scale	3	1,073	30	716	357	1,073	-
5/31/2014	Pump	3	1,114	31	742	372	1,114	-
2014 Movable Equipment			6,413	96	3,634	1,818	5,452	961
6/30/2014	Pressure Mattress	3	7,200	60	2,400	2,400	4,800	2,400
6/29/2015	Cardio Stress Software	3	3,137	26	1,046	1,046	2,092	1,045
7/26/2015	Wander system Alarm	5	907	8	181	181	362	545
8/18/2015	Patient Wander System	10	7,000	194	700	700	1,400	5,600
9/28/2015	Wander guard tags	5	3,386	94	677	677	1,354	2,032
2015 Movable Equipment			21,630	382	5,004	5,004	10,008	11,622
10/7/2015	Technologies Electronics	5	1,350	23	-	270	270	1,080
10/29/2015	Technologies Electronics	5	686	11	-	137	137	549
11/9/2015	Patient Wander System	10	7,000	58	-	700	700	6,300
2/3/2016	Technologies Electronics	5	1,616	27	-	323	323	1,293
11/17/2015	Tower Furniture	10	6,500	54	-	650	650	5,850
7/11/2016	Chairs/Couch (Quantity = 5)	15	4,700	26	-	313	313	4,387
9/25/2016	Card Printer	5	1,069	18	-	214	214	855
9/22/2016	Scale, Frame, Mattress, Side Cover, Wheelchair, Desk Arm	10	17,463	146	-	1,746	1,746	15,717
9/12/2016	Bariatric Mattress	10	1,590	13	-	159	159	1,431
8/3/2016	Lenovo Computer	5	519	9	-	104	104	415
2016 Movable Equipment			42,493	385	-	4,616	4,616	37,877
Total Assets			195,346		38,761	27,695	66,456	128,890
Per Trial Balance			195,346			429,687	37,438	195,346
Variance			-			(401,992)	29,018	(66,456)
Rounding							1	

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

29,019

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

401,992

Amortization Schedule*

Name of Facility Fairview Health of Southport, LLC		License No. 2307-C		Report for Year Ended 9/30/2016		Page 24	of 37
				Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized			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.

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 9/30/2016	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* Yes No

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

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

Description	Total				
1. Date Land Purchased	11/26/13				
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
930 Mill Hill Terrace, LLC	930 Mill Hill Terrace, Southport, CT 06890	11/26/13	10 years	487,203

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	9/30/2016		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		9/30/2016		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)				\$	136,275	136,275	
Late Payments = \$1,317 & Loan Interest = \$134,958							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	136,275	136,275	
14. Insurance							
a. Insurance on Property (buildings only)				\$	109,105	109,105	
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)				\$	109,105	109,105	
15. Total All Expenditures (A-13 thru C-14)				\$	12,364,191	12,364,191	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Fairview Health of Southport, LLC			2307-C	9/30/2016	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.	10	A12g	Occupational Therapy	\$ 140,819	140,819		
4.			Other - See attached Schedule	\$ 63,024	63,024		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 32,233	32,233		
7.			Other - See attached Schedule	\$ 510	510		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 776,100	776,100		
10.	15	1e	Accounting & Legal	\$ 660	660		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,689	1,689		
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	L4	Automobile Expense (e.g. personal use)	\$ 7,113	7,113		
18.	16	m2/3	Unallowable Advertising *	\$ 32,407	32,407		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 136,519	136,519		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 24,369	24,369		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 1,646	1,646		
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)				\$ 1,217,089	1,217,089		

* 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	\$ 63,024		
Total Other Salaries Adjustment			\$ 63,024	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Respiratory Therapist	\$ 510		
Total Other Fees Adjustments			\$ 510	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Owner's Benefits	\$ 14,966		
15	1a9	Misc. Employee Benefits	\$ 110		
15	1a9	Employee Relations	\$ 2,597		
16	m13	Fines & Penalties	\$ 2,427		
16	m13	Lates Fees	\$ 4,094		
16	m13	Non-Allowable Bank Charges	\$ 142		
16	m13	Employee Food	\$ 33		
Total Other A&G Adjustments			\$ 24,369	\$ -	\$ -

Fairview Health of Southport, LLC
September 30, 2016
Benefits Disallowance

Pg. 28a

Owner

Owner's Salary	63,024	Page 11
Total Salaries	<u>5,823,778</u>	TB Linked
Percent to Total Salaries	1.08%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,382,911	TB Linked
Owner's Benefits Disallowed	14,966	Page 28 attachment

Fairview Health of Southport, LLC
Calculation of Allowable Management Fee
September 30, 2016

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	417,506	TB Linked
Patient Days	36,898	Page 8 of C/R
Imputed Days - 90% Occupancy	39,528	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 10.5623	
PPD Allowance Per Rate Agreement	7.07	
2016 CPI Increase of 3.66%	3.66%	J.01a
	<hr/>	
PPD Allowance 9/30/2016	7.11	
	<hr/>	
Amount over (Under)	\$ 3.4537	
Total Days	39,528	Greater of Actual or 90%
Disallowed Management Fee	\$ 136,519	
	<hr/> <hr/>	

**Fairview Health of Southport, LLC
Disallowance Schedule for Cell Phones
September 30, 2016**

	<u>Amount</u>	
Total Cell Phone Expense	3,129	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	<u>\$ 1,440</u>	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,689</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			2307-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,217,089	1,217,089		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 150,140	150,140		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ (9,682)	(9,682)		
30.	20	5h	Laboratory	\$ 6,900	6,900		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,748	3,748		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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	\$ 1,317	1,317		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
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	\$ 25,879	25,879		
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)				\$ 1,395,391	1,395,391		

*** 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
9/30/2016

Schedule of Other Ancillary Costs

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

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)
27	12d	Late Payment Interest	\$ 1,317		
Total Other Property Adjustments			\$ 1,317	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Income	\$ 25,879		
Total Other Adjustments			\$ 25,879	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Fairview Health of Southport, LLC	2307-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,201,950	7,201,950				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,154,822	2,154,822				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 1,704,452	1,704,452				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 144,603	144,603				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (31,391)	(31,391)				
c. Prescription Drugs - Non-Medicare	\$ 16,063	16,063				
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	\$ 502,741	502,741				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (595,824)	(595,824)				
c. Physical Therapy - Non-Medicare	\$ 156,524	156,524				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (23,904)	(23,904)				
4. a. Speech Therapy - Medicare	\$ 94,956	94,956				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (39,639)	(39,639)				
c. Speech Therapy - Non-Medicare	\$ 68,571	68,571				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (6,827)	(6,827)				
5. a. Occupational Therapy - Medicare	\$ 476,594	476,594				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (435,850)	(435,850)				
c. Occupational Therapy - Non-Medicare	\$ 129,737	129,737				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (13,778)	(13,778)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,932	1,932				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 14,606	14,606				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,520,338	11,520,338				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 1,646	1,646				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 29	29				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 25,879	25,879				
V. Total Other Revenue (1 thru 8)	\$ 27,554	27,554				
VI. Total All Revenue (III +V)	\$ 11,547,892	11,547,892				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab Revenue>Med A	\$ 1,932		
Total Other Resident Revenue - Medicare		\$ 1,932	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab Revenue>Other Payor	\$ 1,357		
30 II 6b	Revenue Adjustments>Hospice	\$ 751		
30 II 6b	Revenue Adjustments>Medicaid	\$ 9,975		
30 II 6b	Revenue Adjustments>Other Payor	\$ 2,523		
Total Other Resident Revenue		\$ 14,606	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 29		
Total Interest Income			\$ 29	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc. Income	\$ 25,879		
Total Other Revenue		\$ 25,879	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC	2307-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	623,488
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,131,707
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	50,635
a. Prepaid Expenses	47,388			
b. Prepaid Expenses>Taxes	3,247			
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)			\$	2,805,830
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>61,080</u>		\$	50,402
	Accum. Depreciation <u>10,678</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>18,000</u>		\$	
	Accum. Depreciation <u>18,000</u>	Net		
6. Movable Equipment	*Historical Cost <u>116,265</u>		\$	78,487
	Accum. Depreciation <u>37,778</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	35,219
Construction in Progress	6,200			
F/S vs C/R NBV	29,019			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	164,108

* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	2,969,938
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				
\$ 1,799				
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>)				
\$ 754				
Name and Address		Amount	Loan Date	
Fairview Mgmt		754		
7. Other Assets (<i>itemize</i>)				
\$ 395,007				
Due From>Holdings			11,665	
Due From>Vendor			383,342	
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 1,818,670				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 4,788,608				

* 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	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	3,280,358
2. Notes Payable (<i>itemize</i>)				\$	278,392
Note Payable - Misc. 278,392					
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>)				\$	187,956
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(837)
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>)				\$	392,299
Accrued Expenses		186,378	Accrued Expenses>Healt	18,502	
Accrued Expenses>Prior		26,331	Deferred Revenue>R&B	10,983	
Accrued Expenses>RE Taxes		116,442	Due To>Patient Spend D	22,791	
Accrued Expenses>Water/Sewer		10,872			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,148,480

* 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 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,148,480	
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>)				\$ 495,713	
Name and Address of Lender	Amount	Loan Date			
Employee	552				
Greenwich	495,161				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 569,231	
Due To Facility		569,231			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,064,944	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,213,424	

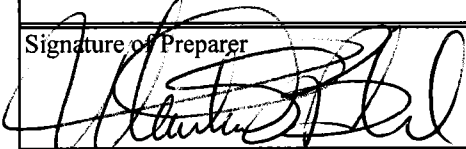
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC	2307-C	9/30/2016	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			\$	(468,296)
6. Gain or Loss for Period			\$	(1,218,291)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(424,816)
C. Total Reserves and Net Worth			\$	(424,816)
D. Total Liabilities, Reserves, and Net Worth			\$	4,788,608

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Fairview Health of Southport, LLC		2307-C	9/30/2016	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015				\$	798,036
B. Total Revenue (From Statement of Revenue Page 30)				\$	11,547,892
C. Total Expenditures (From Statement of Expenditures Page 27)				\$	12,766,183
D. Net Income or Deficit				\$	(1,218,291)
E. Balance				\$	(420,255)
F. Additions					
1. Additional Capital Contributed (itemize)					
Page 27 Expenses				\$12,364,191	
F/S vs C/R Depreciation				401,992	
Expenses Per F/S				\$12,766,183	
2. Other (itemize)					
Prior Period Adjustment				(4,561)	
F-3. Total Additions				\$	(4,561)
G. Deductions					
1. Drawings of Owners/Operators/Partners (Specify)				\$	
Name and Address (No., City, State, Zip)		Title	Amount		
2. Other Withdrawings (Specify)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. Balance at End of Period		09/30/16		\$	(424,816)

I. Preparer's/Reviewer's Certification

Name of Facility Fairview Health of Southport, LLC	License No. 2307-C	Report for Year Ended 9/30/2016	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 2/11/17		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

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 for the year ended September 30, 2016, 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. 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 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 11, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 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 2015? If not, explain the reporting change.

Explanation: _____

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 2016, 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?

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.

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 2015?

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: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
10-010-85	Cash>Operating>Southport	360,185.00			360,185.00
10-012-85	Cash>Operating2>Southport	232,752.00			232,752.00
10-014-00	Cash>Petty Cash Facility	865.00			865.00
10-060-85	Cash>Resident Trust>Southport	29,686.00			29,686.00
11-001-00	Accounts Receivable>Clearing	(60.00)			(60.00)
11-100-00	Accounts Receivable>Miscellaneous	13,070.00			13,070.00
11-102-00	Accounts Receivable>Medicare A	169,143.00			169,143.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	3,580.00			3,580.00
11-104-00	Accounts Receivable>Private	118,481.00			118,481.00
11-104-50	Accounts Receivable>Private>Litigation	267,860.00			267,860.00
11-104-70	Accounts Receivable>Private>Old A/R	995,854.00			995,854.00
11-105-00	Accounts Receivable>HMO	124,005.00			124,005.00
11-105-70	Accounts Receivable>HMO>Old A/R	657,116.00			657,116.00
11-109-00	Accounts Receivable>Hospice	28,546.00			28,546.00
11-109-70	Accounts Receivable>Hospice>Old A/R	15,640.00			15,640.00
11-111-00	Accounts Receivable>Medicaid	951,158.00			951,158.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	256,372.00			256,372.00
11-111-93	Accounts Receivable>Medicaid>Rate Adjustment	9,858.00			9,858.00
11-112-00	Accounts Receivable>Income	23,894.00			23,894.00
11-112-70	Accounts Receivable>Income>Old A/R	(21,536.00)			(21,536.00)
11-113-70	Accounts Receivable>Out of State Medicaid>Old A/R	11,140.00			11,140.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(1,525,259.00)			(1,525,259.00)
11-123-00	Accounts Receivable>Ancillary	32,845.00			32,845.00
12-000-00	Prepaid Expenses	47,388.00			47,388.00
12-126-00	Prepaid Expenses>Taxes	3,247.00			3,247.00
13-128-00	Due From>Vendor Security Deposits	6,792.00			6,792.00
14-131-00	Fixed Assets>Leasehold Improvements	34,706.00			34,706.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	141,068.00			141,068.00
14-133-00	Fixed Assets>Medical Equipment	19,053.00			19,053.00
14-134-00	Fixed Assets>Computer Hardware	519.00			519.00
14-136-00	Fixed Assets>Construction in Progress	6,200.00			6,200.00
15-131-00	Accum Depn>Leasehold Improvements	(754.00)			(754.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(36,440.00)			(36,440.00)
15-133-00	Accum Depn>Medical Equipment	(227.00)			(227.00)
15-134-00	Accum Depn>Computer Hardware	(17.00)			(17.00)
17-283-06	Other Assets>Tax Escrow>Other	1,799.00			1,799.00
18-000-00	Acquisition Costs	1,414,318.00			1,414,318.00
20-000-00	Accounts Payable	(3,191,790.00)			(3,191,790.00)
20-000-01	Accounts Payable>Other	366,656.00			366,656.00
20-000-70	Accounts Payable>Old	153,176.00			153,176.00
21-101-00	Other Current Payables>Provider Tax	(641,378.00)			(641,378.00)
21-150-00	Other Current Payables>Union Dues WH	(4,962.00)			(4,962.00)
21-152-06	Other Current Payables>Employee>Other	56,165.00			56,165.00
21-156-06	Other Current Payable>Union Dues WH>Other	1,973.00			1,973.00
21-350-00	Other Current Payables>Resident Funds	(43,123.00)			(43,123.00)
21-353-00	Other Current Payables>Resident Refunds	23,269.00			23,269.00
21-884-00	Other Current Payable>Disability & Other Insurance	(344.00)			(344.00)
22-310-00	Note Payable>Misc	(278,392.00)			(278,392.00)
23-000-00	Accrued Wages & Related	(187,956.00)			(187,956.00)
23-156-00	Accrued Wages & Related>PR Taxes	837.00			837.00
24-000-00	Accrued Expenses	(186,378.00)			(186,378.00)
24-000-03	Accrued Expenses>Prior	(26,331.00)			(26,331.00)
24-160-00	Accrued Expenses>Interest	(10,312.00)			(10,312.00)
24-161-00	Accrued Expenses>RE Taxes	(116,442.00)			(116,442.00)
24-229-00	Accrued Expenses>Water/Sewer	(10,872.00)			(10,872.00)
24-882-00	Accrued Expenses>Health Insurance	(18,502.00)			(18,502.00)
25-154-00	Deferred Revenue>R&B Prepayment	(10,983.00)			(10,983.00)
27-000-93	Due To/(From)>Holdings	11,665.00			11,665.00
27-152-00	Due To/(From)>Employee	(552.00)			(552.00)
27-172-00	Due To/(From)>Vendor	383,342.00			383,342.00
27-176-00	Due To/(From)>Facility	(569,231.00)			(569,231.00)
27-199-00	Due To>Patient Spend Down	(22,791.00)			(22,791.00)
27-316-00	Due To/(From)>Greenwich	(495,161.00)			(495,161.00)
27-317-00	Due To/(From)>Fairview Management	754.00			754.00
30-000-00	Retained Earnings	468,296.00			468,296.00
31-401-00	Partners' Equity>Partner #2	(1,261,771.00)			(1,261,771.00)
40-102-00	Room & Board Revenue>Medicare A	(2,179,880.00)			(2,179,880.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	25,058.00			25,058.00
40-104-00	Room & Board Revenue>Private	(1,017,120.00)			(1,017,120.00)
40-105-00	Room & Board Revenue>HMO	(450,518.00)			(450,518.00)
40-105-14	Room & Board Revenue>HMO>Sequester	5,483.00			5,483.00
40-109-00	Room & Board Revenue>Hospice	(242,297.00)			(242,297.00)
40-111-00	Room & Board Revenue>Medicaid	(7,201,950.00)			(7,201,950.00)
41-102-00	Pharmacy Rev>Medicare A	(144,603.00)			(144,603.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	31,391.00			31,391.00
41-114-00	Pharmacy Revenue>Other Payor	(16,063.00)			(16,063.00)
42-102-00	PT Revenue>Medicare A	(394,018.00)			(394,018.00)
42-102-01	PT Revenue>Medicare A>C/A	595,824.00			595,824.00
42-103-00	PT Revenue>Medicare B	(108,723.00)			(108,723.00)
42-105-00	PT Revenue>HMO	(45,152.00)			(45,152.00)
42-111-00	PT Revenue>Medicaid	(111,372.00)			(111,372.00)
42-111-01	PT Revenue>Medicaid>C/A	23,904.00			23,904.00
43-102-00	OT Revenue>Medicare A	(381,368.00)			(381,368.00)
43-102-01	OT Revenue>Medicare A>C/A	435,850.00			435,850.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
43-103-00	OT Revenue>Medicare B	(95,226.00)			(95,226.00)
43-105-00	OT Revenue>HMO	(42,854.00)			(42,854.00)
43-111-00	OT Revenue>Medicaid	(86,883.00)			(86,883.00)
43-111-01	OT Revenue>Medicaid>C/A	13,778.00			13,778.00
44-102-00	ST Revenue>Medicare A	(183,334.00)			(183,334.00)
44-102-01	ST Revenue>Medicare A>C/A	39,639.00			39,639.00
44-103-00	ST Revenue>Medicare B	88,378.00			88,378.00
44-105-00	ST Revenue>HMO	(14,039.00)			(14,039.00)
44-111-00	ST Revenue>Medicaid	(54,532.00)			(54,532.00)
44-111-01	ST Revenue>Medicaid>C/A	6,827.00			6,827.00
46-102-00	Lab Revenue>Med A	(1,932.00)			(1,932.00)
46-114-00	Lab Revenue>Other Payor	(1,357.00)			(1,357.00)
50-4100	Professional Fees	0.00		17,322.00	17,322.00
51-100-00	Other Revenue>Misc	(25,879.00)			(25,879.00)
51-160-00	Other Rev>Interest	(29.00)			(29.00)
51-178-00	Other Rev>Food	(1,646.00)			(1,646.00)
51-818-00	Other Rev>Medical Records	520.00			520.00
52-109-00	Revenue Adjustments>Hospice	(751.00)			(751.00)
52-111-00	Revenue Adjustments>Medicaid	(9,975.00)			(9,975.00)
52-114-00	Revenue Adjustments>Other Payor	(2,523.00)			(2,523.00)
55-5386	Pharmacy Consultant	0.00		5,778.00	5,778.00
55-5387	Other Consultant	0.00		2,400.00	2,400.00
55-5540	Other Consultant	0.00		1,650.00	1,650.00
55-5550	Medical Director	0.00		600.00	600.00
60-183-00	Nursing Expense>Supplies	161,931.00			161,931.00
60-184-00	Nursing Expense>Minor Equip & Supplies	19,740.00			19,740.00
60-185-00	Nursing Expense>Incontinence Supplies	600.00			600.00
60-206-00	Nursing Expense>Clinical Services	2,050.00		(1,800.00)	250.00
60-208-00	Nursing Expense>Equip-Rental	22,373.00			22,373.00
60-212-00	Nursing Expense>Clinical Consultants	6,638.00		(6,378.00)	260.00
60-213-00	Nursing Expense>Transportation	802.00			802.00
60-700-06	Nursing Expense>Contracted Service>Other	76,356.00		(73,145.00)	3,211.00
60-700-18	Nursing Expense>Contracted Service>RN	21,525.00			21,525.00
60-700-19	Nursing Expense>Contracted Service>LPN	15,245.00			15,245.00
60-801-80	Nursing Expense>CNA>Wages	1,672,226.00			1,672,226.00
60-805-80	Nursing Expense>LPN>Wages	949,066.00			949,066.00
60-808-80	Nursing Expense>RN>Wages	596,664.00			596,664.00
61-750-00	Nursing Admin Expense>Medical Director	51,220.00			51,220.00
61-811-80	Nursing Admin Expense>Director>Wages	118,205.00			118,205.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	142,710.00			142,710.00
61-880-00	Nursing Admin Expense>Payroll Taxes	80,258.00			80,258.00
61-881-00	Nursing Admin Expense>Workers Comp	52,109.00			52,109.00
61-882-00	Nursing Admin Expense>Health Insurance	34,975.00			34,975.00
61-883-00	Nursing Admin Expense>Other Benefits	140,273.00		(140,273.00)	0.00
62-000-00	Pharmacy Expense	25.00			25.00
62-145-00	Pharmacy Expense>RX	150,115.00			150,115.00
62-222-00	Pharmacy Expense>OTC	943.00			943.00
64-223-00	Other Ancillary Expense>Oxygen	3,748.00			3,748.00
64-224-00	Other Ancillary Expense>Lab	6,900.00			6,900.00
64-225-00	Other Ancillary Expense>Radiology	(9,682.00)			(9,682.00)
65-000-00	PT Expense	53,266.00			53,266.00
65-700-00	PT Expense>Contracted Service	199,662.00			199,662.00
65-829-80	PT Expense>Staff>Wages	281,256.00			281,256.00
66-000-00	OT Expense	22,702.00			22,702.00
66-700-00	OT Expense>Contracted Service	9,531.00			9,531.00
66-829-80	OT Expense>Staff>Wages	140,819.00			140,819.00
67-000-00	ST Expense	6,546.00		1,095.00	7,641.00
67-829-80	ST Expense>Staff>Wages	1,734.00			1,734.00
68-700-00	Therapy Expense>Contracted Service	11,173.00			11,173.00
68-880-00	Therapy Expense>Payroll Taxes	4,024.00			4,024.00
68-881-00	Therapy Expense>Workers Comp	2,944.00			2,944.00
68-882-00	Therapy Expense>Health Insurance	1,855.00			1,855.00
68-883-00	Therapy Expense>Other Benefits	8,122.00		(8,122.00)	0.00
69-811-80	Social Services Expense>Director>Wages	110,121.00			110,121.00
69-880-00	Social Services Expense>Payroll Taxes	2,134.00			2,134.00
69-881-00	Social Services Expense>Workers Comp	1,379.00			1,379.00
69-882-00	Social Services Expense>Health Insurance	926.00			926.00
69-883-00	Social Services Expense>Other Benefits	3,696.00		(3,696.00)	0.00
70-177-00	Dietary Expense>Supplements	7,971.00			7,971.00
70-178-00	Dietary Expense>Food	84,310.00			84,310.00
70-183-00	Dietary Expense>Supplies	18,916.00			18,916.00
70-700-00	Dietary Expense>Contracted Service	129,293.00			129,293.00
70-831-80	Dietary Expense>Aide>Wages	534,110.00			534,110.00
70-880-00	Dietary Expense>Payroll Taxes	11,245.00			11,245.00
70-881-00	Dietary Expense>Workers Comp	7,331.00			7,331.00
70-882-00	Dietary Expense>Health Insurance	4,917.00			4,917.00
70-883-00	Dietary Expense>Other Benefits	19,791.00		(19,791.00)	0.00
71-178-00	Activity Expense>Food	8.00			8.00
71-183-00	Activity Expense>Supplies	12,309.00			12,309.00
71-700-00	Activity Expense>Contracted Service	957.00			957.00
71-831-80	Activity Expense>Aide>Wages	74,313.00			74,313.00
71-880-00	Activity Expense>Payroll Taxes	1,799.00			1,799.00
71-881-00	Activity Expense>Workers Comp	1,168.00			1,168.00
71-882-00	Activity Expense>Health Insurance	784.00			784.00
71-883-00	Activity Expense>Other Benefits	3,145.00		(3,145.00)	0.00
72-183-00	Housekeeping Expense>Supplies	45,003.00			45,003.00
72-831-80	Housekeeping Expense>Aide>Wages	349,526.00			349,526.00
73-831-80	Laundry Expense>Aide>Wages	194,064.00			194,064.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	10,877.00			10,877.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,077.00			7,077.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	4,749.00			4,749.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	19,083.00		(19,083.00)	0.00
75-183-00	Maintenance Expense>Supplies	3,631.00			3,631.00
75-205-00	Maintenance Expense>Sanitation & Incineration	7,112.00			7,112.00
75-207-00	Maintenance Expense>Repairs & Maint	55,478.00			55,478.00
75-217-00	Maintenance Expense>Extermination	319.00			319.00
75-219-00	Maintenance Expense>Landscaping	3,412.00			3,412.00
75-220-00	Maintenance Expense>Fire Drill	1,068.00			1,068.00
75-700-00	Maintenance Expense>Contracted Service	52,632.00		(27,300.00)	25,332.00
75-829-80	Maintenance Expense>Staff>Wages	100,368.00			100,368.00
75-880-00	Maintenance Expense>Payroll Taxes	2,033.00			2,033.00
75-881-00	Maintenance Expense>Workers Comp	1,321.00			1,321.00
75-882-00	Maintenance Expense>Health Insurance	886.00			886.00
75-883-00	Maintenance Expense>Other Benefits	3,558.00		(3,558.00)	0.00
76-227-00	Utility Expense>Gas	31,635.00			31,635.00
76-228-00	Utility Expense>Electric	137,059.00			137,059.00
76-229-00	Utility Expense>Water/Sewer	19,252.00			19,252.00
80-101-00	Admin Expense>Provider Tax	990,407.00			990,407.00
80-147-00	Admin Expense>Sales & Use Tax	754.00			754.00
80-162-00	Admin Expense>Insurance - General Liability & Other	204,387.00		(95,282.00)	109,105.00
80-183-00	Admin Expense>Supplies	90,097.00			90,097.00
80-208-00	Admin Expense>Equip-Rental	25,148.00		(6,742.00)	18,406.00
80-209-00	Admin Expense>Postage	5,873.00			5,873.00
80-210-00	Admin Expense>Internet	755.00			755.00
80-230-00	Admin Expense>Data Processing	50,344.00		5,059.00	55,403.00
80-231-00	Admin Expense>Telephone	25,510.00		(3,129.00)	22,381.00
80-232-00	Admin Expense>Cable TV	2,071.00			2,071.00
80-233-00	Admin Expense>Seminars	100.00			100.00
80-234-00	Admin Expense>Licenses	1,873.00			1,873.00
80-235-00	Admin Expense>Dues & Subscriptions	1,528.00			1,528.00
80-236-00	Admin Expense>Travel	7,940.00			7,940.00
80-238-00	Admin Expense>Legal Fees	6,709.00			6,709.00
80-239-00	Admin Expense>Accounting Fees	6,950.00		(4,750.00)	2,200.00
80-240-00	Admin Expense>Professional Fees	100,978.00		(61,600.00)	39,378.00
80-242-00	Admin Expense>Fines and Penalties	2,427.00			2,427.00
80-243-00	Admin Expense>Late Fees	4,094.00			4,094.00
80-244-00	Admin Expense>Bank Fees	11,246.00		(5,059.00)	6,187.00
80-249-00	Admin Expense>Recruiting	523.00			523.00
80-250-00	Admin Expense>Marketing & Advertising	32,407.00			32,407.00
80-251-00	Admin Expense>Bad Debt	776,100.00			776,100.00
80-279-00	Admin Expense>Management Fee	284,478.00		133,028.00	417,506.00
80-700-00	Admin Expense>Contracted Service	22,551.00			22,551.00
80-811-80	Admin Expense>Director>Wages	170,386.00		(63,024.00)	107,362.00
80-840-80	Admin Expense>Business Office>Wages	388,210.00		63,024.00	451,234.00
80-880-00	Admin Expense>Payroll Taxes	11,886.00			11,886.00
80-881-00	Admin Expense>Workers Comp	7,753.00			7,753.00
80-882-00	Admin Expense>Health Insurance	5,193.00			5,193.00
80-883-00	Admin Expense>Other Benefits	20,904.00		(20,904.00)	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	527.00			527.00
85-156-81	Employee Benefits Expense>PR Taxes>Fica	318,130.00			318,130.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	69,979.00			69,979.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	18,273.00			18,273.00
85-200-79	Employee Benefits Expense>Training Fund>Union	16,513.00		4,281.00	20,794.00
85-204-00	Employee Benefits Expense> Training & Education	3,115.00			3,115.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		493.00	493.00
85-255-79	Employee Benefits Expense>Pension>Union	147,753.00			147,753.00
85-260-79	Employee Benefits Expense>Welfare>Union	448,788.00			448,788.00
85-881-00	Employee Benefits Expense>Workers Comp	19,589.00			19,589.00
85-882-00	Employee Benefits Expense>Health Insurance	190,869.00			190,869.00
91-121-00	Property Expense>Rent	487,203.00			487,203.00
91-161-00	Property Expense>RE Taxes	71,443.00			71,443.00
91-261-00	Property Expense>Personal Prop Taxes	6,522.00			6,522.00
92-000-00	Depreciation Expense	429,687.00			429,687.00
94-000-00	Interest Expense	136,275.00			136,275.00
Marcum 104	Accounting & Auditing Fees	0.00		13,100.00	13,100.00
Marcum 113	Cell Phone	0.00		3,129.00	3,129.00
Marcum 114	ACH Fees	0.00		95,282.00	95,282.00
Marcum 115	Leased Equipment	0.00		6,742.00	6,742.00
Marcum 116	Union Health & Welfare	0.00		158,331.00	158,331.00
Marcum 117	Union Pension	0.00		52,727.00	52,727.00
Marcum 118	Employee Relations	0.00		2,597.00	2,597.00
Marcum 119	Employee Food	0.00		33.00	33.00
Marcum 120	Misc. Employee Benefits	0.00		110.00	110.00
Total		0.00		0.00	0.00

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

Account	Description	ADJ 9/30/2016	JE Ref #	RJE 9/30/2016	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	170,386.00		(63,024.00)	107,362.00
			RJE - 9	(63,024.00)	
Subtotal [2]	Administrators	<u>170,386.00</u>		<u>(63,024.00)</u>	<u>107,362.00</u>
Subgroup : [4]	Other Administrative Salaries				
80-840-80	Admin Expense>Business Office>Wages	388,210.00		63,024.00	451,234.00
			RJE - 9	63,024.00	
Subtotal [4]	Other Administrative Salaries	<u>388,210.00</u>		<u>63,024.00</u>	<u>451,234.00</u>
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	534,110.00		0.00	534,110.00
Subtotal [5C]	Dietary Workers	<u>534,110.00</u>		<u>0.00</u>	<u>534,110.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	349,526.00		0.00	349,526.00
Subtotal [6B]	Other Housekeeping Workers	<u>349,526.00</u>		<u>0.00</u>	<u>349,526.00</u>
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	100,368.00		0.00	100,368.00
Subtotal [7B]	Other Maintenance Workers	<u>100,368.00</u>		<u>0.00</u>	<u>100,368.00</u>
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	194,064.00		0.00	194,064.00
Subtotal [8B]	Other Laundry Workers	<u>194,064.00</u>		<u>0.00</u>	<u>194,064.00</u>
Subgroup : [12A]	Director of Nurses				
61-811-80	Nursing Admin Expense>Director>Wages	118,205.00		0.00	118,205.00
Subtotal [12A]	Director of Nurses	<u>118,205.00</u>		<u>0.00</u>	<u>118,205.00</u>
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	596,664.00		0.00	596,664.00
Subtotal [12B1]	RNs - Direct Care	<u>596,664.00</u>		<u>0.00</u>	<u>596,664.00</u>
Subgroup : [12B2]	RNs - Administrative				
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	142,710.00		0.00	142,710.00
Subtotal [12B2]	RNs - Administrative	<u>142,710.00</u>		<u>0.00</u>	<u>142,710.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	949,066.00		0.00	949,066.00
Subtotal [12C1]	LPNs - Direct Care	<u>949,066.00</u>		<u>0.00</u>	<u>949,066.00</u>
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,672,226.00		0.00	1,672,226.00
Subtotal [12D]	Aides and Attendants	<u>1,672,226.00</u>		<u>0.00</u>	<u>1,672,226.00</u>
Subgroup : [12E]	Physical Therapists				
65-829-80	PT Expense>Staff>Wages	281,256.00		0.00	281,256.00
Subtotal [12E]	Physical Therapists	<u>281,256.00</u>		<u>0.00</u>	<u>281,256.00</u>
Subgroup : [12F]	Speech Therapists				
67-829-80	ST Expense>Staff>Wages	1,734.00		0.00	1,734.00
Subtotal [12F]	Speech Therapists	<u>1,734.00</u>		<u>0.00</u>	<u>1,734.00</u>
Subgroup : [12G]	Occupational Therapists				
66-829-80	OT Expense>Staff>Wages	140,819.00		0.00	140,819.00
Subtotal [12G]	Occupational Therapists	<u>140,819.00</u>		<u>0.00</u>	<u>140,819.00</u>
Subgroup : [12H]	Recreation Workers				
71-831-80	Activity Expense>Aide>Wages	74,313.00		0.00	74,313.00
Subtotal [12H]	Recreation Workers	<u>74,313.00</u>		<u>0.00</u>	<u>74,313.00</u>
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	110,121.00		0.00	110,121.00

Subtotal [12M]	Social Workers/Case Management	110,121.00	0.00	110,121.00
Total [10-A]	Salaries and Wages	5,823,778.00	0.00	5,823,778.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
55-5387	Other Consultant	0.00	2,400.00	2,400.00
			RJE - 6 600.00	
			RJE - 10 1,800.00	
55-5540	Other Consultant	0.00	1,650.00	1,650.00
			RJE - 8 1,650.00	
Subtotal [2]	Dentist	0.00	4,050.00	4,050.00
Subgroup : [3]	Pharmacist			
55-5386	Pharmacy Consultant	0.00	5,778.00	5,778.00
Subtotal [3]	Pharmacist	0.00	5,778.00	5,778.00
Subgroup : [5A]	PT - Resident Care			
60-700-06	Nursing Expense>Contracted Service>Other	76,356.00	(73,145.00)	3,211.00
			RJE - 8 (73,145.00)	
65-000-00	PT Expense	53,266.00	0.00	53,266.00
65-700-00	PT Expense>Contracted Service	199,662.00	0.00	199,662.00
68-700-00	Therapy Expense>Contracted Service	11,173.00	0.00	11,173.00
Subtotal [5A]	PT - Resident Care	340,457.00	(73,145.00)	267,312.00
Subgroup : [8A]	Medical Director			
55-5550	Medical Director	0.00	600.00	600.00
			RJE - 1 600.00	
61-750-00	Nursing Admin Expense>Medical Director	51,220.00	0.00	51,220.00
Subtotal [8A]	Medical Director	51,220.00	600.00	51,820.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	6,546.00	1,095.00	7,641.00
			RJE - 8 1,095.00	
Subtotal [9A]	ST - Resident Care	6,546.00	1,095.00	7,641.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	22,702.00	0.00	22,702.00
66-700-00	OT Expense>Contracted Service	9,531.00	0.00	9,531.00
Subtotal [10A]	OT - Resident Care	32,233.00	0.00	32,233.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	21,525.00	0.00	21,525.00
Subtotal [11A1]	RN's - Direct Care	21,525.00	0.00	21,525.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	15,245.00	0.00	15,245.00
Subtotal [11B1]	LPN's - Direct Care	15,245.00	0.00	15,245.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	2,050.00	(1,800.00)	250.00
			RJE - 10 (1,800.00)	
60-212-00	Nursing Expense>Clinical Consultants	6,638.00	(6,378.00)	260.00
			RJE - 6 (600.00)	
			RJE - 7 (5,778.00)	
Subtotal [12]	Other	8,688.00	(8,178.00)	510.00
Total [13-B]	Professional Fees	475,914.00	(69,800.00)	406,114.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	52,109.00	0.00	52,109.00
68-881-00	Therapy Expense>Workers Comp	2,944.00	0.00	2,944.00
69-881-00	Social Services Expense>Workers Comp	1,379.00	0.00	1,379.00
70-881-00	Dietary Expense>Workers Comp	7,331.00	0.00	7,331.00
71-881-00	Activity Expense>Workers Comp	1,168.00	0.00	1,168.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	7,077.00	0.00	7,077.00
75-881-00	Maintenance Expense>Workers Comp	1,321.00	0.00	1,321.00
80-881-00	Admin Expense>Workers Comp	7,753.00	0.00	7,753.00
85-881-00	Employee Benefits Expense>Workers Comp	19,589.00	0.00	19,589.00
Subtotal [1A1]	Workmen's Compensation	100,671.00	0.00	100,671.00

Subgroup : [1A3]	Unemployment Insurance			
85-156-62	Employee Benefits Expense>PR Taxes>SUI	69,979.00	0.00	69,979.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	18,273.00	0.00	18,273.00
Subtotal [1A3]	Unemployment Insurance	88,252.00	0.00	88,252.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	80,258.00	0.00	80,258.00
68-880-00	Therapy Expense>Payroll Taxes	4,024.00	0.00	4,024.00
69-880-00	Social Services Expense>Payroll Taxes	2,134.00	0.00	2,134.00
70-880-00	Dietary Expense>Payroll Taxes	11,245.00	0.00	11,245.00
71-880-00	Activity Expense>Payroll Taxes	1,799.00	0.00	1,799.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	10,877.00	0.00	10,877.00
75-880-00	Maintenance Expense>Payroll Taxes	2,033.00	0.00	2,033.00
80-880-00	Admin Expense>Payroll Taxes	11,886.00	0.00	11,886.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	318,130.00	0.00	318,130.00
Subtotal [1A4]	Social Security (FICA)	442,386.00	0.00	442,386.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insurance	34,975.00	0.00	34,975.00
68-882-00	Therapy Expense>Health Insurance	1,855.00	0.00	1,855.00
69-882-00	Social Services Expense>Health Insurance	926.00	0.00	926.00
70-882-00	Dietary Expense>Health Insurance	4,917.00	0.00	4,917.00
71-882-00	Activity Expense>Health Insurance	784.00	0.00	784.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	4,749.00	0.00	4,749.00
75-882-00	Maintenance Expense>Health Insurance	886.00	0.00	886.00
80-882-00	Admin Expense>Health Insurance	5,193.00	0.00	5,193.00
85-260-79	Employee Benefits Expense>Welfare>Union	448,788.00	0.00	448,788.00
85-882-00	Employee Benefits Expense>Health Insurance	190,869.00	0.00	190,869.00
Marcum 116	Union Health & Welfare	0.00	158,331.00	158,331.00
			RJE - 11 158,331.00	
Subtotal [1A5]	Health Insurance	693,942.00	158,331.00	852,273.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	147,753.00	0.00	147,753.00
Marcum 117	Union Pension	0.00	52,727.00	52,727.00
			RJE - 11 52,727.00	
Subtotal [1A7]	Pensions	147,753.00	52,727.00	200,480.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	140,273.00	(140,273.00)	0.00
			RJE - 11 (140,273.00)	
68-883-00	Therapy Expense>Other Benefits	8,122.00	(8,122.00)	0.00
			RJE - 11 (8,122.00)	
69-883-00	Social Services Expense>Other Benefits	3,696.00	(3,696.00)	0.00
			RJE - 11 (3,696.00)	
70-883-00	Dietary Expense>Other Benefits	19,791.00	(19,791.00)	0.00
			RJE - 11 (19,791.00)	
71-883-00	Activity Expense>Other Benefits	3,145.00	(3,145.00)	0.00
			RJE - 11 (3,145.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	19,083.00	(19,083.00)	0.00
			RJE - 11 (19,083.00)	
75-883-00	Maintenance Expense>Other Benefits	3,558.00	(3,558.00)	0.00
			RJE - 11 (3,558.00)	
80-883-00	Admin Expense>Other Benefits	20,904.00	(20,904.00)	0.00
			RJE - 11 (20,904.00)	
85-100-00	Employee Benefits Expense>Miscellaneous	527.00	0.00	527.00
85-200-79	Employee Benefits Expense>Training Fund>Union	16,513.00	4,281.00	20,794.00
			RJE - 11 4,281.00	
85-204-00	Employee Benefits Expense> Training & Education	3,115.00	0.00	3,115.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	493.00	493.00
			RJE - 11 493.00	
Marcum 118	Employee Relations	0.00	2,597.00	2,597.00
			RJE - 11 2,597.00	
Marcum 120	Misc. Employee Benefits	0.00	110.00	110.00
			RJE - 11 110.00	
Subtotal [1A9]	Other	238,727.00	(211,091.00)	27,636.00
Subgroup : [1C]	Bad Debts			
80-251-00	Admin Expense>Bad Debt	776,100.00	0.00	776,100.00
Subtotal [1C]	Bad Debts	776,100.00	0.00	776,100.00
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	6,950.00	(4,750.00)	2,200.00

Marcum 104	Accounting & Auditing Fees	0.00	RJE - 12	(4,750.00)	
				13,100.00	13,100.00
Subtotal [1D]	Accounting and Auditing	6,950.00	RJE - 1	13,100.00	15,300.00
				8,350.00	
Subgroup : [1E]	Legal				
50-4100	Professional Fees	0.00		17,322.00	17,322.00
80-238-00	Admin Expense>Legal Fees	6,709.00	RJE - 1	16,422.00	
Subtotal [1E]	Legal	6,709.00	RJE - 8	900.00	
				0.00	6,709.00
				17,322.00	24,031.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	90,097.00		0.00	90,097.00
80-208-00	Admin Expense>Equip-Rental	25,148.00		(6,742.00)	18,406.00
Subtotal [1G]	Office Supplies	115,245.00	RJE - 2	(6,742.00)	108,503.00
				(6,742.00)	
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	25,510.00		(3,129.00)	22,381.00
Subtotal [1H1]	Telephone and Telegraph	25,510.00	RJE - 5	(3,129.00)	22,381.00
				(3,129.00)	
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 113	Cell Phone	0.00		3,129.00	3,129.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	RJE - 5	3,129.00	3,129.00
				3,129.00	
Subgroup : [1K2]	Other Taxes				
80-147-00	Admin Expense>Sales & Use Tax	754.00		0.00	754.00
Subtotal [1K2]	Other Taxes	754.00		0.00	754.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	990,407.00		0.00	990,407.00
Subtotal [1K3]	Resident Day User Fee	990,407.00		0.00	990,407.00
Total [15]	Expenditures Other than Salaries	3,633,406.00		18,897.00	3,652,303.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4]	Employee Travel				
60-213-00	Nursing Expense>Transportation	802.00		0.00	802.00
80-236-00	Admin Expense>Travel	7,940.00		0.00	7,940.00
Subtotal [4]	Employee Travel	8,742.00		0.00	8,742.00
Subgroup : [5]	Education Expense				
80-233-00	Admin Expense>Seminars	100.00		0.00	100.00
Subtotal [5]	Education Expense	100.00		0.00	100.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	523.00		0.00	523.00
Subtotal [M1]	Advertising Help Wanted	523.00		0.00	523.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	32,407.00		0.00	32,407.00
Subtotal [M3]	Advertising Other	32,407.00		0.00	32,407.00
Subgroup : [M5]	Medical Records				
51-818-00	Other Rev>Medical Records	520.00		0.00	520.00
Subtotal [M5]	Medical Records	520.00		0.00	520.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	5,873.00		0.00	5,873.00
Subtotal [M7]	Postage	5,873.00		0.00	5,873.00
Subgroup : [M9]	Subscriptions				
80-235-00	Admin Expense>Dues & Subscriptions	1,528.00		0.00	1,528.00
Subtotal [M9]	Subscriptions	1,528.00		0.00	1,528.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	755.00		0.00	755.00
80-230-00	Admin Expense>Data Processing	50,344.00		5,059.00	55,403.00
80-240-00	Admin Expense>Professional Fees	100,978.00	RJE - 4	5,059.00	
				(61,600.00)	39,378.00

			RJE - 1	(30,122.00)	
			RJE - 8	69,500.00	
			RJE - 12	(100,978.00)	
80-700-00	Admin Expense>Contracted Service	22,551.00		0.00	22,551.00
Subtotal [M11]	Services Provided by Contract	174,628.00		(56,541.00)	118,087.00
Subgroup : [M12]	Administrative Management Services				
80-279-00	Admin Expense>Management Fee	284,478.00	RJE - 12	133,028.00	417,506.00
Subtotal [M12]	Administrative Management Services	284,478.00	RJE - 12	133,028.00	417,506.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	1,873.00		0.00	1,873.00
80-242-00	Admin Expense>Fines and Penalties	2,427.00		0.00	2,427.00
80-243-00	Admin Expense>Late Fees	4,094.00		0.00	4,094.00
80-244-00	Admin Expense>Bank Fees	11,246.00		(5,059.00)	6,187.00
Marcum 114	ACH Fees	0.00	RJE - 4	(5,059.00)	
Marcum 119	Employee Food	0.00	RJE - 3	95,282.00	95,282.00
Subtotal [M13]	Other	19,640.00	RJE - 11	33.00	33.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. an	528,439.00		90,256.00	109,896.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	7,971.00		0.00	7,971.00
70-178-00	Dietary Expense>Food	84,310.00		0.00	84,310.00
Subtotal [2A1]	Raw Food	92,281.00		0.00	92,281.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	18,916.00		0.00	18,916.00
Subtotal [2A2]	Non-Food Supplies	18,916.00		0.00	18,916.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	129,293.00		0.00	129,293.00
Subtotal [2B]	Purchased Services	129,293.00		0.00	129,293.00
Total [18]	Dietary Basis for Allocation of Costs	240,490.00		0.00	240,490.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
72-183-00	Housekeeping Expense>Supplies	45,003.00		0.00	45,003.00
Subtotal [4A1]	In-House Care Supplies	45,003.00		0.00	45,003.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	943.00		0.00	943.00
Subtotal [5B]	Medicine Cabinet Drugs	943.00		0.00	943.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	161,931.00		0.00	161,931.00
60-184-00	Nursing Expense>Minor Equip & Supplies	19,740.00		0.00	19,740.00
60-208-00	Nursing Expense>Equip-Rental	22,373.00		0.00	22,373.00
Subtotal [5C]	Medical and Therapeutic Supplies	204,044.00		0.00	204,044.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	3,748.00		0.00	3,748.00
Subtotal [5E2]	Oxygen - Other	3,748.00		0.00	3,748.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	(9,682.00)		0.00	(9,682.00)
Subtotal [5F]	X-Rays and related radiological	(9,682.00)		0.00	(9,682.00)
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	6,900.00		0.00	6,900.00
Subtotal [5H]	Laboratory	6,900.00		0.00	6,900.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	8.00		0.00	8.00
71-183-00	Activity Expense>Supplies	12,309.00		0.00	12,309.00
71-700-00	Activity Expense>Contracted Service	957.00		0.00	957.00
80-232-00	Admin Expense>Cable TV	2,071.00		0.00	2,071.00

Subtotal [5I]	Recreation	15,345.00	0.00	15,345.00
Subgroup : [5J]	Other			
60-185-00	Nursing Expense>Incontinence Supplies	600.00	0.00	600.00
Subtotal [5J]	Other	600.00	0.00	600.00
Subgroup : [5A2]	Purchased From			
62-000-00	Pharmacy Expense	25.00	0.00	25.00
62-145-00	Pharmacy Expense>RX	150,115.00	0.00	150,115.00
Subtotal [5A2]	Purchased From	150,140.00	0.00	150,140.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	417,041.00	0.00	417,041.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
75-207-00	Maintenance Expense>Repairs & Maint	55,478.00	0.00	55,478.00
Subtotal [6A]	Repairs and Maintenance	55,478.00	0.00	55,478.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	31,635.00	0.00	31,635.00
Subtotal [6B]	Heat	31,635.00	0.00	31,635.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	137,059.00	0.00	137,059.00
Subtotal [6C]	Light & Power	137,059.00	0.00	137,059.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	19,252.00	0.00	19,252.00
Subtotal [6D]	Water	19,252.00	0.00	19,252.00
Subgroup : [6E]	Equipment Lease			
Marcum 115	Leased Equipment	0.00	6,742.00	6,742.00
Subtotal [6E]	Equipment Lease	0.00	6,742.00	6,742.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	3,631.00	0.00	3,631.00
75-205-00	Maintenance Expense>Sanitation & Incineration	7,112.00	0.00	7,112.00
75-217-00	Maintenance Expense>Extermination	319.00	0.00	319.00
75-219-00	Maintenance Expense>Landscaping	3,412.00	0.00	3,412.00
75-220-00	Maintenance Expense>Fire Drill	1,068.00	0.00	1,068.00
75-700-00	Maintenance Expense>Contracted Service	52,632.00	(27,300.00)	25,332.00
Subtotal [6F]	Other	68,174.00	(27,300.00)	40,874.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	429,687.00	0.00	429,687.00
Subtotal [7D]	Movable Equipment	429,687.00	0.00	429,687.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	487,203.00	0.00	487,203.00
Subtotal [9]	Rental Payments	487,203.00	0.00	487,203.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	71,443.00	0.00	71,443.00
Subtotal [10B]	Real estate taxes paid by lessor	71,443.00	0.00	71,443.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	6,522.00	0.00	6,522.00
Subtotal [10C]	Personal property taxes	6,522.00	0.00	6,522.00
Total [22]	Maintenance and Property	1,306,453.00	(20,558.00)	1,285,895.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	136,275.00	0.00	136,275.00
Subtotal [12D]	Other Interest Expense	136,275.00	0.00	136,275.00
Subgroup : [14A]	Insurance on Property			
80-162-00	Admin Expense>Insurance - General Liability & Other	204,387.00	(95,282.00)	109,105.00
Subtotal [14A]	Insurance on Property	204,387.00	(95,282.00)	109,105.00

Total [27]	Interest and Insurance	340,662.00	(95,282.00)	245,380.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(7,201,950.00)	0.00	(7,201,950.00)
Subtotal [1A]	Medicaid Residents (CT only)	(7,201,950.00)	0.00	(7,201,950.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,179,880.00)	0.00	(2,179,880.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	25,058.00	0.00	25,058.00
Subtotal [3A]	Medicare Residents (All inclusive)	(2,154,822.00)	0.00	(2,154,822.00)
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(1,017,120.00)	0.00	(1,017,120.00)
40-105-00	Room & Board Revenue>HMO	(450,518.00)	0.00	(450,518.00)
40-105-14	Room & Board Revenue>HMO>Sequester	5,483.00	0.00	5,483.00
40-109-00	Room & Board Revenue>Hospice	(242,297.00)	0.00	(242,297.00)
Subtotal [4A]	Private-pay residents and other	(1,704,452.00)	0.00	(1,704,452.00)
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(144,603.00)	0.00	(144,603.00)
Subtotal [5A]	Prescription Drugs - Medicare	(144,603.00)	0.00	(144,603.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	31,391.00	0.00	31,391.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	31,391.00	0.00	31,391.00
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41-114-00	Pharmacy Revenue>Other Payor	(16,063.00)	0.00	(16,063.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(16,063.00)	0.00	(16,063.00)
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(394,018.00)	0.00	(394,018.00)
42-103-00	PT Revenue>Medicare B	(108,723.00)	0.00	(108,723.00)
Subtotal [7A]	Physical Therapy - Medicare	(502,741.00)	0.00	(502,741.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	595,824.00	0.00	595,824.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	595,824.00	0.00	595,824.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-105-00	PT Revenue>HMO	(45,152.00)	0.00	(45,152.00)
42-111-00	PT Revenue>Medicaid	(111,372.00)	0.00	(111,372.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(156,524.00)	0.00	(156,524.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-111-01	PT Revenue>Medicaid>C/A	23,904.00	0.00	23,904.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	23,904.00	0.00	23,904.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(183,334.00)	0.00	(183,334.00)
44-103-00	ST Revenue>Medicare B	88,378.00	0.00	88,378.00
Subtotal [8A]	Speech Therapy - Medicare	(94,956.00)	0.00	(94,956.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	39,639.00	0.00	39,639.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	39,639.00	0.00	39,639.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(14,039.00)	0.00	(14,039.00)
44-111-00	ST Revenue>Medicaid	(54,532.00)	0.00	(54,532.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(68,571.00)	0.00	(68,571.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-111-01	ST Revenue>Medicaid>C/A	6,827.00	0.00	6,827.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	6,827.00	0.00	6,827.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(381,368.00)	0.00	(381,368.00)
43-103-00	OT Revenue>Medicare B	(95,226.00)	0.00	(95,226.00)
Subtotal [9A]	Occupational Therapy - Medicare	(476,594.00)	0.00	(476,594.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			

43-102-01	OT Revenue>Medicare A>C/A	435,850.00	0.00	435,850.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	435,850.00	0.00	435,850.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(42,854.00)	0.00	(42,854.00)
43-111-00	OT Revenue>Medicaid	(86,883.00)	0.00	(86,883.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(129,737.00)	0.00	(129,737.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-111-01	OT Revenue>Medicaid>C/A	13,778.00	0.00	13,778.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual All	13,778.00	0.00	13,778.00
Subgroup : [10A]	Other - Medicare			
46-102-00	Lab Revenue>Med A	(1,932.00)	0.00	(1,932.00)
Subtotal [10A]	Other - Medicare	(1,932.00)	0.00	(1,932.00)
Subgroup : [10B]	Other - Non-medicare			
46-114-00	Lab Revenue>Other Payor	(1,357.00)	0.00	(1,357.00)
52-109-00	Revenue Adjustments>Hospice	(751.00)	0.00	(751.00)
52-111-00	Revenue Adjustments>Medicaid	(9,975.00)	0.00	(9,975.00)
52-114-00	Revenue Adjustments>Other Payor	(2,523.00)	0.00	(2,523.00)
Subtotal [10B]	Other - Non-medicare	(14,606.00)	0.00	(14,606.00)
Subgroup : [11]	Meals sold to guests, employees, and others			
51-178-00	Other Rev>Food	(1,646.00)	0.00	(1,646.00)
Subtotal [11]	Meals sold to guests, employees, and others	(1,646.00)	0.00	(1,646.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(29.00)	0.00	(29.00)
Subtotal [15]	Interest Income	(29.00)	0.00	(29.00)
Subgroup : [18]	Other Revenue			
51-100-00	Other Revenue>Misc	(25,879.00)	0.00	(25,879.00)
Subtotal [18]	Other Revenue	(25,879.00)	0.00	(25,879.00)
Total [30]	Statement of Revenue	(11,547,892.00)	0.00	(11,547,892.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-010-85	Cash>Operating>Southport	360,185.00	0.00	360,185.00
10-012-85	Cash>Operating2>Southport	232,752.00	0.00	232,752.00
10-014-00	Cash>Petty Cash Facility	865.00	0.00	865.00
10-060-85	Cash>Resident Trust>Southport	29,686.00	0.00	29,686.00
Subtotal [A1]	Cash	623,488.00	0.00	623,488.00
Subgroup : [A2]	Resident A/R			
11-001-00	Accounts Receivable>Clearing	(60.00)	0.00	(60.00)
11-100-00	Accounts Receivable>Miscellaneous	13,070.00	0.00	13,070.00
11-102-00	Accounts Receivable>Medicare A	169,143.00	0.00	169,143.00
11-102-70	Accounts Receivable>Medicare A>Old A/R	3,580.00	0.00	3,580.00
11-104-00	Accounts Receivable>Private	118,481.00	0.00	118,481.00
11-104-50	Accounts Receivable>Private>Litigation	267,860.00	0.00	267,860.00
11-104-70	Accounts Receivable>Private>Old A/R	995,854.00	0.00	995,854.00
11-105-00	Accounts Receivable>HMO	124,005.00	0.00	124,005.00
11-105-70	Accounts Receivable>HMO>Old A/R	657,116.00	0.00	657,116.00
11-109-00	Accounts Receivable>Hospice	28,546.00	0.00	28,546.00
11-109-70	Accounts Receivable>Hospice>Old A/R	15,640.00	0.00	15,640.00
11-111-00	Accounts Receivable>Medicaid	951,158.00	0.00	951,158.00
11-111-70	Accounts Receivable>Medicaid>Old A/R	256,372.00	0.00	256,372.00
11-111-93	Accounts Receivable>Medicaid>Rate Adjustment	9,858.00	0.00	9,858.00
11-112-00	Accounts Receivable>Income	23,894.00	0.00	23,894.00
11-112-70	Accounts Receivable>Income>Old A/R	(21,536.00)	0.00	(21,536.00)
11-113-70	Accounts Receivable>Out of State Medicaid>Old A/R	11,140.00	0.00	11,140.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(1,525,259.00)	0.00	(1,525,259.00)
11-123-00	Accounts Receivable>Ancillary	32,845.00	0.00	32,845.00
Subtotal [A2]	Resident A/R	2,131,707.00	0.00	2,131,707.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	47,388.00	0.00	47,388.00
12-126-00	Prepaid Expenses>Taxes	3,247.00	0.00	3,247.00
Subtotal [A5]	Prepaid Expenses	50,635.00	0.00	50,635.00
Subgroup : [B4]	Leasehold Improvements			

14-131-00	Fixed Assets>Leasehold Improvements	34,706.00	0.00	34,706.00
15-131-00	Accum Depn>Leasehold Improvements	(754.00)	0.00	(754.00)
Subtotal [B4]	Leasehold Improvements	33,952.00	0.00	33,952.00
Subgroup : [B6] Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	141,068.00	0.00	141,068.00
14-133-00	Fixed Assets>Medical Equipment	19,053.00	0.00	19,053.00
14-134-00	Fixed Assets>Computer Hardware	519.00	0.00	519.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(36,440.00)	0.00	(36,440.00)
15-133-00	Accum Depn>Medical Equipment	(227.00)	0.00	(227.00)
15-134-00	Accum Depn>Computer Hardware	(17.00)	0.00	(17.00)
Subtotal [B6]	Movable Equipment	123,956.00	0.00	123,956.00
Subgroup : [B9] Other Fixed Assets				
14-136-00	Fixed Assets.Construction in Progress	6,200.00	0.00	6,200.00
Subtotal [B9]	Other Fixed Assets	6,200.00	0.00	6,200.00
Subgroup : [D1] Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	6,792.00	0.00	6,792.00
Subtotal [D1]	Deferred Deposits	6,792.00	0.00	6,792.00
Subgroup : [D2] Excrow Deposits				
17-283-06	Other Assets>Tax Escrow>Other	1,799.00	0.00	1,799.00
Subtotal [D2]	Excrow Deposits	1,799.00	0.00	1,799.00
Subgroup : [D4] Goodwill				
18-000-00	Acquisition Costs	1,414,318.00	0.00	1,414,318.00
Subtotal [D4]	Goodwill	1,414,318.00	0.00	1,414,318.00
Subgroup : [D6] Loans to Owners or Related Parties				
27-317-00	Due To/(From)>Fairview Management	754.00	0.00	754.00
Subtotal [D6]	Loans to Owners or Related Parties	754.00	0.00	754.00
Subgroup : [D7] Other Assets				
27-000-93	Due To/(From)>Holdings	11,665.00	0.00	11,665.00
27-172-00	Due To/(From)>Vendor	383,342.00	0.00	383,342.00
Subtotal [D7]	Other Assets	395,007.00	0.00	395,007.00
Total [31-32]	Assets	4,788,608.00	0.00	4,788,608.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade A/P				
20-000-00	Accounts Payable	(3,191,790.00)	0.00	(3,191,790.00)
20-000-01	Accounts Payable>Other	366,656.00	0.00	366,656.00
20-000-70	Accounts Payable>Old	153,176.00	0.00	153,176.00
21-101-00	Other Current Payables>Provider Tax	(641,378.00)	0.00	(641,378.00)
21-150-00	Other Current Payables>Union Dues W/H	(4,962.00)	0.00	(4,962.00)
21-152-06	Other Current Payables>Employee>Other	56,165.00	0.00	56,165.00
21-156-06	Other Current Payable>Union Dues W/H>Other	1,973.00	0.00	1,973.00
21-350-00	Other Current Payables>Resident Funds	(43,123.00)	0.00	(43,123.00)
21-353-00	Other Current Payables>Resident Refunds	23,269.00	0.00	23,269.00
21-884-00	Other Current Payable>Disability & Other Insurance	(344.00)	0.00	(344.00)
Subtotal [A1]	Trade A/P	(3,280,358.00)	0.00	(3,280,358.00)
Subgroup : [A2] Notes Payable				
22-310-00	Note Payable>Misc	(278,392.00)	0.00	(278,392.00)
Subtotal [A2]	Notes Payable	(278,392.00)	0.00	(278,392.00)
Subgroup : [A4] Accrued Payroll				
23-000-00	Accrued Wages & Related	(187,956.00)	0.00	(187,956.00)
Subtotal [A4]	Accrued Payroll	(187,956.00)	0.00	(187,956.00)
Subgroup : [A6] Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	837.00	0.00	837.00
Subtotal [A6]	Accrued Payroll Taxes Payable	837.00	0.00	837.00
Subgroup : [A10] Interest Payable				
24-160-00	Accrued Expenses>Interest	(10,312.00)	0.00	(10,312.00)
Subtotal [A10]	Interest Payable	(10,312.00)	0.00	(10,312.00)
Subgroup : [A12] Other Current Liabilities				
24-000-00	Accrued Expenses	(186,378.00)	0.00	(186,378.00)
24-000-03	Accrued Expenses>Prior	(26,331.00)	0.00	(26,331.00)

24-161-00	Accrued Expenses>RE Taxes	(116,442.00)	0.00	(116,442.00)
24-229-00	Accrued Expenses>Water/Sewer	(10,872.00)	0.00	(10,872.00)
24-882-00	Accrued Expenses>Health Insurance	(18,502.00)	0.00	(18,502.00)
25-154-00	Deferred Revenue>R&B Prepayment	(10,983.00)	0.00	(10,983.00)
27-199-00	Due To>Patient Spend Down	(22,791.00)	0.00	(22,791.00)
Subtotal [A12]	Other Current Liabilities	(392,299.00)	0.00	(392,299.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-152-00	Due To/(From)>Employee	(552.00)	0.00	(552.00)
27-316-00	Due To/(From)>Greenwich	(495,161.00)	0.00	(495,161.00)
Subtotal [B3]	Loans from Owners or Related Parties	(495,713.00)	0.00	(495,713.00)
Subgroup : [B4]	Other Long-Term Liabilities			
27-176-00	Due To/(From)>Facility	(569,231.00)	0.00	(569,231.00)
Subtotal [B4]	Other Long-Term Liabilities	(569,231.00)	0.00	(569,231.00)
Total [33-34]	Liabilities	(5,213,424.00)	0.00	(5,213,424.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-401-00	Partners' Equity>Partner #2	(1,261,771.00)	0.00	(1,261,771.00)
Subtotal [B1]	Owner's Capital	(1,261,771.00)	0.00	(1,261,771.00)
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	468,296.00	0.00	468,296.00
Subtotal [B5]	Cumulated Earnings	468,296.00	0.00	468,296.00
Total [35]	Equity	(793,475.00)	0.00	(793,475.00)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2016
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TD-CCNH
 Workpaper: H.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.10		
To reclass legal and accounting expenses				
50-4100	Professional Fees		16,422.00	
55-5550	Medical Director		600.00	
Marcum 104	Accounting & Auditing Fees		13,100.00	
80-240-00	Admin Expense>Professional Fees			30,122.00
Total			<u><u>30,122.00</u></u>	<u><u>30,122.00</u></u>
Reclassifying Journal Entries JE # 2		E.09		
To reclass leased equipment				
Marcum 115	Leased Equipment		6,742.00	
80-208-00	Admin Expense>Equip-Rental			6,742.00
Total			<u><u>6,742.00</u></u>	<u><u>6,742.00</u></u>
Reclassifying Journal Entries JE # 3		E.08		
To reclass ACH fees from insurance expense				
Marcum 114	ACH Fees		95,282.00	
80-162-00	Admin Expense>Insurance - General Liability &			95,282.00
Total			<u><u>95,282.00</u></u>	<u><u>95,282.00</u></u>
Reclassifying Journal Entries JE # 4		E.03a		
To reclass payroll processing fees from bank charges account				
80-230-00	Admin Expense>Data Processing		5,059.00	
80-244-00	Admin Expense>Bank Fees			5,059.00
Total			<u><u>5,059.00</u></u>	<u><u>5,059.00</u></u>
Reclassifying Journal Entries JE # 5		D.05		
To reclass cell phone expense to the correct line				
Marcum 113	Cell Phone		3,129.00	
80-231-00	Admin Expense>Telephone			3,129.00
Total			<u><u>3,129.00</u></u>	<u><u>3,129.00</u></u>
Reclassifying Journal Entries JE # 6		D.05		
To reclass dentist fees to correct line of the cost report				
55-5387	Other Consultant		600.00	
60-212-00	Nursing Expense>Clinical Consultants			600.00
Total			<u><u>600.00</u></u>	<u><u>600.00</u></u>
Reclassifying Journal Entries JE # 7		E.02a		
To reclass pharmacist fees				
55-5386	Pharmacy Consultant		5,778.00	
60-212-00	Nursing Expense>Clinical Consultants			5,778.00
Total			<u><u>5,778.00</u></u>	<u><u>5,778.00</u></u>
Reclassifying Journal Entries JE # 8		D.05		
To reclass items from PT expense				
50-4100	Professional Fees		900.00	
55-5540	Other Consultant		1,650.00	
67-000-00	ST Expense		1,095.00	
80-240-00	Admin Expense>Professional Fees		69,500.00	
60-700-06	Nursing Expense>Contracted Service>Other			73,145.00
Total			<u><u>73,145.00</u></u>	<u><u>73,145.00</u></u>

Client: Fairview Health Cost Reports
 Engagement: Medicaid - Fairview Health of Southport, LLC 2016
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 9
 To reclass Eli's salary from he administrator line

D.05

80-840-80	Admin Expense>Business Office>Wages		63,024.00	
80-811-80	Admin Expense>Director>Wages			63,024.00
Total			63,024.00	63,024.00

Reclassifying Journal Entries JE # 10
 To reclass dentist fees to the correct line of the cost report

D.05

55-5387	Other Consultant		1,800.00	
60-206-00	Nursing Expense>Clinical Services			1,800.00
Total			1,800.00	1,800.00

Reclassifying Journal Entries JE # 11
 To reclass other employee benefits

E.11

85-200-79	Employee Benefits Expense>Training Fund>Union		4,281.00	
85-245-00	Employee Benefits Expense>Background Checks		493.00	
Marcum 116	Union Health & Welfare		158,331.00	
Marcum 117	Union Pension		52,727.00	
Marcum 118	Employee Relations		2,597.00	
Marcum 119	Employee Food		33.00	
Marcum 120	Misc. Employee Benefits		110.00	
61-883-00	Nursing Admin Expense>Other Benefits			140,273.00
68-883-00	Therapy Expense>Other Benefits			8,122.00
69-883-00	Social Services Expense>Other Benefits			3,696.00
70-883-00	Dietary Expense>Other Benefits			19,791.00
71-883-00	Activity Expense>Other Benefits			3,145.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			19,083.00
75-883-00	Maintenance Expense>Other Benefits			3,558.00
80-883-00	Admin Expense>Other Benefits			20,904.00
Total			218,572.00	218,572.00

Reclassifying Journal Entries JE # 12
 To reclass expenses associated with management fee

H.01a

80-279-00	Admin Expense>Management Fee		133,028.00	
75-700-00	Maintenance Expense>Contracted Service			27,300.00
80-239-00	Admin Expense>Accounting Fees			4,750.00
80-240-00	Admin Expense>Professional Fees			100,978.00
Total			133,028.00	133,028.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2

Prepared By:

Reviewed By:

Workpaper Date: 2/11/2017

Run Date: 2/11/2017

Provider Name: Fairview Health of Southport, LLC

Provider Number: 000008433

Period Ended: 9/30/16

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: