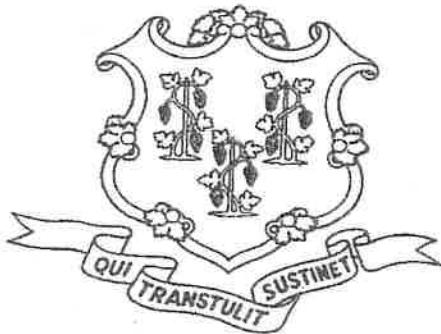


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Odd Fellows Home of CT, b/d/a Fairview		
Address (No. & Street, City, State, Zip Code) 235 Lestertown Road, Groton, CT 06340		
Type of Facility		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022	

License Numbers:	CCNH 1083665988	RHNS	(Specify)	Medicare Provider 07-5288
Medicaid Provider Numbers:	CCNH 2584	RHNS	ICF-IID	

### For Department Use Only

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-1 Rev.9/2002

**General Information**

Name of Facility (as licensed) Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	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 Odd Fellows Home of CT, b/d/a Fairview [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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.

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) William Nelson			Printed Name (Owner)	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Odd Fellows Home of CT, b/d/a Fairview	Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 235 Lestertown Road, Groton, CT 06340			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/5/2023	
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. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (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**

## State of Connecticut

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## **General Information and Questionnaire Partners/Members**

# **General Information and Questionnaire**

## **Corporate Owners**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**Officers & Board Members of Odd Fellows Home of Connecticut, Inc.**

Name	Title
Edith Kalin	President
Vincent Bruacci	1st Vice President
Bryan King	2nd Vice President
Lucille Kutz	Secretary
Millis Buckley	Assistant Secretary
Barbara McLaren	Treasurer
Nelson Dolye	Assistant Treasurer
Robert Piel	Chaplain
C. Henry Lucas	Jr Past President
Mary Ann Burkard	Director 22
Linda Stein	Director 22
Marshall Kalin	Director 23
Mary Sepowitz	Director 23
Warren Smith	Director 24
Steven Giuffre	Director 24

State of Connecticut

**Annual Report of Long-Term Care Facility**

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**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	Page 4	of 37				
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No			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? <input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
Odd Fellows Healthcare, Inc	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Management Fees	Pg 16 / M12	15,600	15,600
Unidine	1000 Washington Street, Suite 510, Boston, MA	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Management Fee	Pg 18 / 2C	46,086	46,086
Fairview Family Fund	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	Pg 32 / D7	1,863	1,863
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	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  Yes  No If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

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

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

Name of Facility		License No.		Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview		1083665988		9/30/2022			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
US Bank	<input type="radio"/>	<input checked="" type="radio"/>	Xerox Copier	02/01/20	63 Months	3,436	3,436	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/>	Yes
							<input checked="" type="radio"/>	No
							<b>Total ***</b>	3,436

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

\*\* Attach copies of newly acquired leases.

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Odd Fellows Home of CT, b/d/a Fa	License No. 1083665988	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 CliftonLarsonAllen LLP 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 29 S Main St. 4th Fl. West Hartford, CT 06107 555 Long Wharf Dr., New Haven, CT
---	---

Services Provided by This Firm (*describe fully*)

1 Audits, Form 990 preparation, 403(B) Audit, and advisory services	\$ 49,466
2 Medicare and Medicaid Cost Reports	\$ 6,695
3	\$
4	\$
	Charge for Services Provided \$ 56,161

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

Yes     No    | Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Wiggan and Dana LLP 2 Murtha Cullina LLP 3 4 5	Telephone Number 203-498-4400 860-240-6000
--	--

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

1 PO Box 1832, New Haven, CT 06508
2 185 Asylum Street, Hartford, CT 06103
3
4
5

Services Provided by This Firm (*describe fully*)

1 Review of disclosure statements, tax matters, proposals, and addendums(\$11,099 Disallowed on Page 28)	\$ 22,957
2 General regulatory, collection issues, and contract disputes(\$885 Disallowed on Page 28)	\$ 3,998
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 26,955

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

Yes     No    | Page 15, Line 1e

### **Schedule of Resident Statistics**

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 1083665988			Report for Year Ended 9/30/2022				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					120	120						
A. On last day of PREVIOUS report period	120	120										
B. On last day of THIS report period	110	110							110	110		
2. Number of Residents					95	95						
A. As of midnight of PREVIOUS report period	95	95										
B. As of midnight of THIS report period	99	99							99	99		
3. Total Number of Days Care Provided During Period					1,719	1,719						
A. Medicare	2,131	2,131							412	412		
B. Medicaid (Conn.)	23,603	23,603			17,202	17,202			6,401	6,401		
C. Medicaid (other states)												
D. Private Pay	7,637	7,637			5,673	5,673			1,964	1,964		
E. State SSI for RCH												
F. Other (Specify)	1,333	1,333			981	981			352	352		
G. Total Care Days During Period (3A thru F)	34,704	34,704			25,575	25,575			9,129	9,129		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	114	114			86	86			28	28		
B. Other Bed Reserve Days	113	113			60	60			53	53		
<b>5. Total Resident Days (3G + 4A + 4B)</b>	<b>34,931</b>	<b>34,931</b>			<b>25,721</b>	<b>25,721</b>			<b>9,210</b>	<b>9,210</b>		

State of Connecticut  
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**Schedule of Resident Statistics (Cont'd)**

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	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)					
10/1/2021	X			10						110			Reduce bed capacity in keeping with medical needs	

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
1st change				8,523		
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	8	71		20				
Per Diem Rate								
a. One bed rm.	Var	271.00		491.00				
b. Two bed rms.	Var	271.00		439.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,111	3,111		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,264	1,264		
D. <b>Total Physical Therapy Treatments</b>	4,375	4,375		

8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	303	303		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	134	134		
D. <b>Total Speech Therapy Treatments</b>	437	437		

9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,653	3,653		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,063	1,063		
D. <b>Total Occupational Therapy Treatments</b>	4,716	4,716		

## Report of Expenditures - Salaries &amp; Wages

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022		Page 10	of 37
Are time records maintained by all individuals receiving compensation?		<input type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	214,716	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	670,758	23,957			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	1,835	148			
c. Dietary Workers	12,362	178			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	251,559	18,524			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	75,452	1,894			
b. Other Maintenance Workers	169,650	10,678			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	109,521	10,576			
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	206,037	3,684			
b. RN					
1. Direct Care	952,624	39,485			
2. Administrative**	298,630	3,925			
c. LPN					
1. Direct Care	950,789	46,589			
2. Administrative**					
d. Aides and Attendants	2,226,747	153,412			
e. Physical Therapists	298,307	7,022			
f. Speech Therapists	79,527	1,306			
g. Occupational Therapists	238,184	6,498			
h. Recreation Workers	157,430	6,930			
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	122,569	2,131			
n. Marketing	1,749	83			
o. Other (Specify) See Attached Schedule	22,497	652			
<i>A-13. Total Salary Expenditures</i>	<i>7,060,943</i>	<i>339,752</i>			

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

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

**Schedule of Other Salaries and Wages (Page 10)**

**Schedule of Other Fees (Page 13)**

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 1083665988		Report for Year Ended 9/30/2022			Page 11	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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

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

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

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

Name of Facility (as licensed)			License No.		Report for Year Ended			Page	of	
Odd Fellows Home of CT, b/d/a Fairview			1083665988		9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
William Nelson	214,716			Health Insurance, Pension, Life Ins, Disability	Administrator	2,080	A2	N/A		
<b>Section IV - Assistant Administrators</b>										

\*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.

State of Connecticut

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**B. Report of Expenditures - Professional Fees**

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>					
1. Dietitian	37,547	931			
2. Dentist	7,308	480			
3. Pharmacist	22,063	171			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care					
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	54,000	254			
b. Utilization Review (Title 18 and 19 only) monthly meeting	22,999	747			
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) Cardiologist/MDS Temp Staff	33,042	151			
9. Speech Therapist					
a. Resident Care					
b. Other					
10. Occupational Therapist					
a. Resident Care	33,824	490			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care	704	16			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify) See Attached Schedule					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	211,487	3,240			

\* 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**

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-15 Rev. 9/2018

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	1083665988	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 120,909	120,909		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 4,865	4,865		
4. Social Security (F.I.C.A.)	\$ 520,661	520,661		
5. Health Insurance	\$ 451,313	451,313		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 75,805	75,805		
8. Uniform Allowance	\$ 10,426	10,426		
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (11,078)	(11,078)		
d. Accounting and Auditing	\$ 56,161	56,161		
e. Legal (Services should be fully described on Page 7)	\$ 26,955	26,955		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 41,681	41,681		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,740	8,740		
2. Cellular Phones	\$ 5,179	5,179		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 657,303	657,303		
<b>Subtotal</b>	\$ 1,968,920	1,968,920		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

## **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	1,968,920	1,968,920		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	18,296	18,296		
4. Employee Travel	\$	20,208	20,208		
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	6,180	6,180		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	28,736	28,736		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	12,235	12,235		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,510	3,510		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	12,947	12,947		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	290	290		
9. Subscriptions	\$	27,025	27,025		
10. Contributions*** See Attached Schedule	\$	741	741		
11. Services Provided by Contract <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>	\$	255,462	255,462		
12. Administrative Management Services**	\$	15,600	15,600		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	33,586	33,586		
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$	<b>2,403,736</b>	<b>2,403,736</b>		

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

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

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

## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Advertising and Public Relations (Disallowed on Page 28)	\$ 12,235		
<b>Total Other Advertising</b>	<b>\$ 12,235</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Leading Age Membership Dues	\$ 12,862		
Association for Longer Term Care Facilities Membership	\$ 85		
<b>Total Dues</b>	<b>\$ 12,947</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Gifts & Contributions	\$ 741		
<b>Total Contributions</b>	<b>\$ 741</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	40		
Credit Card Fees(Disallowed on Page 28a)	\$ 3,187		
Licenses & Fees	\$ 325		
Physcial	\$ 774		
Investment and Bank Fees(\$12,502 Disallowed on Page 28a)	\$ 14,442		
Unemployment Management	\$ 1,555		
Late Fees & Interest Expense(Disallowed on Page 28a)	\$ 2,916		
Background & Criminal Investigation	\$ 5,619		
Amortization Expense Non-Operating	\$ 4,728		
<b>Total Other Administrative and General</b>	<b>\$ 33,586</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-17 Rev. 10/97

**Schedule C-1 - Management Services\***

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	Page of 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 #
Odd Fellows Healthcare, Inc., 235 Lestertown Road, Groton, CT 06340	15,600	Administrative Management Fee	Page 16, Line M12
Unidine 1000 Washington Street, Suite 510, Boston, MA	46,086	Dietary Management Fee	Page 18, Line 2C

\* 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 Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022		Page 18 of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 321,633	321,633		
2. Non-Food Supplies	\$ 50,811	50,811		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 739,809	739,809		
c. Other (Specify) _____ Dietary Management Fee	\$ 46,086	46,086		
2D. <b>Total Dietary Expenditures</b> (2a + b + c + d)	\$ 1,158,339	1,158,339		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input checked="" type="radio"/> Yes <input type="radio"/> No				
H. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No			If yes, specify amt.	\$21,328
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg 30 Line IV 1
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.	
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.	Included in above
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.	Included in above
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg 30 Line IV 1

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

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	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 ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Other Laundry Supplies	\$	11,363	11,363	
<b>3D. Total Laundry Expenditures (3a + b + c )</b>	<b>\$</b>	<b>11,363</b>	<b>11,363</b>	
<b>3E. Laundry Questionnaire</b>				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?			(Page/Line Item)	

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

All allocations should add to total recorded in 3D.

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-20 Rev. 9/2018

**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
		9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care		Amt. \$	40,107	40,107	
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc. )</i>					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	40,107	40,107		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Pharmacy	\$	156,320	156,320		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	242,838	242,838		
d. Ambulance/Limousine***	\$	6,099	6,099		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	18,157	18,157		
f. X-rays and Related Radiological Procedures***	\$	19,195	19,195		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	33,507	33,507		
i. Recreation	\$	39,162	39,162		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	37,579	37,579		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	552,857	552,857		

\* 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**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-21 Rev. 10/2001

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview				License No. 1083665988	Report for Year Ended 9/30/2022				Page of 21   37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Unidine	Suite 510, Boston, MA 02118	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Outsourced dietary department	777,356			Various	Vario
Point Click Care	Mississauga, ON L4W 0C4, Canada	<input type="radio"/>	<input checked="" type="radio"/>	N/A	EMR, billing software	44,851			16	m11
Mobilex	PO Box 825822, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Xray & Ultra Sound	18,073			20	5f
Procaire, LLC	PO Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen	18,157			20	5e
Yale New Haven Health	PO Box 8205, New Haven, CT 06530	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	32,383			20	5h
B&M Landscaping	PO Box 1431, Westerly, RI 02891	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	20,400			22	6f
Holdridge Farm Nursery, Inc.	Highway, Ledyard, CT 06339	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	14,598			22	6f
Facilities Compliance Services	221 W. Main Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Maintenance	18,500			22	6f
CWPM	25 Norton Place, Plainville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	14,955			22	6f
ADP, Inc.	PO Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	69,067			16	m11
CVM	780 East Main Street, Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Consulting	69,963			16	m11
New England Mechanical (Emcor Services)	South Windsor, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Preventive Maintenance on HVAC contract	12,505			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022		Page of 22   37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 95,448	95,448		
b. Heat	\$ 43,232	43,232		
c. Light & Power	\$ 66,990	66,990		
d. Water	\$ 28,056	28,056		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 3,436	3,436		
f. Other <i>(itemize)</i>	\$ 108,666	108,666		
See Attached Schedule				
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 345,828	345,828		
7. Depreciation <i>(complete schedule page 23*)</i>				
a. Land Improvements	\$ 6,688	6,688		
b. Building & Building Improvements	\$ 266,751	266,751		
c. Non-Movable Equipment	\$ 37,268	37,268		
d. Movable Equipment	\$ 99,158	99,158		
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 409,865	409,865		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other <i>(Specify)</i>	\$			
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$			
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 32,903	32,903		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 442,768	442,768		

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

## **Schedule of Other Repairs and Maintenance**

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

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B3

**Schedule of Non-Movable Equipment Acquired during this report period**

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
Var	See Attached	Administrative	\$ 26,841	Var	\$ 3,258
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 26,841		\$ 3,258
Deletions:					
Var	See Attached		\$ (460,822)	-	
Total deletions for Movable Equipment			\$ (460,822)		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### **Amortization Schedule\***

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 1083665988		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									

\* 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.

Old Fellow Home of CT d/b/a Farrelt, Inc.  
FIXED ASSET / DEPRECIATION SCHEDULE

Category	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
<b>LAND IMPROVEMENTS</b>										
Prior Period Land Improvements										
Land Imp.	Various	Various	S/L	Var	294,948	6,688	147,707	6,688	151,395	140,553
<b>TOTAL PY LAND IMPROVEMENTS</b>					<b>294,948</b>	<b>6,688</b>	<b>147,707</b>	<b>6,688</b>	<b>151,395</b>	<b>140,553</b>
<b>2022 LAND IMPROVEMENTS</b>										
Disposals										
Land Imp.	Wooden Fence	4/1/1996	S/L	Var	(5,115)	-	-	-	(5,115)	-
Land Imp.	Steel Parking Lot	4/1/1997	S/L	Var	(13,772)	-	-	-	(13,772)	-
Land Imp.	Steel Parking Lot	4/1/1997	S/L	Var	(8,785)	-	-	-	(8,785)	-
<b>TOTAL LAND IMPROVEMENTS 2022</b>					<b>(27,672)</b>				<b>(27,672)</b>	
<b>TOTAL LAND IMPROVEMENTS</b>					<b>267,276</b>	<b>6,688</b>	<b>147,707</b>	<b>6,688</b>	<b>126,723</b>	<b>140,553</b>
<b>BUILDING IMPROVEMENTS</b>										
Prior Period Building Improvements										
Building Imp.	Various	Various	S/L	Var	11,105,720	263,890	7,477,405	263,890	7,741,295	3,364,425
<b>TOTAL PY BUILDING IMPROVEMENTS</b>					<b>11,105,720</b>	<b>263,890</b>	<b>7,477,405</b>	<b>263,890</b>	<b>7,741,295</b>	<b>3,364,425</b>
<b>2022 BUILDING IMPROVEMENTS</b>										
Additions										
Building Imp.	Fire Sprinkler Heads - new	1/1/2021	S/L	10	3,163	-	-	-	316	2,847
Building Imp.	Fire Sprinkler Heads - new	1/2/2022	S/L	10	3,055	-	-	-	306	2,769
Building Imp.	Badge Security - 3 additional doors	4/27/2022	S/L	10	5,168	-	-	-	517	4,651
Building Imp.	Water Hammer Arrestor - Laundry	5/30/2022	S/L	10	2,690	-	-	-	260	2,340
Building Imp.	Replacement Valve and Actuator - Auditorium	5/27/2022	S/L	15	3,702	-	-	-	247	2,455
Building Imp.	Touch Screen on Trane Chiller	5/24/2022	S/L	5	4,050	-	-	-	810	3,240
Building Imp.	Track Drain install in patio - Rehab gym	11/12/2022	S/L	10	4,050	-	-	-	405	3,645
Disposals										
Building Imp.	Fully disposed assets prior to 2010	Various	S/L	Var	(38,877)	-	-	-	(38,877)	-
Building Imp.	Shop Vac Small Cartridge	2/9/2018	S/L	Var	(21)	-	-	-	(21)	-
Building Imp.	Drywall Filter	2/9/2018	S/L	Var	(15)	-	-	-	(15)	-
<b>TOTAL BUILDING IMPROVEMENTS 2022</b>					<b>(13,129)</b>				<b>3,364,425</b>	
<b>TOTAL BUILDING IMPROVEMENTS</b>					<b>11,092,595</b>	<b>263,890</b>	<b>7,477,405</b>	<b>263,890</b>	<b>7,740,295</b>	<b>3,364,425</b>
<b>MOVABLE EQUIPMENT</b>										
Prior Period Movable Equipment										
FF&E	Various	Various	S/L	Var	2,551,506	74,609	2,181,986	74,609	2,256,595	294,911
<b>TOTAL PY MOVABLE EQUIPMENT</b>					<b>2,551,506</b>	<b>74,609</b>	<b>2,181,986</b>	<b>74,609</b>	<b>2,256,595</b>	<b>294,911</b>
<b>2022 MOVABLE EQUIPMENT</b>										
Additions										
FF&E	Rolling Rack stand and Mounting Plate	5/25/2022	S/L	10	1,980	-	-	-	198	1,792
FF&E	PhysioGate Overweight System	5/20/2022	S/L	10	9,900	-	-	-	990	8,910
FF&E	PhysioTaxis Total Body Trainer	5/20/2022	S/L	5	4,480	-	-	-	880	3,520
FF&E	3 - Maxx Bank (extra large)	5/20/2022	S/L	10	5,694	-	-	-	569	5,125
FF&E	Replacement Bed NSF	8/11/2022	S/L	10	1,178	-	-	-	118	1,060
FF&E	Replacement Bed NSF	9/23/2022	S/L	10	2,356	-	-	-	236	2,120
FF&E	Mahrle Hearing Unit - OP Rehab	9/26/2022	S/L	5	1,334	-	-	-	267	1,067
Disposals										
Various	Fully disposed assets prior to 2010	Various	S/L	Var	(384,146)	-	-	-	(384,146)	-
Computer & Software	3 Smart Bay 1000 Elite E8400 computers	10/22/2010	S/L	3	(2,577)	-	-	-	(2,577)	-
Computer & Software	4 HP Compaq Elite 8000 - Core 2 Duo computers	1/10/2011	S/L	3	(3,400)	-	-	-	(3,400)	-
Computer & Software	Computer	1/27/2012	S/L	3	(2,740)	-	-	-	(2,740)	-
Computer & Software	Tablet	2/22/2012	S/L	3	(14,751)	-	-	-	(14,751)	-
Computer & Software	Dragon Medical Practice with PowerMic II - Software	2/22/2013	S/L	3	(3,150)	-	-	-	(3,150)	-
Computer & Software	Kronos Accounting Software	4/25/2013	S/L	3	(17,019)	-	-	-	(17,019)	-
Computer & Software	personal computer	11/22/2013	S/L	3	(1,617)	-	-	-	(1,617)	-
Computer & Software	computers and software	9/10/2014	S/L	3	(17,866)	-	-	-	(17,866)	-
Computer & Software	3 Lenovo M73z Computers and and 4GB 240 Pin DDimM DDR3	11/8/2014	S/L	3	(2,222)	-	-	-	(2,222)	-
Computer & Software	Spazio Video camera 912nm, 19" Video Monitor, installation costs	12/31/2014	S/L	3	(1,261)	-	-	-	(1,261)	-
<b>TOTAL MOVABLE EQUIPMENT 2022</b>					<b>(433,960)</b>				<b>3,364,425</b>	<b>33,493</b>
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>2,117,594</b>	<b>74,609</b>	<b>2,181,986</b>	<b>74,609</b>	<b>1,799,031</b>	<b>33,494</b>
<b>NON-MOVABLE EQUIPMENT</b>										
Prior Period Non-Movable Equipment										
Various	Various	Various	S/L	Var	926,303	33,509	697,911	33,509	731,420	194,883
<b>TOTAL PY NON-MOVABLE EQUIPMENT</b>					<b>926,303</b>	<b>33,509</b>	<b>697,911</b>	<b>33,509</b>	<b>731,420</b>	<b>194,883</b>
<b>2022 NON-MOVABLE EQUIPMENT</b>										
Additions										
FF&E	8 PTAC Wall Units	1/23/2021	S/L	8	18,795	-	-	-	3,759	15,036
Disposals										
Various	Fully disposed assets prior to 2010	Various	S/L	Var	(78,431)	-	-	-	(78,431)	-
<b>TOTAL NON-MOVABLE EQUIPMENT 2022</b>					<b>(59,630)</b>				<b>3,759</b>	<b>15,036</b>
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>866,667</b>	<b>33,509</b>	<b>697,911</b>	<b>33,509</b>	<b>731,420</b>	<b>194,883</b>
<b>MOTOR VEHICLES</b>										
Prior Period Motor Vehicles										
Motor Vehicle	Various	Various	S/L	Var	81,526	16,913	54,096	16,913	71,009	10,517
Motor Vehicle	Ford F-350 Truck	11/1/2020	S/L	4	17,512	4,378	4,378	4,378	8,756	8,756
<b>TOTAL PY MOTOR VEHICLES</b>					<b>99,038</b>	<b>21,291</b>	<b>58,474</b>	<b>21,291</b>	<b>79,765</b>	<b>19,273</b>
<b>TOTAL MOTOR VEHICLES</b>					<b>99,038</b>	<b>21,291</b>	<b>58,474</b>	<b>21,291</b>	<b>79,765</b>	<b>19,273</b>
<b>TOTAL ASSETS</b>					<b>14,443,100</b>	<b>399,987</b>	<b>10,563,483</b>	<b>409,865</b>	<b>10,367,510</b>	<b>4,075,891</b>
TOTAL ASSETS PER CR SCHEDULE					<b>14,364,513</b>	<b>384,067</b>	<b>10,285,894</b>	<b>384,067</b>	<b>10,285,894</b>	<b>4,076,629</b>
TOTAL ASSETS PER TRIAL BALANCE										
VARIANCE					<b>78,587</b>	<b>15,920</b>	<b>277,599</b>	<b>15,788</b>	<b>81,626</b>	<b>(1,038)</b>

F/S vs C/R NBV - Page 31, Line D9  
F/S vs C/R Depreciation - Page 36, Line F1

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
<b>Description</b>		<b>Total</b>		
1. Date Land Purchased		1961/1979		
2. Date Structure Completed		Various - Final 5/1/07		
3. If NOT Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		03/06/05		
5. Total Licensed Bed Capacity		110		
6. Square Footage		98,767		
7. Acquisition Cost				
a. Land		126,746		
b. Building		6,983,623		
<b>Part B - Owner and Related Parties</b>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		03/09/17		
c. Interest Rate for the Cost Year		2.67%		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		6,691,765		
f. Principal balance outstanding as of 09/30/2022		5,950,231		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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 9/30/2022			Page 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		\$ 488,354	488,354		
12 B7. <i>Total Building Interest Expense (A1 - A4 + B5)</i>		\$ 488,354	488,354		

*(Carry Subtotals forward to next page )*

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			488,354	488,354		
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						
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$			
12. D. Other Interest Expense (Specify)			\$			
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>			\$ 488,354	488,354		
14. Insurance						
a. Insurance on Property (buildings only)			\$			
b. Insurance on Automobiles			\$			
c. Insurance other than Property (as specified above)			\$			
1. Umbrella (Blanket Coverage)			\$			
2. Fire and Extended Coverage			\$			
3. Other (Specify)			\$ 221,014	221,014		
Commerical, Liability, D&P, Prop Insurance						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>			\$ 221,014	221,014		
15. <b>Total All Expenditures (A-13 thru C-14)</b>			\$ 12,936,796	12,936,796		

## **D. Adjustments to Statement of Expenditures**

Name of Facility Odd Fellows Home of CT, b/d/a Fairview				License No. 1083665988	Report for Year Ended 9/30/2022		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)	
<b><i>Page 10 - Salaries and Wages</i></b>								
1.			Outpatient Service Costs	\$				
2.			Salaries not related to Resident Care	\$				
3.	10	A12g	Occupational Therapy	\$ 238,184	238,184			
4.			Other - See attached Schedule	\$ 186,915	186,915			
<b><i>Page 13 - Professional Fees</i></b>								
5.			Resident Care Physicians **	\$				
6.	13	B10a	Occupational Therapy	\$ 33,824	33,824			
7.			Other - See attached Schedule	\$ 24,000	24,000			
<b><i>Pages 15 &amp; 16 - Administrative and General</i></b>								
8.			Discriminatory Benefits	\$				
9.	15	1c	Bad Debts	\$ (11,078)	(11,078)			
10.	15	1d	Accounting	\$ 5,390	5,390			
10a.	15	1e	Legal	\$ 11,984	11,984			
11.			Telephone	\$				
12.	15	1h2	Cellular Telephone	\$ 3,739	3,739			
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.			Automobile Expense (e.g. personal use)	\$				
18.	16	m2/3	Unallowable Advertising *	\$ 12,235	12,235			
19.			Income Tax / Corporate Business Tax	\$				
20.	16	m10	Fund Raising / Contributions	\$ 741	741			
21.	16	m12	Unallowable Management Fees	\$ 15,600	15,600			
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$ 89,115	89,115			
<b><i>Page 18 - Dietary Expenditures</i></b>								
24.			Meals to employees, guests and others who are not residents	\$				
<b><i>Page 19 - Laundry Expenditures</i></b>								
25.			Laundry services to employees, guests and others who are not residents	\$				
<b><i>Page 20 - Housekeeping Expenditures</i></b>								
26.			Housekeeping services to employees, guests and others who are not residents	\$				
Subtotal (Items 1 - 26)				\$ 610,649	610,649			

\* 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	A2	Administrator(See Attached)	\$ 23,398		
10	A4	Other Administrative Salaries(See Attached)	\$ 133,321		
10	Var	Outpatient Therapy PT & ST Salary Disallowance(See Attached)	\$ 7,699		
10	A12o	MDS Worker - Severance Wages	\$ 10,777		
10	A12o	Therapeutic Recreation Director - Severance Wages	\$ 6,746		
10	A12o	Occupational Therapist - Severance Wages	\$ 4,974		
<b>Total Other Salaries Adjustment</b>			\$ 186,915	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B8e	Cardiologist	\$ 24,000		
<b>Total Other Fees Adjustments</b>			\$ 24,000	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Credit Card Fees	\$ 3,187		
16	m13	Investment and Bank Fees	\$ 12,502		
18	2a1	Food - Bistro	\$ 10,208		
16	m13	Late Fees & Interest Expense	\$ 2,916		
15	1a4	Associated Benefits with Disallowed Salaries(See Attached)	\$ 11,989		
15	1a1	Workers' Comp(See Attached)	\$ 3,182		
15	1a5	Employee Insurance(See Attached)	\$ 45,131		
<b>Total Other A&amp;G Adjustments</b>			\$ 89,115	\$ -	\$ -

Odd Fellows Home of CT  
 Accounting Fees - Disallowed

*Disallowance based most conservative % between Admissions vs Operating Revenue*

Admissions			Operating Revenue		
Nursing Home	175	98%	Nursing Home	12,324,430	89% <i>Exclude Bistro Revenue</i>
Fellowship Manor	3		Fellowship Manor	440,275	<i>Exclude Community Fee Amortization</i>
Thames Edge	0		Thames Edge	1,067,001	<i>Exclude Entrance Fee Amortization</i>
	3	2%		1,507,276	11%
Total Admissions - Campus	178		Total Operating Revenue	13,831,706	

Conservative Disallowance 11%

		Disallowed	
		General Ledger Balance	Balance
01-01-71-52202	Accounting and Tax Fees	56,160.75	
	Less: Cost Reports	(6,695.00)	
	Net Expenses to be allocated	49,465.75	5,390

B.01 Page 28 Line 10

Odd Fellows Home of CT  
Admin Wages and Salaries - Disallowed

Admissions			Operating Revenue		
Nursing Home	175	98%	Nursing Home	12,324,430	89% <i>Exclude Bistro Revenue</i>
Fellowship Manor	3		Fellowship Manor	440,275	<i>Exclude Community Fee Amortization</i>
Thames Edge	0		Thames Edge	1,067,001	<i>Exclude Entrance Fee Amortization</i>
	<u>3</u>	2%		<u>1,507,276</u>	11%
Total Admissions - Campus	<b>178</b>		Total Operating Revenue	<b>13,831,706</b>	

Conservative Disallowance 11%

		General Ledger Balance	Disallowed Balance	
01-01-71-51000	Salaries and Wages - Administrator	214,716	23,398	Disallowed on Page 28a
01-01-71-51002	Salaries and Wages - Director of Finance	167,457	18,248	
01-01-71-52000	Salaries and wages - Admin Employee Services Coordinator (B Keene) Clerical Assistant (O Mowrey-Sargent) Employee Services Manager (S Mowrey) Accounts Payable Clerk (J Paradis) Director of IL (E Weeks - 100% disallowed 1/1 - 9/30)	41,116 2,025 40,387 41,589 101,438.40	4,480 221 4,401 4,532 101,438 115,073	
01-01-71-51101	Payroll Taxes - Employer	520,695	11,989	Disallowed on Page 28a

**Odd Fellows Home of CT**  
**Employee Insurance**  
*Disallowance based on Employee Count between SNF and IL*

**Employees on Benefits**

Nursing Home	45	90%
Independent Living	5	10%

	<b>Disallowed</b>
<b>G/L Balance</b>	<b>Exp</b>
01-01-71-52005 Employee Insurance	451,313 <span style="border: 1px solid black; padding: 2px;">45,131</span> Disallowed on Page 28a

**Odd Fellows Home of CT**

**Employee Insurance**

*Disallowance based on Employee Count between SNF and IL per Workers Comp 2022 audit file (ADP download)*

**Workers Comp Employee Counts**

Nursing Home	259	97%
Independent Living	7	3%

	<u>G/L Balance</u>	<u>Disallowered</u>	
		Exp	
01-01-71-52002 Workers' Comp	120,909	3,182	Disallowered on Page 28a

**Odd Fellows Home of Ct, d/b/a Farview  
Cell Phone Disallowance  
September 30, 2022**

*Attachment 28c*

Cell Phone Expense	5,179
Allowable Expense per month	30
Number of Cell Phones	4
	<u>120</u>
Months with Cell Phone	12
Allowable Portion	1,440
 <i>Disallowed Portion</i>	 <u>3,739</u> B.01 Page 28

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

Name of Facility				License No.	Report for Year Ended		Page of
Odd Fellows Home of CT, b/d/a Fairview				1083665988	9/30/2022		29   37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 610,649	610,649		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 156,320	156,320		
28.	20	5d	Ambulance/Limousine	\$ 6,099	6,099		
29.	20	5f	X-rays, etc	\$ 19,195	19,195		
30.	20	5h	Laboratory	\$ 33,507	33,507		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,157	18,157		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 24,464	24,464		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 74,016	74,016		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<b>Total Amount of Decrease (Items 1 - 48)</b>			\$ 942,407	942,407		

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

### Schedule of Other Ancillary Costs

### Schedule of Excess Movable Equipment Depreciation

### Schedule of Other Property Adjustments

### Schedule of Other - Indirect Adjustments

Attachment Page 29

### Schedule of Other - Miscellaneous Administrative Adjustments

### Schedule of Other - Direct Adjustments

### Schedule of Unallowable Building Interest

# **Odd Fellows Home of CT**

## **Insurance Disallowance**

*Disallowance based on Insurance Brokers Property Exposures*

## Property Exposures:

*Obtained from Insurance Broker*

Nursing Home	26,983,007	67%
All other Campus	13,586,413	33%
	<u>40,569,420</u>	

### **General Ledger Commercial and Personal Property Insurances:**

01-01-71-52209 Insurance Expense 221,014

Percentage disallowed 33%

**Disallowed Portion** **\$ 74,016** **Disallowed on Page**

**Odd Fellows Home of CT, d/b/a Fairview  
Cable TV Disallowance  
September 30, 2022**

*Attachment 29b*

<b>Calculation of Disallowed Portion of Cable Services Expense</b>	
Cable TV	23,614
Allowable expense per month	300
	12
Allowable Portion	<u>3,600</u>
<i>Disallowed Portion</i>	<u><b>20,014</b></u>

**Rehab Portion of Facility**

Facility Square Feet	57,027	[b]
Rehab Square Feet	504	[b]
Rehab % to Total		0.88%

**Outpatient Portion of Therapies**

Total Therapy Treatments (Page 9)	9,528	[c]
Total Outpatient Therapy Treatments	259	

Outpatient % to Total Therapies	2.72%
PT Outpatient Treatments	199 [c]
OT Outpatient Treatments	0 [c]
ST Outpatient Treatments	60 [c]

**Outpatient Portion of Rehab Facility**

Outpatient % of Rehab	0.02%
PT % of Outpatient	2.09%
OT % of Outpatient	0.00%
ST % of Outpatient	0

**Disallowance**

	TB Linked	[a]
	Total	Outpatient
PT Salaries (Pg 10 line 12e)	298,307	6,230 28a
PT Related Benefits(Pg 15)	46,357	968 28a [e]
PT Rehab Management(Page 20 line 5k)	0	- 29a
PT Contracted Services (Page 13 line 5a)	0	-
OT Salaries (Pg 10 line 12g)	All OT Disallowed	
ST Salaries (Pg 10 line 12f)	79,527	501 28a
Maint & Op Expenses (Pg 22 line 6g)	345,828	83 29a
Depreciation - Building (Pg 22 line 7b)	[d]	- 29a
Real Estate Taxes (Pg 22 line 10b)	32,903	8 29a
Property Insurance (Pg 22 line 14a)	0	- 29a
		7,790

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

[c] Amounts provided by Client

[d] Building depreciation is not claimed

[e] Refer to Benefit % on Pg 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 10,480,250	10,480,250				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,024,249)	(4,024,249)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 989,185	989,185				
b. Medicare Room and Board Contractual Allowance **	\$ (144,294)	(144,294)				
4. a. Private-Pay Residents and Other	\$ 4,197,770	4,197,770				
b. Private-Pay Room and Board Contractual Allowance **	\$ (667,004)	(667,004)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 3,295	3,295				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 377,440	377,440				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 229,650	229,650				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 53,175	53,175				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 32,567	32,567				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 545,230	545,230				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 254,620	254,620				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (56,333)	(56,333)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 4,025	4,025				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,275,327	12,275,327				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 21,328	21,328				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 399	399				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 803,546	803,546				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 825,273	825,273				
<b>VI. Total All Revenue</b> (III +V)	\$ 13,100,600	13,100,600				

\* Facility should offset 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 Services - Medicare A SNF	\$ 96,074		
30 II 6a	Contractual Adj. - BC - MED Part B	\$ (667)		
30 II 6a	Contractual Adj. - Medicare Part B	\$ (151,740)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (56,333)</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Lab Services - Managed Care Part A - SNF	\$ 3,861		
30 II 6b	X-Ray/Radiology - Managed Care Part A - SNF	\$ 39,575		
30 II 6b	Laboratory - Other Insurance	\$ 478		
30 II 6b	Contract Allowance - OP	\$ (39,889)		
<b>Total Other Resident Revenue</b>		<b>\$ 4,025</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	Various Accounts	\$ 399		
<b>Total Interest Income</b>		<b>\$ 399</b>	<b>\$ -</b>	<b>\$ -</b>	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Cable and Television - Private	\$ 9,380		
30 IV 8	Miscellaneous Income	\$ 3,395		
30 IV 8	Transportation	\$ 11,242		
30 IV 8	Restricted Donation Transfer(DO NOT DISALLOW, NO RELATED EXPENSE)	\$ 200,000		
30 IV 8	Dividend / Interest Income	\$ 1,506		
30 IV 8	Unrealized Gains & Losses	\$ (17,087)		
30 IV 8	Change in FMV of Swap	\$ 570,110		
30 IV 8	Insurance Claim for Building Renovation( DO NOT DISALLOW, NO RELATED EXPENSE)	\$ 25,000		
<b>Total Other Revenue</b>		<b>\$ 803,546</b>	<b>\$ -</b>	<b>\$ -</b>

**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2022	31 37
		Account	Amount
<b>Assets</b>			
A. Current Assets			
1. Cash ( <i>on hand and in banks</i> )			\$ 524,529
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 292,747
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$
4. Inventories			\$
5. Prepaid Expenses			\$ 99,411
a. Insurance			52,324
b. Expenses			47,087
c. _____			
d. See Schedule			
6. Interest Receivable			\$
7. Medicare Final Settlement Receivable			\$
8. Other Current Assets ( <i>itemize</i> )			\$
_____			
_____			
See Schedule			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$ 916,687
B. Fixed Assets			
1. Land			\$ 180,600
2. Land Improvements	*Historical Cost	267,276	\$ 140,553
	Accum. Depreciation	126,723	Net
3. Buildings	*Historical Cost	11,092,595	\$ 3,387,352
	Accum. Depreciation	7,705,243	Net
4. Leasehold Improvements	*Historical Cost		\$
	Accum. Depreciation		Net
5. Non-Movable Equipment	*Historical Cost	866,667	\$ 209,919
	Accum. Depreciation	656,748	Net
6. Movable Equipment	*Historical Cost	2,117,525	\$ 318,494
	Accum. Depreciation	1,799,031	Net
7. Motor Vehicles	*Historical Cost	99,038	\$ 19,273
	Accum. Depreciation	79,765	Net
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets ( <i>itemize</i> )			\$ 600,592
F/S vs C/R NBV		3,038	
See Schedule		597,554	
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$ 4,856,783

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

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

Page Ref Line Ref Description

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

Page Ref Line Ref Description

Schedule of Other Assets Page 32 Line B7

Page Ref Line Ref Description

**Schedule of Notes Payable (Itemize) Page 33 Line A2**

Page Ref Line Ref Description

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

Page Ref Line Ref Description

**Schedule of Other Long-Term Liabilities (Item 1e) Page 34 Line B4**

Page Ref Line Ref Description

34	B4	Deferred Revenue	\$ 36,197
34	B4	Long Term Debt - Current Portion	\$ 516,357
34	B4	Loan Payable - FV	\$ 5,950,331
34	B4	FMV Swap	\$ (256,678)
34	B4	Deferred Financing Expenses - M&T	\$ (14,744)
34	B4	Deferred Financing Expense Accumulated Amortization	\$ 26,751
<b>Total Other Current Liabilities (Item 1e)</b>			<b>\$ 6,137,014</b>

State of Connecticut

**Annual Report of Long-Term Care Facility**

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**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page of
Odd Fellows Home of CT, b/d/a Fairview	1083665988	9/30/2022	32   37
Account			Amount
Total Brought Forward:			\$ 5,773,470
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			\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$
D. Investment and Other Assets			
1. Deferred Deposits			\$
2. Escrow Deposits			\$
3. Organization Expense	*Historical Cost		\$
	Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care ( <i>itemize</i> )			\$
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$
Name and Address	Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$ 413,749
See Schedule	413,749		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 413,749
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 6,187,219

\* 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 Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	507,166
2. Notes Payable ( <i>itemize</i> )			\$	
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	432,407
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	
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> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	223,878
Patient Trust Liability	46,554			
Accrued Provider Tax	177,283			
Employee Insurance Payable	41			
See Schedule				
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			\$	1,163,451

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

(Carry Total forward to next page)

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**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2022	34   37
Account			Amount
Total Brought Forward:			1,163,451
<b>Liabilities (cont'd)</b>			
B. Long-Term Liabilities			
1. Loans Payable-Equipment ( <i>itemize</i> )			\$
Name of Lender	Purpose	Amount	Date Due
2. Mortgages Payable			\$ 2,984,620
3. Loans from Owners or Related Parties ( <i>itemize</i> )			\$
Name and Address of Lender	Amount	Loan Date	
4. Other Long-Term Liabilities ( <i>itemize</i> )			\$ 6,137,014
See Schedule	6,137,014		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$ 9,121,634
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$ 10,285,085

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,287,468)
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ 189,602
7. Total Net Worth			\$	(4,097,866)
<b>C. Total Reserves and Net Worth</b>				\$ (4,097,866)
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 6,187,219

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**H. Changes in Total Net Worth**

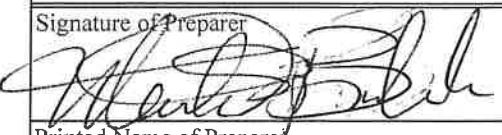
Name of Facility	License No.	Report for Year Ended	Page	of		
		9/30/2022	36	37		
<b>Account</b>				<b>Amount</b>		
A. Balance at End of Prior Period as shown on Report of 09/30/2021				\$ (301,636)		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 13,100,600		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 12,910,998		
D. Net Income or Deficit				\$ 189,602		
E. Balance				\$ (112,034)		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Total Expenditures per Pg 27 \$12,936,796						
F/S vs C/R Depreciation (25,798)						
Total FS Expenses \$12,910,998						
2. Other ( <i>itemize</i> )						
Prior Period Adjustment (3,985,832)						
F-3. Total Additions				\$ (3,985,832)		
G. Deductions				\$		
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )						
Name and Address (No., City, State, Zip )		Title	Amount			
2. Other Withdrawals ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period 09/30/22				\$ (4,097,866)		

### I. Preparer's/Reviewer's Certification

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 1083665988	Report for Year Ended 9/30/2022	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

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Healthcare Practice Leader	Date Signed 1/5/22
Printed Name of Preparer Matthew S. Bavlack		
Address Address 555 Long Wharf Drive, New Haven, CT, 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Liisa Livingston		Phone Number 860-445-7478 ext. 1412
Contact Email Address LivingstionL@fairviewct.org		