

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 258C	RHNS	(Specify)	Medicare Provider 07-5288
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Medicaid Provider Numbers:	CCNH 2584	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Odd Fellows Home of CT, b/d/a Fairview	License No. 258C	Report for Year Ended 9/30/2020	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, 2019 and ending September 30, 2020, 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.

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 10/1/2019	To 9/30/2020	
Address of Facility 235 Lestertown Road, Groton, CT 06340				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/7/2021		
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

	Phone No. of Facility 860-445-7478	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Odd Fellows Home of CT, b/d/a Fairview		Address (No. & Street, City, State, Zip ) 235 Lestertown Road, Groton, CT 06340		
License Numbers:	CCNH 258C	RHNS	(Specify)	Medicare Provider No. 07-5288
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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.				
<b>Administrator</b>				
Name of Administrator William Nelson		Nursing Home Administrator's License No.:	1716	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020	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 Odd Fellows Home of CT, b/d/a Fairview	License No. 258C	Report for Year Ended 9/30/2020	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	%**				
Odd Fellows Healthcare, Inc	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Pg 16 / M12	13,900	13,900
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	Pg 32 / D7	302,567	302,567
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping Services	Pg 30 / IV8	(25,000)	(25,000)
Thames Edge	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	Pg 32 / D7	2,661,681	2,661,681
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	Pg 32 / D7	556,824	556,824
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Payable	Pg 33 / A12	(247,051)	(247,051)
		<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. 258C	Report for Year Ended 9/30/2020	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.

Not Applicable

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

Not Applicable

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.

### 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 Odd Fellows Home of CT, b/d/a Fairview		License No. 258C	Report for Year Ended 9/30/2020			Page 6	of 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	2,152	2,152	
	<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>	2,152

\* 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. 258C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Company, P.C.	29 S. Main Street, West Hartford, CY 06107
2 MW Group LLP	2500 E High Street 800, Pottsville, PA 19464
3 Marcum LLP	555 Long Wharf Dr., New Haven, CT
4 PFK O'Connor Davies LLF	100 Great Meadow Road, Wethersfield, CT 06109

Services Provided by This Firm (*describe fully*)

1 403b Audit, 990 Prep, retirement plan audit	\$ 91,887
2 1099 Prep	\$ 253
3 Medicare and Medicaid Cost Reports	\$ 9,008
4 Resident Trust Audit	\$ 7,500
	<b>Charge for Services Provided</b>
	\$ 108,648

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wiggin and Dana LLP	203-498-4400
2 Murtha Cullina LLP	
3 Kauerman Borgeest & Ryan LLP	
4 Casner & Edwards LLP	
5	

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

1 One Century Tower New Haven, CT 06508
2 185 Asylum Street, Hartford, CT 06103
3 120 Broadway, 14th Floor, New York, NY
4 303 Congress Street, Boston, MA 02210
5

Services Provided by This Firm (*describe fully*)

1 Misc. resident matter, employee matter, CHRO Case (Disallow \$707 CHRO case settled)	\$ 84,526
2 IDR, CHRO Case (Disallow \$1,884 IDR and CHRO case settled)	\$ 2,368
3 CHRO Case (Disallow \$3,870 for CHRO case settled)	\$ 7,738
4 Employee agreement	\$ 2,278
5	\$
	<b>Charge for Services Provided</b>
	\$ 96,910

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. 258C		Report for Year Ended 9/30/2020				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												
A. On last day of PREVIOUS report period	120	120			120	120						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	108	108			108	108						
B. As of midnight of THIS report period	94	94							94	94		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,203	3,203			2,589	2,589			614	614		
B. Medicaid (Conn.)	23,596	23,596			17,931	17,931			5,665	5,665		
C. Medicaid (other states)												
D. Private Pay	10,212	10,212			7,603	7,603			2,609	2,609		
E. State SSI for RCH												
F. Other (Specify)	1,457	1,457			1,046	1,046			411	411		
G. Total Care Days During Period (3A thru F)	38,468	38,468			29,169	29,169			9,299	9,299		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	57	57			45	45			12	12		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	38,525	38,525			29,214	29,214			9,311	9,311		

### Schedule of Resident Statistics (Cont'd)

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 258C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	13	52		29									
Per Diem Rate													
a. One bed rm.	Various	260.17		425.00									
b. Two bed rms.	Various	260.17		380.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,825	5,825			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									8,974	8,974			
D. <b>Total Physical Therapy Treatments</b>									14,799	14,799			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,161	1,161			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,847	1,847			
D. <b>Total Speech Therapy Treatments</b>									3,008	3,008			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,184	6,184			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									38	38			
2. Restorative Treatments													
C. Other									9,279	9,279			
D. <b>Total Occupational Therapy Treatments</b>									15,501	15,501			

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	178,743	2,219				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	918,459	24,068				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	66,932	2,256				
c. Dietary Workers	501,141	31,831				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	214,377	15,620				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	98,751	3,323				
b. Other Maintenance Workers	243,197	12,142				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	160,929	10,781				
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	238,582	4,511				
b. RN						
1. Direct Care	1,022,079	29,018				
2. Administrative**	247,662	6,681				
c. LPN						
1. Direct Care	1,004,932	35,570				
2. Administrative**						
d. Aides and Attendants	2,406,233	127,937				
e. Physical Therapists	232,019	7,092				
f. Speech Therapists	72,847	1,664				
g. Occupational Therapists	214,974	5,987				
h. Recreation Workers	218,815	11,476				
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	121,094	4,038				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,161,766	336,214				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

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



**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
Odd Fellows Home of CT, b/d/a Fairview				258C	9/30/2020				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)							
<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.

**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				258C	9/30/2020			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	178,743			Health Insurance, Pension, Life Ins, Disability	Administrator	2,219	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.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<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	41,300	820				
2. Dentist	4,180	120				
3. Pharmacist	2,650	130				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	153,715	2,140				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,625	229				
b. Utilization Review (Title 18 and 19 only) monthly meeting	7,199	45				
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	22,000	80				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>285,669</b>	<b>3,564</b>				

\* 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 Odd Fellows Home of CT, b/d/a Fairview		License No. 258C		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Lindsay D'amato, 20 Ferryview Drive, Ferry, CT 06335	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ted Malahias, 115 Bridge Street, Groton, CT 06340	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lance Strzegowski, Procure, 230 Sea Lane, Farmingdale, NY 11735	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. C Wallace Andrias, 88 Payer Lane, Mystic, CT 06355	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Marion Sarosi, Costal Ears, Nose and Throat	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gerident Solutions, LLC, Kartha Kurilec, PO Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Jocelyn Jackson, HealthPro Heritage, PO Box 69268, Baltimore, MD 21264	Director of Rehab	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Joseph Allesandro, IPC Healthcare, Inc.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthPro Heritage LLC, Baltimore, MD	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Bulent Ozcakar, IPC Healthcare, Inc.	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 180,498	180,498		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 27,065	27,065		
4. Social Security (F.I.C.A.)	\$ 591,339	591,339		
5. Health Insurance	\$ 513,372	513,372		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 282,759	282,759		
8. Uniform Allowance	\$ 913	913		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 205,968	205,968		
<b>d. Accounting and Auditing</b>	\$ 108,648	108,648		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 96,910	96,910		
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 29,991	29,991		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 12,073	12,073		
2. Cellular Phones	\$			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 715,920	715,920		
<b>Subtotal</b>	<b>\$ 2,765,456</b>	<b>2,765,456</b>		

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,765,456	2,765,456		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 10,935	10,935			
4. Employee Travel	\$ 23,175	23,175			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 3,367	3,367			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 30,430	30,430			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 22,090	22,090			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,914	1,914			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,563	6,563			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 12,106	12,106			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 848	848			
9. Subscriptions	\$ 26,725	26,725			
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> )	\$ 398,523	398,523			
12. Administrative Management Services**	\$ 13,900	13,900			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 48,748	48,748			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,364,780	3,364,780			

\* 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>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 22,090		
<b>Total Other Advertising</b>	\$ 22,090	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Leading Age	\$ 11,936		
ALTCFM	\$ 170		
<b>Total Dues</b>	\$ 12,106	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Physicals and Background Checks	\$ 10,309		
Bank Fees (Disallow \$8,026 Non Routine Fees)	\$ 9,388		
Unrealized Loss (Disallowed)	\$ 24,275		
Unemployment Management	\$ 4,515		
Board of Directors (Disallowed)	\$ 261		
<b>Total Other Administrative and General</b>	\$ 48,748	\$ -	\$ -



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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258C	Report for Year Ended 9/30/2020	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	13,900	Management Fee	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 Odd Fellows Home of CT, b/d/a Fairview		License No. 258C	Report for Year Ended 9/30/2020	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 353,646	353,646		
2.	Non-Food Supplies	\$ 53,403	53,403		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 5,455	5,455		
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 412,504</b>	<b>412,504</b>		
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.	\$39,933
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 checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.	Included in above
N.	Is any revenue collected from employees?	<input checked="" type="radio"/> Yes	<input 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		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview		258C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Other Laundry Supplies		\$	10,976	10,976		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	10,976	10,976		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview		258C	9/30/2020		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. \$	68,335	68,335		
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.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	68,335	68,335		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	169,280	169,280		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	351,315	351,315		
d.	Ambulance/Limousine***	\$	18,803	18,803		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	6,255	6,255		
f.	X-rays and Related Radiological Procedures***	\$	27,168	27,168		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	13,266	13,266		
i.	Recreation	\$	23,514	23,514		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	24,522	24,522		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	634,123	634,123		

\* 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)
	0		
Other Nursing Supplies	\$ 8,222		
Medical Equipment	\$ 535		
Medical Supplies	\$ 1,863		
Resident Personal Item (Disallow)	\$ 186		
Nursing Supplies (Disallow \$1,030 Med B & Patient Specific)	\$ 5,498		
Therapy Equipment Rental	\$ 8,218		
<b>Total Other Resident Care</b>	<b>\$ 24,522</b>	<b>\$ -</b>	<b>\$ -</b>

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**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. 258C		Report for Year Ended 9/30/2020				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
ADP, Inc.	PO Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	58,127			16	m11
CVM	780 East Main Street, Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>		IT	78,690			16	m11
Hyde Park Landscape, Inc.	401 Plain Hill Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	14,461			22	6a
CWPM	25 Norton Place, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Waste Removal	13,026			22	6f
New England Mechanical - EMCOR	166 Tunnel Road, South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>		Equipment Maintenance	14,338			22	6a
Point Click Care	5570 Explorer Drive, Mississauga, ON	<input type="radio"/>	<input checked="" type="radio"/>		EMR, Billing Software	34,837			16	m11
Mobilex	Baltimore, MD	<input type="radio"/>	<input checked="" type="radio"/>		Xray and Ultrasound	25,660			20	5l
American Ambulance Services	One American Way, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Patient Transportation	18,803			20	5l
Facilities Compliance Services	221 W Main St., Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Building Maintenance	17,032			22	6f
Building One Facility Services	57 Ozick Drive, Durham, CT 06422	<input type="radio"/>	<input checked="" type="radio"/>		Janitorial Services	12,201			22	6a
Silver Bloom Consulting		<input type="radio"/>	<input checked="" type="radio"/>		Contracted CFO	193,111			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 112,848	112,848				
b. Heat	\$ 35,516	35,516				
c. Light & Power	\$ 65,309	65,309				
d. Water	\$ 20,182	20,182				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 2,152	2,152				
f. Other ( <i>itemize</i> )	\$ 44,396	44,396				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 280,403	280,403				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 6,688	6,688				
b. Building & Building Improvements	\$ 277,626	277,626				
c. Non-Movable Equipment	\$ 33,052	33,052				
d. Movable Equipment	\$ 95,139	95,139				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 412,505	412,505				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,729	4,729				
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 4,729	4,729				
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	\$ 28,338	28,338				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 4,134	4,134				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 449,706	449,706				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Plant and Building Maintenance / Compliance	\$ 17,032		
Trash Service	\$ 13,026		
HVAC Maintenance	\$ 14,338		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 44,396</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 258C			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>												
1. Acquired prior to this report period			294,948		294,948	134,331	S/L	Various	6,688			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal										6,688		
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period			10,951,250		10,951,250	6,935,889	S/L	Various	274,226			
2. Disposals (attach schedule)			(588)		(588)							
3. Acquired during this report period (attach schedule)			55,612		55,612		S/L	Various	3,400			
B-4. Subtotal										277,626		
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period			913,708		913,708	631,350	S/L	Various	33,052			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										33,052		
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. Ford Truck with Plow			X		4	200	2,183	2,183	2,183	S/L	5	
b. Wheelchair Van			X		3	2013	11,690	11,690	11,690	S/L	5	
c. Ford Truck			X		11	2017	26,599	26,599	12,191	S/L	5	6,650
d. 2018 Ford Transit T-35C			X		8	2018	41,054	41,054	11,118	S/L	5	10,264
2. Movable Equipment												
a. Acquired prior to this report period					Various	Various	2,450,758	2,450,758	2,008,401	S/L	Various	77,004
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)					Various	Various	33,962	33,962		S/L	Various	1,221
D-3. Subtotal												95,139
<b>E. Total Depreciation</b>												412,505

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

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/29/2019	Steel Push and Kick Panels for Door	\$ 7,890	10	\$ 723
10/31/2019	Fire System Alarm Upgrade	\$ 5,848	10	\$ 536
12/10/2019	Elevator Door Replacement	\$ 4,130	20	\$ 172
1/31/2020	Sprinkler System Upgrades and Repairs	\$ 17,596	25	\$ 469
2/29/2020	Exhaust Stack	\$ 5,304	20	\$ 155
3/31/2020	Shower Grab Bars	\$ 4,922	15	\$ 164
12/31/2019	Bathroom Painting	\$ 5,312	5	\$ 797
4/30/2020	Lobby Display Board	\$ 4,610	5	\$ 384
<b>Total additions for Building Improvement</b>		\$ 55,612		\$ 3,400 *
<b>Deletions:</b>				
N/A	Disposal	\$ (588)		\$ -
<b>Total deletions for Building Improvement</b>		\$ (588)		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				

Total deletions for Non-Movable Equipmen	\$ -	\$ -	Attachment Pages 23 24
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\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/6/2019	Heated Food Cart	\$ 2,381	10	\$ 179
12/24/2019	Feeding Tables	\$ 1,480	10	\$ 111
6/30/2020	Sprayer Pump	\$ 1,450	5	\$ 73
5/5/2020	Ice Machine	\$ 4,165	10	\$ 139
9/30/2020	Medication Refridgerator	\$ 1,108	10	\$ -
8/11/2020	Washing Machine	\$ 15,115	15	\$ 168
12/31/2019	Trash Compactor	\$ 8,263	10	\$ 551
<b>Total additions for Movable Equipmen</b>		\$ 33,962		\$ 1,221 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvemen</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview			258C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<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)									
C-4. Subtotal									
<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.

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairv	License No. 258C	Report for Year Ended 9/30/2020	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 checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		1961/1979		
2. Date Structure Completed		Various - Final 5/1/07		
3. If <b>NOT</b> Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		03/06/05		
5. Total Licensed Bed Capacity		120		
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>	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
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 9/30/2020	6,327,856			
<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		Page	of
Odd Fellows Home of CT, b/d/a Fairv		258C	9/30/2020		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			466,680	466,680		
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$ 466,680	466,680		

(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
Odd Fellows Home of CT, b/d/a Fd		258C		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				466,680	466,680		
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)				\$			
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 466,680	466,680		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 48,147	48,147		
b. Insurance on Automobiles				\$ 9,744	9,744		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 35,133	35,133		
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability, D&O, Crime				\$ 99,853	99,853		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 192,877	192,877		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 14,327,819	14,327,819		



### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Odd Fellows Home of CT, b/d/a Fairview			258C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 214,974	214,974		
4.			Other - See attached Schedule	\$ 449,984	449,984		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 22,000	22,000		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 205,968	205,968		
10.	15	1d	Accounting	\$ 804	804		
10a.			Legal	\$ 6,461	6,461		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	m3	Gifts, flowers and coffee shops	\$ 10,935	10,935		
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 *	\$ 22,090	22,090		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 13,900	13,900		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 78,436	78,436		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 39,933	39,933		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,065,485	1,065,485		

\* 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	\$ 35,749		
10	A7b	Maintenance Supervisor - see attached	\$ 19,750		
10	A4	Other Admin Salaries - see attached	\$ 172,487		
10	A4	Executive Severance	\$ 221,998		
<b>Total Other Salaries Adjustment</b>			\$ 449,984	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b8c	Cardiologist	\$ 22,000		
<b>Total Other Fees Adjustments</b>			\$ 22,000	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Fees (Disallow \$8,026 Non Routine Fees)	\$ 8,026		
16	M13	Unrealized Loss (Disallowed)	\$ 24,275		
16	M13	Board of Directors (Disallowed)	\$ 261		
15	Various	Administrator's Benefits - see attached	\$ 7,039		
15	Various	Other Admin Benefits - see attached	\$ 37,852		
16	M7	Postage - see attached	\$ 49		
16	m11, m13	IT Charges - see attached	\$ 934		
<b>Total Other A&amp;G Adjustments</b>			\$ 78,436	\$ -	\$ -

**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				258C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,065,485	1,065,485		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 169,280	169,280		
28.	20	5d	Ambulance/Limousine	\$ 18,803	18,803		
29.	20	5f	X-rays, etc	\$ 27,168	27,168		
30.	20	5h	Laboratory	\$ 13,266	13,266		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,255	6,255		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,253	9,253		
<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	\$			
<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	\$ 32,157	32,157		
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	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,341,667	1,341,667		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable (See Attached)	\$ 8,037		
20	5l	Resident Personal Item (Disallow)	\$ 186		
20	5l	Nursing Supplies (Disallow \$1,030 Med B & Patient Specific)	\$ 1,030		
<b>Total Other Ancillary Costs</b>			\$ 9,253	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Dues - Oddfellows Lodge (Disallowed)	\$ 184		
30	IV 8	Housekeeping Services (Disallowed)	\$ 25,000		
30	IV 8	Transportation (Disallowed)	\$ 6,973		
<b>Total Other Adjustments</b>			\$ 32,157	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 8,763,264	8,763,264				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,227,210)	(3,227,210)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents( <i>all inclusive</i> )	\$ 1,778,599	1,778,599				
b. Medicare Room and Board Contractual Allowance **	\$ (4,576)	(4,576)				
4. a. Private-Pay Residents and Other	\$ 4,290,891	4,290,891				
b. Private-Pay Room and Board Contractual Allowance **	\$ (622,060)	(622,060)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 125,381	125,381				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 34,106	34,106				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 139	139				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 1,349	1,349				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 606,060	606,060				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 86,850	86,850				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 121,575	121,575				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 15,090	15,090				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 881,340	881,340				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 231,685	231,685				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (291,110)	(291,110)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (29,907)	(29,907)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 12,761,466	12,761,466				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 39,933	39,933				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 324	324				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 2,738,961	2,738,961				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,779,218	2,779,218				
<b>VI. Total All Revenue</b> (III +V)	\$ 15,540,684	15,540,684				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Lab	\$ 8,690		
30 II 6a	Xray	\$ 17,988		
30 II 6a	Contractual Allowance	\$ (317,788)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (291,110)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Lab	\$ 1,897		
30 II 6b	Xray	\$ 19,676		
30 II 6b	Contractual Allowance	\$ (51,480)		
<b>Total Other Resident Revenue</b>		\$ (29,907)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	Various Accounts	\$ 324		
<b>Total Interest Income</b>			\$ 324	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Bank Card Rebate (Associated Fees Already Disallowed)	\$ 9,288		
30 IV 8	Class Action Refund (No Associated Expense in Current Year)	\$ 193		
30 IV 8	Dues - Oddfellows Lodge (Disallowed)	\$ 184		
30 IV 8	Accounting Cleanup (No Associated Expense)	\$ 7,125		
30 IV 8	HHS Funding	\$ 126,749		
30 IV 8	CRF Grant & Hardship	\$ 241,549		
30 IV 8	Medicaid Advance	\$ 92,000		
30 IV 8	Housekeeping Services (Disallowed)	\$ 25,000		
30 IV 8	TE Services (No Associated Expense)	\$ 25,500		
30 IV 8	TE /FSM Income (No Associated Expense)	\$ 24,000		
30 IV 8	Transportation (Disallowed)	\$ 6,973		
30 IV 8	Transfer Income (No Associated Expense)	\$ 9,000		
30 IV 8	Change in FMV of SWAP (No Associated Expense)	\$ (191,408)		
30 IV 8	Change in Minimum Pension Liability (No Associated Expense)	\$ 2,362,808		
<b>Total Other Revenue</b>		\$ 2,738,961	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,890,244
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	530,212
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	74,448
a. Prepaid Insurance	39,767			
b. Prepaid Expenses	15,832			
c. Prepaid Workers Comp	18,849			
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)			\$	3,494,904
B. Fixed Assets				
1. Land			\$	180,600
2. Land Improvements	*Historical Cost	294,948	\$	153,929
	Accum. Depreciation	141,019		
	Net			
3. Buildings	*Historical Cost	11,006,274	\$	3,792,759
	Accum. Depreciation	7,213,515		
	Net			
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
5. Non-Movable Equipment	*Historical Cost	913,708	\$	249,306
	Accum. Depreciation	664,402		
	Net			
6. Movable Equipment	*Historical Cost	2,484,720	\$	398,094
	Accum. Depreciation	2,086,626		
	Net			
7. Motor Vehicles	*Historical Cost	81,526	\$	27,430
	Accum. Depreciation	54,096		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	40,925
Cost Report vs Financial Statement NBV		(71,480)		
See Schedule		112,405		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	4,843,043

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
31	B9	CIP	\$ 112,405
<b>Total Other Fixed Assets (Itemize)</b>			\$ 112,405

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
34	B4	Deferred Revenue	\$ 662,660
<b>Total Other Long-Term Liabilities (Itemize)</b>			\$ 662,660

### 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	258C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$ 8,337,947	
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
4. Goodwill (Purchased Only)			\$	
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> )			\$	
Due from Related Parties		3,521,072	3,521,072	
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$ 3,521,072	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 11,859,019	

\* 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
Odd Fellows Home of CT, b/d/a Fairview		258C	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	545,381
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> )				\$	731,982
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> )				\$	241,020
Patient Trust Liability		31,417	TSA 403(b)	7,132	
Nursing Fund		3,698	Lease Liability	28,701	
HAS / FSA		399			
Accrued Provider Tax		169,673	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,518,383</b>

\* 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 Odd Fellows Home of CT, b/d/a Fairview	License No. 258C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				1,518,383
<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				\$ 3,416,286
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> )				\$ 9,411,889
Other Loans Payable		8,326,478		
Deferred Financing		(124,449)		
FMV of SWAP		547,200		
See Schedule		662,660		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 12,828,175
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 14,346,558

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

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvi	258C	9/30/2020	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			\$	(3,700,404)
6. Gain or Loss for Period			\$	1,212,865
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	(2,487,539)
<b>C. Total Reserves and Net Worth</b>			\$	(2,487,539)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	11,859,019

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(3,619,671)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,540,684
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,327,819
D. Net Income or Deficit			\$	1,212,865
E. Balance			\$	(2,406,806)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Prior Period Adjustment <span style="float: right;">(80,733)</span>				
F-3. Total Additions			\$	(80,733)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(2,487,539)

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258C	Report for Year Ended 9/30/2020	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)		
<b>Preparer/Reviewer Certification</b>				
<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	Date Signed		
Printed Name of Preparer				
Matthew S. Bavolack				
Address Address		Phone Number		
555 Long Wharf Drive, New Haven, CT, 06511		203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Denise Stewkesbury		860-445-7478 ext. 1412		
Contact Email Address				
stewkesburyd@fairviewct.org				