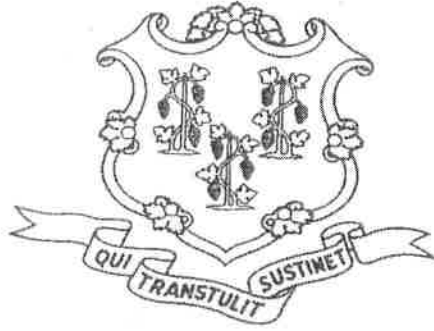


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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 10/1/2020	Report for Year Ending 9/30/2021

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 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Odd Fellows Home of CT, b/d/a Fairview		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 235 Lestertown Road, Groton, CT 06340			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/11/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-445-7478		Report for Year Ended 9/30/2021	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="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="checkbox"/> 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="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
Administrator				
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
Edith Kalin	President
Vincent Bruacci	1st Vice President
Bryan King	2nd Vice President
Lucille Kutz	Secretary
Millis Buckley	Assistant Secretary
Barbara McLaren	Treasurer
Nelson Dolye	Assistant Treasurer
Robert Piel	Chaplain
C. Henry Lucas	Jr Past President
Mary Ann Burkard	Director 22
Linda Stein	Director 22
Marshall Kalin	Director 23
Mary Sepowitz	Director 23
Warren Smith	Director 24
Steven Giuffre	Director 24

General Information and Questionnaire
Individual Proprietorship

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258C	Report for Year Ended 9/30/2021	Page 3B	of 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 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Odd Fellows Healthcare, Inc.	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Management Fees	Pg 16 / M12	10,400	10,400
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	Pg 32 / D7	410,848	410,848
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	257,112	257,112
HealthPro Heritage LLC	307 International Cir 100, Hunt Valley, MD 21030	<input type="radio"/>	<input checked="" type="radio"/>		Rehab Management Fee	Pg 20/ 5K	69,417	69,417
Unidine	1000 Washington Street, Suite 510, Boston, MA	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Management Fee	Pg 18 / 2C	7,202	7,202
		<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 9/30/2021	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.				
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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Odd Fellows Home of CT, b/d/a Fairview			258C	9/30/2021			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed	
	Yes	No							
US Bank	<input type="radio"/>	<input checked="" type="radio"/>	Xerox Copier	02/01/20	63 Months	3,227		3,227	
Nurse Rosie Products, 7320 Central Ave, Savannah, GA 31406	<input type="radio"/>	<input checked="" type="radio"/>	Medical Carts/ Vital Equipment	08/01/20	36 Months	4,284		4,284	
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***	7,511

* 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 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> 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 St, West Hartford, CT 06107		
2	Marcum LLP	555 Long Wharf Dr., New Haven, CT		
3	CliftonLarsonAllen LLP	29 S Main St. 4th Fl. West Hartford, CT 06107		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	403b Audit, 990 Prep, retirement plan audit	\$	20,000	
2	Medicare and Medicaid Cost Reports	\$	8,740	
3	Audit, PPP Loan, 403(B) Audit	\$	36,445	
4		\$		
			Charge for Services Provided	
			\$	65,185
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 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				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	One Century Tower New Haven, CT 06508			
2	185 Asylum Street, Hartford, CT 06103			
3	120 Broadway, 14th Floor, New York, NY			
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	State Audit Matters, Property Tax Matters, Employee Matters, Consulting/Contract Matters	\$	17,295	
2	IDR, Provider Tax Matters, COVID Reporting Matters	\$	1,545	
3	CHRO Case (Disallow for CHRO case settled)	\$	826	
4		\$		
5		\$		
			Charge for Services Provided	
			\$	19,666
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Odd Fellows Home of CT, b/d/a Fairview		License No. 258C			Report for Year Ended 9/30/2021				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	94	94			94	94							
B. As of midnight of THIS report period	95	95							95	95			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,300	3,300			2,958	2,958			342	342			
B. Medicaid (Conn.)	21,053	21,053			15,009	15,009			6,044	6,044			
C. Medicaid (other states)													
D. Private Pay	9,184	9,184			6,862	6,862			2,322	2,322			
E. State SSI for RCH													
F. Other (Specify)	1,641	1,641			1,467	1,467			174	174			
G. Total Care Days During Period (3A thru F)	35,178	35,178			26,296	26,296			8,882	8,882			
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	75	75			75	75							
5. Total Resident Days (3G + 4A + 4B)	35,253	35,253			26,371	26,371			8,882	8,882			

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 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" 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)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	
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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	3		65		27								
Per Diem Rate													
a. One bed rm.	Various		239.00		468.00								
b. Two bed rms.	Various		277.00		418.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,386	1,386				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,658	2,658				
D. Total Physical Therapy Treatments								4,044	4,044				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								504	504				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								766	766				
D. Total Speech Therapy Treatments								1,270	1,270				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,136	2,136				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,846	2,846				
D. Total Occupational Therapy Treatments								4,982	4,982				

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	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	204,497	2,070				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	625,495	17,354				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	69,438	2,175				
c. Dietary Workers	440,621	25,956				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	211,647	14,192				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	64,661	2,054				
b. Other Maintenance Workers	130,615	5,797				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	150,352	9,473				
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	205,357	4,760				
b. RN						
1. Direct Care	998,939	23,752				
2. Administrative**	278,556	7,624				
c. LPN						
1. Direct Care	981,219	32,096				
2. Administrative**						
d. Aides and Attendants	2,207,896	106,786				
e. Physical Therapists	266,307	7,532				
f. Speech Therapists	61,196	1,287				
g. Occupational Therapists	233,744	6,191				
h. Recreation Workers	207,476	10,146				
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	123,724	3,877				
n. Marketing	21,257	717				
o. Other (Specify) Sec Attached Schedule	33,116	1,769				
<i>A-13. Total Salary Expenditures</i>	7,516,113	285,608				

* 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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

**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	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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)				License No.	Report for Year Ended			Page	of	
Odd Fellows Home of CT, b/d/a Fairview				258C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
William Nelson	204,497			Health Insurance, Pension, Life Ins, Disability	Administrator	2,070	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	License No.	Report for Year Ended	Page	of		
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	90,186	2,979				
2. Dentist	7,200	480				
3. Pharmacist	3,332	14				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	31,838	809				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,000	231				
b. Utilization Review (Title 18 and 19 only) monthly meeting	24,750	180				
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	24,000	96				
9. Speech Therapist						
a. Resident Care	5,440	138				
b. Other						
10. Occupational Therapist						
a. Resident Care	26,170	665				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	81,391	1,295				
2. Administrative***						
c. Aides	8,669	290				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	356,976	7,177				

* 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 9/30/2021	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		
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. C Wallace Andrias, 88 Payer Lane, Mystic, CT 06355	Cardiologist	<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		
Jocelyn Jackson, HealthPro Heritage, PO Box 69268, Baltimore, MD 21264	Director of Rehab	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Bulent Ozcahar, IPC Healthcare, Inc., PO Box 844929 Los Angeles, CA 900084	Asst. 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		
The Nurse Network, LLC, 653 Main St., Plantsville, CT 06479	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, Inc., 494 Broad St, Suite 302, Newark, NJ	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<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, b/d/a Fairview	258C	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 146,156	146,156			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 501,241	501,241			
5. Health Insurance	\$ 452,650	452,650			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 68,247	68,247			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 31,708	31,708			
d. Accounting and Auditing	\$ 65,185	65,185			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 19,666	19,666			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 35,198	35,198			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 14,663	14,663			
2. Cellular Phones	\$ 4,753	4,753			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 639,913	639,913			
Subtotal	\$ 1,979,380	1,979,380			

* 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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,979,380	1,979,380			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 15,606	15,606			
4. Employee Travel	\$ 9,847	9,847			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,776	2,776			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 33,175	33,175			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 19,406	19,406			
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	\$ 5,611	5,611			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,970	12,970			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 363	363			
9. Subscriptions	\$ 7,093	7,093			
10. Contributions*** See Attached Schedule	\$ 594	594			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 233,441	233,441			
12. Administrative Management Services**	\$ 10,400	10,400			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 132,258	132,258			
C-14 Total Administrative & General Expenditures	\$ 2,462,920	2,462,920			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 19,406		
Total Other Advertising	\$ 19,406	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Leading Age Membership	\$ 12,450		
ALTCFM/CAHCF Membership	\$ 520		
Total Dues	\$ 12,970	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Gifts & Contributions	\$ 594		
Total Contributions	\$ 594	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Software Expenses	\$ 79,667		
Investment & Bank Fees(Disallow \$10,125 Non-Routine Fees)	\$ 12,867		
Fines(Disallow)	\$ 13,000		
Physicals	\$ 8,592		
Processing of Unemployment - Admin Fee	\$ 4,923		
Background & Criminal Investigations	\$ 8,481		
Amorization Expense	\$ 4,728		
Total Other Administrative and General	\$ 132,258	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2021	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	10,400	Administrative Management Fee	Page 16, Line M12
Unidine 1000 Washington Street, Suite 510, Boston, MA	7,202	Dietary Management Fee	Page 18, Line 2C
HealthPro Heritage LLC, 307 International Cir #100, Hunt Valley, MD 21030	27,265	PT Rehab Company Management Fee	Page 20, Line 5K
HealthPro Heritage LLC, 307 International Cir #100, Hunt Valley, MD 21030	8,563	ST Rehab Company Management Fee	Page 20, Line 5K
HealthPro Heritage LLC, 307 International Cir #100, Hunt Valley, MD 21030	33,589	OT Rehab Company Management Fee	Page 20, Line 5K

*** 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 9/30/2021		Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 353,323	353,323			
2.	Non-Food Supplies	\$ 55,362	55,362			
3.	Other (Specify)	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 5,478	5,478			
c. Other (Specify) Dietary Management Fee						
		\$ 7,202	7,202			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 421,365	421,365			
2E. Dietary Questionnaire						
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. \$50,902						
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	9/30/2021	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	\$	9,567	9,567	
3D. Total Laundry Expenditures (3a + b + c)	\$	9,567	9,567	
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	9/30/2021		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.	\$ 52,020	52,020			
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>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 52,020	52,020			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmacy		\$ 173,033	173,033			
b. Medicine Cabinet Drugs		\$				
c. Medical and Therapeutic Supplies		\$ 333,769	333,769			
d. Ambulance/Limousine***		\$ 22,697	22,697			
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 15,510	15,510			
f. X-rays and Related Radiological Procedures***		\$ 29,294	29,294			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 27,958	27,958			
i. Recreation		\$ 24,115	24,115			
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$ 69,417	69,417			
l. Other (<i>Specify</i>)**** See Attached Schedule		\$ 19,885	19,885			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 715,678	715,678			

* 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		
Medical Equipment	\$ 9,567		
Resident Welfare(Disallowed)	\$ 3,338		
Equipment Rental	\$ 6,000		
Supplies Expense	\$ 980		
Total Other Resident Care	\$ 19,885	\$ -	\$ -

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 9/30/2021	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"/>	N/A	Payroll Processing	70,818			16	m11
CVM	780 East Main Street, Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	75,918			16	m11
Hyde Park Landscape, Inc.	401 Plain Hill Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	19,198			22	6a
CWPM	25 Norton Place, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	14,364			22	6f
New England Mechanical - EMCOR	166 Tunnel Road, South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Equipment Maintenance	14,625			22	6a
Point Click Care	5570 Explorer Drive, Mississauga, ON	<input type="radio"/>	<input checked="" type="radio"/>	N/A	EMR, Billing Software	46,029			16	m11
Mobilex	Baltimore, MD	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Xray and Ultrasound	29,294			20	5f
American Ambulance Services	One American Way, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Patient Transportation	22,697			20	5d
Facilities Compliance Services	221 W Main St., Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Building Maintenance	34,678			22	6f
Procaire, LLC	PO Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen	15,510			20	5e
Yale New Haven Health	PO Box 8205, New Haven, CT 06530	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab	19,585			20	5H
Silver Bloom Consulting, LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contract CFO	28,230			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview	258C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 129,559	129,559				
b. Heat	\$ 39,764	39,764				
c. Light & Power	\$ 64,253	64,253				
d. Water	\$ 29,863	29,863				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 7,511	7,511				
f. Other (<i>itemize</i>)	\$ 84,084	84,084				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 355,034	355,034				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 6,688	6,688				
b. Building & Building Improvements	\$ 263,890	263,890				
c. Non-Movable Equipment	\$ 33,509	33,509				
d. Movable Equipment	\$ 95,360	95,360				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 399,447	399,447				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 28,298	28,298				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 427,745	427,745				

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

Depreciation Schedule

Name of Facility Odd Fellows Home of CT, b/d/a Fairview				License No. 258C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period				294,948		294,948	141,019	S/L	Various	6,688			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal											6,688		
B. Building and Building Improvements													
1. Acquired prior to this report period				11,006,274		11,006,274	7,213,515	S/L	Various	259,929			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				99,446		99,446		S/L	Various	3,961			
B-4. Subtotal											263,890		
C. Non-Movable Equipment													
1. Acquired prior to this report period				913,708		913,708	664,402	S/L	Various	30,990			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				12,595		12,595		S/L	Various	2,519			
C-4. Subtotal											33,509		
D. Movable Equipment													
		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								
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Various		X		Var	Var	81,526		17,512	54,096	S/L	Var	16,913	
b. Ford F-350 Truck		X		10	20	17,512		17,512				4,378	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Various	Various	2,484,720		2,484,720	2,086,626	S/L	Various	68,304	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Various	Various	66,786		66,786		S/L	Various	5,765	
D-3. Subtotal													95,360
E. Total Depreciation													399,447

Total deletions for Non-Movable Equipment

\$ -

\$ -

Attachment Pages 23 24

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 258C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairvi	License No. 258C	Report for Year Ended 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	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	120			
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 9/30/2021	6,211,392			
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, b/d/a Fairv		258C	9/30/2021			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		518,208	518,208				
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 518,208	518,208				

(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 Fai		258C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				518,208	518,208		
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)				\$ 518,208	518,208		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 60,138	60,138		
b. Insurance on Automobiles				\$ 10,196	10,196		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 40,128	40,128		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 110,935	110,935		
General Liability, D&O, Crime							
14d. Total Insurance Expenditures (14a + b + c)				\$ 221,397	221,397		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,057,023	13,057,023		

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	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 233,744	233,744		
4.			Other - See attached Schedule	\$ 197,501	197,501		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$ 26,170	26,170		
7.			Other - See attached Schedule	\$ 24,485	24,485		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 31,708	31,708		
10.			Accounting	\$			
10a.			Legal	\$ 826	826		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,313	3,313		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	m3	Gifts, flowers and coffee shops	\$ 15,606	15,606		
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 *	\$ 19,406	19,406		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 594	594		
21.	16	m12	Unallowable Management Fees	\$ 10,400	10,400		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,442	36,442		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 50,902	50,902		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 651,097	651,097		

* 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	\$ 40,899		
10	A7b	Maintenance Supervisor - see attached	\$ 12,932		
10	A4	Other Admin Salaries - see attached	\$ 106,493		
10	A4	Executive Severance	\$ 12,756		
10	12o	Salaries - Café	\$ 20,360		
10	Var	Outpatient Therapy PT Disallowance	\$ 4,061		
Total Other Salaries Adjustment			\$ 197,501	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b8e	Cardiologist	\$ 24,000		
13	5a	Outpatient Contracted PT	\$ 485		
Total Other Fees Adjustments			\$ 24,485	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Investment & Bank Fees(Disallow \$10,125 Non-Routine Fees)	\$ 10,125		
16	M13	Fines(Disallow)	\$ 13,000		
15	Various	Administrator's Benefits - see attached	\$ 6,357		
16	M7	Postage - see attached	\$ 691		
15	1e	Accounting Fees - see attached	\$ 59		
16	m11	IT Charges - see attached	\$ 488		
16	m8a	Chamber Dues	\$ 363		
16	m13	Amortization Expense	\$ 4,728		
15	Various	PT Outpatient Related Benefits	\$ 631		
Total Other A&G Adjustments			\$ 36,442	\$ -	\$ -

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	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 651,097	651,097		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 173,033	173,033		
28.	20	5d	Ambulance/Limousine	\$ 22,697	22,697		
29.	20	5f	X-rays, etc	\$ 29,294	29,294		
30.	20	5h	Laboratory	\$ 27,958	27,958		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 15,510	15,510		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 15,608	15,608		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 2,169	2,169		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 937,366	937,366		

*** 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)	\$ 11,137		
22	Var	Outpatient Therapy Disallowance(See Attached)	\$ 74		
20	5l	Resident Welfare(Disallowed)	\$ 3,338		
20	5k	Outpatient Related Rehab Management Fee	\$ 1,059		
Total Other Ancillary Costs			\$ 15,608	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Fee(Disallowed)	\$ 534		
30	IV 8	Application Fees	\$ 600		
30	IV 8	Maintenance Services(Disallowed)	\$ 1,035		
Total Other Adjustments			\$ 2,169	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Odd Fellows Home of CT, d/b/a Fairview
Cable TV Disallowance
September 30, 2021**

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense	
Cable TV	14,737
Allowable expense per month	300
	<u>12</u>
Allowable Portion	<u>3,600</u>
	<u><u>Disallowed Portion</u></u> 11,137

**Odd Fellows Home of Ct, d/b/a Farview
Cell Phone Disallowance
September 30, 2021**

Attachment 28c

Cell Phone Expense		4,753
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>3,313</u></u> B.01

Odd Fellows Home of CT, d/b/a Fairview, Inc.
9/30/2021
Shared Costs Disallowance

Administrator's Salary Disallowance

Reported Salary	204,497	
Bonus (not included in cost report)		N/A this year
Total Annual Compensation	<u>204,497</u>	
% Times spend on Nursing Home	80%	
Allowable Compensation	163,598	
Unallowable Compensation	40,899	
Reported Compensation	<u>204,497</u>	
Disallowance	40,899	

Administrator's Employee Benefits Disallowance

Total Salaries - Page 10	7,516,113
Total Benefits	1,168,294
Benefits as a % of Salaries	15.54%
Unallowable Administrator Comp.	40,899
Associated Benefits	6,357

Other Salary Disallowance for Time Spent on Non-Nursing Home

	Total Salary	% Non SNF	Non-Snf Salaries
Maintenance Supervisor	64,661	20%	12,932
Head Accountant	0	20%	-
Administrative Employees	625,495		
Less: Nursing Clerical (100% Nursing)	(93,032)		
Admin Salaries for Allocation	532,463	20%	106,493
Total Unallowable Other Salaries			119,425

Other Salary Employee Benefits Disallowance

Total Salaries - Page 10	7,516,113
Total Benefits	1,168,294
Benefits as a % of Salaries	15.54%
Unallowable Other Salaries	119,425
Associated Benefits	18,563

Odd Fellows Home of CT, d/b/a Fairview, Inc.

9/30/2020

Shared Costs Disallowance

Other Shared Costs

SNF operating expenses per financial statements	15,495,676
Total operating expenses per financial statements	15,661,721
Fairview Operating - % of total expenses	98.94%

Disallowance Percentage	1.06%
-------------------------	-------

Accounting Fees	65,185	691
Postage	5,611	59
IT Charges		
IT Maintenance Charges & Equipment	46,029	
IT Connect Charges	-	
Network Consultants	-	
	<hr/>	
	46,029	488

Rehab Portion of Facility

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

Outpatient Portion of Therapies

Total Therapy Treatments (Page 9)	10,296	[c]
Total Outpatient Therapy Treatments	<u>206</u>	
Outpatient % to Total Therapies	2.00%	
PT Outpatient Treatments	157	[c]
OT Outpatient Treatments	49	[c]
ST Outpatient Treatments	0	[c]

Outpatient Portion of Rehab Facility

Outpatient % of Rehab	0.02%
PT % of Outpatient	1.52%
OT % of Outpatient	0.48%
ST % of Outpatient	-

Disallowance

	TB Linked	[a]	
	<u>Total</u>	<u>Outpatient</u>	
PT Salaries (Pg 10 line 12e)	266,307	4,061	28a
PT Related Benefits(Pg 15)	41,384	631	28a [c]
PT Rehab Management(Page 20 line 5k)	69,417	1,059	29a
PT Contracted Services (Page 13 line 5a)	31,838	485	
OT Salaries (Pg 10 line 12g)	All OT Disallowed		
ST Salaries (Pg 10 line 12f)	61,196	-	28a
Maint & Op Expenses (Pg 22 line 6g)	355,034	63	29a
Depreciation - Building (Pg 22 line 7b)	[d]	-	29a
Real Estate Taxes (Pg 22 line 10b)	28,298	5	29a
Property Insurance (Pg 22 line 14a)	60,138	<u>11</u>	29a
		6,315	

- [a] Amount ties to page 29 without exception.
- [b] Amounts provided by Client.
- [c] Amounts provided by Client
- [d] Building depreciation is not claimed
- [e] Refer to Benefit % on Pg 29a

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview 258C			9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,913,164	8,913,164				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,450,579)	(3,450,579)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,344,922	1,344,922				
b. Medicare Room and Board Contractual Allowance **	\$ (61,384)	(61,384)				
4. a. Private-Pay Residents and Other	\$ 4,758,452	4,758,452				
b. Private-Pay Room and Board Contractual Allowance **	\$ (623,433)	(623,433)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ (1,939)	(1,939)				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 531	531				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 3,462	3,462				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 386,160	386,160				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 228,050	228,050				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 101,325	101,325				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 57,386	57,386				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 666,440	666,440				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 296,235	296,235				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (70,449)	(70,449)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 28,750	28,750				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,577,093	12,577,093				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 50,902	50,902				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 407	407				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 2,882,907	2,882,907				
V. Total Other Revenue (1 thru 8)	\$ 2,934,216	2,934,216				
VI. Total All Revenue (III +V)	\$ 15,511,309	15,511,309				

* 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	\$ 126,639		
30 II 6a	Xray	\$ (430)		
30 II 6a	Contractual Allowance Medicare Part B	\$ (196,658)		
Total Other Resident Revenue - Medicare		\$ (70,449)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Lab	\$ 4,957		
30 II 6b	Xray	\$ 46,223		
30 II 6b	Contractual Allowance - OP	\$ (22,430)		
Total Other Resident Revenue		\$ 28,750	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	Various Accounts	\$ 407		
Total Interest Income			\$ 407	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Cable & TV - Private	\$ 6,010		
30 IV 8	COVID Stimulus HHS	\$ 570,660		
30 IV 8	PPP Loan	\$ 1,956,572		
30 IV 8	Medical Records Fee(Disallowed)	\$ 534		
30 IV 8	Dues from Oddfellows Lodges(Disallowed)	\$ 883		
30 IV 8	CRF Grant	\$ 84,467		
30 IV 8	Project ECHO Participation Stipend(COVID Related)	\$ 6,000		
30 IV 8	Transportation	\$ 8,078		
30 IV 8	Unrealized Gains & Losses	\$ 34,901		
30 IV 8	Change in FMV of Swap(No Related Expense)	\$ 227,768		
30 IV 8	Vending Contribution - ROCK	\$ (142)		
30 IV 8	Fundraising - ROCK Committee	\$ (12,824)		
Total Other Revenue		\$ 2,882,907	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvie	258C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,170,524
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	451,599
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	8,127
5. Prepaid Expenses			\$	158,972
a. Prepaid Insurance	131,358			
b. Prepaid Expenses	12,167			
c. Prepaid Workers Comp	15,447			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
_____ _____ _____ See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,789,222
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	294,948	\$	147,241
	Accum. Depreciation	147,707		Net
3. Buildings	*Historical Cost	11,105,720	\$	3,628,315
	Accum. Depreciation	7,477,405		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	926,303	\$	228,392
	Accum. Depreciation	697,911		Net
6. Movable Equipment	*Historical Cost	2,551,506	\$	390,811
	Accum. Depreciation	2,160,695		Net
7. Motor Vehicles	*Historical Cost	99,038	\$	23,651
	Accum. Depreciation	75,387		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	302,928
Cost Report vs Financial Statement NBV	108,457			
See Schedule	194,471			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,721,338

* 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	\$ 194,472
		Rounding	\$ (1)
Total Other Fixed Assets (Itemize)			\$ 194,471

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	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
34	B4	Due to Third Party	\$ 92,000
34	B4	Deferred Revenue	\$ 153,255
34	B4	Payroll Clearing	\$ 1,968
34	B4	Loans payable	\$ 6,211,392
34	B4	Accrued Interest - M & T	\$ 31,868
34	B4	FMV of Swap	\$ 319,432
34	B4	Deferred Financing Expenses - M & T	\$ (141,744)
34	B4	Deferred Financing Expense Accumulated Amortization	\$ 22,023
Total Other Current Liabilities (Itemize)			\$ 6,690,194

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvie	258C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	7,510,560
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>)			\$	3,572,390
Due from Related Parties		3,572,390		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,572,390
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,082,950

* 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	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	706,179
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>)				\$	373,815
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	30,249
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>)				\$	307,863
Patient Trust Liability		103,811	TSA 403(b)	4,274	
Nursing Fund		3,698	Lease Liability	19,839	
HAS / FSA		227	Wage Garnishments	139	
Accrued Provider Tax		175,875	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,418,106

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,418,106	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$ 3,276,286
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
M&T Bank					
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 6,690,194
See Schedule					6,690,194
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 9,966,480
C. Total All Liabilities (Lines A-13 + B-5)					\$ 11,384,586


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	9/30/2021	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			\$	(2,755,259)
6. Gain or Loss for Period			\$	2,453,623
				10/1/2020 thru 9/30/2021
7. Total Net Worth			\$	(301,636)
C. Total Reserves and Net Worth			\$	(301,636)
D. Total Liabilities, Reserves, and Net Worth			\$	11,082,950

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	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(2,487,539)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,511,309
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,057,686
D. Net Income or Deficit			\$	2,453,623
E. Balance			\$	(33,916)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenditures per Pg 27	\$13,057,023			
F/S vs C/R Depreciation	\$663			
Total FS Expenses	\$13,057,686			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(267,720)		
F-3. Total Additions			\$	(267,720)
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. Balance at End of Period			\$	(301,636)
	09/30/21			

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 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/9/22		
Printed Name of Preparer Matthew S. Bivolack				
Address Address 555 Long Wharf Drive, New Haven, CT, 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Denise Stewkesbury		Phone Number 860-445-7478 ext. 1412		
Contact Email Address stewkesburyd@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 d/b/a Fairview, Inc. for the year ended September 30, 2021, 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 d/b/a Fairview, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 9, 2022



Provider Name: Odd Fellows Home of CT
 Provider Number: 2584
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: