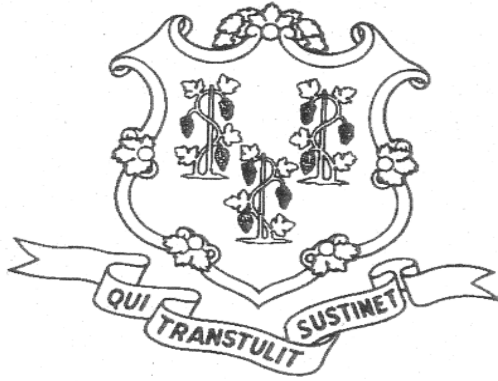


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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 9/30/2017	Page 1	of 37
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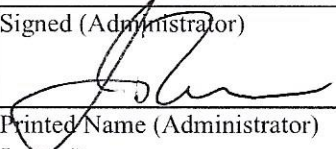
Administrator's/Owner's Certification

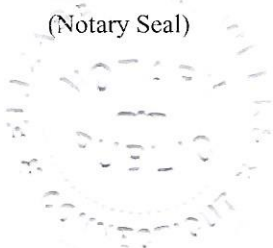
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

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, 2016 and ending September 30, 2017, 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 2/14/18	Signed (Owner)		Date
Printed Name (Administrator) James Rosenman			Printed Name (Owner)		
Subscribed and Sworn to before me: James Rosenman	State of Connecticut	Date 3/14/18	Signed (Notary Public) Elizabeth A. Weeks	Comm. Expires 7 / 31 / 2018	
Address of Notary Public 110 Irving Street, Mystic, CT 06355					



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, d/b/a Fairview		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 235 Lestertown Road, Groton, CT 06340				
Report Prepared By RKL LLP		Phone Number 717-394-5666	Date 2/15/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 573,499	573,499		
2. Laundry wages paid	\$ 151,686	151,686		
3. Housekeeping wages paid	\$ 218,030	218,030		
4. Nursing wages paid	\$ 4,308,591	4,308,591		
5. All other wages paid	\$ 1,244,159	1,244,159		
6. Total Wages Paid	\$ 6,495,965	6,495,965		
7. Total salaries paid	\$ 1,193,842	1,193,842		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 7,689,807	7,689,807		

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 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Odd Fellows Home of CT, d/b/a Fairview			Address (<i>No. & Street, City, State, Zip</i>) 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.					
Administrator					
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.

2016-2018 Officers and Directors

President	C. Henry Lucas	107 Holly Hill Drive, Southington, CT 06489-2318	860-620-0383	chl32586@hotmail.com
1 st Vice President	Edith M. Kalin	72 Mill Plain Avenue, Waterbury, CT 06705-2327	203-574-4897	edieboop@aol.com
2 nd Vice President	Vincent J. Barbieri	716 Osborn Road, Naugatuck, CT 06770-3450	203-729-8351	vbar12@att.net
Secretary	Peggy Trakas	30 Cliff Road, Ledyard, CT 06339	860-381-5381	ptrakas45@comcast.net
Asst. Secretary	Lucille Kutz	84 Percival Avenue, Kensington, CT 06037-2067	860-828-1157	lucillekutz@sbcglobal.net
Treasurer	Constance Kloskowski	76 Percival Avenue, Kensington, CT 06037-2067	860-670-8601	connieklos2@outlook.com
Asst. Treasurer	Nelson Doyle	178 Glenwood Road, Clinton, CT 06437-1457	860-669-5848	nid42@comcast.net
Chaplain	Robert Piel	257 Platt Road, Watertown, CT 06795-1716	860-274-2290	bobmar80@optonline.net
Director '16	Mary Ann Burkard	95 Penn Drive, West Hartford, CT 06119-1153	860-233-3046	maburkard@sbcglobal.net
Director '16	Linda Stein	2118 Elm Street, Stratford, CT 06615-6334	203-378-2329	llstein100@aol.com
Director '17	Marshall D. Kalin	72 Mill Plain Avenue, Waterbury, CT 06705-2327	203-574-4897	marshdk@aol.com
Director '17	Seth Wakeman	199 Montauk Avenue, Stonington, CT 06378-2328	860-535-2501	sjwakeman@comcast.net
Director '18	Warren W. Smith	12 Bostwick Place, New Milford, CT 06776-3513	860-354-6369	grsecyioofct@aol.com
Director '18	Vincent Braucci	72 Tuttle Street, Southbury, CT 06488	203-525-3929	vbraucci@att.net
Grand Master	Stephen Miller	48 Cornwall Road, Warren, CT 06754	860-946-9387	imdafarleytank@aol.com
Pres, Rebekah Assy.	Lara Kutz	76 Percival Avenue, Kensington, CT 06037-2067	860-202-1594	LHK250@gmail.com
CEO/Administrator	James Rosenman		860-445-7478	rosenmanj@fairviewct.org
CFO	James Spencer			spencerj@fairviewct.org
Grand Patriarch	Chet Hrostek, III	11 Stone Tent Road, New Milford, CT 06776	860-354-0895	
Dept. Commander	Col. Maurice Warren	PO Box 296, Bristol, RI 02809-0296		glri-2@hotmail.com
Assoc. President	Lady Disa Johnson	3 Bostonian Drive, Coventry, RI 02816-8017		

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 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Odd Fellows Healthcare, Inc.	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	pg. 16 line m12	50,000	50,000
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	pg. 32 line D7	97,904	97,904
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>		Housekeeping Services	pg. 30 line IV 8	(27,743)	(27,743)
Thames Edge	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>		Other Accounts Receivable	pg. 32 line D7	2,661,681	2,661,681
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>		Other Accounts Receivable	pg. 32 line D7	565,678	565,678
Odd Fellows Health Care	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	pg. 32 line D7	3,908	3,908
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Payable	pg. 32 line A12	182,000	182,000
		<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 Leases (Excluding Real Property)

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

Name of Facility Odd Fellows Home of CT, d/b/a Fairview			License No. 258c		Report for Year Ended 9/30/2017		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<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 6e.

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 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum, Shapiro & Company, P.C.	29 S. Main Street, West Hartford, CT 06107
2 Hooker & Holcombe	65 LaSalle Road, West Hartford, CT 06107
3 RKL LLP	1800 Fruitville Pike, Lancaster, PA 17604
4	

Services Provided by This Firm (*describe fully*)

1 Audit, 990 Preparation, Benefit Plan Audit	\$ 49,384
2 Actuarial Services	\$ 15,389
3 Cost Report Preparation	\$ 7,829
4	\$
	Charge for Services Provided
	\$ 72,602

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina	860-240-6000
2 Wiggin & Dana	860-297-3700
3 Law Offices of Meredith E Russell LLC	860-445-1313
4 Tobin, Carberry, O'Malley, Riley, Selinger, P.C.	860-447-0335
5 Jackson Lewis P.C.	860-522-0404

Address (<i>No. & Street, City, State, Zip Code</i>)
1 185 Asylum Street, Hartford, CT 06103
2 20 Church St, Hartford, CT 06103
3 279 Bridge St, Unit 7, Groton, CT 06340
4 43 Broad Street, New London, CT 06320
5 90 State House Square, Hartford, CT 06103

Services Provided by This Firm (*describe fully*)

1 ERISA, bank financing, corporate tax	\$ 88,958
2 Construction, property tax, health care compliance	\$ 106,278
3 Conservatorship	\$ 800
4 Liquor license	\$ 454
5 Employment law	\$ 3,281
	Charge for Services Provided
	\$ 199,771

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

Schedule of Resident Statistics

Name of Facility Odd Fellows Home of CT, d/b/a Fairview			License No. 258c		Report for Year Ended 9/30/2017				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			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	113	113			113	113			109	109			
B. As of midnight of THIS report period	114	114			109	109			114	114			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,329	5,329			4,222	4,222			1,107	1,107			
B. Medicaid (Conn.)	21,817	21,817			16,112	16,112			5,705	5,705			
C. Medicaid (other states)													
D. Private Pay	13,217	13,217			9,669	9,669			3,548	3,548			
E. State SSI for RCH													
F. Other (Specify) Hospice, Commercial Insurance	79	79			77	77			2	2			
G. Total Care Days During Period (3A thru F)	40,442	40,442			30,080	30,080			10,362	10,362			
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	107	107			87	87			20	20			
5. Total Resident Days (3G + 4A + 4B)	40,549	40,549			30,167	30,167			10,382	10,382			

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 9/30/2017			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)				
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	8	63		43									
Per Diem Rate													
a. One bed rm.	PPS	225.96		390.00									
b. Two bed rms.													
c. Three or more bed rms.	PPS	225.96		348.00									
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								4,968	4,968				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								13,644	13,644				
D. Total Physical Therapy Treatments								18,612	18,612				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								630	630				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,726	1,726				
D. Total Speech Therapy Treatments								2,356	2,356				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								5,848	5,848				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								14,540	14,540				
D. Total Occupational Therapy Treatments								20,388	20,388				

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	9/30/2017	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)	191,782	1,920				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	595,352	16,599				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	117,660	1,976				
c. Dietary Workers	455,839	32,115				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	218,030	15,253				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	83,620	1,840				
b. Other Maintenance Workers	224,460	15,503				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	151,686	10,542				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	63,505	1,932				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	259,583	3,658				
b. RN						
1. Direct Care	1,039,764	28,278				
2. Administrative**	128,336	7,289				
c. LPN						
1. Direct Care	952,448	33,852				
2. Administrative**						
d. Aides and Attendants	2,188,043	125,958				
e. Physical Therapists	416,433	9,514				
f. Speech Therapists	75,975	1,785				
g. Occupational Therapists	258,197	7,391				
h. Recreation Workers	171,739	9,121				
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	97,355	3,352				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	<i>7,689,807</i>	<i>327,878</i>				

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

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

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

**Schedule 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, d/b/a Fairview				258c	9/30/2017			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.

**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, d/b/a Fairview				258c	9/30/2017			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***										
James Rosenman	191,782			Health Ins, Pension, Life Ins, Disability		1,920	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	9/30/2017	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	39,875	798				
2. Dentist	6,457	24				
3. Pharmacist	9,335	40				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	8,439	17				
b. Other	51,125					
6. Social Worker	578	11				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	77,375	866				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	9,095					
B-13 Total Fees Paid in Lieu of Salaries	202,279	1,756				

* 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 9/30/2017	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, Gales Ferry, CT 06335	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; P.O. Box 409251, Atlanta, GA 30384	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Heather Kwasnick; 193 Noble Hill Road, 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"/>		
Bruce Cooper / Inpatient Consultants of NE, P.O. Box 844929, Los Angeles, CA 90084-4929	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. C. Wallace Andrias; 88 Payer Lane, Mystic, CT 06355	Cardiologist	<input type="radio"/>	<input checked="" type="radio"/>		
Professional Eye Care, LLC; 131 Boston Post Road, Waterford, CT 06385	Optometrist	<input type="radio"/>	<input checked="" type="radio"/>		
County Hearing and Balance; 167 Parkway North, Waterford, CT 06385	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"/>		
		<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	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 270,940	270,940			
2. Disability Insurance	\$ 58,166	58,166			
3. Unemployment Insurance	\$ 23,763	23,763			
4. Social Security (F.I.C.A.)	\$ 559,699	559,699			
5. Health Insurance	\$ 481,810	481,810			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 11,948	11,948			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 320,280	320,280			
8. Uniform Allowance	\$ 8,841	8,841			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 9,188	9,188			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 72,602	72,602			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 199,771	199,771			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 19,901	19,901			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,714	15,714			
2. Cellular Phones	\$ 2,337	2,337			
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	\$ 738,180	738,180			
Subtotal	\$ 2,793,140	2,793,140			

* 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, d/b/a Fairview	258c	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>	2,793,140	2,793,140		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 7,822	7,822		
4. Employee Travel	\$ 9,829	9,829		
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,623	6,623		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
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	\$ 9,982	9,982		
4. Fund-Raising***	\$			
5. Medical Records	\$ 48,193	48,193		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 4,583	4,583		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,105	11,105		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 7,956	7,956		
10. Contributions*** See Attached Schedule	\$ 117	117		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 77,709	77,709		
12. Administrative Management Services**	\$ 50,000	50,000		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 599,674	599,674		
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,626,733	3,626,733		

* 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)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising Other - Disallowed	\$ 9,982		
Total Other Advertising	\$ 9,982	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
LeadingAge Connecticut	\$ 10,453		
Professional Certifications	\$ 652		
Total Dues	\$ 11,105	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Gifts and Contributions - Disallowed	\$ 117		
Total Contributions	\$ 117	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges (\$889 - Disallowed; \$1,590 - Bond)	\$ 2,479		
IT Maintenance Charges (Disallowed Portion - See Page 28B)	\$ 39,051		
Licenses and Fees	\$ 26,756		
Training and Meetings	\$ 26,164		
IT Equipment (Disallowed Portion - See Page 28B)	\$ 2,533		
Background and Criminal Investigations	\$ 13,845		
Recruiting	\$ 7,424		
IT Connect Charges (Disallowed Portion - See Page 28B)	\$ 11,183		
Unemployment Management	\$ 6,865		
Unrealized Gains/Losses - Disallowed	\$ 20		
Miscellaneous Expense - Disallowed	\$ 9,517		
Employee Vaccinations	\$ 2,376		
Change in FMV of Swap - Disallowed	\$ 210,930		
Consultants - Financial	\$ 141,832		
CHEFA Admin Fee	\$ 1,861		
Prepayment Penalty - Disallowed	\$ 45,972		
Consultants - Network (Disallowed Portion - See Page 28B)	\$ 32,113		
Medicare Consultant (Disallowed)	\$ 12,858		
Board of Directors Stipend (Disallowed)	\$ 1,495		
Rent - QC	\$ 4,400		
Total Other Administrative and General	\$ 599,674	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2017	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	50,000	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	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 370,956	370,956			
2. Non-Food Supplies	\$ 54,839	54,839			
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$				
c. Management Services**	\$				
d. Other (<i>Specify</i>) _____	\$				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 425,795	425,795			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No					
I. Did you receive revenue from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$80,660					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg. 30 Line IV 1
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.					Included in Line 2E
O. Is any revenue collected from employees? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt.					Included in Line 2I
P. 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.

** 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	9/30/2017	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) Laundry Supplies		\$	16,750	16,750	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	16,750	16,750	
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	9/30/2017	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	25,855	25,855		
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced				
(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel				
	Amt. \$	2,351	2,351		
c. Management Services*		\$			
d. Other (<i>Specify</i>)		\$			
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 28,206	28,206		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	198,388	198,388		
b. Medicine Cabinet Drugs	\$	13,582	13,582		
c. Medical and Therapeutic Supplies	\$	271,667	271,667		
d. Ambulance/Limousine***	\$	2,256	2,256		
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	13,171	13,171		
f. X-rays and Related Radiological Procedures***	\$	41,337	41,337		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	33,977	33,977		
i. Recreation	\$	10,310	10,310		
j. Other (<i>Specify</i>)**** See Attached Schedule	\$	13,866	13,866		
5K. Total Resident Care Expenditures (5a - 5j)		\$ 598,554	598,554		

* 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 9/30/2017	Page 21	of 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
Harmony Healthcare	430 Boston Street Topsfield, MA 01983	<input type="radio"/>	<input checked="" type="radio"/>		Medicare consulting services	12,858				
Lawrence & Memorial Hospital	365 Montauk Avenue New London, CT 06320	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory services	16,832				
Yale New Haven Health	P.O. Box 120019 Stamford, CT 06912	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory services	30,677				
Mega Mechanical	293 Oakwood Drive Glastonbury, CT 06033	<input type="radio"/>	<input checked="" type="radio"/>		Preventative maintenance services	9,985				
Mobilex	930 Ridgebrook Road Sparks, MD 21152	<input type="radio"/>	<input checked="" type="radio"/>		Radiology services	41,088				
RKL LLP	1800 Fruitville Pike Lancaster, PA 17604	<input type="radio"/>	<input checked="" type="radio"/>		financial consulting services	161,530				
CVM	780 East Main Street Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>		Computer/network consulting services	36,019				
ADP, Inc.	P.O. Box 842875 Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>		Software license	53,985				
		<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"/>							

* 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).

Annual Report of Long-Term Care Facility

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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	9/30/2017		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 90,269	90,269			
b. Heat	\$ 54,980	54,980			
c. Light & Power	\$ 102,694	102,694			
d. Water	\$ 11,945	11,945			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 1,616	1,616			
f. Other (<i>itemize</i>)	\$ 72,182	72,182			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 333,686	333,686			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$ 4,503	4,503			
b. Building & Building Improvements	\$ 334,079	334,079			
c. Non-Movable Equipment	\$ 21,411	21,411			
d. Movable Equipment	\$ 89,886	89,886			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 449,879	449,879			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$ 12,418	12,418			
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 12,418	12,418			
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	\$				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 462,297	462,297			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Utilities - Sewage	\$ 10,338		
Utilities - Cable TV	\$ 5,740		
Utilities - Waste Disposal	\$ 16,450		
Hazardous Waste	\$ 3,844		
Equipment - Expendable/Durable	\$ 31,681		
Supplies - Chemicals	\$ 4,129		
Total Other Repairs and Maintenance	\$ 72,182	\$ -	\$ -

Depreciation Schedule

Name of Facility Odd Fellows Home of CT, d/b/a Fairview				License No. 258c		Report for Year Ended 9/30/2017			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				228,323		228,323	117,701	SL	Various	1,347			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				50,018		50,018		SL	Various	3,156			
A-4. Subtotal											4,503		
B. Building and Building Improvements													
1. Acquired prior to this report period				10,658,951		10,658,951	5,997,299	SL	Various	334,079			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				212,090		212,090		SL	Various				
B-4. Subtotal											334,079		
C. Non-Movable Equipment													
1. Acquired prior to this report period				725,541		766,973	565,669	SL	Various	18,486			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				60,428		60,428		SL	Various	2,925			
C-4. Subtotal											21,411		
		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								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Ford Truck with Plow		X		4	2000	2,183		2,184	2,184	SL	5		
b. Wheelchair Van		X		3	2013	11,690		11,690	8,377	SL	5	2,338	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				VAR	VAR	2,224,820		2,229,556	1,737,325	SL	Various	80,124	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						158,027		158,025		SL	Various	7,424	
D-3. Subtotal													89,886
E. Total Depreciation													449,879

Odd Fellows Home of CT, d/b/a Fairview
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/14/2016	Landscaping	\$ 3,787	10	\$ 379
5/18/2016	High Rise Concr.	\$ 37,650	15	\$ 2,510
4/4/2017	Landscaping Courtyard	\$ 2,000	10	\$ 100
6/9/2017	Landscaping Courtyard	\$ 2,488	10	\$ 83
7/3/2017	Landscaping Courtyard	\$ 2,987	10	\$ 75
9/1/2017	Courtyard	\$ 1,110	10	\$ 9
	Rounding	\$ (4)		
Total additions for Land Improvements		\$ 50,018		\$ 3,156 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2017	First Floor Dining Room	\$ 502	5	\$ -
9/30/2017	First Floor Dining Room	\$ 698	5	\$ -
9/30/2017	First Floor Dining Room	\$ 1,135	10	\$ -
9/30/2017	First Floor Dining Room	\$ 7,549	15	\$ -
9/30/2017	First Floor Dining Room	\$ 459	5	\$ -
9/30/2017	Second Floor Lounge	\$ 5,501	5	\$ -
9/30/2017	Second Floor Lounge	\$ 1,066	5	\$ -
9/30/2017	Second Floor Lounge	\$ 2,231	10	\$ -
9/30/2017	Second Floor Lounge	\$ 1,645	5	\$ -
9/30/2017	Second Floor Lounge	\$ 6,823	15	\$ -
9/30/2017	Room 110 Improvements	\$ 2,536	15	\$ -
9/30/2017	Room 204 Improvements	\$ 3,144	15	\$ -
9/30/2017	Room 121-122 Improvements	\$ 3,225	15	\$ -
9/30/2017	Room 134 Improvements	\$ 3,813	15	\$ -
9/30/2017	Room 100A and 100B Improvements	\$ 171,759	15	\$ -
	Rounding	\$ 4		\$ -
Total additions for Building Improvements		\$ 212,090		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/3/2016	Epoxy finish for shower room	\$ 7,750	5	\$ 1,550
11/2/2016	Power unit for elevator	\$ 12,491	20	\$ 573
2/13/2017	Underground oil line for elevator	\$ 13,567	20	\$ 452
6/2/2017	Steam table for kitchen	\$ 6,399	15	\$ 142
7/31/2017	Walk-in cooler	\$ 1,061	15	\$ 12
7/31/2017	Walk-in cooler	\$ 3,209	15	\$ 36

8/1/2017	HVAC system	\$ 14,432	15	\$ 160
9/25/2017	Relay base for elevator	\$ 1,519	20	\$ -
Total additions for Non-Movable Equipment		\$ 60,428		\$ 2,925
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ -

*

**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/28/2016	Dining Armchair	\$ 811	15	\$ 50
10/28/2016	Tabletop	\$ 507	15	\$ 31
10/28/2016	Mattress Heel Slope	\$ 442	5	\$ 81
10/28/2016	Easy Care Bed	\$ 7,512	15	\$ 459
11/28/2016	Dining Armchair	\$ 811	15	\$ 45
11/28/2016	Tabletop #2	\$ 507	15	\$ 28
11/28/2016	Mattress Heel Slope	\$ 442	5	\$ 74
11/28/2016	Easy Care Bed	\$ 7,512	15	\$ 417
12/2/2016	Desk	\$ 1,382	20	\$ 58
12/2/2016	Storage Cabinet	\$ 457	15	\$ 25
12/2/2016	Wardrobe	\$ 1,093	15	\$ 61
12/2/2016	Two Guest Chairs	\$ 801	15	\$ 45
12/2/2016	Table	\$ 507	15	\$ 28
12/2/2016	Desk Chair	\$ 377	10	\$ 31
12/28/2016	Dining Armchair	\$ 811	15	\$ 41
12/28/2016	Tabletop #3	\$ 507	15	\$ 25
12/28/2016	Mattress Heel Slope	\$ 442	5	\$ 66
12/28/2016	Easy Care Bed	\$ 7,513	15	\$ 376
1/7/2017	Snow Thrower	\$ 1,700	5	\$ 255
1/31/2017	Lenovo Thinkpad	\$ 1,138	3	\$ 253
2/28/2017	Telephones #3	\$ 47,676	10	\$ 2,781
3/1/2017	Overbed Tables	\$ 354	15	\$ 14
3/1/2017	Overbed Light	\$ 797	10	\$ 47
3/11/2017	Mirror	\$ 639	10	\$ 37
3/11/2017	Wardrobe	\$ 589	15	\$ 23
3/11/2017	4 Drawer Chest	\$ 413	15	\$ 16
3/11/2017	Bedside Cabinet	\$ 251	15	\$ 10
3/11/2017	Headset	\$ 165	15	\$ 6
3/11/2017	End Table	\$ 501	15	\$ 19
3/16/2017	Bedside Cabinet	\$ 273	15	\$ 11
3/16/2017	Wardrobe	\$ 626	15	\$ 24
3/16/2017	4 Drawer Chest	\$ 450	15	\$ 18
3/16/2017	Headset	\$ 186	15	\$ 7
4/1/2017	Telephones	\$ 1,878	10	\$ 94
4/1/2017	Telephones #2	\$ 1,576	10	\$ 79
4/1/2017	Telephones and Wall Mounts	\$ 2,687	10	\$ 134
4/3/2017	John Deere Riding Lawn Mower	\$ 2,894	5	\$ 289
4/17/2017	John Deere Riding Lawn Mower	\$ 6,019	5	\$ 502
5/1/2017	Island Air Units (Air Conditioners)	\$ 3,200	5	\$ 267
5/11/2017	Rocking Chair	\$ 1,034	15	\$ 29
7/11/2017	End Table	\$ 671	15	\$ 11
7/11/2017	Coffee Table	\$ 469	15	\$ 8
7/11/2017	Occasional Chairs	\$ 747	15	\$ 12
7/11/2017	Lounge Chairs	\$ 1,601	15	\$ 27
7/19/2017	Treadmill	\$ 1,743	8	\$ 36
7/19/2017	Defibrillator	\$ 776	5	\$ 26
8/1/2017	Portable Chair Scale	\$ 3,900	10	\$ 65
8/1/2017	Blood Pressure Cuffs	\$ 1,000	8	\$ 21
8/1/2017	Blood Glucose Monitoring System	\$ 3,900	5	\$ 130
8/1/2017	Vital Signs Cart	\$ 4,052	10	\$ 68
8/18/2017	Treadmill	\$ 1,743	8	\$ 18
8/18/2017	Defibrillator	\$ 776	5	\$ 13
8/31/2017	Chairs and End Tables	\$ 1,106	15	\$ 6
9/1/2017	Therapy Tables	\$ 1,576	15	\$ 9
9/1/2017	Stool	\$ 160	10	\$ 1
9/1/2017	Treadmill	\$ 1,311	8	\$ 14
9/1/2017	Cross Trainer	\$ 1,041	15	\$ 6
9/1/2017	Privacy Curtain	\$ 197	5	\$ 3
9/1/2017	Rack with Mirror	\$ 238	10	\$ 2
9/1/2017	Parallel Bars	\$ 391	15	\$ 2
9/1/2017	Exercise Equipment	\$ 831	10	\$ 7
9/1/2017	Heat Pack Delivery System	\$ 369	5	\$ 6
9/1/2017	Telephones	\$ 9,332	10	\$ 78

9/18/2017	Treadmill	\$ 1,743	8	\$ -
9/18/2017	Defibrillator	\$ 776	5	\$ -
9/19/2017	Floor Lift	\$ 1,350	10	\$ -
9/27/2017	Defibrillator	\$ 1,618	5	\$ -
9/28/2017	Desktop Computer	\$ 900	5	\$ -
9/28/2017	Laptop Computers	\$ 3,996	3	\$ -
9/28/2017	Portable Air Conditioners	\$ 2,232	5	\$ -
	Rounding	\$ 2		\$ (1)
Total additions for Movable Equipment		\$ 158,027		\$ 7,424 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Odd Fellows Home of CT, d/b/a Fairview			License No. 258c		Report for Year Ended 9/30/2017			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. Amortization Expense	11	2013	240	11,318	1,637	SL		500	
2. Amortization Expense	3	2017	360	141,743		SL		11,918	
3.									
B-4. Subtotal									12,418
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									12,418

* 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 Fairv	License No. 258c	Report for Year Ended 9/30/2017	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	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 _____				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)	Variable			
h. Date of Refinancing	03/09/17			
i. New Interest Rate	2.67%			
j. Term of Mortgage (number of years)	30			
k. Amount of Principal Borrowed	6,691,765			
l. Principal Outstanding on Note Paid-Off	6,654,706			
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, d/b/a Fair	258c	9/30/2017	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$ 25,393	25,393		
Name of Lender	Rate			
Chelsea Groton Savings Bank	4.15%			
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	\$ 6,691,765			
2. Loan Origination Date	03/09/17			
3. Interest Rate %	2.67%			
4. Term	30			
5. CHEFA Interest Expense	173,091	173,091		
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$ 198,484	198,484		

(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 Fd		258c		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				198,484	198,484		
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)				\$ 198,484	198,484		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 22,087	22,087		
b. Insurance on Automobiles				\$ 4,798	4,798		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 15,322	15,322		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 52,737	52,737		
General Liability, D&O, Crime							
14d. Total Insurance Expenditures (14a + b + c)				\$ 94,944	94,944		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,677,535	13,677,535		

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	9/30/2017	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.			Occupational Therapy	\$ 258,197	258,197		
4.			Other - See attached Schedule	\$ 123,884	123,884		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 15,552	15,552		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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.			Unallowable Advertising *	\$ 9,982	9,982		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$ 117	117		
21.			Unallowable Management Fees	\$ 50,000	50,000		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 324,579	324,579		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$ 80,660	80,660		
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	\$ 27,743	27,743		
Subtotal (Items 1 - 26)				\$ 890,714	890,714		

* 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	\$ 971		
10	A7b	Maintenance Supervisor - see attachment page 28B	\$ 16,724		
10	A4	Other Administrative Salaries - see attachment page 28B	\$ 93,488		
10	A11a	Head Accountant Salary - see attachment page 28B	\$ 12,701		
Total Other Salaries Adjustment			\$ 123,884	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Optometrist	\$ 75		
13	B2	Dentist	\$ 6,457		
13	B12	Audiologist	\$ 3,000		
13	B12	Cardiologist	\$ 6,020		
Total Other Fees Adjustments			\$ 15,552	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Bank Charges	\$ 889		
16	M13	Medicare Consultant	\$ 12,858		
15	1a1-1a9	Unallowable Administrator Benefits - See page 28B attachment	\$ 220		
15	1a1-1a9	Unallowable Other Salary Benefits - See page 28B attachment	\$ 27,886		
16	M13	Board of Directors Stipend	\$ 1,495		
16	M13	IT Charges - See page 28B attachment	\$ 1,749		
16	M7	Postage - See page 28B attachment	\$ 46		
15	1d	Accounting Fees - See page 28B attachment	\$ 726		
16	M5	Support and Application Hosting	\$ 8,000		
30	IV 8	Purchase Discounts	\$ 4,121		
16	M13	Unrealized Loss	\$ 20		
16	M13	Miscellaneous Expense	\$ 9,667		
16	M13	Change in FMV of Swap	\$ 210,930		
16	M13	Prepayment Penalty	\$ 45,972		
Total Other A&G Adjustments			\$ 324,579	\$ -	\$ -

Fairview Oddfellows Home of CT
 Adjustments to Statement of Expenditures
 Cost Report Page 28
 FYE: 9/30/2017

Administrator Salary Disallowance

Reported Salary	217,254
Bonus (not included in cost report)	53,100
Total Annual Compensation	<u>270,354</u>
% Time Spent on Nursing Home	80%
Allowable Compensation	216,283.20
Unallowable Compensation	54,071
Reported Compensation	217,254
Disallowance	971

Administrator Employee Benefits Disallowance

Total Salaries - Page 10	7,689,807
Total Benefits	1,744,635
Benefits as a % of Salaries	22.69%
Disallowance:	
Unallowable Administrator Compensation	971
Associated Benefits @ 22.69%	220

Other Salary Disallowances for Time Spent on Non-Nursing Home

	Total Salary	Non-SNF Allocation	Non-SNF Allocated Salary
Maintenance Supervisor	83,620	20%	16,724
Head Accountant	63,505	20%	12,701
Administrative Employees	595,352		
Less: Nursing Clerical (100% Nursing)	<u>(127,913)</u>		
Admin Salaries for Allocation	467,439	20%	<u>93,487.80</u>
Total Unallowable Compensation			<u>122,913</u>

Other Salaried Employee Benefits Disallowances for Time Spent on Non-Nursing Home

Total Salaries Page 10	7,689,807
Total Benefits	1,744,635
Benefits as a % of salaries	22.69%
Disallowance:	
Unallowable Other Compensation	122,913
Associated Benefits @ 22.69%	27,886

Fairview Oddfellows Home of CT
Adjustments to Statement of Expenditures
Cost Report Page 28
FYE: 9/30/2017

Other Shared Costs

Operating expenses per financial statements	16,489,963	
Total operating expenses per financial statements	16,629,490	
Fairview operating - % of total expenses	99%	
% Disallowed	1%	
Accounting Fees	72,602	726.02
Postage	4,583	45.83
IT Charges		
IT Maintenance Charges	39,051	
IT Equipment	2,533	
IT Connect Charges	11,183	
Network Consultants	<u>122,172</u>	
	174,939	1,749.39

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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 890,714	890,714		
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$ 198,388	198,388		
28.			Ambulance/Limousine	\$ 2,256	2,256		
29.			X-rays, etc	\$ 41,337	41,337		
30.			Laboratory	\$ 33,977	33,977		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 13,171	13,171		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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	\$ 5,740	5,740		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
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	\$ 57,662	57,662		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,243,245	1,243,245		

*** 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
9/30/2017

Schedule of Other Ancillary Costs

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

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)
22	6f	Cable TV	\$ 5,740		
Total Other Property Adjustments			\$ 5,740	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Transportation Income	\$ 6,192		
30	IV8	Thames Edge Services	\$ 51,575		
30	IV7	Barber/Beauty	\$ 15		
30	IV8	Miscellaneous Income	\$ (120)		
Total Other Adjustments			\$ 57,662	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility Odd Fellows Home of CT, d/b/a Fairview 258c	License No.	Report for Year Ended 9/30/2017	Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue				
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,613,435	7,613,435		
b. Medicaid Room and Board Contractual Allowance **	\$ (2,681,260)	(2,681,260)		
2. a. Medicaid (<i>All other states</i>)	\$			
b. Other States Room and Board Contractual Allowance **	\$			
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,898,697	2,898,697		
b. Medicare Room and Board Contractual Allowance **	\$ (106,704)	(106,704)		
4. a. Private-Pay Residents and Other	\$ 4,658,963	4,658,963		
b. Private-Pay Room and Board Contractual Allowance **	\$ (532,415)	(532,415)		
II. Other Resident Revenue				
1. a. Prescription Drugs - Medicare	\$ 148,458	148,458		
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (148,458)	(148,458)		
c. Prescription Drugs - Non-Medicare	\$ 38,288	38,288		
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	\$ 738,750	738,750		
b. Physical Therapy - Medicare Contractual Allowance **	\$ (738,750)	(738,750)		
c. Physical Therapy - Non-Medicare	\$ 406,629	406,629		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$			
4. a. Speech Therapy - Medicare	\$ 138,375	138,375		
b. Speech Therapy - Medicare Contractual Allowance **	\$ (138,375)	(138,375)		
c. Speech Therapy - Non-Medicare	\$ 73,125	73,125		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$			
5. a. Occupational Therapy - Medicare	\$ 857,130	857,130		
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (857,130)	(857,130)		
c. Occupational Therapy - Non-Medicare	\$ 510,060	510,060		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$			
6. a. Other (<i>Specify</i>) - Medicare	\$			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 39,342	39,342		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,918,160	12,918,160		
IV. Other Revenue*				
1. Meals sold to guests, employees & others	\$ 76,331	76,331		
2. Rental of rooms to non-residents	\$ 475	475		
3. Telephone	\$			
4. Rental of Television and Cable Services	\$			
5. Interest Income (<i>Specify</i>)	\$ 1,274	1,274		
6. Private Duty Nurses' Fees	\$			
7. Barber, Coffee, Beauty and Gift shops	\$ 15	15		
8. Other (<i>Specify</i>)	\$ 1,050,360	1,050,360		
V. Total Other Revenue (1 thru 8)	\$ 1,128,455	1,128,455		
VI. Total All Revenue (III +V)	\$ 14,046,615	14,046,615		

* 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	Laboratory	\$ 83,841		
30 II 6a	Radiology	\$ 28,495		
30 II 6a	Other Ancillary - Contractual Allowance	\$ (112,336)		
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30	Laboratory	\$ 23,721		
30	Radiology	\$ 6,821		
30	Oxygen	\$ 8,800		
Total Other Resident Revenue		\$ 39,342	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income		\$ 1,274		
Total Interest Income			\$ 1,274	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Miscellaneous Income	\$ (120)		
30 IV 8	Housekeeping Services - Fellowship Manor - Disallowed	\$ 27,743		
30 IV 8	Change in Minimum Pension Liability	\$ 960,849		
30 IV 8	Transportation - Disallowed	\$ 6,192		
30 IV 8	Other Income - Thames Edge	\$ 51,575		
30 IV 8	Purchase Discounts	\$ 4,121		
Total Other Revenue		\$ 1,050,360	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, d/b/a Fairvie	258c	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,438,732
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	939,193
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	23,364
5. Prepaid Expenses			\$	79,452
a. Prepaid Insurance	18,501			
b. Prepaid Workers Comp Insurance	28,133			
c. Prepaid Expenses	32,818			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	2,480,741
B. Fixed Assets				
1. Land			\$	180,600
2. Land Improvements	*Historical Cost	278,341	\$	156,137
	Accum. Depreciation	122,204		Net
3. Buildings	*Historical Cost	10,871,041	\$	4,539,663
	Accum. Depreciation	6,331,378		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	785,969	\$	198,889
	Accum. Depreciation	587,080		Net
6. Movable Equipment	*Historical Cost	2,382,847	\$	557,974
	Accum. Depreciation	1,824,873		Net
7. Motor Vehicles	*Historical Cost	13,873	\$	974
	Accum. Depreciation	12,899		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	118,860
Construction in Progress	118,860			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	5,753,097

* 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 Odd Fellows Home of CT, d/b/a Fairvie	License No. 258c	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 8,233,838	
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>)			\$ 3,329,171	
Due from Related Parties			3,329,171	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 3,329,171	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 11,563,009	

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

G. Balance Sheet (cont'd)

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 549,097
2. Notes Payable (<i>itemize</i>)				\$
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 23,949
Name of Lender	Purpose	Amount	Date Due	
		23,949		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 120,967
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 62,798
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>)				\$ 59,768
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 861,969
Accrued Vacation & Sick Pay		330,654	Unclaimed Property	8,693
Accrued Provider Tax		194,773	Due to Related Party	182,000
Deferred Revenue		1,809		
Due to Third Party		144,040		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,678,548

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,678,548	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	30,884
Name of Lender		Purpose	Amount	Date Due	
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>)					
				\$	10,466,687
Long-Term Portion of Mortgage Payable			6,654,706		
Accrued Pension Liability			3,740,057		
Deferred Financing Costs, Net			(139,006)		
FMV of Swap			210,930		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	10,497,571
C. Total All Liabilities (Lines A-13 + B-5)				\$	12,176,119

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 Fairv	258c	9/30/2017	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			\$	(982,190)
6. Gain or Loss for Period			\$	369,080
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(613,110)
C. Total Reserves and Net Worth			\$	(613,110)
D. Total Liabilities, Reserves, and Net Worth			\$	11,563,009

H. Changes in Total Net Worth

Name of Facility Odd Fellows Home of CT, d/b/a Fairview	License No. 258c	Report for Year Ended 9/30/2017	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(982,190)	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,046,615	
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,677,535	
D. Net Income or Deficit			\$	369,080	
E. Balance			\$	(613,110)	
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. <i>Balance at End of Period</i>			\$	(613,110)	
				09/30/17	

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 9/30/2017	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	Date Signed		
See Attached Compilation Report		See Attached Compilation Report		
Printed Name of Preparer				
RKL LLP				
Address		Phone Number		
1800 Fruitville Pike, P.O. Box 8408, Lancaster, PA 17604		717-394-5666		



Independent Accountants' Compilation Report

To the Board of Directors
Fairview Convalescent Home
Groton, CT

We have compiled the accompanying Connecticut Medical Assistance Cost Report under the State of Connecticut, of Fairview Convalescent Home for the year October 1, 2016 through September 31, 2017 included in the accompanying prescribed form. We have not audited or reviewed the cost report and, accordingly, do not express an opinion or provide any other form of assurance about whether the cost report is in conformity with the form prescribed by the Connecticut Department of Social Services.

Management is responsible for the preparation and fair presentation of the cost report form in accordance with the requirements prescribed by the Connecticut Department of Social Services designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the cost report form.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial and other information in the form prescribed by the Connecticut Department of Social Services without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the cost report form.

This cost report is presented in accordance with the requirements of the Connecticut Department of Social Services, which differ from accounting principles generally accepted in the United States of America. Accordingly, this cost report form is not designed for those who are not informed about such differences.

RKL LLP

February 14, 2018