

Fairvue Inc.

10,000  
20%

2015 Cost  
Year

February 15, 2016

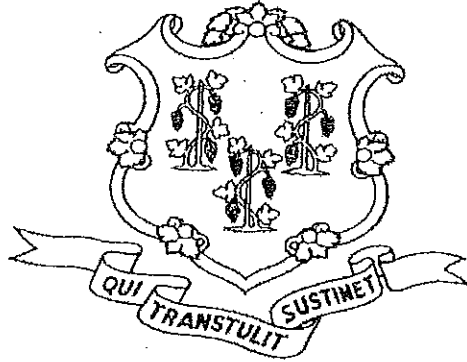
Mr. Chris LaVigne, Director  
Department of Social Services  
55 Farmington Avenue  
Hartford, CT 06105  
Attention: Office of Reimbursement and CON

Dear Mr. LaVigne:

Enclosed please find the 2015 Medicaid Cost Report for Odd Fellows Home of CT, d/b/a Fairview.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense, related party salary expense or dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid program, except for depreciation for therapy related property additions. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Odd Fellows Home of CT, d/b/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 10/1/2014	Report for Year Ending 9/30/2015

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

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**General Information**

Name of Facility (as licensed) Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015	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, d/b/a Fairview [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Odd Fellows Home of CT, d/b/a Fairview	Period Covered:	From 10/1/2014	To 9/30/2015	
Address of Facility 235 Lestertown Road, Groton, CT 06340				
Report Prepared By Blum Shapiro & Company, PC	Phone Number 860-561-4000	Date 2/15/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-445-7478		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Odd Fellows Home of CT, d/b/a Fairview		Address (No. & Street, City, State, Zip) 235 Lestertown Road, Groton, CT 06340		
License Numbers:	CCNH 258c	RHNS	(Specify)	Medicare Provider No. 07-5288
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator James Rosenman		Nursing Home Administrator's License No.:	1944	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		







# Odd Fellows Home, Inc.

## Officers and Directors

### 2014-2015

President	C. Henry Lucas	860-620-0383	<a href="mailto:chl32586@hotmail.com">chl32586@hotmail.com</a>
1 <sup>st</sup> Vice President	Edith Kalin	203-574-4897	<a href="mailto:edieboop@aol.com">edieboop@aol.com</a>
			<a href="mailto:marshdk@aol.com">marshdk@aol.com</a>
2 <sup>nd</sup> Vice President	Vincent J Barbieri	203-729-8351	<a href="mailto:vbar12@att.net">vbar12@att.net</a>
Secretary	Peggy Trakas	860-381-5381	<a href="mailto:ptrakas45@comcast.net">ptrakas45@comcast.net</a>
Asst. Secretary	Lucille Kutz	860-828-1157	<a href="mailto:lucillekutz@sbcglobal.net">lucillekutz@sbcglobal.net</a>
Treasurer	Constance Kloskowski	860-670-8601	<a href="mailto:connieklos@sbcglobal.net">connieklos@sbcglobal.net</a>
Asst. Treasurer	Nelson Doyle	860-669-5848	<a href="mailto:nid42@comcast.net">nid42@comcast.net</a>
Chaplain	Robert Fiel	860-274-2290	<a href="mailto:bobmar80@optonline.net">bobmar80@optonline.net</a>
Director '15	Warren W. Smith	860-354-6369	<a href="mailto:grsecyioofct@aol.com">grsecyioofct@aol.com</a>
Director '15	Robert Beagle	203-746-4938	<a href="mailto:bbdodge@charter.net">bbdodge@charter.net</a>
Director '16	Mary Ann Burkard	860-233-3046	<a href="mailto:maburkard@sbcglobal.net">maburkard@sbcglobal.net</a>
Director '16	Linda Stein	203-378-2329	<a href="mailto:lstein100@aol.com">lstein100@aol.com</a>
Director '17	Seth Wakeman	860-535-2501	
Director '17	Marshall D. Kalin	203-574-4897	<a href="mailto:marshdk@aol.com">marshdk@aol.com</a>
Grand Master	Vincent Braucci	203-525-3929	<a href="mailto:vbraucci@att.net">vbraucci@att.net</a>
Pres. Rebekah Assy.	Connie Miller	860-868-0367	<a href="mailto:cmiller1955@aol.com">cmiller1955@aol.com</a>
CEO/Administrator	James Rosenman	860-445-7478	<a href="mailto:rosenmami@fairviewct.org">rosenmami@fairviewct.org</a>
Dir. of Finance	Tina White	860-445-7478	<a href="mailto:whitet@fairviewct.org">whitet@fairviewct.org</a>
<u>Guests:</u>			
Grand Patriarch	Richard Northrop		
Dept. Commander	Col. Vincent J Barbieri	203-729-8351	<a href="mailto:vbar12@att.net">vbar12@att.net</a>
Assoc. President	Lady Janice Crowe	860-651-0634	



## General Information and Questionnaire Related Parties\*

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015	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				
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>	Housekeeping Services	P. 30 line IV8	(27,975)	(27,975)
Odd Fellows Healthcare, Inc.	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	p. 16 line m12	55,000	55,000
Able Business Printing	27 Water Street, Stonington, CT 06378	<input checked="" type="radio"/>	<input type="radio"/>	Printing and Office Supplies	p. 22 line 6a	185	185
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>	Other Accounts Receivable	p. 32 line D7	38,324	38,324
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Other Accounts Receivable	p. 32 line D7	13,842	13,842
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>	Other Accounts Receivable	p. 32 line D7	700,742	700,742
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>	Other Current Liabilities	p. 34 line A10	12,988	12,988
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

- In the preparation of this Report, were all costs allocated as required?  Yes  No If "No," explain fully why such allocation was not made.
- Explain the allocation of related company expenses and attach copy of appropriate supporting data.
- Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)  Yes  No If "No," explain fully why such allocation was not made.

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

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

Name of Facility		License No.	Report for Year Ended	Page	of		
Odd Fellows Home of CT, d/b/a Fairview		258c	9/30/2015	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					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ? <input type="radio"/> Yes <input type="radio"/> No							Total ***

\* 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 6c.

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

Name of Facility Odd Fellows Home of CT, d/b/a Fa	License No. 258c	Report for Year Ended 9/30/2015	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.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4			Address (No. & Street, City, State, Zip Code) 29 S. Main Street, West Hartford, CT 06107	
Services Provided by This Firm ( <i>describe fully</i> )				
1	Audit, Medicaid & Medicare Cost Report preparation, 990 Preparation, Benefit plan audit	\$	63,083	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	63,083
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				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Treasurer State of CT 3 State of CT Court of Probate 4 Wiggin & Dana 5			Telephone Number (860) 240-6000 (800) 618-3404  (860) 297-3700	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 City Place 185 Asylum Street, Hartford, CT 06103 2 55 Elm Street, Hartford, CT 06106 3 4 20 Church St, Hartford, CT 06103 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Unemployment, Pension, CHRO, employee benefits, general regulatory	\$	39,058	
2	Probate - Disallowed	\$	150	
3	Probate - Disallowed	\$	45	
4	HIPAA and compliance matters	\$	16,423	
5	Amount charged to related companies	\$	(10,994)	
			Charge for Services Provided	
			\$	44,682
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	License No.	Report for Year Ended		Page		of						
		9/30/2015		8			37					
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30								
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total	(Specify)	
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120			120		120		
B. On last day of THIS report period	120	120			120			120		120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	115	115			115			115		112		
B. As of midnight of THIS report period	115	115			112			112		115		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,494	4,494			3,345			3,345		1,149		
B. Medicaid (Conn.)	23,108	23,108			17,696			17,696		5,412		
C. Medicaid (other states)										3,618		
D. Private Pay	13,025	13,025			9,407			9,407				
E. State SSI for RCH										292		
F. Other (Specify) Hospice	482	482			190			190		292		
G. Total Care Days During Period (3A thru F)	41,109	41,109			30,638			30,638		10,471		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	20	20			17			17		3		
B. Other Bed Reserve Days	60	60			50			50		10		
5. Total Resident Days (3G + 4A + 4B)	41,189	41,189			30,705			30,705		10,484		

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

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?       Yes       No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	12	59		44				
Per Diem Rate								
a. One bed rm.	PPS	221.95		382.00				
b. Two bed rms.								
c. Three or more bed rms.	PPS	221.95		340.35				

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,471	1,471		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	11,533	11,533		
D. <b>Total Physical Therapy Treatments</b>	13,004	13,004		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	611	611		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	857	857		
D. <b>Total Speech Therapy Treatments</b>	1,468	1,468		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,973	1,973		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	12,264	12,264		
D. <b>Total Occupational Therapy Treatments</b>	14,237	14,237		



Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Odd Fellows Home of CT, d/b/a Fairview	258c	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
	187,367	2,121				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)						
	492,442	20,591				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
	66,730	2,318				
c. Dietary Workers						
	540,706	33,453				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
	195,171	13,741				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
	73,041	2,295				
b. Other Maintenance Workers						
	213,846	12,248				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
	161,006	11,272				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
	104,883	2,014				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
	212,229	4,946				
b. RN						
1. Direct Care						
	923,245	26,234				
2. Administrative**						
	253,774	7,190				
c. LPN						
1. Direct Care						
	878,028	30,335				
2. Administrative**						
d. Aides and Attendants						
	2,051,235	118,527				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers						
	154,776	9,213				
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						
	52,439	1,845				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>						
	6,560,918	298,343				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.



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

Name of Facility	License No.	Report for Year Ended	Page	of				
					258c	9/30/2015	11	37
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
<b>Section I - Operators/Owners</b>								
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>								

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

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

Name of Facility (as licensed) Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015		Name and Address of All Other Employment**	Page 12	of 37
		Full Description of Services Rendered	Total Hours Worked			
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
Section III - Administrators***						
James Roseman	Insurance, Pension, Life, Disability	Administrator	2,121	A2		
Section IV - Assistant Administrators						

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

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

\*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Odd Fellows Home of CT, d/b/a Fairview	258c	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	14,849	371				
2. Dentist	7,025	46				
3. Pharmacist	7,430	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	299,299	4,699				
b. Other						
6. Social Worker	1,953	36				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	57,883	1,048				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	73,394	845				
b. Other						
10. Occupational Therapist						
a. Resident Care	311,253	4,888				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	1,969					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>775,055</b>	<b>12,125</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Odd Fellows Home of CT, d/b/a Fairview		License No. 258c	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Christopher Morren; Sound Medical Assoc., 2 Lorenz Industrial Pkwy, Ledyard, CT 06339	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Barbara Corvello; 1201 Durham Road, Madison, CT 06443	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Ted Malahias; 115 Bridge Street, Groton, CT 06340	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Pharmerica; PO Box 409251, Atlanta, GA 30384	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Preferred Therapy Solutions, 850 Silas Deane Hwy, Wethersfield, CT 06109	PT/ST/OT	<input type="radio"/>	<input checked="" type="radio"/>		
Heather Kwasnick; 193 Noble Hill Rd, Oakdale, CT 06370	Social Service Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Edward McDermott; 25 Church Street, Groton, CT 06340	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics	ST	<input type="radio"/>	<input checked="" type="radio"/>		
Inpatient Consultants of NE	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
HealthPro Therapy Services	PT/ST/OT	<input type="radio"/>	<input checked="" type="radio"/>		
Professional Eye Care, LLC, 131 Boston Post Rd, Waterford, CT 06385	Optometrist	<input type="radio"/>	<input checked="" type="radio"/>		
Community Health Aids of CT, 441 Long Hill Rd, Groton, CT 06340	Audiologist	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, d/b/a Fairview	258c	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 225,548	225,548			
2. Disability Insurance	\$ 44,493	44,493			
3. Unemployment Insurance	\$ 20,820	20,820			
4. Social Security (F.I.C.A.)	\$ 478,248	478,248			
5. Health Insurance	\$ 471,203	471,203			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,125	8,125			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 170,070	170,070			
8. Uniform Allowance	\$ 1,494	1,494			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 4,820	4,820			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 63,083	63,083			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 44,682	44,682			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 25,261	25,261			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,467	22,467			
2. Cellular Phones	\$ 2,342	2,342			
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	\$ 756,553	756,553			
<b>Subtotal</b>	\$ 2,339,209	2,339,209			

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

(Carry Subtotals forward to next page)

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

Odd Fellows Home of CT, d/b/a Fairview  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
Physicals	4,820		
<b>Total</b>	\$ 4,820	\$ -	\$ -

**Schedule of Other Taxes**

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



**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, d/b/a Fairview	258c	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,339,209	2,339,209			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 11,930	11,930			
4. Employee Travel	\$ 3,016	3,016			
5. Education Expenses Related to Seminars and Conventions	\$ 360	360			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 9,846	9,846			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 7,140	7,140			
4. Fund-Raising***	\$ 8,921	8,921			
5. Medical Records	\$ 58,536	58,536			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,401	4,401			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,351	11,351			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,659	2,659			
10. Contributions*** See Attached Schedule	\$ 968	968			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 28,973	28,973			
12. Administrative Management Services**	\$ 55,000	55,000			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 160,441	160,441			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,702,751	2,702,751			

\* 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)
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising Other - Disallowed	\$ 7,140		
<b>Total Other Advertising</b>	<b>\$ 7,140</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 11,251		
Homes Association - Disallowed	\$ 100		
<b>Total Dues</b>	<b>\$ 11,351</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Gifts & Contributions - Disallowed	\$ 968		
<b>Total Contributions</b>	<b>\$ 968</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Training and Meetings	\$ 7,353		
Bank Charges \$2,835- Disallowed, Bond \$400	\$ 3,235		
Licenses & Fees	\$ 8,219		
Unemployment Management	\$ 9,905		
Software License - Disallowed portion see Page 28B	\$ 24,366		
Insurance - Crime	\$ 7,714		
IT Connect Charges- Disallowed portion see Page 28B	\$ 14,349		
IT Maintenance Charges- Disallowed portion see Page 28B	\$ 5,634		
IT Equipment- Disallowed portion see Page 28B	\$ 8,873		
Background & Criminal Investigations	\$ 11,204		
Recruiting	\$ 2,475		
Transportation	\$ 60		
Employee Vaccinations	\$ 3,709		
Staffing Search Professional Fees	\$ 15		
Computer/Network Consultants- Disallowed portion see Page 28B	\$ 15,250		
Medicare Consultant - disallowed	\$ 18,270		
Miscellaneous - disallowed	\$ 6,243		
Charitable Giving Expense - Disallowed	\$ 673		
Investment Expense - Disallowed	\$ 4,158		
Consulting for pension plan, actuarial services, and benefits	\$ 8,736		
<b>Total Other Administrative and General</b>	<b>\$ 160,441</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015	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	55,000	Management Fee	16-m12

\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, d/b/a Fairview		258c	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
<b>2. Dietary</b>						
<b>a. In-House Preparation &amp; Service</b>						
1. Raw Food	\$	396,065	396,065			
2. Non-Food Supplies	\$	54,060	54,060			
3. Other (Specify) _____	\$	131	131			
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>						
<b>c. Management Services**</b>						
<b>d. Other (Specify) _____</b>						
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		\$	450,256	450,256		
<b>2F. Dietary Questionnaire</b>		Total	CCNH	RHNS	(Specify)	
<b>G. Resident Meals:</b> Total no. of meals served per day:*			3	3		
<b>H. Is cost of employee meals included in 2E?</b>		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
<b>I. Did you receive revenue from employees?</b>		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.	\$106,654 ✓
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						Pg. 30 Line IV 1
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?</b>		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.	\$261 ✓
<b>L. Is any revenue collected from these people?</b>		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.	\$261
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						Pg. 30 Line IV 1
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
<b>O. Is any revenue collected from employees?</b>		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairview		258c	9/30/2015	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. Management Services**		\$			
d. Other (Specify) Supplies		\$	23,764	23,764	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	23,764	23,764	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, d/b/a Fairview		258c	9/30/2015		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. \$	30,842	30,842		
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. \$	38,793	38,793		
c.	Management Services*		\$			
d.	Other ( <i>Specify</i> )		\$			
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)		\$ 69,635	69,635		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from		\$ 234,829	234,829		
b.	Medicine Cabinet Drugs		\$ 8,775	8,775		
c.	Medical and Therapeutic Supplies		\$ 240,088	240,088		
d.	Ambulance/Limousine***		\$ 6,050	6,050		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 18,143	18,143		
f.	X-rays and Related Radiological Procedures***		\$ 26,670	26,670		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 36,011	36,011		
i.	Recreation		\$ 11,363	11,363		
j.	Other (Specify)**** See Attached Schedule		\$ 45,254	45,254		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 627,183	627,183		

\* 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.



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

Name of Facility Odd Fellows Home of CT, d/b/a Fairview		License No. 258c	Report for Year Ended 9/30/2015	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Dynamic Alliance	12 Douglas Lane, Suite 4 Waterford, CT 06385	○	⊙		Computer/Network consulting	18,509				16 m13
DartChart	Road Milwaukee, WI 53209	○	⊙		Support and Application Hosting	16,000				16 m5
Town of Groton	45 Fort Hill Road Groton, CT 06340	○	⊙		Dumpster	12,321				20 4b
Harmony Healthcare	430 Boston Street Topsfield, MA 01983	○	⊙		Medicare consulting	15,483				16 m13
Optimus EMR, Inc	Suite 105 Irvine, CA 92614	○	⊙		Support and Application Hosting	28,114				16 m5
Mega Mechanical	293 Oakwood drive Glastonbury, CT 06033	○	⊙		Preventative Maintenance Contract	6,864				20 4b
Mega Mechanical	293 Oakwood drive Glastonbury, CT 06033	○	⊙		Preventative Maintenance Contract	12,500				22 6a
L&M Hospital	365 Montauk Ave New London, CT 06320	○	⊙		Laboratory Services	5,000				16 m4
L&M Hospital	365 Montauk Ave New London, CT 06320	○	⊙		Laboratory Services	38,619				20 5h
L&M Hospital	365 Montauk Ave New London, CT 06320	○	⊙		Laboratory Services	106				16 m13
SOS Corp	PO Box 1589 Pinehurst, NC 28370	○	⊙		Software License	12,116				16 m13
OnShift	1621 Euclid Ave Cleveland, OH 44115	○	⊙		Software License	14,400				16 m5
Mobilex	930 Ridgebrook Road Sparks, MD 21152	○	⊙		Radiology Services	24,722				20 5f
Mobilex	930 Ridgebrook Road Sparks, MD 21152	○	⊙		Interest	-781				26 12a1

\* 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, d/b/a Fairview	258c	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 86,956	86,956				
b. Heat	\$ 58,975	58,975				
c. Light & Power	\$ 108,321	108,321				
d. Water	\$ 25,016	25,016				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 82,214	82,214				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 361,482	361,482				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 1,762	1,762				
b. Building & Building Improvements	\$ 325,907	325,907				
c. Non-Movable Equipment	\$ 33,709	33,709				
d. Movable Equipment	\$ 91,640	91,640				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 453,018	453,018				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 557	557				
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 557	557				
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	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 453,575	453,575				

\* 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		License No.		Report for Year Ended				Page	of
Odd Fellows Home of CT, d/b/a Fairview		258c		9/30/2015				23	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	
									Yes
<b>A. Land Improvements</b>									
1. Acquired prior to this report period	228,323		228,323	152,011	SL	Various	1,762		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal								1,762	
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period	10,413,984		10,413,984	5,124,653	SL	Various	317,893		
2. Disposals (attach schedule)	(22)		(22)						
3. Acquired during this report period (attach schedule)	118,344		118,344		SL	Various	8,014		
B-4. Subtotal								325,907	
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period	635,794		635,794	567,246	SL	Various	32,875		
2. Disposals (attach schedule)	198		198						
3. Acquired during this report period (attach schedule)	35,409		35,409		SL	Various	834		
C-4. Subtotal								33,709	
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Ford Truck with Plow	2,184		2,184	2,184	SL	5			
b. Wheelchair Van	11,690		11,690	3,702	SL	5	2,338		
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period	1,848,756		1,848,756	1,649,594	SL	Var	79,850		
b. Disposals (attach schedule)	(208)		(208)						
c. Acquired during this report period (attach schedule)									
D-3. Subtotal	166,768		166,768		SL	Various	9,452		
<b>E. Total Depreciation</b>								91,640	
								453,018	



<b>Total deletions for Building Improvements</b>		\$ (22)	\$

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/1/2014	Installation of 8 new HiFi Ceiling Speakers	\$ 1,675	5	\$ 335
3/3/2015	Installation of a sink in kitchen	\$ 1,247	20	\$ 36
3/3/2015	OSHA-Eye Wash Stations	\$ 9,237	20	\$ 269
8/13/2015	Elevator	\$ 23,250	20	\$ 194
<b>Total additions for Non-Movable Equipment</b>		\$ 35,409		\$ 834
<b>Deletions:</b>				
	Adjustment to tie to financial statements	\$ 198		
<b>Total deletions for Non-Movable Equipment</b>		\$ 198		\$

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



**Amortization Schedule\***

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	Date of Acquisition		License No. 258c	Report for Year Ended 9/30/2015		Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
<b>A. Organization Expense</b>							
1.							
2.							
3.							
A-4. Subtotal							
<b>B. Mortgage Expense</b>							
1. Amortization Expense	11	2013	240	11,318	519	SL	557
2.							
3.							
B-4. Subtotal							557
<b>C. Leasehold Improvements and Other</b>							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
<b>D. Total Amortization</b>							557

\* 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, d/b/a Fairvi		License No. 258c	Report for Year Ended 9/30/2015	Page 25	of 37
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes		<input type="radio"/> No	
				If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		1961/1979			
2. Date Structure Completed		Various- Final 5/1/07			
3. If NOT Original Owner, Date of Purchase		N/A			
4. Date of Initial Licensure		1892			
5. Total Licensed Bed Capacity		120			
6. Square Footage		98,767			
7. Acquisition Cost					
a. Land		126,746			
b. Building		6,983,623			
<b>Part B - Owner and Related Parties</b>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable			
b. Date Mortgage Obtained		11/07/13			
c. Interest Rate for the Cost Year		4.15%			
d. Term of Mortgage (number of years)		20			
e. Amount of Principal Borrowed		5,152,000			
f. Principal balance outstanding as of 9/30/15		3,756,307			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.



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

Name of Facility		License No.	Report for Year Ended			Page	of
Odd Fellows Home of CT, d/b/a Fairvi		258c	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 152,955	152,955				
Name of Lender		Rate					
Chelsea Groton Savings Bank		5-5.5%					
Address of Lender							
904 Poquonnok Road, Groton, CT 06340							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 152,955	152,955				

*(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, d/b/a Fairfield		258c		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				152,955	152,955		
12. C. Movable Equipment							
1. Automotive Equipment							
A. Item				Rate	Amount		
Lender							
Address of Lender							
2. Other (Specify)				1,698	1,698		
A. Item				Rate	Amount		
Computers and Software				8.50%	46,248		
Lender							
VAR Resources Inc.							
Address of Lender							
2330 Interstate 30, Mesquite, TX 75150							
B. Item				Rate	Amount		
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 1,698	1,698		
12. D. Other Interest Expense (Specify)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 154,653	154,653		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 10,086	10,086		
b. Insurance on Automobiles				\$ 4,469	4,469		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 13,179	13,179		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 39,345	39,345		
General Liability							
14d. Total Insurance Expenditures (14a + b + c)				\$ 67,079	67,079		
15. Total All Expenditures (A-13 thru C-14)				\$ 12,246,351	12,246,351		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairview				258c	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 162,834	162,834		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 311,253	311,253		
7.	13	B2/B	Other - See attached Schedule	\$ 8,994	8,994		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 195	195		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 902	902		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 7,140	7,140		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m4, n	Fund Raising / Contributions	\$ 9,889	9,889		
21.	16	m12	Unallowable Management Fees	\$ 55,000	55,000		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 106,157	106,157		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 106,915	106,915		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.	30	IV8	Housekeeping services to employees, guests and others who are not residents	\$ 27,975	27,975		
Subtotal (Items 1 - 26)				\$ 797,254	797,254		

\* 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 Compensation - see attachment page 28B	\$ 23,741		
10	A7b	Maintenance - see attachment page 28B	\$ 15,314		
10	A4	Other Administrative Salaries - see attachment page 28B	\$ 100,484		
10	A11a	Head Accountant Salary - see attachment page 28B	\$ 23,295		
<b>Total Other Salaries Adjustment</b>			<b>\$ 162,834</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Audiologist	\$ 1,730		
13	B12	Optometrist	\$ 239		
13	B2	Dentist	\$ 7,025		
<b>Total Other Fees Adjustments</b>			<b>\$ 8,994</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank charges	\$ 2,835		
16	M13	Medicare Consultant	\$ 18,270		
15	1a1-1a9	Unallowable Administrator Benefits - see page 28B attachment	\$ 8,884		
15	1a1-1a9	Unallowable Other Salary Benefits - see page 28B attachment	\$ 30,207		
16	M13	Miscellaneous	\$ 6,243		
16	M13	Charitable Giving expense	\$ 673		
16	M8	Dues	\$ 100		
16	M13	Investment expense	\$ 4,158		
16	M5	Support and application hosting	\$ 16,000		
15	1d	Accounting fees - see page 28B attachment	\$ 9,325		
16	m7	Postage - see page 28B attachment	\$ 571		
16	m13	IT Charges - see page 28B attachment	\$ 8,891		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 106,157</b>	<b>\$ -</b>	<b>\$ -</b>

**Administrator Salary Disallowance**

Reported Salary	187,367	Page 10, line A2
Bonus (not included in cost report)	17,166	
Total Annual Compensation	<u>\$ 204,533</u>	
% Time Spent on Nursing Home	80%	
Allowable Compensation	163,626	B
Unallowable Compensation	40,907	C
Reported Compensation	<u>187,367</u>	A
Disallowance A-B	<u>\$ 23,741</u>	P. 28a

**Administrator Employee Benefits Disallowance**

Total salaries page 10	6,560,918	page 10, total salary expense
Total Benefits	<u>1,424,821</u>	page 15, lines 1a1-1a9
Benefits as % of salaries	<u>21.7%</u>	

Disallowance:		
Unallowable Administrator Compensation	40,907	C
Associated benefits @ 21.7%	<u>8,884</u>	P. 28a

**Other Salary Disallowances for Time Spent on Non-Nursing Home**

Maintenance Employees - pg. 10 line 7b	15,314	P. 28a
Head Accountant - Pg. 10 line 11a	23,295	P. 28a
Administrative Employees - pg. 10 line A4	<u>100,484</u>	P. 28a
Total Unallowable Compensation	139,093	D

**Other Salary Benefits Disallowances for Time Spent on Non-Nursing Home**

Total salaries page 10	6,560,918	page 10, total salary expense
Total Benefits	<u>1,424,821</u>	page 15, lines 1a1-1a9
Benefits as % of salaries	<u>21.7%</u>	

Disallowance:		
Unallowable Other Compensation	139,093	D
Associated benefits @ 21.7%	<u>30,207</u>	P. 28a

09/30/15

**Other Shared Costs**

Operating expenses per financial statements	12,246,290	Fairview operating
Total operating expenses per financial statements	<u>14,073,685</u>	All companies
Fairview operating - % of total expenses	87%	
% Disallowed	13%	Use to calculate disallowances below

	<u>Total</u>	<u>Disallowance</u>	
Accounting Fees per Page 7	71,819	9,325	<b>P. 28a</b>
Postage per Page 16	4,401	571	<b>P. 28a</b>
IT per Page 16a			
<i>Software license</i>	24,366		
<i>IT connect charges</i>	14,349		
<i>IT maintenance charges</i>	5,634		
<i>IT equipment</i>	8,873		
<i>Computer/network consultants</i>	<u>15,250</u>		
	68,472	8,891	<b>P. 28a</b>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairview				258c	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 797,254	797,254		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 234,829	234,829		
28.	20	5d	Ambulance/Limousine	\$ 6,050	6,050		
29.	20	5f	X-rays, etc	\$ 26,670	26,670		
30.	20	5h	Laboratory	\$ 36,011	36,011		
31.	20	5c	Medical Supplies	\$ 16,007	16,007		
32.	20	5e2	Oxygen (non emergency)	\$ 18,143	18,143		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 18,521	18,521		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.	30	IV2	Rental of Building Space or Rooms	\$ 1,100	1,100		
39.			Other - See Attached Schedule	\$ 15,729	15,729		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 40,040	40,040		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,210,354	1,210,354		

\*\*\* 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.

Odd Fellows Home of CT, d/b/a Fairview  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Rental & Leasing - Therapy Equipment	\$ 18,521		
<b>Total Other Ancillary Costs</b>			\$ 18,521	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Cable TV	\$ 5,827		
22	7b	Disallowed depreciation on building improvements	\$ 7,450		
22	7d	Disallowed depreciation on moveable equipment	\$ 2,452		
<b>Total Other Property Adjustments</b>			\$ 15,729	\$ -	\$ -



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Transportation income	\$ 305		
30	IV8	Miscellaneous Income	\$ 16,341		
30	IV8	Fellowship Manor Services	\$ 23,333		
30	IV7	Barber/Beauty	\$ 61		
<b>Total Other Adjustments</b>			<b>\$ 40,040</b>	<b>\$</b>	<b>\$</b>

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility Odd Fellows Home of CT, d/b/a Fairview 258c		License No.		Report for Year Ended 9/30/2015		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents (CT only)	\$ 7,910,879	7,910,879					
b. Medicaid Room and Board Contractual Allowance **	\$ (2,756,115)	(2,756,115)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 2,642,823	2,642,823					
b. Medicare Room and Board Contractual Allowance **	\$ (349,730)	(349,730)					
4. a. Private-Pay Residents and Other	\$ 4,899,591	4,899,591					
b. Private-Pay Room and Board Contractual Allowance **	\$ (85,997)	(85,997)					
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$ 186,253	186,253					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (186,253)	(186,253)					
c. Prescription Drugs - Non-Medicare	\$ 8,604	8,604					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 606,572	606,572					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (606,572)	(606,572)					
c. Physical Therapy - Non-Medicare	\$ 130,647	130,647					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 72,433	72,433					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (72,433)	(72,433)					
c. Speech Therapy - Non-Medicare	\$ 66,154	66,154					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 763,300	763,300					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (763,300)	(763,300)					
c. Occupational Therapy - Non-Medicare	\$ 151,167	151,167					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (Specify) - Medicare	\$						
b. Other (Specify) - Non-Medicare	\$ 4,509	4,509					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 12,622,532	12,622,532					
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$ 106,915	106,915					
2. Rental of rooms to non-residents	\$ 1,100	1,100					
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (Specify)	\$ 789	789					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$ 61	61					
8. Other (Specify)	\$ (372,375)	(372,375)					
<b>V. Total Other Revenue (I thru 8)</b>	\$ (263,510)	(263,510)					
<b>VI. Total All Revenue (III +V)</b>	\$ 12,359,022	12,359,022					

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Lab Services - Medicare A - SNF	\$ 158,898		
30 II 6a	X-Ray/Radiology - Medicare A - SNF	\$ 18,643		
30 II 6a	Medicare A Contractual Allowance	\$ (177,541)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30	Lab Services	\$ 4,509		
<b>Total Other Resident Revenue</b>		\$ 4,509	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income on bank accounts	1,034,637	\$ 721		
30 IV 5	Interest income on unemployment account		\$ 68		
<b>Total Interest Income</b>			\$ 789	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Fellowship Manor Services Income - Disallowed	\$ 23,333		
30 IV8	Miscellaneous Income - Disallowed	\$ 16,341		
30 IV8	Housekeeping Service- Fellowship Manor - Disallowed	\$ 27,975		
30 IV8	Contributions	\$ 14,722		
31 IV8	Transfers	\$ (69,324)		
30 IV8	Other Comprehensive Loss - change in pension liability	\$ (432,096)		
30 IV8	Transportation - disallowed	\$ 305		
30 IV8	Investment Income	\$ 2,736		
30 IV8	Other income for removal of previous reserve (not disallowable)	\$ 43,633		
<b>Total Other Revenue</b>		\$ (372,375)	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairvie	258c	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,034,637
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	922,209
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	11,023
5. Prepaid Expenses			\$	37,872
a. Prepaid Insurance	21,406			
b. Other Prepaid Expenses	16,466			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,005,741</b>
<b>B. Fixed Assets</b>				
1. Land			\$	180,600
2. Land Improvements	*Historical Cost	228,323	\$	74,550
	Accum. Depreciation	153,773		Net
3. Buildings	*Historical Cost	10,532,306	\$	5,081,746
	Accum. Depreciation	5,450,560		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	671,401	\$	70,446
	Accum. Depreciation	600,955		Net
6. Movable Equipment	*Historical Cost	2,015,316	\$	276,420
	Accum. Depreciation	1,738,896		Net
7. Motor Vehicles	*Historical Cost	13,874	\$	5,650
	Accum. Depreciation	8,224		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	90,050
Construction In Progress	90,050			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>5,779,462</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairvie	258c	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	7,785,203
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net _____
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net _____
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net _____
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net _____
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net _____
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
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> )			\$	752,908
Due from Related Parties		752,908		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	752,908
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	8,538,111

\* 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, d/b/a Fairview		258c	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	526,116
2. Notes Payable ( <i>itemize</i> )				\$	139,492
Current Portion of Mortgage Payable					139,492
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	20,556
Name of Lender		Purpose	Amount	Date Due	
VAR Resources Inc		Computers/Software	20,556	May/July 2017	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	72,092
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	62,131
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> )				\$	12,988
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	573,260
Accrued Vacation and Sick Pay					283,983
Accrued Provider Tax					193,762
Deferred Revenue					1,809
Due to Third Party					93,706
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,406,635</b>

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

(Carry Total forward to next page)

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

Name of Facility Odd Fellows Home of CT, d/b/a Fairview		License No. 258c	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,406,635	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$ 20,258	
Name of Lender	Purpose	Amount	Date Due		
VAR Resources Inc	Computers/Software	20,258	May/July 2017		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 7,690,314	
Long-Term Portion of Mortgage Payable		3,616,815			
Accrued Pension Liability		4,083,741			
Deferred Financing Costs, net		(10,242)			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 7,710,572	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 9,117,207	

**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, d/b/a Fairvi	258c	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(691,767)
6. Gain or Loss for Period			\$	112,671
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(579,096)
<b>C. Total Reserves and Net Worth</b>			\$	(579,096)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	8,538,111



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairview	258c	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(691,767)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	12,359,022
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,246,351
D. Net Income or Deficit			\$	112,671
E. Balance			\$	(579,096)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(579,096)
				09/30/15

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

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Blum, Shapiro &amp; Company, P.C.</i>	Title	Date Signed 2/9/16		
Printed Name of Preparer Blum Shapiro & Company, PC				
Address Address 29 South Main St, West Hartford, CT 06107		Phone Number 860-561-4000		