

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Odd Fellows Home of CT, Inc.(d/b/a Fairview)	
Address (No. & Street, City, State, Zip Code) 235 Lestertown Road, Groton, CT 06340	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 1083665988	(Specify)	Other	Medicare Provider 07-5288
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Medicaid Provider Numbers:	CCNH / RHNS 2584	(Specify)	Other
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General Information

Name of Facility (as licensed) Odd Fellows Home of CT, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023	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, Inc.(d/b/a Fairview) [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) 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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 235 Lestertown Road, Groton, CT 06340				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/7/2023		
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-445-7478		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Odd Fellows Home of CT, Inc.(d/b/a Fairview)		Address (No. & Street, City, State, Zip) 235 Lestertown Road, Groton, CT 06340		
License Numbers:	CCNH / RHNS 1083665988	(Specify)	Other	Medicare Provider No. 07-5288
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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.				
<p>Administrator</p> 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.:		

Officers & Board Members of Odd Fellows Home of Connecticut, Inc.	
Name	Title
President	Edie Kalin
1st Vice President	Vince Braucci
2nd Vice President	Bryan King
Secretary	Lucille Kutz
Treasurer	Barbara McLaren
Assistant Secretary	Millis Buckley
Assistant Treasurer	Nelson Doyle
Chaplain	Bob Piel
Jr. Past President	Hank Lucas
Directors 2023	Barry Pinkowitz
	Mary Sepowitz
Directors 2024	Warren Smith
	Steve Giuffre
Directors 2025	Elaine Neal-Sakocius
	Linda Stein
<i>Patriarchs Militant</i>	Lady Bea Stuart, President Atlantic Northeast Department Association Ladies Auxiliary Patriarchs Militant
	Brig. Gen. Francis Latanowich Dept Commander Atlantic Northeast Patriarchs Militant

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, Inc.(d/b/a Fairview)	1083665988	9/30/2023	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, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023	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 Health Care, Inc	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Management Fees	Pg 16 / MI2	15,600	15,600
		<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.
 ** 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, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a	License No. 1083665988	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		57,027		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
1,634		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
0		Are meals included in meals served on page 18 of the Annual Report?		
0		Are direct costs included in the Annual Report?		
<i>If yes, please state where costs are reported.</i>				
0		Are drivers for the program included in the facility's payroll?		
<i>If yes, please complete the following:</i>				
\$ -		Amount Reported		
0		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		Yes		
<i>If yes, please complete the following:</i>				
27,944		Square footage of apartments		
64,664		Square footage of independent living		
N/A		Square footage of assisted living		
Please identify the services provided:				
Independent Living Only				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Odd Fellows Home of	License No. 1083665988	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30	
		Total All Levels	Total CCNH / RHNS Level	Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)
				Total Other	Other	Other	Other
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	110	110		110			
B. On last day of THIS report period	100	100			100	100	
2. Number of Residents							
A. As of midnight of PREVIOUS report period	99	99		99			
B. As of midnight of THIS report period	96	96			96	96	
3. Total Number of Days Care Provided During Period							
A. Medicare	2,885	2,885		2,241	2,241	644	
B. Medicaid (Conn.)	23,593	23,593		18,012	18,012	5,581	5,581
C. Medicaid (other states)							
D. Private Pay	6,814	6,814		4,955	4,955	1,859	1,859
E. State SSI for RCH							
F. Other (Specify) Managed Care / Other Insurance	1,522	1,522		1,069	1,069	453	453
G. Total Care Days During Period (3A thru F)	34,814	34,814		26,277	26,277	8,537	8,537
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days	120	120		105	105	15	15
B. Other Bed Reserve Days	3	3		3	3		
5. Total Resident Days (3G + 4A + 4B)	34,937	34,937		26,385	26,385	8,552	8,552

Schedule of Resident Statistics (Cont'd)

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)				License No. 1.08E+09			Report for Year Ended 9/30/2023			Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> 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)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
4/1/2023	X			10							100		Reduce bed capacity in keeping v
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)	Other	
1st change										8,628			
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR				
No. of Residents	9		56		31								
Per Diem Rate													
a. One bed rm.	Var		284.50		540.00								
b. Two bed rms.	Var		284.50		483.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other				
A. Medicare - Part B					4,789	2,860		1,929					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					1,560	1,146		414					
D. Total Physical Therapy Treatments					6,349	4,006		2,343					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					419	357		62					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					203	190		13					
D. Total Speech Therapy Treatments					622	547		75					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					4,879	3,840		1,039					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					1,661	1,603		58					
D. Total Occupational Therapy Treatments					6,540	5,443		1,097					

Annual Report of Long-Term Care Facility

Report of Expenditures - Salaries & Wages

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours								
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	210,565	(27,261)	2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	622,911	(49,113)	18,422						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	85,255		3,238						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	263,109		18,036						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	91,135		2,091						
b. Other Maintenance Workers	125,975		7,386						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	99,314		5,594						
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	165,060		2,120						
b. RN									
1. Direct Care	977,438		24,268						
2. Administrative**	375,013		7,932						
c. LPN									
1. Direct Care	896,646		26,869						
2. Administrative**									
d. Aides and Attendants	2,083,975		89,862						
e. Physical Therapists	323,133	(56,036)	8,574						
f. Speech Therapists	135,095	(750)	5,892						
g. Occupational Therapists	251,788	(251,788)	2,454						
h. Recreation Workers	199,666		8,578						
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	187,001		4,692						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	8,701	(8,701)	240						
<i>A-13. Total Salary Expenditures</i>	7,101,780	(393,649)	238,328						

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	\$ 0								
MDS - Severance Pay	\$ 4,539	\$ (4,539)	120						
Finance Personnel - Severance Pay	\$ 1,662	\$ (1,662)	80						
Director - EVS - Severance Pay	\$ 2,500	\$ (2,500)	40						
Total	\$ 8,701	\$ (8,701)	240	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	\$ 0								
Celtic Consulting	\$ 5,638		21						
Total	\$ 5,638	\$ -	21	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Page 11	of 37
		CCNH / RHNS	Other						
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) Odd Fellows Home of CT, Inc.(d/b/a Fairview)	License No. 1083665988	Report for Year Ended 9/30/2023			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	of 37
		Salary Paid							
Name	CCNH / RHNS	(Specify)	Other	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked			Compensation Received
Section III - Administrators***									
William Nelson	210,565			Health Insurance, Pension, Life Ins, Disability	Administrator	2,080	A2	N/A	
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)		License No. 1083665988		Report for Year Ended 9/30/2023			Page 13		of 37	
Total Cost and Hours										
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours	
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)										
1. Dietitian	39,781		900							
2. Dentist	7,344		480							
3. Pharmacist	24,395		215							
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		216							
b. Utilization Review (Title 18 and 19 only) monthly meeting	21,000		120 (Estimate)							
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	50,981	(24,000)	569							
9. Speech Therapist										
a. Resident Care										
b. Other										
10. Occupational Therapist										
a. Resident Care	28,600	(28,600)	417							
b. Other										
11. Nurses and aides and attendants										
a. RN										
1. Direct Care										
2. Administrative***										
b. LPN										
1. Direct Care	138,344		2,033							
2. Administrative***										
c. Aides	2,475		140							
d. Other										
12. Other (Specify) See Attached Schedule	5,638		21							
B-13 Total Fees Paid in Lieu of Salaries	372,558	(52,600)	4,991							

* 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 in the Adjustment column.
 *** 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, Inc.(d/b/a Fairview)		License No. 1083665988	Report for Year Ended 9/30/2023	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, Unidine, 1000 Washington Street, Suite 510, Boston, MA 02118	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gerident Solutions, LLC, Martha Kurilec, PO Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, Inc., 3333 New Hyde Park Rd Suite 202, New Hyde Park, NY	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Joseph Alessandro, IPC Healthcare, Inc., PO BOX 844929 Los Angeles, CA 900084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Elder Crew, 123 Farmington Ave #291, Bristol, CT 06010	LPN - Temp Staff/ CNA Temp Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Charles Wallace Andrias, 88 Payer Lane, Mystic, CT 06355	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IPC Healthcare, Inc., PO box 844929 Los Angeles, CA 900084	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Comp Health Medical Staffing, PO Box 972670 Dallas TX 75397-2670	Occupational Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MDS Rescue, 339 Main Street, Torrington, CT 06790	MDS Temp Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ascendo, 500 West Cypress Creek Road, Suite 230, Fort Lauderdale FL 33309	LPN - Temp Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Nurse Power, 282 Franklin Street, Norwich, CT 06360	LPN - Temp Staff	<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"/>		

* 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, Inc.(d/b/a Fairview)	1083665988	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 97,842	103,961	(6,119)					
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 22,077	22,316	(239)					
4. Social Security (F.I.C.A.)	\$ 522,199	533,751	(11,552)					
5. Health Insurance	\$ 499,264	550,050	(50,786)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 108,985	110,163	(1,178)					
8. Uniform Allowance	\$ 1,569	1,586	(17)					
9. Other (Specify) See Attached Schedule	\$							
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	(20,721)	20,721					
d. Accounting and Auditing	\$ 82,510	85,574	(3,064)					
e. Legal (Services should be fully described on Page 15b)	\$ 54,814	67,527	(12,713)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 26,169	26,169						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 7,423	7,423						
2. Cellular Phones	\$ 1,440	5,947	(4,507)					
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	\$ 649,475	649,475						
Subtotal	\$ 2,073,767	2,143,221	(69,454)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Odd Fellows Home of CT, Inc.(d/b)	License No. 1083665988	Report for Year Ended 9/30/2023	Page 15b	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 Marcum LLP 2 CliftonLarsonAllen LLP 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr., New Haven, CT PO Box 829709, Philadelphia, PA 19182-9709
---	--

Services Provided by This Firm (*describe fully*)

1 Cost Report Prep and Audit, Nursing Home rate calc, Sales Tax narrative on campus bistro, ERC Calc and returns, Other Services	\$ 30,081
2 Audit, Lighting Grant Review, 403(B) audit, Tax Service, Nursing Home Financial Modeling	\$ 55,493
3	\$
4	\$
	Charge for Services Provided
	\$ 85,574

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 Wiggin and Dana LLP 2 Murtha Cullina LLP 3 Pullman & Comley, LLC 4 Lemery Greisler LLC 5 Kaufmsn Borgeest & Ryan LLP	Telephone Number 203-498-4400 860-240-6000 860-424-4300 518-581-8800 203-557-5700
--	--

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

- 1 PO Box 1832, New Haven, CT 06508
 2 185 Asylum Street, Hartford, CT 06103
 3 850 Main Street, PO Box 7006, Bridgeport, CT 06601-7006
 4 60 Railroad Place, Suite 502, Saratoga Springs, NY 12866-3033
 5 1010 Washington Blvd, Stamford, CT 06901

Services Provided by This Firm (*describe fully*)

1 Corporate Bylaw and Board changes, Nursing home Reporting, Private Pay review, disclosure stmt, Property Tax Matters, Employ	\$ 33,496
2 SNF Procedures and reporting, SNF Bed Reduction letter, LIBOR Phase out on Loan, Nursing Home Collections	\$ 16,962
3 Loan LIBOR Phase Out	\$ 5,000
4 Loan LIBOR Phase Out - Bank Atty	\$ 8,906
5 Employment related issues - Nursing home	\$ 3,163
	Charge for Services Provided
	\$ 67,527

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

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, Inc.(d/b/a Fairview)		1083665988	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:		2,073,767	2,143,221	(69,454)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 24,347	28,365	(4,018)					
4. Employee Travel	\$ 55,583	55,583						
5. Education Expenses Related to Seminars and Conventions	\$							
6. Automobile Expense (not purchase or depreciation)	\$ 327	327						
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 16,846	16,846						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	3,263	(3,263)					
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	\$ 5,420	5,420						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$							
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	363	(363)					
9. Subscriptions	\$ 130,701	130,701						
10. Contributions*** See Attached Schedule	\$	99	(99)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 193,445	201,950	(8,505)					
12. Administrative Management Services**	\$ 15,600	15,600						
13. Other (Specify) See Attached Schedule	\$ (9,797)	82,473	(92,270)					
C-14 Total Administrative & General Expenditures	\$ 2,506,239	2,684,211	(177,972)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Advertising and public relations	\$ 3,263	\$ (3,263)				
Total Other Advertising	\$ 3,263	\$ (3,263)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Gifts & Contributions	\$ 99	\$ (99)				
Total Contributions	\$ 99	\$ (99)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Background & Criminal Investigations	\$ 6,653					
Investment and bank fees	\$ 33,491	\$ (26,930)				
Admin Meal Comp	\$ 686	\$ (686)				
State Unemployment Expenses	\$ 18,593					
Physicals	\$ 185					
Licenses & Fees	\$ 11,500					
Unemployment Management	\$ 1,940					
Late Fees and Interest Expense	\$ 1,908	\$ (1,908)				
Gains (Losses) on Fixed Asset Disposal	\$ 2,789	\$ (2,789)				
Miscellaneous Revenue Disallowance	\$ -	\$ (55,229)				
Amortization Expense	\$ 4,728	\$ (4,728)				
Total Other Administrative and General	\$ 82,473	\$ (92,270)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairv	License No. 1083665988	Report for Year Ended 9/30/2023	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	68,508	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		License No.	Report for Year Ended				Page	of
Odd Fellows Home of CT, Inc.(d/b/a Fairview)		1083665988	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 343,980	343,980						
2. Non-Food Supplies	\$ 61,387	61,387						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)								
	\$ 738,325	738,325						
c. Other (Specify) _____								
Dietary Management Fee	\$ 68,508	68,508						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,212,200	1,212,200						
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		Other		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No								
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of 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.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Odd Fellows Home of CT, Inc.(d/b/a Fairview)		1083665988	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
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		\$	12,625	12,625				
3D. Total Laundry Expenditures (3a + b + c)		\$	12,625	12,625				
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, Inc.(d/b/a Fairview)		1083665988	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$ 36,156	36,156					
1. Supplies - Cleaning (Mops, pails, brooms, etc.)								
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel							
	Amt.	\$						
c. Other (Specify)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 36,156	36,156					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Pharmacy		\$	160,270	(160,270)				
b. Medicine Cabinet Drugs		\$						
c. Medical and Therapeutic Supplies		\$ 278,063	278,063					
d. Ambulance/Limousine***		\$	8,224	(8,224)				
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$	4,089	(4,089)				
f. X-rays and Related Radiological Procedures***		\$	8,826	(8,826)				
g. Dental (Not dentists who should be included under salaries or fees)		\$						
h. Laboratory***		\$	21,916	(21,916)				
i. Recreation		\$ 28,639	28,639					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ 7,200	23,938	(16,738)				
m. Other (Specify)**** See Attached Schedule		\$ 32,725	34,767	(2,042)				
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$ 346,627	568,732	(222,105)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Equipment - Durable	\$ 18,124					
Orthopedic Visit	\$ 1,506	\$ (1,506)				
Equipment - expendable/ durable	\$ 1,419					
Resident Welfare (Disallowed)	\$ 176	\$ (176)				
Rental & Leasing - Equipment	\$ 9,610					
Supplies	\$ 3,572					
Speech Therapy - Ancillary Expense	\$ 360	\$ (360)				
Total Other Resident Care	\$ 34,767	\$ (2,042)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)		License No. 1083665988	Report for Year Ended 9/30/2023	Total Cost/Page Ref.***			Page of 21 37
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg	Line
Roberta L. Trutnau	2 B Forest Glen Circle, Middletown, CT 06457	N/A	Insurance Contract Consultant	10,676		13	B8a
Unidine	Suite 510, Boston, MA 02118	N/A	Dietary Contract (outsourced)	807,045		18	2b/2c
Marcum LLP	Philadelphia, PA 19195-0001	N/A	Temp Staffing - Finance	15,997		22	6f
Robert Half	Drive, Chicago, IL 60693	N/A	Temp Staffing - Payroll	33,768		22	6f
Allied Snow Plowing, Removal & Sanding	42 Washington Street, Mystic, CT 06355-2815	N/A	Snow Removal / plowing	28,600		22	6f
Hyde Park Landscape, Inc.	401 Plain Hill Road, Norwich, CT 06360	N/A	Lawn mowing services	15,252		22	6f
CAL Business Solutions	200 Birge Park Rd, Harwinton, CT 06791	N/A	Accounting Software Support	18,278		16	M11
CVM	780 East Main Street, Branford, CT 06405	N/A	Software licenses support	19,657		16	M11
K.P. Systems & Repair, Inc.	PO Box 1451, Coventry, RI 02816	N/A	IT consultant	48,100		16	M11

* 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, Inc.(d/b/a Fairview		1083665988	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 138,043	139,064	(1,021)					
b. Heat	\$ 47,877	47,877						
c. Light & Power	\$ 97,948	97,948						
d. Water	\$ 30,715	30,715						
e. Equipment Lease (Provide detail on page 22b)	\$ 3,563	3,563						
f. Other (itemize)	\$ 125,082	125,082						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 443,228	444,249	(1,021)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 6,688	6,688						
b. Building & Building Improvements	\$ 294,473	294,473						
c. Non-Movable Equipment	\$ 40,794	40,794						
d. Movable Equipment	\$ 85,369	85,369						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 427,324	427,324						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*8e. Total Amortization Costs (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	\$ 55,779	55,908	(129)					
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$							
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 483,103	483,232	(129)					

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

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, Inc.(d/b/a Fairview)	1083665988	9/30/2023		22b	37
Name and Address of Lessor	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Yes	No				
US Bank National Assoc.	Xerox Copier	02/01/20	63 Month	3,563	3,563
Total ***					3,563

Yes No

Is a Mileage Log Book Maintained for All Leased Vehicles ?

* 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.

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
Deletions:				
Various	See Attached	\$ (4,668)		
		\$ (100,617)		
Total deletions for Land Improvements		\$ (105,285)		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 501,830	Various	\$ 27,722
Total additions for Building Improvements		\$ 501,830		\$ 27,722 *
Deletions:				
Various	See attached	\$ (6,925)		
Total deletions for Building Improvements		\$ (6,925)		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 35,839	Various	\$ 3,526
Total additions for Non-Movable Equipment		\$ 35,839		\$ 3,526 *
Deletions:				
Various	See attached	\$ (23,785)		
Total deletions for Non-Movable Equipment		\$ (23,785)		\$ - **

*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:					
Various	See attached	Administrative	\$ 22,286	Various	\$ 3,664
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 22,286		\$ 3,664 *
Deletions:					
Various	See attached	Various	\$ (427,013)		
Total deletions for Movable Equipment			\$ (427,013)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fairview)		License No. 1083665988	Report for Year Ended 9/30/2023	Page 24	of 37		
Item	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year					
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. Total Amortization							

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Odd Fellows Home of CT, Inc. (d/b/a Fairview)
 FIXED ASSET / DEPRECIATION SCHEDULE

C/L Account	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec. A/D	2021 Deprec. A/D	2022 Deprec. A/D	2022 Deprec. A/D	2023 Deprec. A/D	2023 Deprec. A/D	NBV
TOTAL PY NON-MOVABLE EQUIPMENT												
					216,303	33,599	497,911	33,509	231,420	33,509	764,939	141,374
2022 NON-MOVABLE EQUIPMENT												
Additions												
FF&E	8 PTAC Wall Units	12/31/2021	S/L	3	18,795	-	-	3,759	3,759	3,759	7,518	11,277
Deposits												
Various	Fully disposed assets prior to 2010	Various	S/L	Var	(78,431)	-	-	-	(78,431)	-	(78,431)	-
					(89,636)	-	-	3,759	(74,672)	3,759	(70,913)	11,277
TOTAL NON-MOVABLE EQUIPMENT 2022												
					28,159	-	-	3,759	(70,913)	3,759	(59,636)	11,277
2023 NON-MOVABLE EQUIPMENT												
Additions												
FF&E	Kitchenette Cabinets - Hospice room	10/1/2022	S/L	15	1,741	-	-	-	-	116	116	1,625
FF&E	Dryer Control Board on Motor	2/23/2023	S/L	10	4,991	-	-	-	-	499	499	4,492
FF&E	PTAC Units (6)	9/22/2023	S/L	10	10,632	-	-	-	-	1,063	1,063	9,569
FF&E	Front Door Replacement	12/09/2022	S/L	10	18,475	-	-	-	-	1,848	1,848	16,627
Deposits												
Various	Various	Various	S/L	Var	(23,785)	-	-	-	-	-	(23,785)	-
					12,954	-	-	-	-	3,524	(10,259)	33,313
TOTAL NON-MOVABLE EQUIPMENT 2023												
					12,954	-	-	-	-	3,524	(10,259)	33,313
TOTAL NON-MOVABLE EQUIPMENT												
					41,113	-	-	-	-	7,283	(81,195)	44,690
MOTOR VEHICLES												
Prior Period Motor Vehicles												
Motor Vehicle	Various	Various	S/L	Var	81,526	16,913	71,009	10,517	81,526	-	81,526	-
Motor Vehicle	Ford F-350 Truck	10/1/2020	S/L	4	17,512	4,378	4,378	4,378	8,756	4,378	13,134	4,378
					99,038	21,291	75,387	14,895	90,282	4,378	94,660	4,378
TOTAL PY MOTOR VEHICLES												
					99,038	21,291	75,387	14,895	90,282	4,378	94,660	4,378
TOTAL MOTOR VEHICLES												
					14,440,047	399,247	10,559,195	402,920	10,236,196	427,324	10,230,512	4,210,535
TOTAL ASSETS												
					14,440,047	399,247	10,559,195	402,920	10,236,196	427,324	10,230,512	4,210,535
TOTAL ASSETS PER CR SCHEDULE												
					14,374,879	421,308	10,269,733	427,308	10,389,232	427,308	10,269,733	4,195,146
TOTAL ASSETS PER TRIAL BALANCE												
					14,440,047	399,247	10,559,195	402,920	10,236,196	427,324	10,230,512	4,210,535
VARIANCE												
					(65,168)	(22,061)	(289,372)	(14,379)	152,936	(16)	(96,779)	(115,389)

F/S vs C/R NBV - Page 31, Line B9
 F/S vs C/R Depreciation - Page 36, Line F1

(114,389)
 (16)

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

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a F	License No. 1083665988	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
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.					
Description	Total				
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				
Part B - Owner and Related Parties		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 9/30/2023		5,621,928			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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, Inc.(d/b/a		1083665988	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
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		214,221	214,221					
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 214,221	214,221					

(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, Inc.(d/b/a)		1083665988		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:				214,221	214,221					
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. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	214,221	214,221				
14. Insurance										
a. Insurance on Property (buildings only)				\$	70,835	70,835				
b. Insurance on Automobiles				\$	7,006	7,006				
c. Insurance other than Property (as specified above)				\$						
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$	86,120	168,677	(82,557)			
Insurance General										
14d. Total Insurance Expenditures (14a + b + c)				\$	163,961	246,518	(82,557)			
15. Total All Expenditures (A-13 thru C-14)				\$	12,446,449	13,376,482	(930,033)			

Odd Fellows Home of CT, Inc. (d/b/a Fairview)
Cell Phone Disallowance
September 30, 2023

Attachment 28c

Cell Phone Expense		5,947
Allowable Expense per month	30	
Number of Cell Phones	<u>4</u>	
	120	
Months with Cell Phone	<u>12</u>	
Allowable Portion		1,440
<i>Disallowed Portion</i>		<u><u>4,507</u></u>

Odd Fellows Home of CT, Inc (dba Fairview)
Cable TV Disallowance
September 30, 2023

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense		
Cable, Phone, Internet		23,938
Allowable expense per month	600	
	<u>12</u>	
Allowable Portion		<u>7,200</u>
	Disallowed Portion	<u><u>16,738</u></u>

Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	13,511 [b]
Total Outpatient Therapy Treatments	3,515
Outpatient % to Total Therapies	26.02%
PT Outpatient Treatments	2343 [b]
OT Outpatient Treatments	1097 [b]
ST Outpatient Treatments	75 [b]

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.23%
PT % of Outpatient	17.34%
OT % of Outpatient	8.12%
ST % of Outpatient	0

Disallowance

	TB Linked Total	Outpatient	
PT Salaries (Pg 10 line 12e)	323,133	56,036	Pg 10 Listed Line A12e
PT Related Benefits(Pg 15)	50,215	8,708	Pg 10 Listed Line A12e
PT Rehab Management(Page 20 line 5k)	0	-	
PT Contracted Services (Page 13 line 5a)	0	-	
OT Salaries (Pg 10 line 12g)	All OT Disallowed		Pg 10 Listed Line A12g
ST Salaries (Pg 10 line 12f)	135,095	750	Pg 10 Listed Line A12f
Maint & Op Expenses (Pg 22 line 6g)	444,249	1,021	Pg 22 Listed Line 6a
Depreciation - Building (Pg 22 line 7b)	[c]	-	
Real Estate Taxes (Pg 22 line 10b)	55,908	129	Pg 22 Listed Line 10a
Property Insurance (Pg 22 line 14a)	70,835	163	
		66,807	

PT Related Benefits Allocation

Total PT Benefits	50,215
PT Benefits Related to Outpatient	8,708
% to Total	17%

	TB Linked Benefits	% to Total	Allocation Amount	
Workmen's Compensation	\$ 103,961.00	7.9%	\$ 685	Pg 15
Unemployment Insurance	\$ 22,316.00	1.7%	\$ 147	Pg 15
Social Security (F.I.C.A.)	\$ 533,751.00	40.4%	\$ 3,516	Pg 15
Health Insurance	\$ 550,050.00	41.6%	\$ 3,624	Pg 15
Pensions	\$ 110,163.00	8.3%	\$ 726	Pg 15
Uniform Allowance	\$ 1,586.00	0.1%	\$ 10	Pg 15
	\$ 1,321,827.00	100%	\$ 8,708.00	

[a] Amounts provided by Client.
 [b] Amounts provided by Client
 [c] Building depreciation is not claimed
 [d]

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, Inc.(d/b/a Fair 1083665988		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,730,515	11,730,515			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,187,086)	(5,187,086)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,491,708	1,491,708			
b. Medicare Room and Board Contractual Allowance **	\$ (244,030)	(244,030)			
4. a. Private-Pay Residents and Other	\$ 4,105,646	4,105,646			
b. Private-Pay Room and Board Contractual Allowance **	\$ (665,770)	(665,770)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 18,771	18,771			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 16	16			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 471,720	471,720			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 248,900	248,900			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 110,775	110,775			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 63,925	63,925			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 653,755	653,755			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 297,495	297,495			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (59,621)	(59,621)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (64,328)	(64,328)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,972,391	12,972,391			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 152	152			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 303,113	303,113			
V. Total Other Revenue (1 thru 8)	\$ 303,265	303,265			
VI. Total All Revenue (III +V)	\$ 13,275,656	13,275,656			

* 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)	Other
		0		
Pg 30 II6a	LAB SERVICES - MEDICARE A -SNF	\$ 122,789		
Pg 30 II6a	CONTRACTUAL ADJ. MEDICARE PART B	\$ (182,410)		
	Total Other Resident Revenue - Medicare	\$ (59,621)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
Pg 30 II6b	LAB SERVICES - MANAGED CARE PART A - SNF	\$ 6,113		
Pg 30 II6b	X-RAY/RADIOLOGY - MANAGED CARE PART A - SNF	\$ 26,551		
Pg 30 II6b	Lab - Medicaid	\$ 147		
Pg 30 II6b	CONTRACTUAL ADJ. - MEDICAID - ANCILLARY	\$ (537)		
Pg 30 II6b	Contract Allowance	\$ (96,602)		
	Total Other Resident Revenue	\$ (64,328)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
Pg 30 IV5	Interest Income		\$ 152		
	Total Interest Income		\$ 152	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
Pg 30 IV8	Cable and Television - Private	\$ 9,150		
Pg 30 IV8	Miscellaneous Income	\$ 55,229		
Pg 30 IV8	Transportation	\$ 6,012		
Pg 30 IV8	Restricted Donation Transfer	\$ 112,509		
Pg 30 IV8	Divident / Interest Income	\$ 6,316		
Pg 30 IV8	Unrealized Gains & Losses	\$ 24,741		
Pg 30 IV8	FSA Expense	\$ 3,048		
Pg 30 IV8	Change in my FMV Swap	\$ 86,108		
	Total Other Revenue	\$ 303,113	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, Inc.(d/b/a F&E)	1083665988	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	399,787
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	457,181
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	88,821
a. Prepaid - Insurance	48,415			
b. Prepaid - Expenses	40,406			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	945,789
B. Fixed Assets				
1. Land			\$	2,284,616
2. Land Improvements	*Historical Cost	161,991	\$	133,865
	Accum. Depreciation	28,126		Net
3. Buildings	*Historical Cost	11,587,500	\$	3,594,709
	Accum. Depreciation	7,992,791		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	878,721	\$	204,964
	Accum. Depreciation	673,757		Net
6. Movable Equipment	*Historical Cost	1,712,797	\$	281,619
	Accum. Depreciation	1,431,178		Net
7. Motor Vehicles	*Historical Cost	99,038	\$	4,378
	Accum. Depreciation	94,660		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	160,697
F/S vs C/R NBV		(114,389)		
See Schedule		275,086		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	6,664,848

* 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	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	CIP - Phase 3	\$ 288,920
31	B9	Accrual Depr 1998 Audit Adjustment	\$ (13,834)
Total Other Fixed Assets (Itemize)			\$ 275,086

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	a11	Accrued Provider Tax	\$ 156,704
33	a12	Patent Trust Liability	\$ 47,030
Total Other Current Liabilities (Itemize)			\$ 203,734

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

Page Ref	Line Ref	Description	
34	B4	Deferred Revenue	\$ 144,437
34	B4	Long Term Debt - Current Portion	\$ 527,242
34	B4	Loan Payable - FV	\$ 5,814,363
34	B4	FMV of Swap	\$ (336,786)
34	B4	Deferred Financing Expenses - M & T	\$ (141,744)
34	B5	Deferred Financing Expense Accumulated Amortization	\$ 31,479
Total Other Long-Term Liabilities (Itemize)			\$ 6,038,991

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, Inc.(d/b/a Fa		1083665988	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	7,610,637
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
7. Minor Equipment-Not Depreciable					
				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)					
				\$	
D. Investment and Other Assets					
1. Deferred Deposits					
				\$	
2. Escrow Deposits					
				\$	
3. Organization Expense					
*Historical Cost _____					
Accum. Depreciation _____				Net	
				\$	
4. Goodwill (Purchased Only)					
				\$	
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>)					
Investment - Kestra 171723				260,002	
Due to FHC				(2,571,504)	
See Schedule					
				\$ (2,311,502)	
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$ (2,311,502)	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$ 5,299,135	

* 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, Inc.(d/b/a Fairview)		1083665988	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	462,151
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>)				\$	262,103
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>)				\$	203,734

See Schedule				203,734	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	927,988

* 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, Inc.(d/b/a Fairview		License No. 1083665988	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				927,988	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 46,666
Name and Address of Lender	Amount	Loan Date			
M&T Bank	46,666				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 6,038,991
See Schedule					
					6,038,991
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 6,085,657
C. Total All Liabilities (Lines A-13 + B-5)					\$ 7,013,645

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

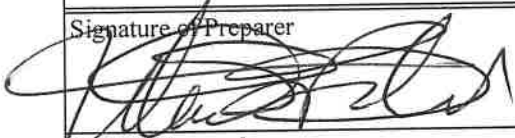
Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, Inc.(d/b/a F	1083665988	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,613,700)
6. Gain or Loss for Period			\$	(100,810)
7. Total Net Worth			\$	(1,714,510)
C. Total Reserves and Net Worth			\$	(1,714,510)
D. Total Liabilities, Reserves, and Net Worth			\$	5,299,135

H. Changes in Total Net Worth

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a Fair	License No. 1083665988	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(1,613,700)
B. Total Revenue (From Statement of Revenue Page 30)			\$	13,275,656
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	13,376,466
D. Net Income or Deficit			\$	(100,810)
E. Balance			\$	(1,714,510)
F. Additions				
1. Additional Capital Contributed (itemize)				
Total Expenditures per Pg 27			\$13,376,482	
F/S vs C/R Depreciation			\$(16)	
Total FS Expenses			\$13,376,466	
2. Other (itemize)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawings (Specify)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,714,510)
				09/30/23

AJE PY adjusting Journal Entry *
 Balance at End of Prior Year 2022 -4,097,866
 Prior Period Adjustment 2,484,166
 -1,613,700

I. Preparer's/Reviewer's Certification

Name of Facility Odd Fellows Home of CT, Inc.(d/b/a	License No. 1083665988	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 12/7/23		
Printed Name of Preparer Matthew S. Bovolack				
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 Livingstonl@fairviewct.org				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Odd Fellows Home of Connecticut, Inc. (d/b/a Fairview) for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Mansfield Center for Nursing and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Odd Fellows Home of Connecticut, Inc. (d/b/a Fairview) and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
December 7, 2023