

February 8, 2019

Mr. James Spencer, CFO
Odd Fellows Home of CT
d/b/a Fairview, Inc.
235 Lestertown Road
Groton, CT 06340

Dear Mr. Spencer,

Enclosed is one copy of Fairview Inc.'s Annual Report of Long-Term Care Facility for the period ended September 30, 2018, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2019. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2019 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

James Spencer
Fairview, Inc.
February 8, 2019

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all moveable equipment and fixed asset additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$134.90	\$87.07	\$63.05	\$24.85

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

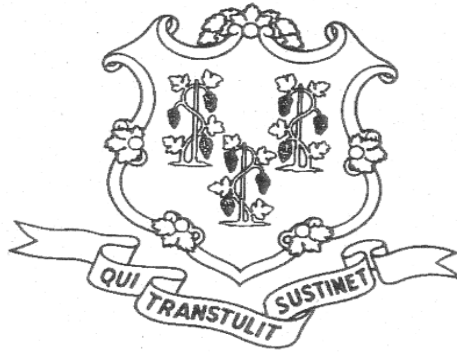
Very truly yours,

MARCUM LLP

Matthew S. Bavolack
Principal
Healthcare Services Leader

FAIRVIEW, INC.
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2018
CLIENT COPY

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Odd Fellows Home of CT, b/d/a Fairview	
Address (No. & Street, City, State, Zip Code) 235 Lestertown Road, Groton, CT 06340	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

General Information

Name of Facility (as licensed) Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Odd Fellows Home of CT, b/d/a Fairview [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Odd Fellows Home of CT, b/d/a Fairview	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 235 Lestertown Road, Groton, CT 06340				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/14/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-445-7478		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Odd Fellows Home of CT, b/d/a Fairview		Address (No. & Street, City, State, Zip) 235 Lestertown Road, Groton, CT 06340		
License Numbers:	CCNH 258c	RHNS (Specify)	Medicare Provider No. 07-5288	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Pamela Klapproth		Nursing Home Administrator's License No.:	1505	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

Name		Healthcare	Home	FHC
Barbieri, Vincent	President	X	X	X
Brown, David	Director, FHC			X
Burkard, Mary Ann	Director, HC, Home, FHC	X	X	X
Kalin, Edie	President, Home	X	X	X
Kloskowski, Connie	Treasurer	X	X	X
Smith, Warren	Director, HC, Home, FHC	X	X	X
Trakas, Peggy	Secretary, HC, Home, FHC	X	X	X
Braucci, Vincent	Director	X	X	
Doyle, Nelson	Assistant Treasurer, HC, Home			
Giuffre, Steven	Director , HC			
Kalin, Marshall	Director, HC, Home	X	X	
Kutz, Lucille	Assistant Secretary, HC, Home	X	X	
Lucas, C. Henry	1st Vice President, HC			
Miller Sr, John	Director			
Mondello, Mike	Director	X	X	
Piel, Bob	Director, HC, Home			
Shiver-Hunter, Diana	Director, HC			
Stein, Linda	Director, HC, Home	X	X	
Wakeman, Seth	Director, Home	X	X	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	258c	9/30/2018	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	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 Ln m12	49,579	49,579
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Receivable	Pg 32 Ln D7	111,314	111,314
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>		Housekeeping Services	Pg 30 Ln IV8	(27,588)	(27,588)
Thames Edge	235 Lestertown Road, Groton, CT 06340	<input checked="" type="radio"/>	<input type="radio"/>		Other Accounts Receivable	Pg 32 Ln 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 Ln D7	556,658	556,658
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>		Other Accounts Payable	Pg 33 Ln A12	161,654	161,654
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.
** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)
 Yes No If "No," explain fully why such allocation was not made.

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 258c		Report for Year Ended 9/30/2018		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							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" 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, b/d/a Fa	License No. 258c	Report for Year Ended 9/30/2018	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	\$ 60,000
2 Back Office Help	\$ 511
3 Financial Consulting	\$ 45,219
4	\$
	Charge for Services Provided
	\$ 105,730

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina	860-240-6000
2 Wiggin & Dana	860-297-3700
3 Goodwin, Proctor, LLP	615-570-1000
4	
5	

Address (*No. & Street, City, State, Zip Code*)
 1 185 Asylum Street, Hartford CT 06103
 2 20 Church Street, Hartford, CT 06103
 3 100 Northern Avenues, Boston, MA
 4
 5

Services Provided by This Firm (*describe fully*)

1 ERISA, bank financing, corporate tax	\$ 18,304
2 Construction, property law, health care compliance, contracts	\$ 26,890
3 Employment Law	\$ 1,245
4	\$
5	\$
	Charge for Services Provided
	\$ 46,439

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, line 1e

Schedule of Resident Statistics

Name of Facility Odd Fellows Home of CT, b/d/a Fairview		License No. 258c			Report for Year Ended 9/30/2018				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	114	114			114	114			112	112		
B. As of midnight of THIS report period	113	113			112	112			113	113		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,775	4,775			3,685	3,685			1,090	1,090		
B. Medicaid (Conn.)	23,316	23,316			17,346	17,346			5,970	5,970		
C. Medicaid (other states)												
D. Private Pay	12,680	12,680			9,428	9,428			3,252	3,252		
E. State SSI for RCH												
F. Other (Specify)	229	229			120	120			109	109		
G. Total Care Days During Period (3A thru F)	41,000	41,000			30,579	30,579			10,421	10,421		
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												
5. Total Resident Days (3G + 4A + 4B)	41,000	41,000			30,579	30,579			10,421	10,421		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 258c			Report for Year Ended 9/30/2018			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	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	9	67				37							
Per Diem Rate													
a. One bed rm.	Various		227.24			395.00							
b. Two bed rms.	Various		227.24			353.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,388	4,388			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									85	85			
2. Restorative Treatments													
C. Other									14,627	14,627			
D. Total Physical Therapy Treatments									19,100	19,100			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									549	549			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									2,075	2,075			
D. Total Speech Therapy Treatments									2,624	2,624			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,721	4,721			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									85	85			
2. Restorative Treatments													
C. Other									15,236	15,236			
D. Total Occupational Therapy Treatments									20,042	20,042			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	Page 10	of 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)	246,793	2,128				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	499,923	25,435				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	117,686	2,128				
c. Dietary Workers	456,493	33,801				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	174,693	14,728				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	45,022	2,120				
b. Other Maintenance Workers	253,236	13,888				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	152,704	11,680				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	24,317	704				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	296,445	4,224				
b. RN						
1. Direct Care	930,224	30,116				
2. Administrative**	159,767	4,625				
c. LPN						
1. Direct Care	967,892	34,242				
2. Administrative**						
d. Aides and Attendants	2,164,830	120,801				
e. Physical Therapists	347,109	9,659				
f. Speech Therapists	99,676	2,327				
g. Occupational Therapists	285,212	7,959				
h. Recreation Workers	158,535	11,159				
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	113,080	3,744				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	97,309	2,144				
<i>A-13. Total Salary Expenditures</i>	7,590,946	337,612				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 97,309	2,144				
Total	\$ 97,309	2,144	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Odd Fellows Home of CT, b/d/a Fairview				258c	9/30/2018				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, b/d/a Fairview				258c	9/30/2018			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	246,793			Health Ins., Pension, Life Ins., Disability	Administrator	2,128	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, b/d/a Fairview	258c	9/30/2018	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	41,850	831				
2. Dentist	5,700	57				
3. Pharmacist	5,919	Contract				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	62,139	777				
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) Cardiologist	19,355	277				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	134,963	1,942				

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview	258c	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 266,897	266,897		
2. Disability Insurance	\$ 60,363	60,363		
3. Unemployment Insurance	\$ 23,176	23,176		
4. Social Security (F.I.C.A.)	\$ 557,456	557,456		
5. Health Insurance	\$ 454,274	454,274		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,087	6,087		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 324,931	324,931		
8. Uniform Allowance	\$ 5,861	5,861		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 196	196		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 54,387	54,387		
d. Accounting and Auditing	\$ 105,730	105,730		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 46,439	46,439		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 23,829	23,829		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,960	11,960		
2. Cellular Phones	\$ 984	984		
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	\$ 771,997	771,997		
Subtotal	\$ 2,714,567	2,714,567		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview	258c	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,714,567	2,714,567			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 11,789	11,789			
4. Employee Travel	\$ 40,661	40,661			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 3,033	3,033			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 6,860	6,860			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,509	9,509			
4. Fund-Raising***	\$				
5. Medical Records	\$ 27,831	27,831			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,638	7,638			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 13,155	13,155			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 290	290			
9. Subscriptions	\$ 9,791	9,791			
10. Contributions*** See Attached Schedule	\$ 85	85			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 200,362	200,362			
12. Administrative Management Services**	\$ 49,579	49,579			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 201,146	201,146			
C-14 Total Administrative & General Expenditures	\$ 3,296,296	3,296,296			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 9,509		
Total Other Advertising	\$ 9,509	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
AANAC	\$ 124		
LeadingAge CT	\$ 13,031		
Total Dues	\$ 13,155	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Gifts & Contributions	\$ 85		
Total Contributions	\$ 85	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
DPH License	\$ 1,600		
Other Licenses	\$ 19,740		
Physicals	\$ 10,030		
Background Checks	\$ 8,305		
Compliance Consulting	\$ 3,154		
IT Connect Charges	\$ 15,836		
IT Management/Supplies	\$ 40,405		
Bank Charges (Disallow \$255 Non Routine)	\$ 2,832		
Equipment Rental	\$ 2,929		
Unrealized Loss	\$ (10,158)		
Plants for Residents' Families (Disallowed)	\$ 471		
Consultants - Financial	\$ 23,745		
Unemployment Management	\$ 20,664		
Bond Fees (Disallowed)	\$ 1,825		
CHEFA Admin Fee (Disallowed)	\$ 4,239		
BOD Expense (Disallowed)	\$ 1,503		
Charitable Giving Expense (Disallowed)	\$ 394		
PBGC Penalty (Disallowed)	\$ 48,586		
Rock Committee (Disallowed)	\$ 5,046		
Total Other Administrative and General	\$ 201,146	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	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	49,579	Management Fee	Page 16, Line M12

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

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview		License No. 258c	Report for Year Ended 9/30/2018		Page 19	of 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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)		\$	645	645		
c. Other (<i>Specify</i>)		\$	13,354	13,354		
3D. Total Laundry Expenditures (3a + b + c)		\$	13,999	13,999		
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview		258c	9/30/2018		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. \$	17,310	17,310		
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. \$	17,380	17,380		
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	34,690	34,690		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	186,964	186,964		
b.	Medicine Cabinet Drugs	\$	10,036	10,036		
c.	Medical and Therapeutic Supplies	\$	285,507	285,507		
d.	Ambulance/Limousine***	\$	6,255	6,255		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	16,559	16,559		
f.	X-rays and Related Radiological Procedures***	\$	38,028	38,028		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	31,390	31,390		
i.	Recreation	\$	26,816	26,816		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	22,748	22,748		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	624,303	624,303		

* 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, b/d/a Fairview			License No. 258c		Report for Year Ended 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Yale New Haven Health	PO Box 120019, Stamford, CT 06912	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory	22,087			20	5h
Mega Mechanical	293 Oakwood Drive, Glastonbury, CT 06033	<input type="radio"/>	<input checked="" type="radio"/>		Preventative Maintenance	44,795			Var.	Var.
Mobilex	960 Ridgebrook Road, Sparks, MD 21152	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	38,028			20	5f
CVM	780 East Main Street, Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>		IT	37,381			16	m13
ADP, Inc.	PO Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	65,873			16	m11
B&M Landscaping	PO Box 1431, Westerly, RI, 02891	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	41,675			22	Var.
CE Floyd	101 Centerpoint Drive, Middleton, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>		Contractor	23,013			22	Var.
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview	258c	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 57,182	57,182				
b. Heat	\$ 37,981	37,981				
c. Light & Power	\$ 100,208	100,208				
d. Water	\$ 26,292	26,292				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 110,415	110,415				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 332,078	332,078				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 5,869	5,869				
b. Building & Building Improvements	\$ 325,597	325,597				
c. Non-Movable Equipment	\$ 21,308	21,308				
d. Movable Equipment	\$ 102,237	102,237				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 455,011	455,011				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 5,475	5,475				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,475	5,475				
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)	\$ 460,486	460,486				

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

Depreciation Schedule

Name of Facility Odd Fellows Home of CT, b/d/a Fairview			License No. 258c		Report for Year Ended 9/30/2018			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			278,341		278,341	122,204	S/L	Various	5,028				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			12,007		12,007		S/L	Various	841				
A-4. Subtotal										5,869			
B. Building and Building Improvements													
1. Acquired prior to this report period			10,871,041		10,871,041	6,331,378	S/L	Various	306,860				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			55,985		55,985		S/L	Various	18,737				
B-4. Subtotal										325,597			
C. Non-Movable Equipment													
1. Acquired prior to this report period			785,969		827,401	587,080	S/L	Various	20,468				
2. Disposals (attach schedule)					(41,432)								
3. Acquired during this report period (attach schedule)			12,911		12,911		S/L	Various	840				
C-4. Subtotal										21,308			
		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		2,183	2,183	S/L	5		
b. Wheelchair Van		X		3	2013	11,690		11,690	10,715	S/L	5	975	
c. Ford Truck		X		11	2017	26,599		26,599		S/L	5	5,541	
d. 2018 Ford Transit T-35C		X		8	2018	41,054		41,054		S/L	5	855	
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	2,382,847		2,387,581	1,824,873	S/L	Various	87,210	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						60,775		60,775		S/L	Various	7,656	
D-3. Subtotal													102,237
E. Total Depreciation													455,011

Odd Fellows Home of CT, b/d/a Fairview
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached depreciation schedule	\$ 12,007	10 Years	\$ 841
Total additions for Land Improvement		\$ 12,007		\$ 841 *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached depreciation schedule	\$ 55,985	Various	\$ 18,737
Total additions for Building Improvement		\$ 55,985		\$ 18,737 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached depreciation schedule	\$ 12,911	Various	\$ 840
Total additions for Non-Movable Equipment		\$ 12,911		\$ 840 *
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:				
Various	See attached depreciation schedule	\$ 60,775	Various	\$ 7,656
Total additions for Movable Equipmen		\$ 60,775		\$ 7,656 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*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 Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

[ODD001]
Depreciation Expense

Sorted: General - location

Financial
10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Building Improvements									
49		Old Building Demolition	4/1/1978	SL / N/A	40.0000	26,157.70	25,830.65	327.05	26,157.70
46		Exhaust	4/1/1980	SL / N/A	20.0000	2,700.00	2,700.00	0.00	2,700.00
47		Air Conditioner	4/1/1980	SL / N/A	20.0000	2,407.25	2,407.25	0.00	2,407.25
48		Green House	4/1/1980	SL / N/A	20.0000	9,663.00	9,663.00	0.00	9,663.00
50		Plumbing	4/1/1981	SL / N/A	20.0000	1,450.00	1,450.00	0.00	1,450.00
51		Recreation	4/1/1981	SL / N/A	20.0000	294.14	294.14	0.00	294.14
52		Install Elec	4/1/1981	SL / N/A	20.0000	1,065.00	1,065.00	0.00	1,065.00
58		Chimney Cap	4/1/1981	SL / N/A	20.0000	418.00	418.00	0.00	418.00
53		Photo Eye	4/1/1982	SL / N/A	20.0000	1,852.00	1,852.00	0.00	1,852.00
54		Auditorium	4/1/1982	SL / N/A	25.0000	5,850.49	5,850.49	0.00	5,850.49
55		Major Repairs	4/1/1982	SL / N/A	25.0000	2,502.17	2,502.17	0.00	2,502.17
56		Auditorium	4/1/1982	SL / N/A	25.0000	3,698.98	3,698.98	0.00	3,698.98
57		Kitchen Exhaust	4/1/1982	SL / N/A	20.0000	5,279.62	5,279.62	0.00	5,279.62
59		TV Antenna	4/1/1984	SL / N/A	20.0000	3,490.30	3,490.30	0.00	3,490.30
60		Alarm System	4/1/1985	SL / N/A	20.0000	4,727.00	4,727.00	0.00	4,727.00
61		Alarm - Office	4/1/1985	SL / N/A	20.0000	380.00	380.00	0.00	380.00
62		Ambulance Entrance	4/1/1986	SL / N/A	22.0000	15,298.00	15,298.00	0.00	15,298.00
63		Ambulance Entrance	4/1/1986	SL / N/A	22.0000	483.90	483.90	0.00	483.90
64		A/C Wiring	4/1/1986	SL / N/A	20.0000	3,556.00	3,556.00	0.00	3,556.00
65		Bronze Plaque	4/1/1986	SL / N/A	22.0000	77.37	77.37	0.00	77.37
66		Solarium	4/1/1987	SL / N/A	25.0000	14,200.00	14,200.00	0.00	14,200.00
67		Ambulance Entrance	4/1/1987	SL / N/A	20.0000	1,620.80	1,620.80	0.00	1,620.80
68		Water Backflow Preventors	4/1/1990	SL / N/A	15.0000	5,600.00	5,600.00	0.00	5,600.00
69		Heating Units	4/1/1990	SL / N/A	15.0000	3,012.00	3,012.00	0.00	3,012.00
70		3 Way Furnace	4/1/1991	SL / N/A	15.0000	5,664.00	5,664.00	0.00	5,664.00
71		Fire Panel	4/1/1991	SL / N/A	15.0000	1,304.00	1,304.00	0.00	1,304.00
72		Tel/Fax/Comm	4/1/1991	SL / N/A	15.0000	290.00	290.00	0.00	290.00
73		DNSOffice	4/1/1991	SL / N/A	10.0000	1,834.42	1,834.42	0.00	1,834.42
74		Wallpaper	4/1/1991	SL / N/A	10.0000	1,220.00	1,220.00	0.00	1,220.00
75		Auditorium	4/1/1991	SL / N/A	20.0000	3,900.00	3,510.00	0.00	3,510.00
76		Wallpaper	4/1/1992	SL / N/A	10.0000	8,135.00	8,135.00	0.00	8,135.00
77		Wallpaper	4/1/1992	SL / N/A	10.0000	20,535.00	20,535.00	0.00	20,535.00
78		Auditorium	4/1/1992	SL / N/A	25.0000	24,326.84	24,326.84	0.00	24,326.84
79		Auditorium	4/1/1992	SL / N/A	25.0000	238,250.00	238,250.00	0.00	238,250.00
80		Auditorium	4/1/1992	SL / N/A	25.0000	2,944.19	2,944.19	0.00	2,944.19
81		Auditorium	4/1/1992	SL / N/A	25.0000	2,314.50	2,314.50	0.00	2,314.50
82		Resurface Ceiling	4/1/1992	SL / N/A	10.0000	951.23	951.23	0.00	951.23
83		Backflow Preventor	4/1/1992	SL / N/A	15.0000	6,046.33	6,046.33	0.00	6,046.33
84		1st Floor Renovation	4/1/1993	SL / N/A	10.0000	5,378.94	5,378.94	0.00	5,378.94
85		1st Floor Renovation	4/1/1993	SL / N/A	10.0000	30,535.19	30,535.19	0.00	30,535.19
86		1st Floor Renovation	4/1/1994	SL / N/A	10.0000	69,351.29	69,351.29	0.00	69,351.29
87		Waterproofing	4/1/1994	SL / N/A	10.0000	1,500.00	1,500.00	0.00	1,500.00
88		Nurse Station	4/1/1994	SL / N/A	20.0000	878.48	878.48	0.00	878.48
89		Resurface Ceiling	4/1/1994	SL / N/A	10.0000	928.23	928.23	0.00	928.23
90		1st Floor Renovation	4/1/1994	SL / N/A	10.0000	2,166.66	2,166.66	0.00	2,166.66
91		Door Kick Plate	4/1/1994	SL / N/A	10.0000	1,937.85	1,937.85	0.00	1,937.85
92		2nd Floor Renovations	4/1/1995	SL / N/A	10.0000	6,500.00	6,500.00	0.00	6,500.00
93		2nd Floor Renovations	4/1/1995	SL / N/A	10.0000	43,144.55	43,144.55	0.00	43,144.55

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Building Improvements									
94		Basement Renovations	4/1/1995	SL / N/A	10.0000	15,779.50	15,779.50	0.00	15,779.50
95		1st Floor Renovation	4/1/1995	SL / N/A	10.0000	3,940.00	3,940.00	0.00	3,940.00
96		2nd Floor Renovations	4/1/1995	SL / N/A	10.0000	2,884.30	2,884.30	0.00	2,884.30
97		Exhaust Fan Beauty	4/1/1995	SL / N/A	15.0000	1,400.38	1,400.38	0.00	1,400.38
98		Backflow Preventor	4/1/1995	SL / N/A	15.0000	878.35	878.35	0.00	878.35
99		Wallpaper	4/1/1997	SL / N/A	10.0000	652.87	652.87	0.00	652.87
100		Office Renovations	4/1/1997	SL / N/A	10.0000	22,052.15	22,052.15	0.00	22,052.15
101		Upgrade Sprinkler System	4/1/1997	SL / N/A	25.0000	7,850.00	5,809.00	314.00	6,123.00
105		Wind Blocks	2/15/2000	SL / N/A	20.0000	7,800.00	6,435.00	390.00	6,825.00
102		New Hot Water System	4/1/2000	SL / N/A	20.0000	44,342.00	38,799.25	2,217.10	41,016.35
104		New Roof	4/1/2000	SL / N/A	20.0000	328,827.21	287,723.80	16,441.36	304,165.16
382		Doors	4/1/2000	SL / N/A	15.0000	9,140.63	9,140.63	0.00	9,140.63
103		Roof	3/23/2001	SL / N/A	20.0000	23,580.23	19,453.67	1,179.01	20,632.68
106		Secure Care	12/4/2001	SL / N/A	10.0000	2,566.68	2,481.12	0.00	2,481.12
107		Secure Care	2/26/2002	SL / N/A	10.0000	2,215.00	2,196.54	0.00	2,196.54
108		New Wiring	6/11/2002	SL / N/A	10.0000	8,107.00	8,107.00	0.00	8,107.00
111		Exterior Clean Seal & Paint	8/13/2002	SL / N/A	10.0000	34,492.03	34,492.03	0.00	34,492.03
109		Shades	8/26/2002	SL / N/A	10.0000	2,062.04	2,062.04	0.00	2,062.04
110		Recreation Room	9/30/2002	SL / N/A	10.0000	52,508.11	52,508.11	0.00	52,508.11
112		Recreation Room	10/1/2002	SL / N/A	10.0000	4,397.00	4,397.00	0.00	4,397.00
113		Basement Renovation	6/30/2003	SL / N/A	10.0000	65,157.77	65,157.77	0.00	65,157.77
116		Side Wall exhaust fan	2/27/2004	SL / N/A	15.0000	11,498.80	10,412.84	766.59	11,179.43
115		Barn Improvements	2/29/2004	SL / N/A	15.0000	11,000.00	9,961.07	733.33	10,694.40
114		Administrators Office	3/31/2004	SL / N/A	10.0000	13,656.65	13,656.65	0.00	13,656.65
118		PT Room	11/1/2004	SL / N/A	10.0000	40,929.50	40,247.34	0.00	40,247.34
117		weld power	12/5/2004	SL / N/A	15.0000	7,951.25	6,626.02	530.08	7,156.10
119		Boiler	4/30/2005	SL / N/A	10.0000	5,234.41	4,623.73	0.00	4,623.73
120		Boiler	5/30/2006	SL / N/A	10.0000	4,315.60	4,315.60	0.00	4,315.60
122		Addition Imporvements	5/30/2007	SL / N/A	20.0000	1,319,991.36	725,995.27	65,999.57	791,994.84
121		Condensing Unit	9/24/2007	SL / N/A	10.0000	3,350.00	3,350.00	0.00	3,350.00
124		Improvements (Core Inc)	3/19/2008	SL / N/A	20.0000	6,925.67	3,462.80	346.28	3,809.08
123		Thames & Lobby Renov	4/16/2008	SL / N/A	10.0000	53,009.08	53,009.08	0.00	53,009.08
125		Boiler	10/28/2009	SL / N/A	10.0000	17,583.00	13,919.88	1,758.30	15,678.18
667		Roof covering	12/13/2011	SL / N/A	10.0000	43,562.00	25,411.17	4,356.20	29,767.37
678		Doors	2/8/2012	SL / N/A	20.0000	6,760.00	1,915.33	338.00	2,253.33
679		Barn siding and renovation	4/23/2012	SL / N/A	20.0000	68,845.00	18,645.52	3,442.25	22,087.77
705		Gas Line	2/14/2013	SL / N/A	25.0000	443,530.00	82,792.27	17,741.20	100,533.47
706		Auditorium Building Improvement	4/20/2013	SL / N/A	15.0000	10,803.01	3,180.88	720.20	3,901.08
720		Water Fountain system	8/23/2013	SL / N/A	10.0000	956.00	390.37	95.60	485.97
721		Install Roam Alert Wander	10/11/2013	SL / N/A	10.0000	5,624.00	2,249.60	562.40	2,812.00
722		Auditorium Refurb	11/9/2013	SL / N/A	5.0000	6,596.37	5,167.14	1,319.27	6,486.41
723		Employee Lounge vinyl flooring	2/15/2014	SL / N/A	10.0000	1,033.00	370.16	103.30	473.46
760		Employee Lounge plumbing	2/15/2014	SL / N/A	20.0000	906.00	162.32	45.30	207.62
724		Dental Office improvements	3/14/2014	SL / N/A	10.0000	1,311.00	469.77	131.10	600.87
725		Beauty Shop improvements	3/20/2014	SL / N/A	10.0000	1,502.00	525.70	150.20	675.90
744		Emergency lighting system	7/22/2014	SL / N/A	15.0000	26,521.00	5,598.89	1,768.07	7,366.96

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Fairview Operating									
Building Improvements									
745		Therapy room improvements	8/9/2014	SL / N/A	15.0000	107,532.00	22,701.20	7,168.80	29,870.00
807		2nd Floor Recreation Room	10/1/2014	SL / N/A	15.0000	1,375.00	275.01	91.67	366.68
811		Paint for Recreation Room	10/1/2014	SL / N/A	5.0000	109.23	65.55	21.85	87.40
814		Vinyl Plank Flooring	10/1/2014	SL / N/A	10.0000	32,139.41	9,641.82	3,213.94	12,855.76
815		Speaker Phone Installation	10/1/2014	SL / N/A	10.0000	2,348.30	704.49	234.83	939.32
793		Kemper Cabinets	10/7/2014	SL / N/A	15.0000	8,895.00	1,779.00	593.00	2,372.00
812		Cabinets and Countertops	10/7/2014	SL / N/A	15.0000	7,520.00	1,503.99	501.33	2,005.32
816		Mannington Planking (Flooring)	1/1/2015	SL / N/A	10.0000	775.44	213.24	77.54	290.78
817		Ceiling Panels	1/1/2015	SL / N/A	5.0000	113.19	62.26	22.64	84.90
818		Wall Painting	1/1/2015	SL / N/A	5.0000	1,368.90	752.90	273.78	1,026.68
813		Phone Lines	2/27/2015	SL / N/A	5.0000	394.40	203.77	78.88	282.65
819		Wall Painting	2/27/2015	SL / N/A	5.0000	4,268.36	2,205.31	853.67	3,058.98
820		Ceiling Lamps	2/27/2015	SL / N/A	5.0000	456.89	236.06	91.38	327.44
821		Furniture	2/27/2015	SL / N/A	15.0000	3,023.76	520.75	201.58	722.33
824		Ceiling Lights	3/30/2015	SL / N/A	5.0000	367.50	183.75	73.50	257.25
825		Accent Furniture	3/30/2015	SL / N/A	15.0000	1,884.60	314.10	125.64	439.74
826		Wall Painting	4/3/2015	SL / N/A	5.0000	1,667.17	833.58	333.43	1,167.01
827		Drill bit, Vanity Top etc.	4/3/2015	SL / N/A	5.0000	860.03	430.03	172.01	602.04
828		TV Wall Mount	4/3/2015	SL / N/A	5.0000	434.98	217.50	87.00	304.50
805		Lower Level Flooring	5/1/2015	SL / N/A	10.0000	22,705.00	5,487.04	2,270.50	7,757.54
806		Hallway Lighting	5/1/2015	SL / N/A	15.0000	4,906.92	790.56	327.13	1,117.69
808		Hallway Painting	5/1/2015	SL / N/A	15.0000	1,430.00	230.38	95.33	325.71
809		Designs	5/1/2015	SL / N/A	25.0000	400.00	38.67	16.00	54.67
810		Handrails for Hallway	5/1/2015	SL / N/A	15.0000	6,147.10	990.37	409.81	1,400.18
830		Wall Paints	5/4/2015	SL / N/A	5.0000	1,274.72	616.11	254.94	871.05
831		Vinyl Floor	5/4/2015	SL / N/A	10.0000	1,610.00	389.08	161.00	550.08
832		Ceiling Light	5/4/2015	SL / N/A	5.0000	651.92	315.09	130.38	445.47
833		Rebuild base of PTAC Unit	5/4/2015	SL / N/A	5.0000	930.00	449.50	186.00	635.50
836		Ceramic Tiles	5/20/2015	SL / N/A	20.0000	3,504.00	408.80	175.20	584.00
837		Wall Paint, Dry Wall	5/20/2015	SL / N/A	5.0000	239.88	111.95	47.98	159.93
834		TV Mount	6/13/2015	SL / N/A	5.0000	1,027.98	479.73	205.60	685.33
835		Wall Painting	6/13/2015	SL / N/A	5.0000	1,230.00	574.00	246.00	820.00
839		Wall Paint	7/28/2015	SL / N/A	5.0000	3,913.00	1,695.63	782.60	2,478.23
841		Screwdriver, PVC Board, Floor	7/28/2015	SL / N/A	10.0000	371.51	80.49	37.15	117.64
850		Cabinetry for Second Floor Dining	12/30/2015	SL / N/A	15.0000	15,467.00	1,804.48	1,031.13	2,835.61
853		Advanced	1/30/2016	SL / N/A	15.0000	7,060.00	784.45	470.67	1,255.12
854		Advanced	1/30/2016	SL / N/A	10.0000	7,060.00	1,176.67	706.00	1,882.67
855		Advanced	1/30/2016	SL / N/A	20.0000	7,060.00	588.33	353.00	941.33
856		Advanced Improvement/	1/30/2016	SL / N/A	15.0000	7,060.00	784.45	470.67	1,255.12
851		Mazella Carpets - Second Floor	2/4/2016	SL / N/A	10.0000	69,121.00	11,520.17	6,912.10	18,432.27
852		Offices refurbishment: carpet,	4/22/2016	SL / N/A	5.0000	1,167.48	330.79	233.50	564.29
857		Glenn Cambell (Flooring)	5/31/2016	SL / N/A	10.0000	2,850.00	380.00	285.00	665.00
858		Glenn Cambell (cabinets)	5/31/2016	SL / N/A	15.0000	2,850.00	253.33	190.00	443.33
859		Glenn Cambell (painting)	5/31/2016	SL / N/A	5.0000	2,850.00	760.00	570.00	1,330.00
860		Glenn Cambell (counters)	5/31/2016	SL / N/A	15.0000	2,850.00	253.33	190.00	443.33
887		Tint applied to Windows	5/31/2016	SL / N/A	5.0000	1,250.00	333.33	250.00	583.33
1061		F-2 Carpet	2/27/2017	M / HY	5.0000	349.92	209.95	55.99	265.94
1043		Apartment F-2 Light Fixtures	9/26/2017	SL / N/A	10.0000	255.55	0.00	25.56	25.56

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Fairview Operating									
Building Improvements									
1044		Ceramic Tile	9/27/2017	M / HY	20.0000	12.32	0.46	0.89	1.35
956		First floor dining rm baseboard	9/30/2017	SL / N/A	5.0000	502.01	0.00	100.40	100.40
957		First floor dining rm LED TV	9/30/2017	SL / N/A	5.0000	698.00	0.00	139.60	139.60
958		First floor dining rm Lightin	9/30/2017	SL / N/A	10.0000	1,135.48	0.00	113.55	113.55
959		First floor dining rm Flooring	9/30/2017	SL / N/A	15.0000	7,549.36	0.00	503.29	503.29
960		First floor dining rm Painting	9/30/2017	SL / N/A	5.0000	459.27	0.00	91.85	91.85
961		Second floor lounge Painting	9/30/2017	SL / N/A	5.0000	5,500.97	0.00	1,100.19	1,100.19
962		Second floor lounge Heirloom	9/30/2017	SL / N/A	5.0000	1,065.90	0.00	213.18	213.18
963		Second floor lounge Lighting	9/30/2017	SL / N/A	10.0000	2,231.27	0.00	223.13	223.13
964		Second floor lounge Window	9/30/2017	SL / N/A	5.0000	1,645.00	0.00	329.00	329.00
965		Second floor lounge Furniture	9/30/2017	SL / N/A	15.0000	6,822.84	0.00	454.86	454.86
966		Room 110 Improvements	9/30/2017	SL / N/A	15.0000	2,536.32	0.00	169.09	169.09
967		Room 204 Improvements	9/30/2017	SL / N/A	15.0000	3,143.52	0.00	209.57	209.57
968		Room 121-122 Improvements	9/30/2017	SL / N/A	15.0000	3,224.52	0.00	214.97	214.97
969		Room 134 Improvements	9/30/2017	SL / N/A	15.0000	3,813.04	0.00	254.20	254.20
970		Room 100A and 100B	9/30/2017	SL / N/A	15.0000	171,758.64	0.00	11,450.58	11,450.58
1054		F-2 Carpentry Work 10/2-10/6	10/1/2017	SL / N/A	15.0000	970.00	0.00	64.67	64.67
1055		F-2 Carpentry Work 10/9-10/13	10/1/2017	M / HY	15.0000	776.00	0.00	776.00	776.00
1056		F-2 Carpentry Work 10/16-10/20	10/1/2017	SL / N/A	15.0000	945.75	0.00	63.05	63.05
1057		F-2 Carpentry Work 10/23-10/27	10/1/2017	SL / N/A	15.0000	970.00	0.00	64.67	64.67
1058		F-2 Carpentry Work 10/30-10/31	10/1/2017	SL / N/A	15.0000	291.00	0.00	19.40	19.40
1050		F-2 Paint & Supplies	10/5/2017	M / HY	5.0000	198.23	0.00	198.23	198.23
1051		F-2 Shower	10/16/2017	SL / N/A	10.0000	1,003.93	0.00	100.39	100.39
1052		F-2 Carpet & Freight	10/23/2017	SL / N/A	5.0000	924.48	0.00	169.49	169.49
1049		F-2 Cabinets	10/24/2017	SL / N/A	15.0000	3,986.00	0.00	243.59	243.59
1042		Refridgerator & Toilet	10/25/2017	SL / N/A	10.0000	1,354.50	0.00	124.16	124.16
1072		Refridgerator & Toilet	10/25/2017	SL / N/A	10.0000	1,377.94	0.00	126.31	126.31
1053		F-2 Shower	10/27/2017	M / HY	10.0000	918.65	0.00	918.65	918.65
1095		F-3 Carpentry Work 11/1-11/3	11/1/2017	SL / N/A	15.0000	970.00	0.00	59.28	59.28
1096		F-3 Carpentry Work 11/6-11/10	11/1/2017	SL / N/A	15.0000	970.00	0.00	59.28	59.28
1097		F-3 Carpentry Work 11/13-11/17	11/1/2017	M / HY	15.0000	970.00	0.00	970.00	970.00
1098		F-3 Carpentry Work 11/20-11/24	11/1/2017	SL / N/A	15.0000	970.00	0.00	59.28	59.28
1045		Apartment F-2 Plumbing Materials	11/2/2017	SL / N/A	10.0000	95.11	0.00	8.72	8.72
1046		Apartment F-2 Bathroom and	11/2/2017	M / HY	10.0000	406.68	0.00	406.68	406.68
1059		F-2 Solid Door	11/10/2017	M / HY	10.0000	440.99	0.00	440.99	440.99
1084		F-3 Countertops	11/10/2017	SL / N/A	15.0000	2,298.00	0.00	140.43	140.43
1090		F-3 Carpentry Work 12/1/17	12/1/2017	SL / N/A	15.0000	194.00	0.00	10.77	10.77
1091		F-3 Carpentry Work 12/2-12/7	12/1/2017	M / HY	15.0000	776.00	0.00	776.00	776.00
1092		F-3 Carpentry Work 12/11-12/15	12/1/2017	SL / N/A	15.0000	897.25	0.00	49.85	49.85
1093		F-3 Carpentry Work 12/18-12/22	12/1/2017	SL / N/A	15.0000	388.00	0.00	21.56	21.56
1047		Apartment F-2 Materials	12/2/2017	SL / N/A	10.0000	36.58	0.00	3.05	3.05
1048		3 Piece Bathroom Towel and	12/2/2017	M / HY	10.0000	45.32	0.00	45.32	45.32
1089		Apartment F-3 Materials	12/2/2017	M / HY	10.0000	58.32	0.00	58.32	58.32
1071		Apartment F-3 Materials	12/13/2017	M / HY	10.0000	13.97	0.00	13.97	13.97
1099		F-3 Paint	12/13/2017	M / HY	5.0000	219.39	0.00	219.39	219.39
1100		F-3 Carpet & Freight	12/14/2017	SL / N/A	5.0000	924.48	0.00	154.08	154.08
1070		Apartment F-3 Materials	12/15/2017	SL / N/A	10.0000	58.37	0.00	4.87	4.87
1069		Apartment F-3 Materials	12/18/2017	M / HY	10.0000	53.15	0.00	53.15	53.15

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Building Improvements									
1088		F-3 Cabinets for Units	12/26/2017	SL / N/A	15.0000	3,876.03	0.00	193.80	193.80
1094		F-3 Carpentry Work 1/1-1/31	1/1/2018	M / HY	15.0000	5,184.30	0.00	5,184.30	5,184.30
1102		Apartment F-3 Materials	1/17/2018	SL / N/A	10.0000	233.29	0.00	15.55	15.55
1087		Bathroom Cultured Marble Tops	1/18/2018	M / HY	15.0000	182.00	0.00	182.00	182.00
1073		F-3 Bathroom Tile	1/23/2018	M / HY	20.0000	143.52	0.00	143.52	143.52
1083		F-3 Bathroom Project	1/24/2018	SL / N/A	10.0000	415.97	0.00	27.73	27.73
1082		F-3 Shower	1/26/2018	SL / N/A	10.0000	1,604.94	0.00	106.99	106.99
1063		Apartment F-3 Materials	2/1/2018	SL / N/A	10.0000	45.06	0.00	3.01	3.01
1068		Apartment F-3 Materials	2/2/2018	SL / N/A	10.0000	305.66	0.00	20.38	20.38
1074		F-3 Shower Drain	2/2/2018	SL / N/A	10.0000	51.70	0.00	3.45	3.45
1075		F-3 Transfer Valve Trim	2/2/2018	SL / N/A	10.0000	103.99	0.00	6.93	6.93
1076		F-3 Elbow	2/2/2018	SL / N/A	10.0000	1.27	0.00	0.09	0.09
1077		F-3 Freight	2/2/2018	M / HY	10.0000	15.72	0.00	15.72	15.72
1067		Apartment F-3 Materials	2/8/2018	M / HY	10.0000	445.42	0.00	445.42	445.42
1064		Shop Vac Small Cartridge	2/9/2018	SL / N/A	1.0000	20.86	0.00	13.91	13.91
1065		Drywall Filter	2/9/2018	SL / N/A	1.0000	14.71	0.00	9.81	9.81
1066		Sheetrock Compound	2/9/2018	SL / N/A	5.0000	15.18	0.00	2.03	2.03
1085		F-3 Steel Grey Granite Tops	2/12/2018	M / HY	15.0000	2,310.00	0.00	2,310.00	2,310.00
1103		Apartment F-3 Materials	2/14/2018	SL / N/A	10.0000	26.94	0.00	1.79	1.79
1101		F-3 Carpet Materials and Labor	2/15/2018	M / HY	5.0000	2,725.91	0.00	2,725.91	2,725.91
1086		Service Charge	2/20/2018	SL / N/A	15.0000	60.87	0.00	2.37	2.37
1036		F-2 Carpet	2/27/2018	SL / N/A	5.0000	349.92	0.00	40.82	40.82
1062		F-2 Freight	2/27/2018	SL / N/A	5.0000	45.00	0.00	5.25	5.25
1078		F-3 Shower Base	3/1/2018	SL / N/A	10.0000	250.99	0.00	14.64	14.64
1079		F-3 Curve Back Wall	3/1/2018	M / HY	10.0000	188.99	0.00	188.99	188.99
1080		F-3 Curve Shower End Walls	3/1/2018	SL / N/A	10.0000	221.99	0.00	12.95	12.95
1081		F-3 Shower Door	3/1/2018	SL / N/A	10.0000	508.99	0.00	29.69	29.69
1104		Stainless Steel Frigidaire	3/9/2018	SL / N/A	10.0000	1,249.99	0.00	72.92	72.92
1105		Delivery/Remove Old charge	3/9/2018	SL / N/A	10.0000	59.99	0.00	3.50	3.50
1060		F-2 Material & Labor	3/12/2018	SL / N/A	5.0000	1,912.95	0.00	223.18	223.18
1123		Building Improvements	3/31/2018	SL / N/A	5.0000	1,930.00	0.00	193.00	193.00
1106		Install 3 garage fans in 3 units on	6/4/2018	SL / N/A	10.0000	1,190.19	0.00	39.67	39.67
1107		Stainless Steel Frigidaire	7/1/2018	SL / N/A	10.0000	1,563.13	0.00	39.08	39.08
1108		Hardwood flooring	8/31/2018	SL / N/A	10.0000	1,630.53	0.00	13.59	13.59
1109		Adhesive	8/31/2018	SL / N/A	10.0000	521.31	0.00	4.34	4.34
1110		Service charge/labor	8/31/2018	SL / N/A	10.0000	2,076.00	0.00	17.30	17.30
Subtotal: Building Improvements						3,971,059.37	2,292,594.73	187,387.05	2,479,981.78
Less dispositions and exchanges:						0.00	0.00	0.00	0.00
Net for: Building Improvements						3,971,059.37	2,292,594.73	187,387.05	2,479,981.78
Buildings									
19		120 Bed Addition	4/1/1978	SL / N/A	40.0000	2,487,262.08	2,456,171.28	31,090.80	2,487,262.08
20		Sewer System	4/1/1978	SL / N/A	25.0000	56,889.00	56,889.00	0.00	56,889.00
21		Connector	4/1/1989	SL / N/A	40.0000	128,723.22	91,715.29	3,218.08	94,933.37
22		Office Addition	4/1/1996	SL / N/A	40.0000	386,016.18	207,483.65	9,650.40	217,134.05
23		Office Addition	4/1/1996	SL / N/A	40.0000	49,103.05	26,392.92	1,227.58	27,620.50

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Fairview Operating									
Buildings									
24		Office Addition	4/1/1996	SL / N/A	40.0000	14,789.02	7,949.14	369.73	8,318.87
25		Office Addition	4/1/1996	SL / N/A	40.0000	29,850.33	16,044.57	746.26	16,790.83
26		Office Addition	4/1/1996	SL / N/A	40.0000	952.00	511.70	23.80	535.50
27		Office Addition	4/1/1996	SL / N/A	10.0000	2,900.00	2,900.00	0.00	2,900.00
28		Office Addition	4/1/1996	SL / N/A	40.0000	1,015.00	545.62	25.38	571.00
29		Office Addition	4/1/1996	SL / N/A	40.0000	466.03	250.49	11.65	262.14
30		Office Addition	4/1/1996	SL / N/A	40.0000	81.00	43.59	2.03	45.62
31		Office Addition	4/1/1996	SL / N/A	40.0000	2,225.00	1,195.99	55.63	1,251.62
32		Office Signs	4/1/1997	SL / N/A	10.0000	2,735.00	2,735.00	0.00	2,735.00
33		Office Addition	4/1/1997	SL / N/A	40.0000	104.00	53.30	2.60	55.90
34		Office Addition	4/1/1997	SL / N/A	40.0000	5,684.75	2,913.45	142.12	3,055.57
35		Border Rug	4/1/1997	SL / N/A	12.0000	1,674.38	1,674.38	0.00	1,674.38
36		Office Addition	4/1/1997	SL / N/A	40.0000	15,892.57	8,144.90	397.31	8,542.21
37		Office Addition	4/1/1997	SL / N/A	40.0000	37,093.96	19,010.66	927.35	19,938.01
38		Ambulance Entrance	4/1/1997	SL / N/A	40.0000	74,500.00	38,181.25	1,862.50	40,043.75
39		Exterior Building	4/1/1997	SL / N/A	12.0000	1,624.00	1,624.00	0.00	1,624.00
40		Loading Dock	4/1/1997	SL / N/A	15.0000	4,501.27	4,501.27	0.00	4,501.27
41		Ambulance Entrance	4/1/1997	SL / N/A	15.0000	500.00	500.00	0.00	500.00
42		Heat - Ambulance Addition	4/1/1997	SL / N/A	15.0000	3,333.32	3,333.32	0.00	3,333.32
43		Communications	4/1/1997	SL / N/A	20.0000	31,788.00	31,788.00	0.00	31,788.00
44		Non depreciable items	9/30/2004	No Calc / N/A	0.0000	78,639.61	0.00	0.00	0.00
45		Building Addition	2/2/2006	SL / N/A	40.0000	3,538,260.00	1,031,992.17	88,456.50	1,120,448.67
Subtotal: Buildings						6,956,602.77	4,014,544.94	138,209.72	4,152,754.66
Less dispositions and exchanges:						0.00	0.00	0.00	0.00
Net for: Buildings						6,956,602.77	4,014,544.94	138,209.72	4,152,754.66
Land Improvements									
1		Sidewalk	4/1/1980	SL / N/A	20.0000	2,980.00	2,980.00	0.00	2,980.00
2		Sewer	4/1/1983	SL / N/A	25.0000	17,439.05	17,439.05	0.00	17,439.05
3		Sod	4/1/1991	SL / N/A	10.0000	934.80	934.80	0.00	934.80
4		Meter Pit	4/1/1992	SL / N/A	25.0000	3,365.00	3,365.00	0.00	3,365.00
5		Fountain	4/1/1992	SL / N/A	15.0000	610.00	610.00	0.00	610.00
6		Fountain	4/1/1992	SL / N/A	15.0000	914.20	914.20	0.00	914.20
7		Landscaping	4/1/1992	SL / N/A	10.0000	1,950.00	1,950.00	0.00	1,950.00
8		Fence A/C Unit	4/1/1993	SL / N/A	20.0000	1,388.75	1,388.75	0.00	1,388.75
9		Fence Recreation	4/1/1993	SL / N/A	20.0000	989.00	989.00	0.00	989.00
10		Parking Lot	4/1/1996	SL / N/A	15.0000	41,975.00	41,975.00	0.00	41,975.00
11		Street Lights	4/1/1996	SL / N/A	20.0000	6,951.00	6,951.00	0.00	6,951.00
12		Wooden Fence	4/1/1996	SL / N/A	8.0000	5,115.00	5,115.00	0.00	5,115.00
13		Seal Parking Lot	4/1/1997	SL / N/A	15.0000	13,772.65	13,772.65	0.00	13,772.65
14		Street Lights	4/1/1997	SL / N/A	15.0000	252.81	252.81	0.00	252.81
15		Seal Parking Lot	4/1/1997	SL / N/A	5.0000	8,785.00	8,785.00	0.00	8,785.00
16		Shrubs	4/1/1997	SL / N/A	10.0000	1,783.00	1,783.00	0.00	1,783.00
17		Meter Pit	4/1/1998	SL / N/A	25.0000	9,500.00	7,410.00	380.00	7,790.00
18		Non depreciable items	10/1/1998	No Calc / N/A	0.0000	100,617.00	0.00	0.00	0.00
743		Landscaping Memorial gardens	9/19/2014	SL / N/A	10.0000	9,000.00	2,700.00	900.00	3,600.00
865		Landscaping (Plantings)	5/14/2016	SL / N/A	10.0000	3,787.07	536.51	378.71	915.22

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Fairview Operating									
Land Improvements									
861		High Rise Concrete/Paving and	5/18/2016	SL / N/A	15.0000	37,650.00	3,346.67	2,510.00	5,856.67
910		Landscaping Courtyard and Rose	4/4/2017	SL / N/A	10.0000	2,000.00	100.00	200.00	300.00
911		Landscaping Courtyard and Rose	6/9/2017	SL / N/A	10.0000	2,488.00	82.93	248.80	331.73
948		Landscaping Courtyard and Rose	7/3/2017	SL / N/A	10.0000	2,987.00	74.68	298.70	373.38
1009		Courtyard	9/1/2017	SL / N/A	10.0000	1,109.95	9.25	111.00	120.25
1041		Landscaping (grass)	10/1/2017	SL / N/A	10.0000	4,687.00	0.00	468.70	468.70
1040		Landscaping Courtyard, Hillside &	11/3/2017	SL / N/A	10.0000	1,050.00	0.00	96.25	96.25
1039		Landscaping Courtyard, Hillside &	3/16/2018	SL / N/A	10.0000	1,600.00	0.00	93.33	93.33
1035		Gallivan Asphalt Sealing LLC -	5/1/2018	SL / N/A	10.0000	3,300.00	0.00	137.50	137.50
1038		Landscaping Courtyard, Hillside &	5/18/2018	SL / N/A	10.0000	1,370.00	0.00	45.67	45.67
Subtotal: Land Improvements						290,351.28	123,465.30	5,868.66	129,333.96
Less dispositions and exchanges:						0.00	0.00	0.00	0.00
Net for: Land Improvements						290,351.28	123,465.30	5,868.66	129,333.96
Moveable Equipment									
191		Lateral File	4/1/1980	SL / N/A	20.0000	220.00	220.00	0.00	220.00
192		Shoulder	4/1/1980	SL / N/A	20.0000	172.00	172.00	0.00	172.00
193		Fireproof File Cabinet	4/1/1980	SL / N/A	25.0000	850.00	850.00	0.00	850.00
194		Desk - Recreation	4/1/1981	SL / N/A	20.0000	290.00	290.00	0.00	290.00
195		File Tubs	4/1/1982	SL / N/A	20.0000	387.00	387.00	0.00	387.00
196		Bells	4/1/1982	SL / N/A	20.0000	1,877.00	1,877.00	0.00	1,877.00
197		Movable Shelves	4/1/1983	SL / N/A	20.0000	438.00	438.00	0.00	438.00
198		Chair Frames	4/1/1983	SL / N/A	20.0000	470.00	470.00	0.00	470.00
199		3 Chairs	4/1/1983	SL / N/A	20.0000	255.00	255.00	0.00	255.00
200		Bookcases	4/1/1983	SL / N/A	20.0000	240.00	240.00	0.00	240.00
201		File Cabinet	4/1/1984	SL / N/A	20.0000	225.00	225.00	0.00	225.00
202		Computer Table	4/1/1984	SL / N/A	20.0000	367.80	367.80	0.00	367.80
203		File Cabinet	4/1/1984	SL / N/A	20.0000	625.00	625.00	0.00	625.00
204		File Cabinet	4/1/1984	SL / N/A	20.0000	625.00	625.00	0.00	625.00
205		Piano	4/1/1984	SL / N/A	20.0000	1,200.00	1,200.00	0.00	1,200.00
206		2 Tables	4/1/1985	SL / N/A	15.0000	799.90	799.90	0.00	799.90
207		2 Recliners	4/1/1986	SL / N/A	15.0000	898.00	898.00	0.00	898.00
208		Recliner	4/1/1986	SL / N/A	15.0000	898.00	898.00	0.00	898.00
209		Recliner	4/1/1986	SL / N/A	15.0000	449.00	449.00	0.00	449.00
210		Desk & Chairs	4/1/1987	SL / N/A	20.0000	6,419.25	6,419.25	0.00	6,419.25
211		Partition	4/1/1987	SL / N/A	20.0000	1,450.00	1,450.00	0.00	1,450.00
213		Chairs	4/1/1987	SL / N/A	15.0000	1,540.00	1,540.00	0.00	1,540.00
214		Kiln	4/1/1987	SL / N/A	15.0000	947.56	947.56	0.00	947.56
215		2 Door Wall	4/1/1987	SL / N/A	20.0000	1,959.50	1,959.50	0.00	1,959.50
216		File Cabinet	4/1/1987	SL / N/A	15.0000	342.00	342.00	0.00	342.00
217		Chair Scale	4/1/1987	SL / N/A	15.0000	436.50	436.50	0.00	436.50
212		2 Cabinets	4/1/1988	SL / N/A	20.0000	1,090.50	1,090.50	0.00	1,090.50
218		Video Equip	4/1/1988	SL / N/A	15.0000	550.15	550.15	0.00	550.15
219		70 Bedside Chairs	4/1/1988	SL / N/A	15.0000	10,780.00	10,780.00	0.00	10,780.00
220		Chairs	4/1/1990	SL / N/A	15.0000	840.00	840.00	0.00	840.00
221		Geri Chairs	4/1/1990	SL / N/A	15.0000	2,358.92	2,358.92	0.00	2,358.92
222		Geri Chairs	4/1/1990	SL / N/A	15.0000	475.00	475.00	0.00	475.00

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Fairview Operating									
Moveable Equipment									
223		Wooden Cabinet	4/1/1990	SL / N/A	15.0000	528.29	528.29	0.00	528.29
224		Patient Lift	4/1/1991	SL / N/A	15.0000	2,016.60	2,016.60	0.00	2,016.60
225		Resident Chairs	4/1/1991	SL / N/A	15.0000	2,160.00	2,160.00	0.00	2,160.00
226		Maniquan	4/1/1991	SL / N/A	10.0000	648.38	648.38	0.00	648.38
227		Fax Machine	4/1/1991	SL / N/A	10.0000	899.00	899.00	0.00	899.00
228		Ice Machine	4/1/1991	SL / N/A	10.0000	2,007.00	2,007.00	0.00	2,007.00
229		Dinex-Heri	4/1/1991	SL / N/A	10.0000	2,265.26	2,265.26	0.00	2,265.26
230		Dns Office Furniture	4/1/1991	SL / N/A	15.0000	6,009.09	6,009.09	0.00	6,009.09
231		Dish Cart	4/1/1991	SL / N/A	10.0000	768.01	768.01	0.00	768.01
232		Painting	4/1/1992	SL / N/A	10.0000	1,442.50	1,442.50	0.00	1,442.50
233		Television	4/1/1992	SL / N/A	8.0000	599.00	599.00	0.00	599.00
234		Geriatric Chairs	4/1/1992	SL / N/A	15.0000	1,528.05	1,528.05	0.00	1,528.05
235		Manual Bed	4/1/1992	SL / N/A	15.0000	1,338.00	1,338.00	0.00	1,338.00
236		Chairs Auditorium	4/1/1992	SL / N/A	15.0000	6,500.00	6,500.00	0.00	6,500.00
237		Bedside Cabinets	4/1/1992	SL / N/A	15.0000	6,543.75	6,543.75	0.00	6,543.75
238		Sofa	4/1/1992	SL / N/A	12.0000	650.00	650.00	0.00	650.00
239		Piano	4/1/1992	SL / N/A	20.0000	4,200.00	4,200.00	0.00	4,200.00
240		Stone Furniture	4/1/1992	SL / N/A	15.0000	1,686.20	1,686.20	0.00	1,686.20
241		Oxy Concentrator	4/1/1993	SL / N/A	8.0000	2,580.00	2,580.00	0.00	2,580.00
242		Wardrobes	4/1/1993	SL / N/A	12.0000	1,000.00	1,000.00	0.00	1,000.00
243		Linen Carts	4/1/1993	SL / N/A	12.0000	693.87	693.87	0.00	693.87
244		Mobile Trans	4/1/1993	SL / N/A	15.0000	1,344.00	1,344.00	0.00	1,344.00
245		Washing Machine	4/1/1993	SL / N/A	10.0000	15,652.68	15,652.68	0.00	15,652.68
246		Washers	4/1/1993	SL / N/A	10.0000	1,458.02	1,458.02	0.00	1,458.02
247		Washers Plumbing	4/1/1993	SL / N/A	10.0000	1,134.47	1,134.47	0.00	1,134.47
248		Digital Scale	4/1/1993	SL / N/A	15.0000	700.00	700.00	0.00	700.00
249		Signs - Auditorium	4/1/1993	SL / N/A	10.0000	1,115.00	1,115.00	0.00	1,115.00
250		Television	4/1/1993	SL / N/A	8.0000	849.00	849.00	0.00	849.00
251		TV Stand	4/1/1993	SL / N/A	8.0000	298.00	298.00	0.00	298.00
252		Laundry Truck	4/1/1993	SL / N/A	12.0000	589.72	589.72	0.00	589.72
253		Auditorium Tables	4/1/1993	SL / N/A	12.0000	1,026.52	1,026.52	0.00	1,026.52
254		Mirrors	4/1/1993	SL / N/A	15.0000	763.06	763.06	0.00	763.06
255		Furniture	4/1/1993	SL / N/A	10.0000	1,268.00	1,268.00	0.00	1,268.00
256		Security Cameras	4/1/1993	SL / N/A	8.0000	18,630.00	18,630.00	0.00	18,630.00
257		Wheelchairs	4/1/1993	SL / N/A	10.0000	2,785.00	2,785.00	0.00	2,785.00
258		Recliners	4/1/1993	SL / N/A	15.0000	2,095.00	2,095.00	0.00	2,095.00
259		Shower Chairs	4/1/1993	SL / N/A	15.0000	544.00	544.00	0.00	544.00
260		Dish Dryer	4/1/1993	SL / N/A	10.0000	2,023.32	2,023.32	0.00	2,023.32
261		Boiler	4/1/1993	SL / N/A	10.0000	2,435.65	2,435.65	0.00	2,435.65
262		Security VCR	4/1/1993	SL / N/A	8.0000	3,146.00	3,146.00	0.00	3,146.00
263		Office Furniture	4/1/1994	SL / N/A	15.0000	568.00	568.00	0.00	568.00
264		Rebuild Tractor	4/1/1994	SL / N/A	10.0000	2,155.30	2,155.30	0.00	2,155.30
265		Base for Aquarium	4/1/1994	SL / N/A	10.0000	775.00	775.00	0.00	775.00
266		Hair Dryer	4/1/1994	SL / N/A	10.0000	2,028.00	2,028.00	0.00	2,028.00
267		Water Pump	4/1/1994	SL / N/A	15.0000	1,693.90	1,693.90	0.00	1,693.90
268		Patient Chair	4/1/1994	SL / N/A	10.0000	6,459.42	6,459.42	0.00	6,459.42
269		Vapor Cleaning	4/1/1994	SL / N/A	10.0000	1,995.00	1,995.00	0.00	1,995.00
270		Refrigerator	4/1/1994	SL / N/A	10.0000	614.00	614.00	0.00	614.00
271		Ext/Int Signs	4/1/1994	SL / N/A	10.0000	2,235.60	2,235.60	0.00	2,235.60

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Syste m No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
272		Whirlpool Bath	4/1/1994	SL / N/A	10.0000	9,025.00	9,025.00	0.00	9,025.00
273		Wheelchairs	4/1/1994	SL / N/A	10.0000	2,152.00	2,152.00	0.00	2,152.00
274		Copier	4/1/1994	SL / N/A	10.0000	11,290.00	11,290.00	0.00	11,290.00
275		Canon Fax	4/1/1994	SL / N/A	10.0000	1,995.00	1,995.00	0.00	1,995.00
276		Furniture 1st Floor	4/1/1994	SL / N/A	10.0000	37,574.44	37,574.44	0.00	37,574.44
277		Paintings	4/1/1994	SL / N/A	10.0000	894.00	894.00	0.00	894.00
278		Security System	4/1/1994	SL / N/A	8.0000	2,300.00	2,300.00	0.00	2,300.00
279		Wheelchair	4/1/1994	SL / N/A	10.0000	709.00	709.00	0.00	709.00
280		Med Carts	4/1/1994	SL / N/A	10.0000	10,462.74	10,462.74	0.00	10,462.74
281		Tractor Plow	4/1/1994	SL / N/A	10.0000	2,500.00	2,500.00	0.00	2,500.00
282		Wheelchair	4/1/1994	SL / N/A	10.0000	542.00	542.00	0.00	542.00
283		Hand Sink	4/1/1995	SL / N/A	15.0000	507.50	507.50	0.00	507.50
284		Freight Furniture	4/1/1995	SL / N/A	10.0000	75.22	75.22	0.00	75.22
285		Draperies	4/1/1995	SL / N/A	5.0000	26,964.25	26,964.25	0.00	26,964.25
286		Smokers Tent	4/1/1995	SL / N/A	5.0000	1,029.00	1,029.00	0.00	1,029.00
287		Room Dividers	4/1/1995	SL / N/A	10.0000	2,850.00	2,850.00	0.00	2,850.00
288		Time Clock Wiring	4/1/1995	SL / N/A	5.0000	298.00	298.00	0.00	298.00
289		Tele Power U	4/1/1995	SL / N/A	8.0000	523.00	523.00	0.00	523.00
290		Flowers - artificial	4/1/1995	SL / N/A	5.0000	585.00	585.00	0.00	585.00
291		Overbed Tables	4/1/1995	SL / N/A	10.0000	1,658.00	1,658.00	0.00	1,658.00
292		Refrig Compr	4/1/1995	SL / N/A	15.0000	1,875.13	1,875.13	0.00	1,875.13
293		Refrigs	4/1/1995	SL / N/A	10.0000	2,430.00	2,430.00	0.00	2,430.00
294		Furniture	4/1/1995	SL / N/A	10.0000	25,463.26	25,463.26	0.00	25,463.26
295		Time Clock	4/1/1995	SL / N/A	8.0000	12,800.23	12,800.23	0.00	12,800.23
296		Chairs Beauty Salon	4/1/1995	SL / N/A	15.0000	582.00	582.00	0.00	582.00
297			4/1/1995	SL / N/A	10.0000	1,540.00	1,540.00	0.00	1,540.00
298		Computer Update	4/1/1995	SL / N/A	5.0000	27,696.00	27,696.00	0.00	27,696.00
299		Washer	4/1/1995	SL / N/A	10.0000	9,613.99	9,613.99	0.00	9,613.99
300		Gas Stove	4/1/1995	SL / N/A	10.0000	3,455.00	3,455.00	0.00	3,455.00
301		Computers	4/1/1996	SL / N/A	5.0000	4,607.00	4,607.00	0.00	4,607.00
302		Food Processor	4/1/1996	SL / N/A	10.0000	2,822.61	2,822.61	0.00	2,822.61
303		Oxy Concentrator	4/1/1996	SL / N/A	8.0000	4,275.00	4,275.00	0.00	4,275.00
304			4/1/1996	SL / N/A	10.0000	3,825.00	3,825.00	0.00	3,825.00
305		Typewriter	4/1/1996	SL / N/A	8.0000	599.00	599.00	0.00	599.00
306		Closet Doors	4/1/1996	SL / N/A	8.0000	7,502.00	7,502.00	0.00	7,502.00
307		Refrig Compressor	4/1/1996	SL / N/A	10.0000	4,754.46	4,754.46	0.00	4,754.46
308		Toaster	4/1/1996	SL / N/A	10.0000	998.00	998.00	0.00	998.00
309		Draperies	4/1/1996	SL / N/A	5.0000	3,204.28	3,204.28	0.00	3,204.28
310		Office Furniture	4/1/1996	SL / N/A	10.0000	31,614.62	31,614.62	0.00	31,614.62
311		Outdoor Urns	4/1/1996	SL / N/A	8.0000	658.93	658.93	0.00	658.93
312		Gerl Chairs	4/1/1996	SL / N/A	10.0000	4,461.00	4,461.00	0.00	4,461.00
313		Floor Cleaner	4/1/1996	SL / N/A	8.0000	3,825.55	3,825.55	0.00	3,825.55
314		Computeres	4/1/1996	SL / N/A	5.0000	25,750.00	25,750.00	0.00	25,750.00
315		Office Furniture	4/1/1997	SL / N/A	10.0000	23,903.83	23,903.83	0.00	23,903.83
316		Draperies	4/1/1997	SL / N/A	5.0000	3,204.27	3,204.27	0.00	3,204.27
317		Snowblower	4/1/1997	SL / N/A	8.0000	923.00	923.00	0.00	923.00
318		Hoyer Lift	4/1/1997	SL / N/A	15.0000	649.00	649.00	0.00	649.00
319		Office Furniture	4/1/1997	SL / N/A	10.0000	1,896.92	1,896.92	0.00	1,896.92
320		File Cabinet	4/1/1997	SL / N/A	15.0000	547.48	547.48	0.00	547.48

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
321		Digital Scale	4/1/1997	SL / N/A	15.0000	635.00	635.00	0.00	635.00
322		Closet Doors	4/1/1997	SL / N/A	5.0000	10,483.97	10,483.97	0.00	10,483.97
323		Glass Top Tables	4/1/1997	SL / N/A	5.0000	388.06	388.06	0.00	388.06
324		Television	4/1/1997	SL / N/A	8.0000	2,199.87	2,199.87	0.00	2,199.87
325		Computers	4/1/1997	SL / N/A	5.0000	15,560.00	15,560.00	0.00	15,560.00
326		File Cabinet	4/1/1997	SL / N/A	15.0000	1,100.00	1,100.00	0.00	1,100.00
327		Exterior Sta	4/1/1997	SL / N/A	8.0000	1,687.00	1,687.00	0.00	1,687.00
328		Refrigerator	4/1/1997	SL / N/A	10.0000	3,990.00	3,990.00	0.00	3,990.00
329		Computers	4/1/1998	SL / N/A	4.0000	9,170.00	9,170.00	0.00	9,170.00
330		Wheelchairs	4/1/1998	SL / N/A	10.0000	885.00	885.00	0.00	885.00
331		Computers	4/1/1998	SL / N/A	4.0000	2,259.00	2,259.00	0.00	2,259.00
332		Chairs	4/1/1998	SL / N/A	15.0000	1,205.00	1,205.00	0.00	1,205.00
333		Computers	4/1/1998	SL / N/A	4.0000	1,900.00	1,900.00	0.00	1,900.00
334		Computers	4/1/1998	SL / N/A	4.0000	1,650.00	1,650.00	0.00	1,650.00
335		Heated Plate	4/1/1998	SL / N/A	10.0000	1,450.00	1,450.00	0.00	1,450.00
336		Computers	4/1/1998	SL / N/A	4.0000	6,172.00	6,172.00	0.00	6,172.00
337		Cubicle Curtains	4/1/1998	SL / N/A	5.0000	840.00	840.00	0.00	840.00
338		Mattresses	4/1/1998	SL / N/A	5.0000	720.00	720.00	0.00	720.00
339		Digital Scale	4/1/1998	SL / N/A	15.0000	3,540.00	3,540.00	0.00	3,540.00
340		Mattresses	4/1/1998	SL / N/A	5.0000	923.00	923.00	0.00	923.00
341		Generator Rebuild	4/1/1998	SL / N/A	10.0000	11,583.53	11,583.53	0.00	11,583.53
342		Cubicle Curtains	4/1/1998	SL / N/A	5.0000	3,520.00	3,520.00	0.00	3,520.00
343		Magnetic Door	4/1/1998	SL / N/A	15.0000	1,107.00	1,107.00	0.00	1,107.00
344		Wheelchairs	4/1/1998	SL / N/A	10.0000	1,869.96	1,869.96	0.00	1,869.96
345		Cameras	4/1/1998	SL / N/A	10.0000	1,345.00	1,345.00	0.00	1,345.00
346		Phone System	4/1/1998	SL / N/A	5.0000	5,704.00	5,704.00	0.00	5,704.00
347		Phone System	4/1/1998	SL / N/A	5.0000	1,769.00	1,769.00	0.00	1,769.00
348		Concrete Tank	4/1/1998	SL / N/A	20.0000	1,480.00	1,443.00	37.00	1,480.00
349		Lawn Tractor	4/1/1999	SL / N/A	10.0000	2,499.95	2,499.95	0.00	2,499.95
350		Computer Equip	4/1/1999	SL / N/A	3.0000	1,289.00	1,289.00	0.00	1,289.00
351		Computer Equip	4/1/1999	SL / N/A	3.0000	4,295.00	4,295.00	0.00	4,295.00
352		Computer Equip	4/1/1999	SL / N/A	3.0000	3,938.00	3,938.00	0.00	3,938.00
353		Shredder	4/1/1999	SL / N/A	10.0000	1,699.15	1,699.15	0.00	1,699.15
354		Chafers	4/1/1999	SL / N/A	10.0000	1,185.00	1,185.00	0.00	1,185.00
355		Library Furniture	4/1/1999	SL / N/A	5.0000	3,565.00	3,565.00	0.00	3,565.00
356		Food Carts	4/1/1999	SL / N/A	10.0000	1,185.00	1,185.00	0.00	1,185.00
357		Secure Care	4/1/1999	SL / N/A	10.0000	1,863.00	1,769.84	0.00	1,769.84
358		Elec Beds	4/1/1999	SL / N/A	12.0000	5,430.67	5,430.67	0.00	5,430.67
359		Computer Equip	4/1/1999	SL / N/A	3.0000	5,615.00	5,615.00	0.00	5,615.00
360		Laser Printer	4/1/1999	SL / N/A	3.0000	6,800.00	6,800.00	0.00	6,800.00
361		Computer Equip	4/1/1999	SL / N/A	3.0000	2,335.00	2,335.00	0.00	2,335.00
362		Television	4/1/1999	SL / N/A	5.0000	1,178.00	1,178.00	0.00	1,178.00
363		Computer Equip	4/1/1999	SL / N/A	3.0000	2,703.00	2,703.00	0.00	2,703.00
364		Cups/Bowls	4/1/1999	SL / N/A	5.0000	2,274.91	2,274.91	0.00	2,274.91
365		Library Furniture	4/1/1999	SL / N/A	5.0000	1,958.99	1,958.99	0.00	1,958.99
366		Trays	4/1/1999	SL / N/A	5.0000	1,591.20	1,591.20	0.00	1,591.20
367		Computers	4/1/1999	SL / N/A	3.0000	1,755.00	1,755.00	0.00	1,755.00
368		Heater A/C Units	4/1/1999	SL / N/A	10.0000	11,024.40	11,024.40	0.00	11,024.40
369		Dryer	4/1/1999	SL / N/A	10.0000	4,355.00	4,355.00	0.00	4,355.00
370		Library Furniture	4/1/1999	SL / N/A	5.0000	1,135.30	1,135.30	0.00	1,135.30

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
371		Library Remodel	4/1/1999	SL / N/A	5.0000	1,788.97	1,788.97	0.00	1,788.97
372		Library Stereo	4/1/1999	SL / N/A	5.0000	1,059.71	1,059.71	0.00	1,059.71
373		Y2K Timeclock System	4/1/2000	SL / N/A	5.0000	5,757.50	5,757.50	0.00	5,757.50
374		AC Units	4/1/2000	SL / N/A	10.0000	1,575.60	1,575.60	0.00	1,575.60
375		Garbage Disposal	4/1/2000	SL / N/A	10.0000	1,475.00	1,475.00	0.00	1,475.00
376		Electric Beds	4/1/2000	SL / N/A	10.0000	33,296.10	33,296.10	0.00	33,296.10
377		Kitchen Work Table	4/1/2000	SL / N/A	10.0000	1,465.00	1,465.00	0.00	1,465.00
378		CRIS Antenna	4/1/2000	SL / N/A	10.0000	1,158.00	1,158.00	0.00	1,158.00
379		Voice Mail System	4/1/2000	SL / N/A	5.0000	7,595.00	7,595.00	0.00	7,595.00
380		Nightstands	4/1/2000	SL / N/A	10.0000	4,431.00	4,431.00	0.00	4,431.00
381		Vander-Lift	4/1/2000	SL / N/A	10.0000	3,118.00	3,118.00	0.00	3,118.00
383		Security Cameras	4/1/2000	SL / N/A	5.0000	3,680.00	3,680.00	0.00	3,680.00
384		Computers	4/1/2000	SL / N/A	3.0000	13,268.89	13,268.89	0.00	13,268.89
385		Wheelchair Scale	4/1/2000	SL / N/A	10.0000	1,608.77	1,608.77	0.00	1,608.77
386		Oxy Concentrator	4/1/2000	SL / N/A	5.0000	2,000.00	2,000.00	0.00	2,000.00
387		Canon Copier	4/1/2000	SL / N/A	8.0000	13,535.59	13,535.59	0.00	13,535.59
388		Steamer	4/1/2000	SL / N/A	10.0000	10,950.00	10,950.00	0.00	10,950.00
389		Dining Room Chairs	4/1/2000	SL / N/A	5.0000	6,856.58	6,856.58	0.00	6,856.58
390		Wheelchairs	4/1/2000	SL / N/A	10.0000	711.12	711.12	0.00	711.12
391		Display Panels	4/1/2000	SL / N/A	10.0000	2,686.00	2,686.00	0.00	2,686.00
392		Hair Dryer	4/1/2000	SL / N/A	8.0000	1,256.00	1,256.00	0.00	1,256.00
393		Dental Equipment	4/1/2000	SL / N/A	10.0000	8,580.00	8,580.00	0.00	8,580.00
394		Bed Rails	4/1/2000	SL / N/A	10.0000	1,245.85	1,245.85	0.00	1,245.85
395		Recliners	4/1/2000	SL / N/A	10.0000	1,025.61	1,025.61	0.00	1,025.61
396		Power Lift	4/1/2000	SL / N/A	10.0000	1,495.13	1,495.13	0.00	1,495.13
397		Linen Cart	11/1/2000	SL / N/A	10.0000	1,278.99	1,225.68	0.00	1,225.68
398		Magazine Display	1/1/2001	SL / N/A	10.0000	820.66	800.16	0.00	800.16
399		Snow Ex Sand Pro	1/1/2001	SL / N/A	10.0000	2,565.00	2,500.87	0.00	2,500.87
400		Computer & 2 Printers	1/1/2001	SL / N/A	3.0000	1,779.00	1,779.00	0.00	1,779.00
401		Power Lift w/Slings	1/1/2001	SL / N/A	10.0000	1,533.10	1,494.78	0.00	1,494.78
402		Wheel Chair	1/1/2001	SL / N/A	10.0000	751.68	732.87	0.00	732.87
432		DSL Router & Install	1/31/2001	SL / N/A	5.0000	758.00	758.00	0.00	758.00
403		Equip Van with lift	2/1/2001	SL / N/A	10.0000	920.40	905.06	0.00	905.06
404		Wheel Chair Lift	2/1/2001	SL / N/A	10.0000	850.00	835.83	0.00	835.83
405		Awnings	2/1/2001	SL / N/A	10.0000	8,087.00	7,952.21	0.00	7,952.21
406		Equip Van with lift	3/1/2001	SL / N/A	10.0000	920.40	912.73	0.00	912.73
407		Compressor and Condenser	4/1/2001	SL / N/A	10.0000	4,753.00	4,753.00	0.00	4,753.00
408		flat screen monitor	5/1/2001	SL / N/A	3.0000	2,320.00	2,320.00	0.00	2,320.00
409		21 Mattresses	5/1/2001	SL / N/A	10.0000	3,521.88	3,521.88	0.00	3,521.88
410		upgrade heating boiler	5/1/2001	SL / N/A	10.0000	5,210.00	5,210.00	0.00	5,210.00
411		Awnings	5/1/2001	SL / N/A	10.0000	8,087.00	8,087.00	0.00	8,087.00
412		Secure Care System	6/30/2001	SL / N/A	8.0000	9,498.00	9,498.00	0.00	9,498.00
413		Replace 2 Units	7/1/2001	SL / N/A	10.0000	6,691.00	6,691.00	0.00	6,691.00
414		Computer & Monitor	9/1/2001	SL / N/A	3.0000	950.00	950.00	0.00	950.00
415		HP Laserjet printer	10/16/2001	SL / N/A	3.0000	1,021.00	1,021.00	0.00	1,021.00
417		IV Wheelchair	12/18/2001	SL / N/A	10.0000	494.16	481.78	0.00	481.78
416		3 Life Cliner Recliners	12/19/2001	SL / N/A	10.0000	1,026.46	1,000.77	0.00	1,000.77
418		Microsoft Exchange server	12/20/2001	SL / N/A	3.0000	2,821.30	2,821.30	0.00	2,821.30

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Syste m No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
419		Compaq server	12/20/2001	SL / N/A	3.0000	11,765.70	11,765.70	0.00	11,765.70
420		HP adv stack switch	12/20/2001	SL / N/A	3.0000	1,795.00	1,795.00	0.00	1,795.00
421		10 PNES1012PTACS	12/21/2001	SL / N/A	10.0000	13,250.00	12,918.75	0.00	12,918.75
422		3 Mattresses	1/3/2002	SL / N/A	10.0000	1,173.96	1,144.59	0.00	1,144.59
423		Optiplex 240	1/23/2002	SL / N/A	3.0000	855.41	855.41	0.00	855.41
425		HP 1200N laser printer	2/12/2002	SL / N/A	5.0000	584.99	584.99	0.00	584.99
424		Whirlpool	2/19/2002	SL / N/A	5.0000	2,596.18	2,596.18	0.00	2,596.18
426		Optiplex 240+Flat Panel	3/8/2002	SL / N/A	5.0000	1,311.22	1,311.22	0.00	1,311.22
427		3 Optiplex 240	5/21/2002	SL / N/A	5.0000	2,685.00	2,685.00	0.00	2,685.00
428		Storage Cabinet	8/2/2002	SL / N/A	5.0000	517.71	517.71	0.00	517.71
429		Bed	8/20/2002	SL / N/A	10.0000	1,337.25	1,337.25	0.00	1,337.25
430		Bed	8/21/2002	SL / N/A	10.0000	1,522.57	1,522.57	0.00	1,522.57
431		Oxygen Concentrator	9/12/2002	SL / N/A	5.0000	1,372.20	1,372.20	0.00	1,372.20
433		Optiplex 240 +Flat Panel	9/12/2002	SL / N/A	5.0000	1,336.00	1,336.00	0.00	1,336.00
435		Walker	1/1/2003	SL / N/A	5.0000	669.50	669.50	0.00	669.50
436		Linen Cart	2/21/2003	SL / N/A	5.0000	406.37	406.37	0.00	406.37
437		Video Storage Cabinet	3/18/2003	SL / N/A	5.0000	373.00	373.00	0.00	373.00
438		Refrigerator	3/25/2003	SL / N/A	5.0000	1,099.01	1,099.01	0.00	1,099.01
439		30 Electric Beds	4/1/2003	SL / N/A	10.0000	38,125.03	38,125.03	0.00	38,125.03
440		Mattresses for new beds	4/2/2003	SL / N/A	10.0000	5,454.75	5,454.75	0.00	5,454.75
443		Dryer	4/3/2003	SL / N/A	10.0000	4,000.00	4,000.00	0.00	4,000.00
441		30 Bedside Cabinets	4/11/2003	SL / N/A	10.0000	7,179.00	7,179.00	0.00	7,179.00
444		Awning - Emp Entrance	4/22/2003	SL / N/A	10.0000	1,649.00	1,649.00	0.00	1,649.00
442		Defibrilator	4/24/2003	SL / N/A	10.0000	2,680.00	2,680.00	0.00	2,680.00
445		Ice Machine	7/10/2003	SL / N/A	5.0000	3,765.00	3,765.00	0.00	3,765.00
446		5 Draw lateral file	10/15/2003	SL / N/A	5.0000	2,001.00	2,001.00	0.00	2,001.00
447		Garbage disposal	10/17/2003	SL / N/A	5.0000	1,420.00	1,420.00	0.00	1,420.00
434		Med Cart	11/1/2003	SL / N/A	5.0000	631.50	631.50	0.00	631.50
448		5 Draw lateral file	12/22/2003	SL / N/A	5.0000	667.00	667.00	0.00	667.00
449		Wicker Furniture	12/23/2003	SL / N/A	5.0000	2,891.80	2,891.80	0.00	2,891.80
450		Pictures	2/16/2004	SL / N/A	5.0000	581.20	581.20	0.00	581.20
451		5 Draw lateral file	3/29/2004	SL / N/A	5.0000	681.37	681.37	0.00	681.37
452		Office Furniture	3/29/2004	SL / N/A	5.0000	539.00	539.00	0.00	539.00
453		Drying Storage Cart	3/29/2004	SL / N/A	5.0000	2,549.64	2,549.64	0.00	2,549.64
454		Vacuum	4/5/2004	SL / N/A	5.0000	279.98	279.98	0.00	279.98
455		Dell Computer (development)	6/25/2004	SL / N/A	3.0000	958.00	958.00	0.00	958.00
456		Beds - Carroll Healthcare	9/3/2004	SL / N/A	10.0000	26,890.00	26,890.00	0.00	26,890.00
457		Dell Computer (Malloy)	9/30/2004	SL / N/A	3.0000	880.00	880.00	0.00	880.00
458		Automatic Slicer	10/5/2004	SL / N/A	10.0000	6,538.59	6,538.59	0.00	6,538.59
459		Monitor (jane)	11/30/2004	SL / N/A	5.0000	199.99	199.99	0.00	199.99
460		table for therapy room	12/10/2004	SL / N/A	10.0000	2,997.54	2,997.54	0.00	2,997.54
461		Computer backup	12/30/2004	SL / N/A	5.0000	2,469.00	2,469.00	0.00	2,469.00
462		TV	2/14/2005	SL / N/A	5.0000	325.00	325.00	0.00	325.00
467		UPS backup	3/2/2005	SL / N/A	5.0000	421.00	371.88	0.00	371.88
463		Dell Computers (2)	3/31/2005	SL / N/A	5.0000	1,548.00	1,393.20	0.00	1,393.20

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
464		Beds	3/31/2005	SL / N/A	10.0000	3,646.76	3,464.41	0.00	3,464.41
465		Hill Rom	4/30/2005	SL / N/A	10.0000	887.77	850.76	0.00	850.76
466		New server, drives	4/30/2005	SL / N/A	5.0000	4,396.45	4,030.08	0.00	4,030.08
470		Fuel Tank	6/10/2005	SL / N/A	5.0000	1,095.00	1,022.00	0.00	1,022.00
473		Country Casual	6/24/2005	SL / N/A	5.0000	722.67	686.54	0.00	686.54
474		American Hotel Register	6/29/2005	SL / N/A	5.0000	292.46	277.84	0.00	277.84
469		Time Clocks	7/1/2005	SL / N/A	5.0000	9,775.00	9,286.25	0.00	9,286.25
472		Room air conditioner	7/6/2005	SL / N/A	5.0000	1,422.00	1,350.90	0.00	1,350.90
476		Donor Wall	9/1/2005	SL / N/A	5.0000	5,687.90	5,593.10	0.00	5,593.10
475		Floor Machine	9/10/2005	SL / N/A	5.0000	1,712.00	1,683.47	0.00	1,683.47
471		Room air conditioners	9/14/2005	SL / N/A	5.0000	2,844.00	2,796.60	0.00	2,796.60
479		Dell Computer	12/8/2005	SL / N/A	5.0000	910.00	910.00	0.00	910.00
478		Beds (30)	12/14/2005	SL / N/A	10.0000	41,717.60	41,717.60	0.00	41,717.60
477		Furnishings CON	2/2/2006	SL / N/A	5.0000	159,074.00	156,422.76	0.00	156,422.76
480		Food Processor (R301U)	2/16/2006	SL / N/A	10.0000	1,335.00	1,335.00	0.00	1,335.00
481		Sanitas Tub Lift Assem.	3/10/2006	SL / N/A	10.0000	2,050.67	2,050.67	0.00	2,050.67
482		Commercial Vacuum	3/10/2006	SL / N/A	5.0000	1,543.35	1,543.35	0.00	1,543.35
487		WB Mason Furniture	5/31/2006	SL / N/A	10.0000	770.00	770.00	0.00	770.00
484		1 Gallon 3 Speed Blender	6/9/2006	SL / N/A	10.0000	884.00	884.00	0.00	884.00
485		Stick Blender	6/9/2006	SL / N/A	10.0000	405.85	405.85	0.00	405.85
486		Food Tray Truck (2)	7/17/2006	SL / N/A	10.0000	4,085.08	4,085.08	0.00	4,085.08
489		?	12/13/2006	SL / N/A	10.0000	891.99	891.99	0.00	891.99
490		Furniture	4/16/2007	SL / N/A	10.0000	398.00	398.00	0.00	398.00
492		Additions Equipment	5/30/2007	SL / N/A	10.0000	234,858.30	234,858.30	0.00	234,858.30
483		Mattresses (10)	6/9/2007	SL / N/A	10.0000	2,100.04	2,100.04	0.00	2,100.04
491		File cabinet	7/18/2007	SL / N/A	10.0000	669.99	669.99	0.00	669.99
493		Furnishings	10/19/2007	SL / N/A	10.0000	6,002.00	6,002.00	0.00	6,002.00
488		disposal fridge	10/26/2007	No Calc / N/A	0.0000	-50.00	0.00	0.00	0.00
494		Bed	11/6/2007	SL / N/A	10.0000	3,198.00	3,198.00	0.00	3,198.00
495		Bench	11/21/2007	SL / N/A	10.0000	779.35	779.35	0.00	779.35
497		Planters & Bench	12/11/2007	SL / N/A	10.0000	1,548.40	1,548.40	0.00	1,548.40
496		Filing Cabinets	12/13/2007	SL / N/A	10.0000	588.00	588.00	0.00	588.00
498		Furniture	2/4/2008	SL / N/A	10.0000	4,555.21	4,555.21	0.00	4,555.21
499		Filing Cabinets	2/5/2008	SL / N/A	10.0000	588.27	588.27	0.00	588.27
500		8 Filing Cabinets	2/25/2008	SL / N/A	10.0000	4,599.92	4,599.92	0.00	4,599.92
501		6 Monitors	3/27/2008	SL / N/A	5.0000	1,116.00	1,116.00	0.00	1,116.00
504		2 Filing Cabinets	4/18/2008	SL / N/A	10.0000	1,113.12	1,113.12	0.00	1,113.12
507		Picture Frames	5/14/2008	SL / N/A	10.0000	1,185.00	1,185.00	0.00	1,185.00
503		Server Cabinet	5/21/2008	SL / N/A	5.0000	1,174.00	1,174.00	0.00	1,174.00
502		Server	5/27/2008	SL / N/A	5.0000	6,822.98	6,822.98	0.00	6,822.98
505		Filing Cabinets	6/10/2008	SL / N/A	10.0000	449.99	449.99	0.00	449.99
508		Furniture	6/10/2008	SL / N/A	10.0000	2,939.20	2,939.20	0.00	2,939.20
506		Bench	6/13/2008	SL / N/A	10.0000	1,638.27	1,638.27	0.00	1,638.27
509		Furniture Lobby	7/18/2008	SL / N/A	10.0000	985.55	985.55	0.00	985.55
510		Freezer	7/28/2008	SL / N/A	10.0000	2,072.00	2,072.00	0.00	2,072.00

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Fairview Operating									
Moveable Equipment									
511		Tray Truck	9/25/2008	SL / N/A	10.0000	4,763.10	4,763.10	0.00	4,763.10
512		Printer	12/24/2008	SL / N/A	5.0000	359.00	359.00	0.00	359.00
513		Workstations	1/21/2009	SL / N/A	5.0000	4,452.00	4,452.00	0.00	4,452.00
514		Printer	1/28/2009	SL / N/A	5.0000	274.24	274.24	0.00	274.24
515		Treatment Carts	1/7/2010	SL / N/A	10.0000	4,421.44	3,426.59	442.14	3,868.73
516		Mattress	2/15/2010	SL / N/A	10.0000	3,041.00	2,306.09	304.10	2,610.19
517		Food Processor	8/20/2010	SL / N/A	5.0000	3,257.79	3,257.79	0.00	3,257.79
672		3 Smart Buy 8000 Elite E8400	10/22/2010	SL / N/A	5.0000	2,546.97	2,546.97	0.00	2,546.97
673		4 HP Compaq Elite 8000 - Core 2	1/10/2011	SL / N/A	5.0000	3,400.00	3,400.00	0.00	3,400.00
674		Blixer - 4 Prong plug, 2-speed	3/14/2011	SL / N/A	5.0000	2,526.99	2,526.99	0.00	2,526.99
670		Dishwasher	4/25/2011	SL / N/A	10.0000	17,593.00	11,311.39	1,759.30	13,070.69
677		Direct Supply - Hoyer Lift	5/9/2011	SL / N/A	15.0000	2,667.98	1,141.33	177.87	1,319.20
675		New Awnings	5/24/2011	SL / N/A	15.0000	23,115.17	9,759.73	1,541.01	11,300.74
682		Lift	11/17/2011	SL / N/A	10.0000	2,648.98	1,545.25	264.90	1,810.15
684		Patient Bed	11/17/2011	SL / N/A	12.0000	1,708.99	830.78	142.42	973.20
685		Patient Bed	12/7/2011	SL / N/A	12.0000	3,417.98	1,661.51	284.83	1,946.34
686		Computer	1/27/2012	SL / N/A	5.0000	2,739.74	2,739.74	0.00	2,739.74
687		Tablets	2/2/2012	SL / N/A	3.0000	14,753.36	14,753.36	0.00	14,753.36
689		Patient Bed	3/21/2012	SL / N/A	12.0000	3,040.38	1,393.54	253.37	1,646.91
688		Patient Bed	4/20/2012	SL / N/A	12.0000	3,040.50	1,372.48	253.38	1,625.86
690		Bed Frame	5/21/2012	SL / N/A	15.0000	2,528.25	898.93	168.55	1,067.48
691		Patient Bed	5/21/2012	SL / N/A	15.0000	3,040.50	1,081.07	202.70	1,283.77
697		Patient Bed	6/21/2012	SL / N/A	12.0000	3,040.50	1,330.25	253.38	1,583.63
698		Security System	7/5/2012	SL / N/A	8.0000	3,515.52	2,307.06	439.44	2,746.50
703		Patient Bed	2/18/2013	SL / N/A	12.0000	2,097.10	800.98	174.76	975.74
700		Dragon Medical Practice with	2/22/2013	SL / N/A	3.0000	3,149.99	3,149.99	0.00	3,149.99
704		On Shift Software	2/26/2013	SL / N/A	3.0000	10,200.00	10,200.00	0.00	10,200.00
714		Patient Bed	4/8/2013	SL / N/A	12.0000	1,614.37	605.39	134.53	739.92
701		Kronos Accounting Software	4/25/2013	SL / N/A	3.0000	17,019.15	17,019.15	0.00	17,019.15
702		Chair Re-upholstery	5/10/2013	SL / N/A	15.0000	3,776.52	1,111.98	251.77	1,363.75
715		Patient Bed	8/9/2013	SL / N/A	12.0000	1,883.32	653.92	156.94	810.86
726		Sandwich Prep Table	9/13/2013	SL / N/A	15.0000	2,273.99	619.03	151.60	770.63
727		40" pass thru glass door	9/13/2013	SL / N/A	10.0000	2,951.77	1,205.32	295.18	1,500.50
747		Food prep table	10/1/2013	SL / N/A	15.0000	2,274.00	606.40	151.60	758.00
748		Refrigerator	10/1/2013	SL / N/A	10.0000	2,952.00	1,180.80	295.20	1,476.00
746		personal computer	11/22/2013	SL / N/A	3.0000	1,617.00	1,617.00	0.00	1,617.00
728		Medline Advantage Countour 3.3	12/13/2013	SL / N/A	15.0000	615.00	157.17	41.00	198.17
729		4 Motor Hi-Low Bed	12/13/2013	SL / N/A	15.0000	5,303.10	1,355.24	353.54	1,708.78
735		SDS Medical Waste Machine,	12/18/2013	SL / N/A	10.0000	4,826.90	1,810.09	482.69	2,292.78
761		Employee Lounge refrigerator	2/15/2014	SL / N/A	10.0000	639.00	228.97	63.90	292.87
731		Portable Dentist Lighting and	2/27/2014	SL / N/A	10.0000	8,921.00	3,196.69	892.10	4,088.79
730		Hydraulic Wheelchair Lift	3/1/2014	SL / N/A	10.0000	13,982.00	5,010.22	1,398.20	6,408.42
764		Dental Office shades and mirror	3/14/2014	SL / N/A	5.0000	219.00	156.95	43.80	200.75
732		Xerox 5855APT2 Copier	3/19/2014	SL / N/A	5.0000	10,000.00	7,000.00	2,000.00	9,000.00
762		Beauty Shop TV	3/20/2014	SL / N/A	5.0000	298.00	208.60	59.60	268.20

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Fairview Operating									
Moveable Equipment									
763		Beauty Shop chair	3/20/2014	SL / N/A	15.0000	263.00	61.36	17.53	78.89
765		Water purifier/ice maker	3/31/2014	SL / N/A	10.0000	2,629.00	920.15	262.90	1,183.05
733		ECS Hardware	4/30/2014	SL / N/A	5.0000	2,520.00	1,722.00	504.00	2,226.00
752		small AC system - Daikin PTAC	5/8/2014	SL / N/A	5.0000	8,000.00	5,466.67	1,600.00	7,066.67
734		Used RTV 1100 Kubota Yr 2011	6/11/2014	SL / N/A	10.0000	13,400.00	4,466.67	1,340.00	5,806.67
753		HiFi Ceiling Speakers and BlueRay	6/20/2014	SL / N/A	5.0000	3,461.00	2,249.65	692.20	2,941.85
766		Computer networking equip	6/27/2014	SL / N/A	5.0000	3,747.00	2,435.55	749.40	3,184.95
750		Electric bed	6/28/2014	SL / N/A	12.0000	5,355.00	1,450.31	446.25	1,896.56
751		personal computer	7/1/2014	SL / N/A	5.0000	28,380.00	18,447.00	5,676.00	24,123.00
754		telephone system - therapy room	8/9/2014	SL / N/A	10.0000	2,562.00	811.30	256.20	1,067.50
755		therapy table - therapy room	8/9/2014	SL / N/A	15.0000	2,564.00	541.28	170.93	712.21
756		appliances - therapy room	8/9/2014	SL / N/A	10.0000	1,357.00	429.72	135.70	565.42
757		microwave - therapy room	8/9/2014	SL / N/A	5.0000	220.00	139.33	44.00	183.33
758		furniture - therapy room	8/9/2014	SL / N/A	15.0000	3,225.00	680.83	215.00	895.83
759		patient lift - therapy room	8/9/2014	SL / N/A	10.0000	1,349.00	427.18	134.90	562.08
767		computers and software	9/10/2014	MSL / MQ	3.0000	17,868.00	17,868.00	0.00	17,868.00
770		3 Lenovo M73z Computers and	11/8/2014	SL / N/A	5.0000	2,321.56	1,354.24	464.31	1,818.55
772		6 Marks Entry Levers, Rekey	11/13/2014	SL / N/A	15.0000	1,002.00	194.83	66.80	261.63
773		Used Bobcat S-70 Skid Steer	11/14/2014	SL / N/A	10.0000	19,200.00	5,600.00	1,920.00	7,520.00
774		Kubota 10 Cu Ft CArgo Box	11/14/2014	SL / N/A	10.0000	5,300.00	1,545.83	530.00	2,075.83
775		Touchfree Ice Maker & Dispenser	12/31/2014	SL / N/A	10.0000	2,467.12	678.45	246.71	925.16
776		Speco Video camera 912mm, 19"	12/31/2014	SL / N/A	5.0000	1,260.55	693.30	252.11	945.41
786		Installation of new HP Proliant	12/31/2014	SL / N/A	5.0000	3,950.00	2,172.50	790.00	2,962.50
777		3 Unimac dryers, model	2/20/2015	SL / N/A	10.0000	20,952.00	5,412.60	2,095.20	7,507.80
798		Rehab Room 2 Furniture Kwalu	2/23/2015	SL / N/A	15.0000	6,241.86	1,074.98	416.12	1,491.10
799		Activity Room Furniture Kwalu	2/23/2015	SL / N/A	15.0000	1,389.80	239.35	92.65	332.00
778		Scrubber Speed floor scrubber,	3/12/2015	SL / N/A	5.0000	9,360.00	4,836.00	1,872.00	6,708.00
779		SDS Medical Waste Machine	3/18/2015	SL / N/A	10.0000	2,201.80	550.45	220.18	770.63
785		7 TVs & Mounts	3/20/2015	SL / N/A	5.0000	2,382.86	1,191.43	476.57	1,668.00
784		Celing Tile Replacement from	3/25/2015	SL / N/A	10.0000	5,117.42	1,279.35	511.74	1,791.09
797		19 Beds from Direct Supply	5/15/2015	SL / N/A	12.0000	10,517.60	2,118.14	876.47	2,994.61
780		36 EC Beds from Direct supply	7/1/2015	SL / N/A	10.0000	13,679.55	3,077.91	1,367.96	4,445.87
783		12 Evolution Gas Boilerless	7/1/2015	SL / N/A	5.0000	16,153.85	7,269.23	3,230.77	10,500.00
781		36 EC Bed's with from Direct	7/29/2015	SL / N/A	10.0000	13,502.91	2,925.63	1,350.29	4,275.92
800		ECG monitor and stand from	7/29/2015	SL / N/A	7.0000	2,498.00	773.20	356.86	1,130.06
843		Lenovo personal computers 908-	8/1/2015	SL / N/A	3.0000	6,980.00	5,041.12	1,938.88	6,980.00
801		HoyerPro Journey Sit-to-Stand Lift	8/11/2015	SL / N/A	10.0000	2,671.99	578.93	267.20	846.13
802		Electrotherapy Ultrasound EMG	8/13/2015	SL / N/A	7.0000	4,282.48	1,325.52	611.78	1,937.30
803		Diathermy shortwave SWD100	8/13/2015	SL / N/A	7.0000	7,048.47	2,181.66	1,006.92	3,188.58
804		Active Passive Trainer	8/25/2015	SL / N/A	15.0000	6,285.72	873.02	419.05	1,292.07
868		Furniture; armchairs, tables and	10/1/2015	SL / N/A	15.0000	25,337.35	3,378.32	1,689.16	5,067.48
874		Steamer	10/1/2015	SL / N/A	15.0000	10,426.60	1,390.22	695.11	2,085.33
876		Exhaust Fan	10/1/2015	SL / N/A	10.0000	4,135.00	827.00	413.50	1,240.50
878		Beds	10/1/2015	SL / N/A	12.0000	19,989.20	3,331.54	1,665.77	4,997.31
886		Ultrasound Machine	10/15/2015	SL / N/A	7.0000	2,512.00	717.72	358.86	1,076.58
870		Clinical Mattress	11/1/2015	SL / N/A	5.0000	2,560.00	981.33	512.00	1,493.33

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
872		Kubota and plow (tractors)	12/1/2015	SL / N/A	10.0000	26,100.00	4,785.00	2,610.00	7,395.00
875		Television	12/1/2015	SL / N/A	5.0000	5,078.27	1,862.02	1,015.65	2,877.67
881		Mattresses	1/1/2016	SL / N/A	5.0000	17,616.67	6,165.83	3,523.33	9,689.16
883		Lenovo think station with memory	2/1/2016	SL / N/A	5.0000	1,358.98	453.00	271.80	724.80
880		Table	3/1/2016	SL / N/A	15.0000	2,389.88	252.27	159.33	411.60
885		Furniture	3/1/2016	SL / N/A	15.0000	2,584.11	272.76	172.27	445.03
877		Telephone System	4/1/2016	SL / N/A	10.0000	21,285.64	3,192.84	2,128.56	5,321.40
871		Oxygen Concentrators	5/31/2016	SL / N/A	5.0000	7,140.00	1,904.00	1,428.00	3,332.00
879		Beds	6/1/2016	SL / N/A	12.0000	13,909.56	1,545.51	1,159.13	2,704.64
882		Prokop Signs	7/1/2016	SL / N/A	10.0000	11,926.50	1,490.81	1,192.65	2,683.46
869		Furniture; beds, chairs and tables	8/1/2016	SL / N/A	15.0000	18,546.38	1,442.50	1,236.43	2,678.93
873		Island Air PTAC Units - Air	8/1/2016	SL / N/A	5.0000	15,261.64	3,561.05	3,052.33	6,613.38
884		Wall Hangings	9/1/2016	SL / N/A	10.0000	1,345.00	145.71	134.50	280.21
912		Dining Armchair	10/28/2016	SL / N/A	15.0000	811.27	49.57	54.08	103.65
913		Tabletop	10/28/2016	SL / N/A	15.0000	507.29	31.00	33.82	64.82
914		Matress Heel Slope	10/28/2016	SL / N/A	5.0000	442.10	81.05	88.42	169.47
915		Easy Care Bed	10/28/2016	SL / N/A	15.0000	7,512.08	459.08	500.81	959.89
916		Dining Armchair #2	11/28/2016	SL / N/A	15.0000	811.27	45.07	54.08	99.15
917		Tabletop #2	11/28/2016	SL / N/A	15.0000	507.29	28.18	33.82	62.00
918		Matress Heel Slope #2	11/28/2016	SL / N/A	5.0000	442.10	73.68	88.42	162.10
919		Easy Care Bed #2	11/28/2016	SL / N/A	15.0000	7,512.21	417.34	500.81	918.15
924		Desk	12/2/2016	SL / N/A	20.0000	1,381.58	57.57	69.08	126.65
925		Storage Cabinet with doors	12/2/2016	SL / N/A	15.0000	456.79	25.37	30.45	55.82
926		Wardrobe/Storage Cabinet	12/2/2016	SL / N/A	15.0000	1,093.46	60.75	72.90	133.65
927		Two Guest Chairs	12/2/2016	SL / N/A	15.0000	801.46	44.52	53.43	97.95
928		Table	12/2/2016	SL / N/A	15.0000	507.00	28.17	33.80	61.97
929		Desk Chair	12/2/2016	SL / N/A	10.0000	377.33	31.44	37.73	69.17
920		Dining Armchair #3	12/28/2016	SL / N/A	15.0000	811.27	40.56	54.08	94.64
921		Tabletop #3	12/28/2016	SL / N/A	15.0000	507.29	25.37	33.82	59.19
922		Matress Heel Slope #3	12/28/2016	SL / N/A	5.0000	442.10	66.32	88.42	154.74
923		Easy Care Bed #3	12/28/2016	SL / N/A	15.0000	7,512.85	375.65	500.86	876.51
1115		Stool	1/2/2017	SL / N/A	10.0000	159.75	11.99	15.98	27.97
930		Snow Thrower	1/7/2017	SL / N/A	5.0000	1,699.95	254.99	339.99	594.98
931		Lenovo Thinkpad Computers	1/31/2017	SL / N/A	3.0000	1,137.82	252.85	379.27	632.12
938		Telephones #3	2/28/2017	SL / N/A	10.0000	47,676.00	2,781.10	4,767.60	7,548.70
986		Overbed Tables	3/1/2017	SL / N/A	15.0000	354.00	13.77	23.60	37.37
987		Overbed Light	3/1/2017	SL / N/A	10.0000	797.36	46.51	79.74	126.25
988		Mirror	3/11/2017	SL / N/A	10.0000	638.85	37.27	63.89	101.16
989		Wardrobe	3/11/2017	SL / N/A	15.0000	589.34	22.92	39.29	62.21
990		4 Drawer Chest	3/11/2017	SL / N/A	15.0000	413.43	16.08	27.56	43.64
991		Bedside Cabinet	3/11/2017	SL / N/A	15.0000	250.79	9.75	16.72	26.47
992		Headset	3/11/2017	SL / N/A	15.0000	164.55	6.40	10.97	17.37
997		End Table	3/11/2017	SL / N/A	15.0000	500.73	19.47	33.38	52.85
993		Bedside Cabinet	3/16/2017	SL / N/A	15.0000	273.25	10.63	18.22	28.85
994		Wardrobe	3/16/2017	SL / N/A	15.0000	626.25	24.35	41.75	66.10
995		4 Drawer Chest	3/16/2017	SL / N/A	15.0000	450.25	17.51	30.02	47.53
996		Head Set	3/16/2017	SL / N/A	15.0000	186.25	7.24	12.42	19.66

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Fairview Operating									
Moveable Equipment									
932		Telephones	4/1/2017	SL / N/A	10.0000	1,878.15	93.91	187.82	281.73
933		Telephones #2	4/1/2017	SL / N/A	10.0000	1,575.60	78.78	157.56	236.34
934		Telephones and Wall Mounts	4/1/2017	SL / N/A	10.0000	2,686.65	134.34	268.67	403.01
936		John Deere Mower #2	4/3/2017	SL / N/A	5.0000	2,893.95	289.40	578.79	868.19
935		John Deere Mower	4/17/2017	SL / N/A	5.0000	6,019.00	501.58	1,203.80	1,705.38
937		Island Air Unites	5/1/2017	SL / N/A	5.0000	3,200.00	266.67	640.00	906.67
998		Rocking chair	5/11/2017	SL / N/A	15.0000	1,033.72	28.71	68.91	97.62
999		End table - veneer top	7/11/2017	SL / N/A	15.0000	671.44	11.19	44.76	55.95
1000		Coffee table - veneer top	7/11/2017	SL / N/A	15.0000	469.44	7.83	31.30	39.13
1001		Occasional chairs	7/11/2017	SL / N/A	15.0000	747.44	12.46	49.83	62.29
1002		Lounge Chairs	7/11/2017	SL / N/A	15.0000	1,601.44	26.69	106.76	133.45
1003		Treadmill	7/19/2017	SL / N/A	8.0000	1,742.81	36.31	217.85	254.16
1004		Defibrillator	7/19/2017	SL / N/A	5.0000	776.07	25.87	155.21	181.08
903	D	Portable chair scale	8/1/2017	SL / N/A	10.0000	3,900.00	65.00	0.00	65.00
953	D	Blood pressure cuff	8/1/2017	SL / N/A	8.0000	1,000.00	20.83	0.00	20.83
954	D	Blood glucose monitoring system	8/1/2017	SL / N/A	5.0000	3,900.00	130.00	0.00	130.00
955	D	Vital signs cart	8/1/2017	SL / N/A	10.0000	4,052.00	67.53	0.00	67.53
1005		Treadmill	8/18/2017	SL / N/A	8.0000	1,742.82	18.15	217.85	236.00
1006		Defibrillator	8/18/2017	SL / N/A	5.0000	776.08	12.93	155.22	168.15
949		Chairs and End Table	8/31/2017	SL / N/A	15.0000	1,105.95	6.14	73.73	79.87
973		Therapy Tables	9/1/2017	SL / N/A	15.0000	1,575.50	8.75	105.03	113.78
975		Treadmill	9/1/2017	SL / N/A	8.0000	1,310.75	13.65	163.84	177.49
976		Cross Trainer	9/1/2017	SL / N/A	15.0000	1,041.00	5.78	69.40	75.18
977		Privacy Curtain	9/1/2017	SL / N/A	5.0000	197.00	3.28	39.40	42.68
978		Rack w mirror	9/1/2017	SL / N/A	10.0000	237.75	1.98	23.78	25.76
979		Parallel bars	9/1/2017	SL / N/A	15.0000	390.50	2.17	26.03	28.20
980		Exercise equipment	9/1/2017	SL / N/A	10.0000	831.44	6.93	83.14	90.07
981		Heat pack delivery system	9/1/2017	SL / N/A	5.0000	369.00	6.15	73.80	79.95
1007		telephones	9/1/2017	SL / N/A	10.0000	9,332.15	77.77	933.22	1,010.99
971		Treadmill	9/18/2017	SL / N/A	8.0000	1,742.81	0.00	217.85	217.85
972		Defibrillator	9/18/2017	SL / N/A	5.0000	776.07	0.00	155.21	155.21
862		Floor Lift	9/19/2017	SL / N/A	10.0000	1,349.99	0.00	135.00	135.00
982		Defibrillator	9/27/2017	SL / N/A	5.0000	1,618.12	0.00	323.62	323.62
983		Desktop computer	9/28/2017	SL / N/A	5.0000	899.99	0.00	180.00	180.00
984		Laptop computer	9/28/2017	SL / N/A	3.0000	3,996.00	0.00	1,332.00	1,332.00
985		Portable Air Conditioners	9/28/2017	SL / N/A	5.0000	2,232.00	0.00	446.40	446.40
1114		Applied Comfort/PTACs	10/1/2017	SL / N/A	15.0000	5,000.00	0.00	333.33	333.33
1037		Therapy Tables	10/2/2017	SL / N/A	15.0000	4,726.50	0.00	315.10	315.10
1116		Treadmill	10/2/2017	SL / N/A	8.0000	3,932.25	0.00	491.53	491.53
1117		Cross trainer	10/2/2017	M / HY	15.0000	3,123.00	0.00	3,123.00	3,123.00
1118		Privacy curtain	10/2/2017	SL / N/A	5.0000	591.00	0.00	118.20	118.20
1119		Rack with mirror	10/2/2017	SL / N/A	10.0000	713.25	0.00	71.33	71.33
1120		Parallel bars	10/2/2017	SL / N/A	15.0000	1,171.50	0.00	78.10	78.10
1121		Exercise equipment	10/2/2017	SL / N/A	10.0000	2,494.32	0.00	249.43	249.43
1122		Heat pack delivery system	10/2/2017	SYD / N/A	5.0000	1,107.00	0.00	369.00	369.00
1141		Fairview Cardiac Rehab	10/18/2017	SL / N/A	15.0000	2,518.92	0.00	153.94	153.94
1124		Stool	11/1/2017	SL / N/A	10.0000	479.25	0.00	43.94	43.94
1149		1/3 deposit for UniMac Washer	11/20/2017	SL / N/A	14.0000	4,884.60	0.00	290.75	290.75

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Fairview Operating									
Moveable Equipment									
1111		Reclass Fixed Asset Pro Car	3/31/2018	SL / N/A	5.0000	16,263.00	0.00	1,626.30	1,626.30
1143		3 Geriatric Beds	4/2/2018	SL / N/A	10.0000	3,897.00	0.00	194.85	194.85
1144		6 Pivot Bars	4/2/2018	SL / N/A	10.0000	598.50	0.00	29.93	29.93
1145		3 Headboards	4/2/2018	SL / N/A	10.0000	225.00	0.00	11.25	11.25
1146		3 Footboards	4/2/2018	SL / N/A	10.0000	225.00	0.00	11.25	11.25
1150		UniMac Washer	5/31/2018	SL / N/A	14.0000	4,958.70	0.00	118.06	118.06
1147		Authentic Pizza Oven	8/24/2018	SL / N/A	10.0000	1,795.00	0.00	14.96	14.96
1148		Self Contained Pizza Prep Table	8/30/2018	SL / N/A	15.0000	2,071.00	0.00	11.51	11.51
Subtotal: Moveable Equipment						2,448,356.10	1,832,306.83	94,865.53	1,927,172.36
Less dispositions and exchanges:						12,852.00	283.36	0.00	283.36
Net for: Moveable Equipment						2,435,504.10	1,832,023.47	94,865.53	1,926,889.00
Non Moveable Equipment									
128		Hot Water Tank	4/1/1983	SL / N/A	20.0000	3,485.58	3,485.58	0.00	3,485.58
129		Patient Security System	4/1/1991	SL / N/A	20.0000	11,843.41	11,843.41	0.00	11,843.41
130		Hot Water TANK	4/1/1991	SL / N/A	20.0000	3,586.29	3,586.29	0.00	3,586.29
131		Hot Water Tank	4/1/1991	SL / N/A	20.0000	4,040.40	4,040.40	0.00	4,040.40
132		Labor - Hot Water Tank	4/1/1991	SL / N/A	20.0000	7,750.29	7,750.29	0.00	7,750.29
133		Air Conditioner	4/1/1991	SL / N/A	10.0000	984.00	984.00	0.00	984.00
134		A/C Blower	4/1/1991	SL / N/A	10.0000	1,138.24	1,138.24	0.00	1,138.24
135		Install Patient Security	4/1/1991	SL / N/A	20.0000	725.00	725.00	0.00	725.00
136		Air Conditioner	4/1/1991	SL / N/A	10.0000	984.00	984.00	0.00	984.00
137		A/C Room Unit	4/1/1992	SL / N/A	10.0000	19,400.00	19,400.00	0.00	19,400.00
138		A/C Compressor	4/1/1992	SL / N/A	15.0000	827.20	827.20	0.00	827.20
139		A/C Roof	4/1/1992	SL / N/A	15.0000	2,464.27	2,464.27	0.00	2,464.27
140		Condensor Water	4/1/1992	SL / N/A	10.0000	4,537.30	4,537.30	0.00	4,537.30
141		Fire Box	4/1/1992	SL / N/A	15.0000	1,816.04	1,816.04	0.00	1,816.04
142		Sound System	4/1/1992	SL / N/A	15.0000	7,385.00	7,385.00	0.00	7,385.00
143		Smoke Detector System	4/1/1992	SL / N/A	15.0000	949.00	949.00	0.00	949.00
144		Phone System	4/1/1992	SL / N/A	20.0000	1,142.00	1,142.00	0.00	1,142.00
145		A/C Room Units	4/1/1992	SL / N/A	10.0000	10,825.00	10,825.00	0.00	10,825.00
146		A/C Room Units	4/1/1993	SL / N/A	10.0000	20,400.00	20,400.00	0.00	20,400.00
147		Phone System	4/10/1993	SL / N/A	10.0000	578.00	578.00	0.00	578.00
148		Patient Security System	4/1/1994	SL / N/A	20.0000	15,542.00	15,542.00	0.00	15,542.00
149		Patient Security System	4/1/1994	SL / N/A	20.0000	334.00	334.00	0.00	334.00
150		A/C Roof Unit	4/1/1994	SL / N/A	10.0000	2,965.00	2,965.00	0.00	2,965.00
151		Hot Water Alarm	4/1/1994	SL / N/A	15.0000	1,293.37	1,293.37	0.00	1,293.37
152		A/C Units	4/1/1994	SL / N/A	10.0000	21,650.00	21,650.00	0.00	21,650.00
153		Hot Water Alarm	4/1/1995	SL / N/A	15.0000	727.86	727.86	0.00	727.86
154		Combustion Chambers	4/1/1995	SL / N/A	10.0000	18,980.77	18,980.77	0.00	18,980.77
155		Hot Water Piping	4/1/1995	SL / N/A	10.0000	5,147.01	5,147.01	0.00	5,147.01
156		Patient Security System	4/1/1995	SL / N/A	20.0000	5,775.00	5,775.00	0.00	5,775.00
157		Secure Care	4/1/1995	SL / N/A	20.0000	214.84	214.84	0.00	214.84
158		2 Sprinklers	4/1/1995	SL / N/A	20.0000	1,124.00	1,124.00	0.00	1,124.00
159		A/C Room Units	4/1/1995	SL / N/A	10.0000	11,240.00	11,240.00	0.00	11,240.00
160		TV Tower	4/1/1995	SL / N/A	10.0000	12,000.00	12,000.00	0.00	12,000.00
161		Smoke Detectors	4/1/1995	SL / N/A	15.0000	1,032.00	1,032.00	0.00	1,032.00
162		Sink Counter	4/1/1996	SL / N/A	20.0000	18,156.00	18,156.00	0.00	18,156.00

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Fairview Operating									
Non Moveable Equipment									
163		Local Channel Antenna	4/1/1996	SL / N/A	10.0000	3,500.00	3,500.00	0.00	3,500.00
164		Hot Water Tank	4/1/1996	SL / N/A	20.0000	4,076.77	4,076.77	0.00	4,076.77
165		Dryer Exhaust	4/1/1996	SL / N/A	15.0000	503.50	503.50	0.00	503.50
166		Oil Tank	4/1/1996	SL / N/A	20.0000	105,385.57	105,385.57	0.00	105,385.57
167		Oil Tank	4/1/1996	SL / N/A	20.0000	315.00	315.00	0.00	315.00
168		Oil Tank	4/1/1996	SL / N/A	20.0000	3,280.00	3,280.00	0.00	3,280.00
169		Phone Cable	4/1/1996	SL / N/A	20.0000	1,383.62	1,383.62	0.00	1,383.62
170		Butcher Block	4/1/1996	SL / N/A	20.0000	550.00	550.00	0.00	550.00
171		Nurse Wing Signs	4/1/1997	SL / N/A	10.0000	5,725.00	5,725.00	0.00	5,725.00
172		Phone Cable	4/1/1997	SL / N/A	20.0000	951.15	951.15	0.00	951.15
173		Room A/C Units	4/1/1997	SL / N/A	10.0000	6,943.00	6,943.00	0.00	6,943.00
174		Water Heater	9/30/2001	SL / N/A	10.0000	3,480.00	3,480.00	0.00	3,480.00
175		Automatic Transfer Switch	12/4/2002	SL / N/A	20.0000	10,873.05	8,064.15	543.65	8,607.80
176		Blockheater	12/18/2002	SL / N/A	20.0000	701.05	519.92	35.05	554.97
177		Dryer Overhall	6/8/2006	SL / N/A	10.0000	1,380.14	1,380.14	0.00	1,380.14
178		Dryer	7/31/2006	SL / N/A	10.0000	1,371.85	1,371.85	0.00	1,371.85
179		Dryer	9/30/2006	SL / N/A	10.0000	3,303.07	3,303.07	0.00	3,303.07
180		Washer overhaul	10/31/2006	SL / N/A	10.0000	4,828.73	4,828.73	0.00	4,828.73
181		Overhaul	11/30/2006	SL / N/A	10.0000	2,601.54	2,601.54	0.00	2,601.54
182		Addition Nonmovable	5/30/2007	SL / N/A	10.0000	97,493.57	97,493.57	0.00	97,493.57
183		Room Air Conditioners (2)	8/24/2009	SL / N/A	5.0000	4,000.00	4,000.00	0.00	4,000.00
184		Replace Heaters	10/29/2009	SL / N/A	10.0000	23,662.68	18,732.97	2,366.27	21,099.24
185		Trane Air Handling Unit	11/23/2009	SL / N/A	5.0000	10,035.00	10,035.00	0.00	10,035.00
186		Fire Alarm Modules	12/14/2009	SL / N/A	10.0000	6,401.29	5,014.35	640.13	5,654.48
187		Room Air Conditioners (2)	8/10/2010	SL / N/A	5.0000	4,000.00	4,000.00	0.00	4,000.00
188		Outdoor Cooling Units	8/20/2010	SL / N/A	10.0000	8,868.00	6,281.50	886.80	7,168.30
189		Room Air Conditioners (2)	9/10/2010	SL / N/A	5.0000	4,000.00	4,000.00	0.00	4,000.00
190		Room Air Conditioners (2)	9/27/2010	SL / N/A	5.0000	4,000.00	4,000.00	0.00	4,000.00
669		Replace Air Handler Unit	11/4/2010	SL / N/A	20.0000	20,568.63	7,113.31	1,028.43	8,141.74
671		Air Unit - Swan SI-51732	7/20/2011	SL / N/A	20.0000	4,200.00	1,295.00	210.00	1,505.00
676		Air Handler Unit - 52402	9/1/2011	SL / N/A	20.0000	6,000.00	1,825.00	300.00	2,125.00
681		Sign	5/12/2012	SL / N/A	5.0000	3,998.59	3,998.59	0.00	3,998.59
683		Electrical Panel	5/14/2012	SL / N/A	20.0000	4,752.00	1,287.00	237.60	1,524.60
680		New addition heating bladder tank	5/15/2012	SL / N/A	20.0000	2,594.00	702.54	129.70	832.24
695		Air Unit - Swan - SI-54760	7/10/2012	SL / N/A	20.0000	8,000.00	2,100.00	400.00	2,500.00
696		Split System Air Conditioning	7/27/2012	SL / N/A	5.0000	12,322.00	12,322.00	0.00	12,322.00
708		Sign - additional Items	11/1/2012	SL / N/A	10.0000	1,752.29	861.55	175.23	1,036.78
709		Security System	4/20/2013	SL / N/A	8.0000	11,088.00	6,121.50	1,386.00	7,507.50
712		Air Unit - Swan SI-57404	6/26/2013	SL / N/A	20.0000	8,000.00	1,700.00	400.00	2,100.00
713		Air Handling Unit	7/31/2013	SL / N/A	20.0000	7,858.00	1,637.08	392.90	2,029.98
768		Installation of 8 new HiFi Ceiling	10/1/2014	SL / N/A	5.0000	1,674.73	1,004.85	334.95	1,339.80
749		Installation of a sink in kitchen	3/3/2015	SL / N/A	20.0000	1,247.19	161.10	62.36	223.46
769		OSHA- Eye Wash Stations	3/3/2015	SL / N/A	20.0000	9,236.71	1,193.09	461.84	1,654.93
796		Elevator NK029717001	8/13/2015	SL / N/A	20.0000	23,250.00	2,518.75	1,162.50	3,681.25
863		Heating System (Laundry)	11/30/2015	SL / N/A	10.0000	6,135.00	1,124.75	613.50	1,738.25
864		Smarthome Projection Screen	2/1/2016	SL / N/A	10.0000	13,238.45	2,206.42	1,323.85	3,530.27

[ODD001]
Depreciation Expense

Sorted: General - location

Financial
10/01/2017 - 09/30/2018

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Non Moveable Equipment									
866		HP switches for telephone system	3/11/2016	SL / N/A	10.0000	22,270.98	3,526.24	2,227.10	5,753.34
867		Motor Elevator Replacement	9/22/2016	SL / N/A	20.0000	12,491.35	624.57	624.57	1,249.14
939		Epoxy finish for shower room	10/3/2016	SL / N/A	5.0000	7,750.00	1,550.00	1,550.00	3,100.00
941		Power Unit	11/2/2016	SL / N/A	20.0000	12,491.35	572.52	624.57	1,197.09
940		Underground Oil Line	2/13/2017	SL / N/A	20.0000	13,566.75	452.23	678.34	1,130.57
942		Steam Table	6/2/2017	SL / N/A	15.0000	6,399.00	142.20	426.60	568.80
950		Walk in Cooler	7/31/2017	SL / N/A	15.0000	1,061.15	11.79	70.74	82.53
951		Walk in Cooler #2	7/31/2017	SL / N/A	15.0000	3,208.63	35.65	213.91	249.56
952		HVAC System	8/1/2017	SL / N/A	15.0000	14,432.00	160.36	962.13	1,122.49
1008		relay base for elevator	9/25/2017	SL / N/A	20.0000	1,519.00	0.00	75.95	75.95
1151		Double egress doors	11/24/2017	SL / N/A	20.0000	9,501.48	0.00	395.89	395.89
1152		Sonic Wall TZ Network	3/14/2018	SL / N/A	3.0000	1,553.00	0.00	301.97	301.97
1153		Rack Mount	3/14/2018	SL / N/A	3.0000	328.00	0.00	63.78	63.78
1154		Shipping & Handling	3/14/2018	SL / N/A	3.0000	10.00	0.00	1.94	1.94
Subtotal: Non Moveable Equipment						797,154.73	589,011.36	21,308.25	610,319.61
Less dispositions and exchanges:						0.00	0.00	0.00	0.00
Net for: Non Moveable Equipment						797,154.73	589,011.36	21,308.25	610,319.61
Transportation Equipment									
126		Paint Job - Wagon	4/1/2000	SL / N/A	3.0000	2,183.00	2,183.00	0.00	2,183.00
707		Wheelchair Van	3/7/2013	SL / N/A	5.0000	11,689.88	10,715.74	974.14	11,689.88
1112		Ford Truck	11/30/2017	SL / N/A	4.0000	26,599.00	0.00	5,541.46	5,541.46
1113		2018 Ford Transit T-350	8/29/2018	SL / N/A	4.0000	41,054.00	0.00	855.29	855.29
Subtotal: Transportation Equipment						81,525.88	12,898.74	7,370.89	20,269.63
Less dispositions and exchanges:						0.00	0.00	0.00	0.00
Net for: Transportation Equipment						81,525.88	12,898.74	7,370.89	20,269.63
Subtotal: Fairview Operating						14,545,050.13	8,864,821.90	455,010.10	9,319,832.00
Less dispositions and exchanges:						12,852.00	283.36	0.00	283.36
Net for: Fairview Operating						14,532,198.13	8,864,538.54	455,010.10	9,319,548.64

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Odd Fellows Home of CT, b/d/a Fairview			258c		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Amortization Expense	11	2013	240	11,318	2,137	SL		746	
2. Amortization Expense	3	2017	360	141,743	11,918	SL		4,729	
3.									
B-4. Subtotal									5,475
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									5,475

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairv	License No. 258c	Report for Year Ended 9/30/2018	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
1. Financing				4th Mortgage
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		03/09/17		
c. Interest Rate for the Cost Year		2.67%		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		6,691,765		
f. Principal balance outstanding as of 9/30/2018		6,196,250		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairv	258c	9/30/2018	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$	6,691,765		
2. Loan Origination Date		03/09/17		
3. Interest Rate %		2.67%		
4. Term		30		
5. CHEFA Interest Expense		222,359	222,359	
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	222,359	222,359	

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fai		258c		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				222,359	222,359		
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)				\$ 222,359	222,359		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 38,243	38,243		
b. Insurance on Automobiles				\$ 6,082	6,082		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 24,334	24,334		
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability, D&O, Crime				\$ 75,758	75,758		
14d. Total Insurance Expenditures (14a + b + c)				\$ 144,417	144,417		
15. Total All Expenditures (A-13 thru C-14)				\$ 13,284,844	13,284,844		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview				258c	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 285,212	285,212		
4.			Other - See attached Schedule	\$ 149,628	149,628		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 19,355	19,355		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 54,387	54,387		
10.	15	1d	Accounting	\$ 765	765		
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 624	624		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	13	Gifts, flowers and coffee shops	\$ 49	49		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 9,509	9,509		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 85	85		
21.	16	m12	Unallowable Management Fees	\$ 49,579	49,579		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 97,675	97,675		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 88,970	88,970		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.	30	IV 8	Housekeeping services to employees, guests and others who are not residents	\$ 27,588	27,588		
Subtotal (Items 1 - 26)				\$ 783,426	783,426		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A2	Administrator - See Attached	\$ 49,359		
10	A7b	Maintenance Supervisor - See Attached	\$ 9,004		
10	A4	Other Administrative Salaries - See Attached	\$ 86,402		
10	A11a	Head Accountant - See Attached	\$ 4,863		
Total Other Salaries Adjustment			\$ 149,628	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B8e	Cardiologist	\$ 19,355		
Total Other Fees Adjustments			\$ 19,355	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Various	Administrator Benefits	\$ 11,010		
15	Various	Other Salary Benefits	\$ 23,613		
16	M7	Postage (See Attached)	\$ 55		
16	M13	IT Charges (See Attached)	\$ 678		
16	M13	Plants for Residents' Families (Disallowed)	\$ 471		
16	M13	Bond Fees (Disallowed)	\$ 1,825		
16	M13	CHEFA Admin Fee (Disallowed)	\$ 4,239		
16	M13	BOD Expense (Disallowed)	\$ 1,503		
16	M13	Charitable Giving Expense (Disallowed)	\$ 394		
16	M13	PBGC Penalty (Disallowed)	\$ 48,586		
16	M13	Rock Committee (Disallowed)	\$ 5,046		
16	M13	Bank Charges (Non Routine)	\$ 255		
Total Other A&G Adjustments			\$ 97,675	\$ -	\$ -

**Odd Fellows Home of Ct, d/b/a Farview
Cell Phone Disallowance
September 30, 2018**

Attachment 28c

Cell Phone Expense		984
Allowable Expense per month	30	
Number of Cell Phones	<u>1</u>	
	30	
Months with Cell Phone	<u>12</u>	
Allowable Portion		360
<i>Disallowed Portion</i>		<u><u>624</u></u> B.01

Odd Fellows Home of CT, d/b/a Fairview, Inc.
9/30/2018
Shared Costs Disallowance

Administrator's Salary Disallowance

Reported Salary	246,793	
Bonus (not included in cost report)		N/A this year
Total Annual Compensation	<u>246,793</u>	
% Times spend on Nursing Home	80%	
Allowable Compensation	197,434	
Unallowable Compensation	49,359	
Reported Compensation	<u>246,793</u>	
Disallowance	49,359	

Administrator's Employee Benefits Disallowance

Total Salaries - Page 10	7,590,946
Total Benefits	1,693,184
Benefits as a % of Salaries	22.31%
Unallowable Administrator Comp.	49,359
Associated Benefits	11,010

Other Salary Disallowance for Time Spent on Non-Nursing Home

	Total Salary	% Non SNF	Non-Snf Salaries
Maintenance Supervisor	45,022	20%	9,004
Head Accountant	24,317	20%	4,863
Administrative Employees	499,923		
Less: Nursing Clerical (100% Nursing)	(137,253)		
Admin Salaries for Allocation	362,670	20%	72,534
Total Unallowable Other Salaries			86,402

Other Salary Employee Benefits Disallowance

Total Salaries - Page 10	7,590,946
Total Benefits	1,693,184
Benefits as a % of Salaries	22.31%
Unallowable Other Salaries	86,402
Associated Benefits	19,272

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

9/30/2018

Shared Costs Disallowance

Other Shared Costs

SNF operating expenses per financial statements		16,244,334
Total operating expenses per financial statements		16,362,786
Fairview Operating - % of total expenses		99.28%
Disallowance Percentage		0.72%
Accounting Fees	105,730	765
Postage	7,638	55
IT Charges		
IT Maintenance Charges & Equipment	40,405	
IT Connect Charges	15,836	
Network Consultants	37,381	
	<hr/>	
	93,622	678

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

Name of Facility				License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview				258c	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 783,426	783,426		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 186,964	186,964		
28.	20	5d	Ambulance/Limousine	\$ 6,255	6,255		
29.	20	5f	X-rays, etc	\$ 38,028	38,028		
30.	20	5h	Laboratory	\$ 31,390	31,390		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 16,559	16,559		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 11,313	11,313		
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	\$ 10,071	10,071		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,084,006	1,084,006		

*** 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, b/d/a Fairview
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable (see attached)	\$ 10,529		
20	5l	Oxygen Therapy Supplies (Disallowed)	\$ 584		
20	5l	DME Rental (Disallowed - Patient Specific)	\$ 200		
Total Other Ancillary Costs			\$ 11,313	\$ -	\$ -

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)
30	IV 8	Misc. Income (Disallow \$7,701)	\$ 7,701		
30	IV 8	Rental Income (Disallowed)	\$ 700		
30	IV 8	Transportation (Disallowed)	\$ 1,670		
Total Other Property Adjustments			\$ 10,071	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

**Odd Fellows Home of CT, d/b/a Fairview
Cable TV Disallowance
September 30, 2018**

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense	
Cable TV	14,129
Allowable expense per month	300
	<u>12</u>
Allowable Portion	<u>3,600</u>
<i>Disallowed Portion</i>	<u><u>10,529</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview 258c		9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,084,445	8,084,445			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,901,293)	(2,901,293)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,743,377	1,743,377			
b. Medicare Room and Board Contractual Allowance **	\$ (428,223)	(428,223)			
4. a. Private-Pay Residents and Other	\$ 4,665,658	4,665,658			
b. Private-Pay Room and Board Contractual Allowance **	\$ (565,823)	(565,823)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 117,755	117,755			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 38,629	38,629			
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	\$ 704,300	704,300			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 224,206	224,206			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 115,950	115,950			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 26,475	26,475			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 923,291	923,291			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 308,523	308,523			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (177,248)	(177,248)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 25,468	25,468			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,905,490	12,905,490			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 88,970	88,970			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 814	814			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 528,875	528,875			
V. Total Other Revenue (1 thru 8)	\$ 618,659	618,659			
VI. Total All Revenue (III +V)	\$ 13,524,149	13,524,149			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Lab	\$ 33,195		
30 II 6a	Radiology	\$ 29,463		
30 II 6a	Contractual Allowance	\$ (239,906)		
Total Other Resident Revenue - Medicare		\$ (177,248)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Oxygen	\$ 850		
30 II 6b	Lab	\$ 13,755		
30 II 6b	Radiology	\$ 10,863		
Total Other Resident Revenue		\$ 25,468	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income		\$ 814		
Total Interest Income			\$ 814	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Misc. Income (Disallow \$7,701)	\$ 86,025		
30 IV 8	Housekeeping Service Income (Disallowed)	\$ 27,588		
30 IV 8	TE Services (No associated expense)	\$ 27,612		
30 IV 8	TE/FSM Income (No associated expense)	\$ 23,676		
30 IV 8	Rental Income (Disallowed)	\$ 700		
30 IV 8	Transportation (Disallowed)	\$ 1,670		
30 IV 8	Unrestricted Contributions (No associated expense)	\$ 25		
30 IV 8	TR Contributions (No associated expense)	\$ 16,810		
30 IV 8	Transfer Income (No associated expense)	\$ 30,000		
30 IV 8	Change in FMV Swap (No associated expense)	\$ 262,670		
30 IV 8	Change in Minimum Pension (No associated expense)	\$ 52,099		
Total Other Revenue		\$ 528,875	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvie	258c	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,413,493
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	644,796
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	64,750
a. Prepaid Insurance	25,439			
b. Prepaid Expenses	19,618			
c. Prepaid Workers Comp	19,693			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,123,039
B. Fixed Assets				
1. Land			\$	180,600
2. Land Improvements	*Historical Cost	290,348	\$	162,275
	Accum. Depreciation	128,073		Net
3. Buildings	*Historical Cost	10,927,026	\$	4,270,051
	Accum. Depreciation	6,656,975		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	798,880	\$	190,492
	Accum. Depreciation	608,388		Net
6. Movable Equipment	*Historical Cost	2,443,622	\$	523,883
	Accum. Depreciation	1,919,739		Net
7. Motor Vehicles	*Historical Cost	81,526	\$	61,257
	Accum. Depreciation	20,269		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	36,076
CIP		102,297		
See Schedule		(66,221)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	5,424,634

* 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, b/d/a Fairvie	License No. 258c	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	7,547,673
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>)			\$	3,329,653
Due from Related Parties		3,329,653		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,329,653
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	10,877,326

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	CR vs FS NBV Difference	\$ (66,221)
Total Other Other Fixed Assets (Itemize)			\$ (66,221)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Refunds Payable	\$ (1,080)
33	A12	Due to Related Party	\$ 161,654
Total Other Current Liabilities (Itemize)			\$ 160,574

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

Page Ref	Line Ref	Description	
34	B4	Deferred Financing Expenses - M&T	\$ (141,744)
34	B4	Deferred Financing Expense Accumulated Amortization	\$ 7,839
34	B4	Pension Liability	\$ 3,648,908
Total Other Current Liabilities (Itemize)			\$ 3,515,003

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview		258c	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	324,873
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	452,750
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	45,446
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	492,801
Patient Trust Liability		24,040	Accrued Provider Tax	193,637	
Nursing Fund		3,698	TSA 403(b)	4,372	
Grant Income		1,809	Lease Liability	83,888	
HAS, FSA, Life Insurance		20,783	See Schedule	160,574	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,315,870

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				1,315,870
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 9,976,470
Loans Payable		6,501,250		
Accrued Interest - M&T		13,349		
FMV of Swap		(53,132)		
See Schedule		3,515,003		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 9,976,470
C. Total All Liabilities (Lines A-13 + B-5)				\$ 11,292,340

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

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvi	258c	9/30/2018	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			\$	(653,513)
6. Gain or Loss for Period			\$	238,499
7. Total Net Worth			\$	(415,014)
C. Total Reserves and Net Worth			\$	(415,014)
D. Total Liabilities, Reserves, and Net Worth			\$	10,877,326

H. Changes in Total Net Worth

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	Page 36	of 37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(653,513)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	13,524,149		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	13,285,650		
D. Net Income or Deficit			\$	238,499		
E. Balance			\$	(415,014)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses per Pg 27 13,284,844						
CR vs FS Depreciation Diff. 806						
Total Expenses 13,285,650						
2. Other (<i>itemize</i>)						
*PP Balance includes tranfer of \$40,403						
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. Balance at End of Period			\$	(415,014)		

I. Preparer's/Reviewer's Certification

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2018	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		
Printed Name of Preparer				
Matthew S. Bivolack				
Address Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 06511		203-781-9600		
Annual Report Contact		Phone Number		
Jamie Spencer		860-445-7478		
Annual Report Contact Email Address				
spencerj@fairviewct.org				

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Odd Fellows Home of CT, d/b/a Fairview

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.
Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Odd Fellows Home d/b/a Fairview, Inc. for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Mansfield Center for Nursing and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 9, 2019

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Farview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-00-10101	Cash Checking Operating - CGSB - FVOP2 - x5468	423,760.00			423,760.00
01-01-00-10102	Cash Checking Operating - CGSB - FVOP - x4277	4,350.00			4,350.00
01-01-00-10103	Cash Money Market - CGSB - CapEx - x5223	465,097.00			465,097.00
01-01-00-10104	Cash Money Market - CGSB - P&P - x5223	110,897.00			110,897.00
01-01-00-10105	Cash Money Market - CGSB - SERP - x4491	137,405.00			137,405.00
01-01-00-10106	CASH - M & T	29,401.00			29,401.00
01-01-00-10130	Cash Checking Payroll - CGSB - Payroll - x1780	2,030.00			2,030.00
01-01-00-10201	Cash Checking Admin - SIBT - x3838	0.00			0.00
01-01-00-10202	Cash Checking Patient Trust - SIBT - x3903	24,040.00			24,040.00
01-01-00-10401	Cash Held at UST	215,413.00			215,413.00
01-01-00-10901	Petty Cash - Administration	300.00			300.00
01-01-00-10902	Petty Cash - Recreation	300.00			300.00
01-01-00-10903	Petty Cash - Administration	400.00			400.00
01-01-00-10904	Petty Cash - Administration	100.00			100.00
01-01-00-11100	Accounts Receivable - Private	145,946.00			145,946.00
01-01-00-11110	Accounts Receivable - Applied Income	(60,161.00)			(60,161.00)
01-01-00-11200	Accounts Receivable - Medicare A	128,977.00			128,977.00
01-01-00-11220	Inventory	15,450.00			15,450.00
01-01-00-11250	Accounts Receivable - Medicare B	26,448.00			26,448.00
01-01-00-11300	Accounts Receivable - Medicaid	275,609.00			275,609.00
01-01-00-11400	Accounts Receivable - BCBS	(1,361.00)			(1,361.00)
01-01-00-11500	Accounts Receivable - Other Insurance	138,604.00			138,604.00
01-01-00-11600	Accounts Receivable - Hospice	9,464.00			9,464.00
01-01-00-11700	Accounts Receivable - QC OPT	0.00			0.00
01-01-00-11901	A/R - Clearing	3,206.00			3,206.00
01-01-00-11950	Allowance for Doubtful Accounts	(37,386.00)			(37,386.00)
01-01-00-12001	Prepaid - Insurance	25,439.00			25,439.00
01-01-00-12002	Prepaid - Expenses	19,618.00			19,618.00
01-01-00-12004	Prepaid - Workers Comp Insurance	19,693.00			19,693.00
01-01-00-15100	Land	180,600.00			180,600.00
01-01-00-15110	Land Improvements	283,461.00			283,461.00
01-01-00-15200	Buildings	6,956,603.00			6,956,603.00
01-01-00-15210	Building Improvements	3,916,368.00			3,916,368.00
01-01-00-15300	Transportation Equipment	81,527.00			81,527.00
01-01-00-15400	Moveable Equipment	2,417,061.00			2,417,061.00
01-01-00-15500	Non-moveable Equipment	807,205.00			807,205.00
01-01-00-15600	CIP	99,884.00			99,884.00
01-01-00-15610	CIP - Phase 3	2,413.00			2,413.00
01-01-00-15700	Deferred Marketing Expense	0.00			0.00
01-01-00-16110	Accum Depr - Land Improvements	(126,440.00)			(126,440.00)
01-01-00-16200	Accum Depr - Buildings	(4,187,429.00)			(4,187,429.00)
01-01-00-16210	Accum Depr - Building Improvements	(2,466,984.00)			(2,466,984.00)
01-01-00-16300	Accum Depr - Transportation	(15,237.00)			(15,237.00)
01-01-00-16400	Accum Depr - Moveable Equipment	(1,904,997.00)			(1,904,997.00)
01-01-00-16500	Accum Depr - Non-moveable Equipment	(605,567.00)			(605,567.00)
01-01-00-16901	Accum Depr - 1998 Audit Adj	(13,834.00)			(13,834.00)
01-01-00-17100	Accounts Receivable - FSM	556,658.00			556,658.00
01-01-00-17200	Accounts Receivable - Thames Edge	535,843.00			535,843.00
01-01-00-17300	Accounts Receivable - FHC	111,314.00			111,314.00
01-01-00-17400	Accounts Receivable - Thames Edge	2,125,838.00			2,125,838.00
01-01-00-17500	Accounts Receivable - OFHC	0.00			0.00
01-01-00-20000	Accounts Payable	(327,674.00)			(327,674.00)
01-01-00-20100	Accounts Payable - Manual Accruals	2,801.00			2,801.00
01-01-00-20110	Refunds Payable	0.00			0.00
01-01-00-20300	Patient Trust Liability	(24,040.00)			(24,040.00)
01-01-00-20400	Nursing Fund	(3,698.00)			(3,698.00)
01-01-00-20410	Outstanding Gift Certificates	0.00			0.00
01-01-00-20430	Grant Income	(1,809.00)			(1,809.00)

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-00-20510	HSA	(5,688.00)			(5,688.00)
01-01-00-20520	FSA	(14,885.00)			(14,885.00)
01-01-00-20600	Refunds Payable	1,080.00			1,080.00
01-01-00-20700	Accrued Provider Tax	(193,637.00)			(193,637.00)
01-01-00-21100	Accrued Payroll	(129,282.00)			(129,282.00)
01-01-00-21110	Accrued PTO	(305,954.00)			(305,954.00)
01-01-00-21120	Accrued Sick Pay	(148.00)			(148.00)
01-01-00-21130	Accrued Floating Holiday	(17,366.00)			(17,366.00)
01-01-00-21200	Accrued PR Taxes	(45,446.00)			(45,446.00)
01-01-00-21210	FICA W/H	0.00			0.00
01-01-00-21220	Sales Tax Payable	0.00			0.00
01-01-00-21230	FICA Accrued	0.00			0.00
01-01-00-21240	TSA 403(b)	(4,373.00)			(4,373.00)
01-01-00-21250	Employee Life Insurance	(210.00)			(210.00)
01-01-00-21260	Wage Garnishments	0.00			0.00
01-01-00-21400	Unclaimed Property	0.00			0.00
01-01-00-22200	Loans payable	(6,501,250.00)			(6,501,250.00)
01-01-00-22210	Loans Payable - M & T	0.00			0.00
01-01-00-22211	Accrued Interest - M & T	(13,348.00)			(13,348.00)
01-01-00-22212	FMV of Swap	53,132.00			53,132.00
01-01-00-22901	Deferred Financing Expenses - M & T	141,744.00			141,744.00
01-01-00-22905	Deferred Financing Expense Accumulated Amortizatio	(7,839.00)			(7,839.00)
01-01-00-23200	Lease Liability	(83,888.00)			(83,888.00)
01-01-00-25100	Pension Liability	(3,648,908.00)			(3,648,908.00)
01-01-00-27200	Accounts Payable - FHC	(161,654.00)			(161,654.00)
01-01-00-30100	Fund Balance - Unrestricted	39,712.00			39,712.00
01-01-00-30200	Transfers	613,801.00			613,801.00
01-01-00-40100	Room & Board - Semi Private Room	(3,156,941.00)			(3,156,941.00)
01-01-00-40101	Private - Private Room	(1,332,318.00)			(1,332,318.00)
01-01-00-40108	Oxygen - Private	(850.00)			(850.00)
01-01-00-40114	Pharmacy - Private - Medicare B	(13,296.00)			(13,296.00)
01-01-00-40115	PHYSICAL THERAPY - PRIVATE - MED PART B	(195,850.00)			(195,850.00)
01-01-00-40116	OCCUPATIONAL THERAPY - PRIVATE - MED B	(275,501.00)			(275,501.00)
01-01-00-40117	SPEECH THERAPY - PRIVATE - MED PART B	(37,050.00)			(37,050.00)
01-01-00-40200	Room & Board - Medicare A/HMO	(1,002,497.00)			(1,002,497.00)
01-01-00-40201	Medicare - Private Room	(740,880.00)			(740,880.00)
01-01-00-40202	LAB SERVICES - MEDICARE A -SNF	(33,195.00)			(33,195.00)
01-01-00-40203	X-RAY/RADIOLOGY- MEDICARE A - SNF	(29,463.00)			(29,463.00)
01-01-00-40204	PHARMACY REVENUE - MEDICARE A	(104,459.00)			(104,459.00)
01-01-00-40205	PHYSICAL THERAPY - MEDICARE A	(508,450.00)			(508,450.00)
01-01-00-40206	OCCUPATIONAL THERAPY - MEDICARE A SNF	(647,790.00)			(647,790.00)
01-01-00-40207	SPEECH THERAPY - MEDICARE A	(78,900.00)			(78,900.00)
01-01-00-40300	Room & Board - Medicaid	(7,928,880.00)			(7,928,880.00)
01-01-00-40301	Medicaid - Private Room	(155,565.00)			(155,565.00)
01-01-00-40305	PHYSICAL THERAPY-MEDICAID - SNF	(4,950.00)			(4,950.00)
01-01-00-40306	OCCUPATIONAL THERAPY - MEDICAID	(4,920.00)			(4,920.00)
01-01-00-40400	Room & Board - BCBS	(18,913.00)			(18,913.00)
01-01-00-40402	Laboratory - BCBS	(97.00)			(97.00)
01-01-00-40403	X-RAY/RADIOLOGY- BCBS	(224.00)			(224.00)
01-01-00-40404	PHARMACY BCBS SKILLED	(1,138.00)			(1,138.00)
01-01-00-40405	PHYSICAL THERAPY BCBS	(7,400.00)			(7,400.00)
01-01-00-40406	Occupational Therapy - BCBS	(9,330.00)			(9,330.00)
01-01-00-40410	CONTRACTUAL ADJ. - BC - MED PART B	18,537.00			18,537.00
01-01-00-40500	Room & Board - Other Insurance	(29,133.00)			(29,133.00)
01-01-00-40501	Other Insurance - Private Room	(40,030.00)			(40,030.00)
01-01-00-40502	Laboratory - Other Insurance	(13,658.00)			(13,658.00)
01-01-00-40503	X-RAY/RADIOLOGY- Other Insurance	(10,639.00)			(10,639.00)
01-01-00-40504	Pharmacy - Other Insurance	(37,491.00)			(37,491.00)
01-01-00-40505	PHYSICAL THERAPY - Other Insurance	(194,300.00)			(194,300.00)
01-01-00-40506	Occupational Therapy - Other Insurance	(294,273.00)			(294,273.00)
01-01-00-40507	Speech Therapy - Other Insurance	(26,475.00)			(26,475.00)
01-01-00-40600	Room & Board - Hospice	(55,265.00)			(55,265.00)

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01-01-00-40711	Private Bed Hold	(33,058.00)			(33,058.00)
01-01-00-40805	Physical Therapy - VNA	(17,556.00)			(17,556.00)
01-01-00-41200	CONTRACTUAL ADJ. - MEDICARE PART A	428,223.00			428,223.00
01-01-00-41210	CONTRACTUAL ADJ. - MEDICARE PART B	221,369.00			221,369.00
01-01-00-41300	CONTRACTUAL ADJ. - MEDICAID	2,901,293.00			2,901,293.00
01-01-00-41400	CONTRACTUAL ADJ. - BLUE CROSS	19,632.00			19,632.00
01-01-00-41500	CONTRACTUAL ADJ - OTHER INSURANCE	525,761.00			525,761.00
01-01-00-41600	CONTRACTUAL ADJ - HOSPICE	20,430.00			20,430.00
01-01-00-42100	Miscellaneous Income	(86,025.00)			(86,025.00)
01-01-00-42110	Housekeeping Services	(27,588.00)			(27,588.00)
01-01-00-42130	TE Services	(27,612.00)			(27,612.00)
01-01-00-42150	TE/FSM Income	(23,676.00)			(23,676.00)
01-01-00-42200	Bistro Income	(88,970.00)			(88,970.00)
01-01-00-42400	Rental	(700.00)			(700.00)
01-01-00-42500	Transportation	(1,670.00)			(1,670.00)
01-01-00-44100	Interest Income	(814.00)			(814.00)
01-01-00-46100	Contributions - Unrestricted	(16,835.00)			(16,835.00)
01-01-00-46110	TR Contribution	0.00			0.00
01-01-00-47101	Transfer Income	(30,000.00)			(30,000.00)
01-01-11-50199	Miscellaneous	49.00			49.00
01-01-11-50501	ASSISTANT MEDICAL DIRECTOR	5,500.00			5,500.00
01-01-11-50550	DENTIST CONSULTANT - DIRECT CARE	35,700.00		(30,000.00)	5,700.00
			RJE - 4	(30,000.00)	
01-01-11-50551	PHARMACY CONSULTANT - DIRECT CARE	5,919.00			5,919.00
01-01-11-51013	Salaries and Wages - DNS	144,550.00			144,550.00
01-01-11-51014	Salaries and Wages - ADNS	85,750.00			85,750.00
01-01-11-51015	Salaries and Wages - Admin RNs	140,471.00		19,296.00	159,767.00
			RJE - 1	19,296.00	
01-01-11-51016	Salaries and Wages - RNs	817,873.00		112,351.00	930,224.00
			RJE - 1	112,351.00	
01-01-11-51017	Salaries and Wages - LPNs	850,992.00		116,900.00	967,892.00
			RJE - 1	116,900.00	
01-01-11-51018	Salaries and Wages - CNAs	1,903,320.00		261,465.00	2,164,785.00
			RJE - 1	261,465.00	
01-01-11-51019	Salaries and Wages - Social Services	99,422.00		13,658.00	113,080.00
			RJE - 1	13,658.00	
01-01-11-51020	Salaries and Wages - Nursing Clerical	120,676.00		16,577.00	137,253.00
			RJE - 1	16,577.00	
01-01-11-51028	Floating Holiday Accrual	6,357.00			6,357.00
01-01-11-51029	PTO Accrual	(8,658.00)			(8,658.00)
01-01-11-51030	Sick Pay Accrual	(212.00)			(212.00)
01-01-11-51045	Salaries and Wages - Director of Clinical Services	30,341.00			30,341.00
01-01-11-51051	PTO	296,119.00		(296,119.00)	0.00
			RJE - 1	(296,119.00)	
01-01-11-51052	Overtime	97,610.00		(97,610.00)	0.00
			RJE - 1	(97,610.00)	
01-01-11-51053	Bonus	13,548.00		(13,548.00)	0.00
			RJE - 1	(13,548.00)	
01-01-11-51054	Holiday	84,185.00		(84,185.00)	0.00
			RJE - 1	(84,185.00)	
01-01-11-51055	Berevement	3,456.00		(3,456.00)	0.00
			RJE - 1	(3,456.00)	
01-01-11-51056	PTO Payout	29,812.00		(29,812.00)	0.00
			RJE - 1	(29,812.00)	
01-01-11-51057	Floating Holiday	53,834.00		(15,517.00)	38,317.00
			RJE - 1	(15,517.00)	
01-01-11-51101	FICA	339,143.00			339,143.00
01-01-11-51103	SUTA	6,444.00			6,444.00
01-01-11-51109	Drugs - Vaccinations EEs	196.00			196.00
01-01-11-51110	Employee Insurance - Medical	253,226.00			253,226.00
01-01-11-51111	Employee Insurance - Dental	3,351.00			3,351.00
01-01-11-51112	Employee Insurance - Life	3,986.00			3,986.00

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-11-51113	Employee Insurance - STD	36,916.00			36,916.00
01-01-11-51116	Recruiting	1,833.00			1,833.00
01-01-11-51118	Vision	350.00			350.00
01-01-11-51119	Physicals	7,046.00			7,046.00
01-01-11-51120	Background & Criminal Investigations	3,638.00			3,638.00
01-01-11-51121	Uniforms	(18.00)			(18.00)
01-01-11-51122	Training and Meetings	12,303.00			12,303.00
01-01-11-51123	Employee Recognition	436.00			436.00
01-01-11-51200	Travel	944.00			944.00
01-01-11-51202	Professional Dues & Fees	300.00			300.00
01-01-11-51205	Consultants	17,202.00		2,153.00	19,355.00
			RJE - 4	6,000.00	
			RJE - 4	(3,847.00)	
01-01-11-51211	Licenses & Fees	6,907.00			6,907.00
01-01-11-51217	Compliance Consulting NRG	3,154.00			3,154.00
01-01-11-51218	Purchased Service	3,409.00		3,847.00	7,256.00
			RJE - 4	3,847.00	
01-01-11-51259	HRA Reimbursement	285.00			285.00
01-01-11-51281	Interest Expense	3,304.00			3,304.00
01-01-11-51282	Electronic Medical Records	27,523.00			27,523.00
01-01-11-51283	IT Connect Charges	10,724.00			10,724.00
01-01-11-51287	IT Equipment	125.00			125.00
01-01-11-51401	Rental & Leasing - Equipment	2,929.00			2,929.00
01-01-11-51406	Hazardous Waste	4,111.00			4,111.00
01-01-11-51473	Advertising	507.00			507.00
01-01-11-51474	Main & Repair - Equipment Nursing	3,313.00			3,313.00
01-01-11-51500	Supplies - Expendable Goods	18,021.00			18,021.00
01-01-11-51501	Supplies - Chemicals	2,832.00			2,832.00
01-01-11-51502	Supplies - Linen	1,975.00			1,975.00
01-01-11-51503	Supplies - Medical Records	(267.00)			(267.00)
01-01-11-51504	Supplies - Paper & Forms	188.00			188.00
01-01-11-51506	Supplies - Repair - Equipment	282.00			282.00
01-01-11-51508	Grounds- salt delivery	1,073.00			1,073.00
01-01-11-51509	Supplies - Silverware & Dishes	227.00			227.00
01-01-11-51550	Medical Director Fees	28,201.00		24,000.00	52,201.00
			RJE - 4	24,000.00	
01-01-11-51551	Asst. Medical Director Fees	4,438.00			4,438.00
01-01-11-51553	Equipment - Expendable/Durable	8,268.00			8,268.00
01-01-11-51557	Memory Care Program Supplies	31.00			31.00
01-01-11-51601	Med A - Drugs - IV	2,491.00			2,491.00
01-01-11-51602	Med A - Drugs - Legend	101,322.00			101,322.00
01-01-11-51605	Med A - Non-covered	543.00			543.00
01-01-11-51608	Med A - Medical Supplies -Non-Chargeable	3,072.00			3,072.00
01-01-11-51609	Med A - Other Ancill - Medical Equipment	1,441.00			1,441.00
01-01-11-51611	Med A - Other Ancill - Ambulance	6,255.00			6,255.00
01-01-11-51612	Med A - Other Ancill - Oxygen	5,041.00			5,041.00
01-01-11-51613	Med A - Other Ancill - Laboratory	20,057.00			20,057.00
01-01-11-51614	Med A - Other Ancill - Xray	27,296.00			27,296.00
01-01-11-51615	Med A - Other Ancill-Enterals/Parenteral	520.00			520.00
01-01-11-51619	Med A - Respiratory Therapy	584.00			584.00
01-01-11-51620	Med A - Other Ancillaries	865.00			865.00
01-01-11-51650	HMO - Drugs - IV	1,307.00			1,307.00
01-01-11-51651	HMO - Drugs - Legend	42,563.00			42,563.00
01-01-11-51656	HMO - Medical Supplies - Chargeable	110.00			110.00
01-01-11-51658	HMO - Other Ancill. - Medical Equipment	2,836.00			2,836.00
01-01-11-51662	HMO - Other Ancill - Laboratory	7,918.00			7,918.00
01-01-11-51663	HMO - Other Ancill - Xray	9,438.00			9,438.00
01-01-11-51664	HMO - Other Ancill - Enterals/Parentra	1,039.00			1,039.00
01-01-11-51704	Drugs - House	10,036.00			10,036.00
01-01-11-51775	Drugs - Vaccinations	5,106.00			5,106.00
01-01-11-51777	XIX - Drugs - Legend	8,876.00			8,876.00
01-01-11-51778	XIX Drugs - Non-Legend	42.00			42.00

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-11-51779	XIX Drugs - Non-covered	6,099.00			6,099.00
01-01-11-51781	Medical Supplies - Incontinent Supplies	87,195.00			87,195.00
01-01-11-51784	Medical Supplies - Non-chargeable	1,333.00			1,333.00
01-01-11-51785	Nursing Supplies	143,670.00			143,670.00
01-01-11-51790	Rental - DME	200.00			200.00
01-01-11-51791	Other Ancillaries - Enterals/Parenterals	1,039.00			1,039.00
01-01-11-51792	Other Ancill - Oxygen	11,518.00			11,518.00
01-01-11-51796	Med B Drugs - Vaccinations	19,158.00			19,158.00
01-01-11-51799	Med B - Speech Therapy	95.00			95.00
01-01-11-52000	Salaries and wages	45.00			45.00
01-01-11-52007	Recruiting	333.00			333.00
01-01-11-52008	Employee Recognition	211.00			211.00
01-01-11-52009	Background & Criminal Investigations	408.00			408.00
01-01-11-52010	Training and Meetings	1,869.00			1,869.00
01-01-11-52207	Dues, fees and subscriptions	124.00			124.00
01-01-11-52220	Travel	487.00			487.00
01-01-11-52307	Equipment - expendable/durable	501.00			501.00
01-01-11-52316	Purchased service	280.00			280.00
01-01-11-52320	Supplies	52.00			52.00
01-01-11-58620	LAB - MEDICARE A SNF	3,415.00			3,415.00
01-01-11-58650	XRAY - MEDICARE A	1,294.00			1,294.00
01-01-12-51021	Salaries and Wages - Physical Therapists	147,879.00			147,879.00
01-01-12-51022	Salaries and Wages - Occupational Therap	109,280.00		53,766.00	163,046.00
			RJE - 1	53,766.00	
01-01-12-51023	Salaries and Wages - PT Aides	133,796.00			133,796.00
01-01-12-51029	PTO Accrual	(7,256.00)			(7,256.00)
01-01-12-51041	Salaries & Wages - Rehab Dir	81,330.00		(72,556.00)	8,774.00
			RJE - 1	(72,556.00)	
01-01-12-51042	Salaries & Wages - COTA	122,166.00			122,166.00
01-01-12-51043	Salaries & Wages - SLP	80,886.00		18,790.00	99,676.00
			RJE - 1	18,790.00	
01-01-12-51051	PTO	39,069.00			39,069.00
01-01-12-51052	Overtime	469.00			469.00
01-01-12-51053	Bonus	2,417.00			2,417.00
01-01-12-51054	Holiday	10,938.00			10,938.00
01-01-12-51055	Berevement	513.00			513.00
01-01-12-51056	PTO Payout	2,370.00			2,370.00
01-01-12-51057	Floating Holiday	8,140.00			8,140.00
01-01-12-51101	FICA	54,813.00			54,813.00
01-01-12-51110	Employee Insurance - Medical	38,824.00			38,824.00
01-01-12-51111	Employee Insurance - Dental	179.00			179.00
01-01-12-51112	Employee Insurance - Life	622.00			622.00
01-01-12-51113	Employee Insurance - STD	5,268.00			5,268.00
01-01-12-51118	Vision	(118.00)			(118.00)
01-01-12-51119	Physicals	496.00			496.00
01-01-12-51120	Background & Criminal Investigations	516.00			516.00
01-01-12-51121	Uniforms	333.00			333.00
01-01-12-51122	Training and Meetings	5,906.00			5,906.00
01-01-12-51200	Travel	1,640.00			1,640.00
01-01-12-51290	rehab mangament fee	4,500.00			4,500.00
01-01-12-51474	Main & Repair - Equipment Nursing	85.00			85.00
01-01-12-51500	Supplies - Expendable Goods	48.00			48.00
01-01-12-51504	Supplies - Paper & Forms	56.00			56.00
01-01-12-51506	Supplies - Repair - Equipment	21.00			21.00
01-01-12-51553	Equipment - Expendable/Durable	985.00			985.00
01-01-12-51785	Nursing Supplies	14.00			14.00
01-01-21-50202	DIETARY CONSULTANT	24,600.00			24,600.00
01-01-21-50504	Dietary	196.00			196.00
01-01-21-51011	Salaries and Wages - Dietary Manager	102,367.00		15,123.00	117,490.00
			RJE - 1	15,123.00	
01-01-21-51012	Salaries and Wages - Dietary Aides	397,832.00			397,832.00
01-01-21-51028	Floating Holiday Accrual	2,071.00			2,071.00

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01-01-21-51029	PTO Accrual	6,139.00			6,139.00
01-01-21-51030	Sick Pay Accrual	(49.00)			(49.00)
01-01-21-51051	PTO	21,299.00		(15,123.00)	6,176.00
			RJE - 1	(15,123.00)	
01-01-21-51052	Overtime	19,703.00			19,703.00
01-01-21-51053	Bonus	2,085.00			2,085.00
01-01-21-51054	Holiday	9,293.00			9,293.00
01-01-21-51055	Berevement	304.00			304.00
01-01-21-51056	PTO Payout	5,977.00			5,977.00
01-01-21-51057	Floating Holiday	6,962.00			6,962.00
01-01-21-51101	FICA	35,860.00			35,860.00
01-01-21-51103	SUTA	3,872.00			3,872.00
01-01-21-51110	Employee Insurance - Medical	35,208.00			35,208.00
01-01-21-51111	Employee Insurance - Dental	1,329.00			1,329.00
01-01-21-51112	Employee Insurance - Life	176.00			176.00
01-01-21-51113	Employee Insurance - STD	4,455.00			4,455.00
01-01-21-51118	Vision	18.00			18.00
01-01-21-51119	Physicals	934.00			934.00
01-01-21-51120	Background & Criminal Investigations	600.00			600.00
01-01-21-51121	Uniforms	25.00			25.00
01-01-21-51122	Training and Meetings	1,288.00			1,288.00
01-01-21-51200	Travel	847.00			847.00
01-01-21-51205	Consultants	17,250.00			17,250.00
01-01-21-51211	Licenses & Fees	280.00			280.00
01-01-21-51218	Purchased Service	1,009.00			1,009.00
01-01-21-51259	HRA Reimbursement	1,143.00			1,143.00
01-01-21-51300	Food - Fresh Bakery	370,381.00			370,381.00
01-01-21-51301	Food - Fresh Dairy/Eggs	183.00			183.00
01-01-21-51302	Food - Meat	72.00			72.00
01-01-21-51306	Food - Beverages	111.00			111.00
01-01-21-51307	Food - Other	(1,243.00)			(1,243.00)
01-01-21-51308	Food - Bistro	2,367.00			2,367.00
01-01-21-51456	Main & Repair - Equipment - Kitchen Eq	1,378.00			1,378.00
01-01-21-51500	Supplies - Expendable Goods	36,112.00			36,112.00
01-01-21-51501	Supplies - Chemicals	15,501.00			15,501.00
01-01-21-51502	Supplies - Linen	415.00			415.00
01-01-21-51504	Supplies - Paper & Forms	568.00			568.00
01-01-21-51506	Supplies - Repair - Equipment	1,180.00			1,180.00
01-01-21-51509	Supplies - Silverware & Dishes	4,246.00			4,246.00
01-01-21-51553	Equipment - Expendable/Durable	358.00			358.00
01-01-21-51606	Med A - Medical Supplies -Supp/Nutrition	171.00			171.00
01-01-21-51655	HMO - Medical Supplies - Suppl/Nutrition	13,467.00			13,467.00
01-01-21-51782	Medical Supplies - Supplements/Nutrition	10,119.00			10,119.00
01-01-21-52009	Background & Criminal Investigations	18.00			18.00
01-01-21-52324	Utilities	1,419.00			1,419.00
01-01-31-51004	Salaries and Wages - Director of EVS	37,181.00		7,841.00	45,022.00
			RJE - 1	7,841.00	
01-01-31-51005	Salaries and Wages - Maintenance	209,135.00			209,135.00
01-01-31-51028	Floating Holiday Accrual	862.00			862.00
01-01-31-51029	PTO Accrual	(2,398.00)			(2,398.00)
01-01-31-51051	PTO	23,901.00		(7,841.00)	16,060.00
			RJE - 1	(7,841.00)	
01-01-31-51052	Overtime	12,693.00			12,693.00
01-01-31-51053	Bonus	3,480.00			3,480.00
01-01-31-51054	Holiday	5,621.00			5,621.00
01-01-31-51056	PTO Payout	818.00			818.00
01-01-31-51057	Floating Holiday	4,658.00			4,658.00
01-01-31-51058	On Call	2,307.00			2,307.00
01-01-31-51101	FICA	18,395.00			18,395.00
01-01-31-51110	Employee Insurance - Medical	57,082.00			57,082.00
01-01-31-51111	Employee Insurance - Dental	1,884.00			1,884.00
01-01-31-51112	Employee Insurance - Life	344.00			344.00

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-31-51113	Employee Insurance - STD	3,276.00			3,276.00
01-01-31-51118	Vision	(3.00)			(3.00)
01-01-31-51119	Physicals	663.00			663.00
01-01-31-51120	Background & Criminal Investigations	692.00			692.00
01-01-31-51121	Uniforms	5,485.00			5,485.00
01-01-31-51123	Employee Recognition	337.00			337.00
01-01-31-51211	Licenses & Fees	3,310.00			3,310.00
01-01-31-51218	Purchased Service	26,980.00			26,980.00
01-01-31-51219	Postage	509.00			509.00
01-01-31-51283	IT Connect Charges	2,424.00			2,424.00
01-01-31-51284	IT Maintenance Charges	16,144.00			16,144.00
01-01-31-51287	IT Equipment	421.00			421.00
01-01-31-51401	Rental & Leasing - Equipment	223.00			223.00
01-01-31-51404	Auto Expense	2,176.00			2,176.00
01-01-31-51405	Regular Disposal	12,777.00			12,777.00
01-01-31-51406	Hazardous Waste	191.00			191.00
01-01-31-51450	Main & Repair - Bldg - Fire Protection	9,428.00			9,428.00
01-01-31-51451	Main & Repair - Bldg - Security	374.00			374.00
01-01-31-51452	Main & Repair - Bldg - Elevator	12,586.00			12,586.00
01-01-31-51454	Main & Repair - Bldg - Extermination Ser	352.00			352.00
01-01-31-51455	Main & Repair - Bldg - Other	9,011.00			9,011.00
01-01-31-51456	Main & Repair - Equipment - Kitchen Eq	3,778.00			3,778.00
01-01-31-51458	Main & Repair - Equipment - Laundry Eq	372.00			372.00
01-01-31-51459	Main & Repair - Equipment - HVAC	7,839.00			7,839.00
01-01-31-51461	Main & Repair - Grounds - Snow Removal	1,739.00			1,739.00
01-01-31-51462	Main & Repair - Grounds - Lawn Care	6,586.00			6,586.00
01-01-31-51463	Main & Repair - Grounds - Other	142.00			142.00
01-01-31-51464	Telephone - Regular Service	11,133.00			11,133.00
01-01-31-51465	Telephone - Cellular Phone	984.00			984.00
01-01-31-51467	Utilities - Gas	37,981.00			37,981.00
01-01-31-51468	Utilities - Electric	89,584.00			89,584.00
01-01-31-51469	Utilities - Water	8,754.00			8,754.00
01-01-31-51470	Utilities - Sewage	17,538.00			17,538.00
01-01-31-51472	Cable TV	14,129.00			14,129.00
01-01-31-51474	Main & Repair - Equipment Nursing	508.00			508.00
01-01-31-51500	Supplies - Expendable Goods	20,887.00			20,887.00
01-01-31-51501	Supplies - Chemicals	(1,856.00)			(1,856.00)
01-01-31-51502	Supplies - Linen	117.00			117.00
01-01-31-51504	Supplies - Paper & Forms	56.00			56.00
01-01-31-51506	Supplies - Repair - Equipment	16,286.00			16,286.00
01-01-31-51507	Supplies - Repair - Building	2,556.00			2,556.00
01-01-31-51508	Supplies - Repair - Grounds	2,776.00			2,776.00
01-01-31-51553	Equipment - Expendable/Durable	1,325.00			1,325.00
01-01-31-51786	Transportation	137.00			137.00
01-01-31-52008	Employee Recognition	55.00			55.00
01-01-31-52009	Background & Criminal Investigations	18.00			18.00
01-01-31-52307	Equipment - expendable/durable	180.00			180.00
01-01-31-52316	Purchased service	971.00			971.00
01-01-31-52319	Repairs and maintenance	1,850.00			1,850.00
01-01-31-52320	Supplies	331.00			331.00
01-01-31-52321	Telephone	27.00			27.00
01-01-31-52324	Utilities	8,034.00			8,034.00
01-01-32-51007	Salaries and Wages - Laundry	130,002.00			130,002.00
01-01-32-51028	Floating Holiday Accrual	29.00			29.00
01-01-32-51029	PTO Accrual	(661.00)			(661.00)
01-01-32-51051	PTO	12,908.00			12,908.00
01-01-32-51052	Overtime	3,345.00			3,345.00
01-01-32-51053	Bonus	949.00			949.00
01-01-32-51054	Holiday	2,673.00			2,673.00
01-01-32-51055	Berevement	282.00			282.00
01-01-32-51056	PTO Payout	780.00			780.00
01-01-32-51057	Floating Holiday	2,397.00			2,397.00

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-32-51101	FICA	10,916.00			10,916.00
01-01-32-51110	Employee Insurance - Medical	4,504.00			4,504.00
01-01-32-51111	Employee Insurance - Dental	(918.00)			(918.00)
01-01-32-51112	Employee Insurance - Life	136.00			136.00
01-01-32-51113	Employee Insurance - STD	1,479.00			1,479.00
01-01-32-51218	Cleaning Service	645.00			645.00
01-01-32-51458	Main & Repair - Equipment - Laundry Eq	699.00			699.00
01-01-32-51500	Supplies - Expendable Goods	2,171.00			2,171.00
01-01-32-51501	Supplies - Chemicals	9,208.00			9,208.00
01-01-32-51506	Supplies - Repair - Equipment	44.00			44.00
01-01-33-50606	HOUSEKEEPING CLEANING SUPPLIES	11,357.00			11,357.00
01-01-33-51006	Salaries and Wages - Housekeeping	159,996.00			159,996.00
01-01-33-51028	Floating Holiday Accrual	733.00			733.00
01-01-33-51029	PTO Accrual	(5,975.00)			(5,975.00)
01-01-33-51051	PTO	10,090.00			10,090.00
01-01-33-51052	Overtime	2,450.00			2,450.00
01-01-33-51053	Bonus	1,236.00			1,236.00
01-01-33-51054	Holiday	3,005.00			3,005.00
01-01-33-51056	PTO Payout	352.00			352.00
01-01-33-51057	Floating Holiday	2,806.00			2,806.00
01-01-33-51101	FICA	13,692.00			13,692.00
01-01-33-51110	Employee Insurance - Medical	5,507.00			5,507.00
01-01-33-51111	Employee Insurance - Dental	39.00			39.00
01-01-33-51112	Employee Insurance - Life	249.00			249.00
01-01-33-51113	Employee Insurance - STD	1,687.00			1,687.00
01-01-33-51118	Vision	0.00			0.00
01-01-33-51119	Physicals	324.00			324.00
01-01-33-51120	Background & Criminal Investigations	443.00			443.00
01-01-33-51500	Supplies - Expendable Goods	3,698.00			3,698.00
01-01-33-51501	Supplies - Chemicals	1,949.00			1,949.00
01-01-33-51502	Supplies - Linen	98.00			98.00
01-01-33-51553	Equipment - Expendable/Durable	47.00			47.00
01-01-34-52009	Background & Criminal Investigations	123.00			123.00
01-01-34-52320	Supplies	161.00			161.00
01-01-41-50776	RECREATION SUPPLIES	(146.00)			(146.00)
01-01-41-51008	Salaries and Wages - Director of Rec	50,537.00			50,537.00
01-01-41-51009	Salaries and Wages - Recreation Aides	91,194.00			91,194.00
01-01-41-51028	Floating Holiday Accrual	209.00			209.00
01-01-41-51029	PTO Accrual	1,128.00			1,128.00
01-01-41-51051	PTO	9,116.00			9,116.00
01-01-41-51052	Overtime	125.00			125.00
01-01-41-51053	Bonus	450.00			450.00
01-01-41-51054	Holiday	2,868.00			2,868.00
01-01-41-51057	Floating Holiday	2,908.00			2,908.00
01-01-41-51101	FICA	11,963.00			11,963.00
01-01-41-51110	Employee Insurance - Medical	44.00			44.00
01-01-41-51111	Employee Insurance - Dental	25.00			25.00
01-01-41-51112	Employee Insurance - Life	241.00			241.00
01-01-41-51113	Employee Insurance - STD	1,658.00			1,658.00
01-01-41-51119	Physicals	371.00			371.00
01-01-41-51120	Background & Criminal Investigations	444.00			444.00
01-01-41-51202	Professional Dues & Fees	30.00			30.00
01-01-41-51210	Subscriptions - Magazines	242.00			242.00
01-01-41-51211	Licenses & Fees	200.00			200.00
01-01-41-51218	Purchased Service	651.00			651.00
01-01-41-51500	Supplies - Expendable Goods	3,410.00			3,410.00
01-01-41-51553	Equipment - Expendable/Durable	165.00			165.00
01-01-41-51554	Activities - Recreation	7,915.00			7,915.00
01-01-41-52009	Background & Criminal Investigations	90.00			90.00
01-01-41-52010	Training and Meetings	270.00			270.00
01-01-41-52300	Activities - recreation	309.00			309.00
01-01-41-52316	Purchased service	250.00			250.00

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-71-45120	Unrealized Gains & Losses	(10,158.00)			(10,158.00)
01-01-71-50199	Miscellaneous Expense	471.00			471.00
01-01-71-51000	Salaries and Wages - Administrator	202,140.00		44,653.00	246,793.00
			RJE - 1	44,653.00	
01-01-71-51003	Salaries and Wages - Office	396,653.00		(121,625.88)	275,027.12
			RJE - 5	(121,625.88)	
01-01-71-51028	Floating Holiday Accrual	2,526.00			2,526.00
01-01-71-51029	PTO Accrual	(14,741.00)			(14,741.00)
01-01-71-51030	Sick Pay Accrual	(1,307.00)			(1,307.00)
01-01-71-51051	PTO	42,602.00			42,602.00
01-01-71-51052	Overtime	191.00			191.00
01-01-71-51053	Bonus	65,815.00		(44,653.00)	21,162.00
			RJE - 1	(44,653.00)	
01-01-71-51054	Holiday	14,695.00			14,695.00
01-01-71-51055	Berevement	500.00			500.00
01-01-71-51056	PTO Payout	10,860.00			10,860.00
01-01-71-51057	Floating Holiday	11,132.00			11,132.00
01-01-71-51101	FICA	72,674.00			72,674.00
01-01-71-51103	SUTA	12,860.00			12,860.00
01-01-71-51104	Worker's Comp	225,063.00			225,063.00
01-01-71-51105	Workers Comp Prior Year Adjustment	41,834.00			41,834.00
01-01-71-51110	Employee Insurance - Medical	50,790.00			50,790.00
01-01-71-51111	Employee Insurance - Dental	(193.00)			(193.00)
01-01-71-51112	Employee Insurance - Life	333.00			333.00
01-01-71-51113	Employee Insurance - STD	5,624.00			5,624.00
01-01-71-51114	Pension	231,351.00			231,351.00
01-01-71-51115	403(b) Matching	93,580.00			93,580.00
01-01-71-51116	Recruiting	4,331.00			4,331.00
01-01-71-51118	Vision	(87.00)			(87.00)
01-01-71-51119	Physicals	196.00			196.00
01-01-71-51120	Background & Criminal Investigations	1,192.00			1,192.00
01-01-71-51121	Uniforms	36.00			36.00
01-01-71-51122	Training and Meetings	11,057.00			11,057.00
01-01-71-51123	Employee Recognition	10,701.00			10,701.00
01-01-71-51124	Wellness	305.00			305.00
01-01-71-51132	Payroll Processing	65,873.00			65,873.00
01-01-71-51200	Travel	2,105.00			2,105.00
01-01-71-51201	Travel - Meals	245.00			245.00
01-01-71-51202	Professional Dues & Fees	13,321.00		(290.00)	13,031.00
			RJE - 3	(290.00)	
01-01-71-51203	Bad Debt Expense	57,998.00			57,998.00
01-01-71-51204	Bank Charges	2,832.00			2,832.00
01-01-71-51205	Consultants	23,745.00			23,745.00
01-01-71-51207	Copy Service	1,277.00			1,277.00
01-01-71-51208	Subscriptions - Publications	603.00			603.00
01-01-71-51209	Subscriptions - Newspapers	8,946.00			8,946.00
01-01-71-51211	Licenses & Fees	10,313.00			10,313.00
01-01-71-51212	Audit Fees	60,511.00			60,511.00
01-01-71-51213	Accounting	163,122.00		(134,444.00)	28,678.00
			RJE - 2	(134,444.00)	
01-01-71-51215	Legal Fees	43,117.00			43,117.00
01-01-71-51218	Purchased Service	17,380.00			17,380.00
01-01-71-51219	Postage	5,743.00			5,743.00
01-01-71-51220	UPS	196.00			196.00
01-01-71-51221	Federal Express	1,174.00			1,174.00
01-01-71-51222	Unemployment Management	20,664.00			20,664.00
01-01-71-51250	Insurance - General	57,651.00			57,651.00
01-01-71-51252	Insurance - Umbrella	24,334.00			24,334.00
01-01-71-51253	Insurance - Crime	8,919.00			8,919.00
01-01-71-51254	Insurance - Auto	6,082.00			6,082.00
01-01-71-51256	Insurance - Directors & Officers	9,188.00			9,188.00
01-01-71-51257	Insurance - Property	38,243.00			38,243.00

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
01-01-71-51259	HRA Reimbursement	1,500.00			1,500.00
01-01-71-51260	Bond	1,825.00			1,825.00
01-01-71-51275	Change in FMV of Swap	(262,670.00)			(262,670.00)
01-01-71-51278	CHEFA Admin Fee	4,239.00			4,239.00
01-01-71-51281	Interest Expense	219,055.00			219,055.00
01-01-71-51282	Electronic Medical Records	575.00			575.00
01-01-71-51283	IT Connect Charges	2,688.00			2,688.00
01-01-71-51284	IT Maintenance Charges	23,715.00			23,715.00
01-01-71-51285	Board of Directors	1,503.00			1,503.00
01-01-71-51286	Charitable Giving Expense	394.00			394.00
01-01-71-51288	Provider Tax	755,312.00			755,312.00
01-01-71-51290	Management Fee	31,579.00			31,579.00
01-01-71-51291	Property Tax - FV	16,685.00			16,685.00
01-01-71-51401	Rental & Leasing - Equipment	10,323.00			10,323.00
01-01-71-51402	Rental & Leasing - Copy Machine	235.00			235.00
01-01-71-51404	Auto Expense	857.00			857.00
01-01-71-51455	Main & Repair - Bldg - Other	2,492.00			2,492.00
01-01-71-51464	Telephone - Regular Service	800.00			800.00
01-01-71-51473	Advertising	7,199.00			7,199.00
01-01-71-51475	Promo	1,129.00			1,129.00
01-01-71-51480	External relations & networking	674.00			674.00
01-01-71-51500	Supplies - Expendable Goods	19,181.00			19,181.00
01-01-71-51504	Supplies - Paper & Forms	4,322.00			4,322.00
01-01-71-51507	Supplies - Repair - Building	125.00			125.00
01-01-71-51553	Equipment - Expendable/Durable	1,039.00			1,039.00
01-01-71-51800	Gifts & Contributions	85.00			85.00
01-01-71-51801	Amortization Expense Non-Operating	746.00			746.00
01-01-71-51802	Depreciation Expense	455,817.00			455,817.00
01-01-71-51803	Amortization Expense - Operating	4,729.00			4,729.00
01-01-71-51804	PBGC Penalty	48,586.00			48,586.00
01-01-71-52000	Salaries and wages	23.00			23.00
01-01-71-52006	Payroll Processing	(1,232.00)			(1,232.00)
01-01-71-52007	Recruiting	363.00			363.00
01-01-71-52009	Background & Criminal Investigations	123.00			123.00
01-01-71-52100	Travel	1,563.00			1,563.00
01-01-71-52200	Accounting	16,541.00			16,541.00
01-01-71-52203	Bad debt expense	(3,611.00)			(3,611.00)
01-01-71-52213	Legal fees	3,322.00			3,322.00
01-01-71-52215	Postage	16.00			16.00
01-01-71-52300	Activities - recreation	133.00			133.00
01-01-71-52320	Supplies	82.00			82.00
01-01-71-52324	Utilities	1,171.00			1,171.00
01-01-71-54000	Management Fee - Budget	18,000.00			18,000.00
01-01-71-56100	Rock Committee	5,046.00			5,046.00
01-01-71-57100	Transfers Expense	0.00			0.00
01-01-71-59999	CHANGE IN MINIMUM PENSION LIABILITY - BSC	(52,099.00)			(52,099.00)
04-00-71-51218a	Art of Chocolate - Vendor payment	0.00			0.00
21344001BSC	Chelsea Mortgage Payable - Current	0.00			0.00
Marcum 101	Contracted CFO	0.00		128,306.00	128,306.00
			RJE - 2	128,306.00	
Marcum 102	AP Processing	0.00		6,138.00	6,138.00
			RJE - 2	6,138.00	
Marcum 103	Chmaber Dues	0.00		290.00	290.00
			RJE - 3	290.00	
Marcum 104	Cardiologist	0.00			0.00
Marcum 105	Head Accountant Wages	0.00		24,316.60	24,316.60
			RJE - 5	24,316.60	
Marcum 106	Admissions Wages	0.00		97,309.28	97,309.28
			RJE - 5	97,309.28	
Total		0.00		0.00	0.00
Net (Income) Loss		(238,499.00)		0.00	(238,499.00)

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Farview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
01-01-71-51000	Salaries and Wages - Administrator	202,140.00		44,653.00	246,793.00
			RJE - 1	44,653.00	
Subtotal [2] Administrators		202,140.00		44,653.00	246,793.00
Subgroup : [4]	Other Administrative Salaries				
01-01-11-51020	Salaries and Wages - Nursing Clerical	120,676.00		16,577.00	137,253.00
			RJE - 1	16,577.00	
01-01-71-51003	Salaries and Wages - Office	396,653.00		(121,625.88)	275,027.12
			RJE - 5	(121,625.88)	
01-01-71-51028	Floating Holiday Accrual	2,526.00		0.00	2,526.00
01-01-71-51029	PTO Accrual	(14,741.00)		0.00	(14,741.00)
01-01-71-51030	Sick Pay Accrual	(1,307.00)		0.00	(1,307.00)
01-01-71-51051	PTO	42,602.00		0.00	42,602.00
01-01-71-51052	Overtime	191.00		0.00	191.00
01-01-71-51053	Bonus	65,815.00		(44,653.00)	21,162.00
			RJE - 1	(44,653.00)	
01-01-71-51054	Holiday	14,695.00		0.00	14,695.00
01-01-71-51055	Berevement	500.00		0.00	500.00
01-01-71-51056	PTO Payout	10,860.00		0.00	10,860.00
01-01-71-51057	Floating Holiday	11,132.00		0.00	11,132.00
01-01-71-52000	Salaries and wages	23.00		0.00	23.00
Subtotal [4] Other Administrative Salaries		649,625.00		(149,701.88)	499,923.12
Subgroup : [5B]	Food Service Supervisor				
01-01-21-50504	Dietary	196.00		0.00	196.00
01-01-21-51011	Salaries and Wages - Dietary Manager	102,367.00		15,123.00	117,490.00
			RJE - 1	15,123.00	
Subtotal [5B] Food Service Supervisor		102,563.00		15,123.00	117,686.00
Subgroup : [5C]	Dietary Workers				
01-01-21-51012	Salaries and Wages - Dietary Aides	397,832.00		0.00	397,832.00
01-01-21-51028	Floating Holiday Accrual	2,071.00		0.00	2,071.00
01-01-21-51029	PTO Accrual	6,139.00		0.00	6,139.00
01-01-21-51030	Sick Pay Accrual	(49.00)		0.00	(49.00)
01-01-21-51051	PTO	21,299.00		(15,123.00)	6,176.00
			RJE - 1	(15,123.00)	
01-01-21-51052	Overtime	19,703.00		0.00	19,703.00
01-01-21-51053	Bonus	2,085.00		0.00	2,085.00
01-01-21-51054	Holiday	9,293.00		0.00	9,293.00
01-01-21-51055	Berevement	304.00		0.00	304.00
01-01-21-51056	PTO Payout	5,977.00		0.00	5,977.00
01-01-21-51057	Floating Holiday	6,962.00		0.00	6,962.00
Subtotal [5C] Dietary Workers		471,616.00		(15,123.00)	456,493.00
Subgroup : [6B]	Other Housekeeping Workers				
01-01-33-51006	Salaries and Wages - Housekeeping	159,996.00		0.00	159,996.00
01-01-33-51028	Floating Holiday Accrual	733.00		0.00	733.00
01-01-33-51029	PTO Accrual	(5,975.00)		0.00	(5,975.00)
01-01-33-51051	PTO	10,090.00		0.00	10,090.00
01-01-33-51052	Overtime	2,450.00		0.00	2,450.00
01-01-33-51053	Bonus	1,236.00		0.00	1,236.00
01-01-33-51054	Holiday	3,005.00		0.00	3,005.00
01-01-33-51056	PTO Payout	352.00		0.00	352.00
01-01-33-51057	Floating Holiday	2,806.00		0.00	2,806.00
Subtotal [6B] Other Housekeeping Workers		174,693.00		0.00	174,693.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
01-01-31-51004	Salaries and Wages - Director of EVS	37,181.00		7,841.00	45,022.00
			RJE - 1	7,841.00	
Subtotal [7A] Engineer or Chief of Maintenance		37,181.00		7,841.00	45,022.00
Subgroup : [7B]	Other Maintenance Workers				
01-01-31-51005	Salaries and Wages - Maintenance	209,135.00		0.00	209,135.00
01-01-31-51028	Floating Holiday Accrual	862.00		0.00	862.00
01-01-31-51029	PTO Accrual	(2,398.00)		0.00	(2,398.00)
01-01-31-51051	PTO	23,901.00		(7,841.00)	16,060.00
			RJE - 1	(7,841.00)	
01-01-31-51052	Overtime	12,693.00		0.00	12,693.00
01-01-31-51053	Bonus	3,480.00		0.00	3,480.00
01-01-31-51054	Holiday	5,621.00		0.00	5,621.00
01-01-31-51056	PTO Payout	818.00		0.00	818.00
01-01-31-51057	Floating Holiday	4,658.00		0.00	4,658.00
01-01-31-51058	On Call	2,307.00		0.00	2,307.00
Subtotal [7B] Other Maintenance Workers		261,077.00		(7,841.00)	253,236.00
Subgroup : [8B]	Other Laundry Workers				
01-01-32-51007	Salaries and Wages - Laundry	130,002.00		0.00	130,002.00
01-01-32-51028	Floating Holiday Accrual	29.00		0.00	29.00
01-01-32-51029	PTO Accrual	(661.00)		0.00	(661.00)
01-01-32-51051	PTO	12,908.00		0.00	12,908.00
01-01-32-51052	Overtime	3,345.00		0.00	3,345.00
01-01-32-51053	Bonus	949.00		0.00	949.00
01-01-32-51054	Holiday	2,673.00		0.00	2,673.00
01-01-32-51055	Berevement	282.00		0.00	282.00
01-01-32-51056	PTO Payout	780.00		0.00	780.00
01-01-32-51057	Floating Holiday	2,397.00		0.00	2,397.00
Subtotal [8B] Other Laundry Workers		152,704.00		0.00	152,704.00
Subgroup : [11A]	Head Accountant				
Marcum 105	Head Accountant Wages	0.00		24,316.60	24,316.60
			RJE - 5	24,316.60	
Subtotal [11A] Head Accountant		0.00		24,316.60	24,316.60

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 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [12A]	Director of Nurses/Assistant Director				
01-01-11-51013	Salaries and Wages - DNS	144,550.00		0.00	144,550.00
01-01-11-51014	Salaries and Wages - ADNS	85,750.00		0.00	85,750.00
01-01-11-51028	Floating Holiday Accrual	6,357.00		0.00	6,357.00
01-01-11-51029	PTO Accrual	(8,658.00)		0.00	(8,658.00)
01-01-11-51030	Sick Pay Accrual	(212.00)		0.00	(212.00)
01-01-11-51045	Salaries and Wages - Director of Clinical Services	30,341.00		0.00	30,341.00
01-01-11-51051	PTO	296,119.00		(296,119.00)	0.00
			RJE - 1	(296,119.00)	
01-01-11-51052	Overtime	97,610.00		(97,610.00)	0.00
			RJE - 1	(97,610.00)	
01-01-11-51053	Bonus	13,548.00		(13,548.00)	0.00
			RJE - 1	(13,548.00)	
01-01-11-51054	Holiday	84,185.00		(84,185.00)	0.00
			RJE - 1	(84,185.00)	
01-01-11-51055	Berevment	3,456.00		(3,456.00)	0.00
			RJE - 1	(3,456.00)	
01-01-11-51056	PTO Payout	29,812.00		(29,812.00)	0.00
			RJE - 1	(29,812.00)	
01-01-11-51057	Floating Holiday	53,834.00		(15,517.00)	38,317.00
			RJE - 1	(15,517.00)	
Subtotal [12A] Director of Nurses/Assistant Director		836,692.00		(540,247.00)	296,445.00
Subgroup : [12B1]	RNs - Direct Care				
01-01-11-51016	Salaries and Wages - RNs	817,873.00		112,351.00	930,224.00
			RJE - 1	112,351.00	
Subtotal [12B1] RNs - Direct Care		817,873.00		112,351.00	930,224.00
Subgroup : [12B2]	RNs - Administrative				
01-01-11-51015	Salaries and Wages - Admin RNs	140,471.00		19,296.00	159,767.00
			RJE - 1	19,296.00	
Subtotal [12B2] RNs - Administrative		140,471.00		19,296.00	159,767.00
Subgroup : [12C1]	LPNs - Direct Care				
01-01-11-51017	Salaries and Wages - LPNs	850,992.00		116,900.00	967,892.00
			RJE - 1	116,900.00	
Subtotal [12C1] LPNs - Direct Care		850,992.00		116,900.00	967,892.00
Subgroup : [12E]	Physical Therapists				
01-01-12-51021	Salaries and Wages - Physical Therapists	147,879.00		0.00	147,879.00
01-01-12-51023	Salaries and Wages - PT Aides	133,796.00		0.00	133,796.00
01-01-12-51029	PTO Accrual	(7,256.00)		0.00	(7,256.00)
01-01-12-51041	Salaries & Wages - Rehab Dir	81,330.00		(72,556.00)	8,774.00
			RJE - 1	(72,556.00)	
01-01-12-51051	PTO	39,069.00		0.00	39,069.00
01-01-12-51052	Overtime	469.00		0.00	469.00
01-01-12-51053	Bonus	2,417.00		0.00	2,417.00
01-01-12-51054	Holiday	10,938.00		0.00	10,938.00
01-01-12-51055	Berevment	513.00		0.00	513.00
01-01-12-51056	PTO Payout	2,370.00		0.00	2,370.00
01-01-12-51057	Floating Holiday	8,140.00		0.00	8,140.00
Subtotal [12E] Physical Therapists		419,665.00		(72,556.00)	347,109.00
Subgroup : [12D]	Aides and Attendants				
01-01-11-51018	Salaries and Wages - CNAs	1,903,320.00		261,465.00	2,164,785.00
			RJE - 1	261,465.00	
01-01-11-52000	Salaries and wages	45.00		0.00	45.00
Subtotal [12D] Aides and Attendants		1,903,365.00		261,465.00	2,164,830.00
Subgroup : [12F]	Speech Therapists				
01-01-12-51043	Salaries & Wages - SLP	80,886.00		18,790.00	99,676.00
			RJE - 1	18,790.00	
Subtotal [12F] Speech Therapists		80,886.00		18,790.00	99,676.00
Subgroup : [12G]	Occupational Therapists				
01-01-12-51022	Salaries and Wages - Occupational Therap	109,280.00		53,766.00	163,046.00
			RJE - 1	53,766.00	
01-01-12-51042	Salaries & Wages - COTA	122,166.00		0.00	122,166.00
Subtotal [12G] Occupational Therapists		231,446.00		53,766.00	285,212.00
Subgroup : [12H]	Recreation Workers				
01-01-41-51008	Salaries and Wages - Director of Rec	50,537.00		0.00	50,537.00
01-01-41-51009	Salaries and Wages - Recreation Aides	91,194.00		0.00	91,194.00
01-01-41-51028	Floating Holiday Accrual	209.00		0.00	209.00
01-01-41-51029	PTO Accrual	1,128.00		0.00	1,128.00
01-01-41-51051	PTO	9,116.00		0.00	9,116.00
01-01-41-51052	Overtime	125.00		0.00	125.00
01-01-41-51053	Bonus	450.00		0.00	450.00
01-01-41-51054	Holiday	2,868.00		0.00	2,868.00
01-01-41-51057	Floating Holiday	2,908.00		0.00	2,908.00
Subtotal [12H] Recreation Workers		158,535.00		0.00	158,535.00
Subgroup : [12M]	Social Workers/Case Management				
01-01-11-51019	Salaries and Wages - Social Services	99,422.00		13,658.00	113,080.00
			RJE - 1	13,658.00	
Subtotal [12M] Social Workers/Case Management		99,422.00		13,658.00	113,080.00
Subgroup : [12O]	Other				
Marcum 106	Admissions Wages	0.00		97,309.28	97,309.28
			RJE - 5	97,309.28	
Subtotal [12O] Other		0.00		97,309.28	97,309.28
Total [10-A] Salaries and Wages		7,590,946.00		(0.00)	7,590,946.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
01-01-21-50202	DIETARY CONSULTANT	24,600.00		0.00	24,600.00

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 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-21-51205	Consultants	17,250.00		0.00	17,250.00
Subtotal [1] Dietitian		41,850.00		0.00	41,850.00
Subgroup : [2]	Dentist				
01-01-11-50550	DENTIST CONSULTANT - DIRECT CARE	35,700.00		(30,000.00)	5,700.00
			RJE - 4	(30,000.00)	
Subtotal [2] Dentist		35,700.00		(30,000.00)	5,700.00
Subgroup : [3]	Pharmacist				
01-01-11-50551	PHARMACY CONSULTANT - DIRECT CARE	5,919.00		0.00	5,919.00
Subtotal [3] Pharmacist		5,919.00		0.00	5,919.00
Subgroup : [8A]	Medical Director				
01-01-11-50501	ASSISTANT MEDICAL DIRECTOR	5,500.00		0.00	5,500.00
01-01-11-51550	Medical Director Fees	28,201.00		24,000.00	52,201.00
			RJE - 4	24,000.00	
01-01-11-51551	Asst. Medical Director Fees	4,438.00		0.00	4,438.00
Subtotal [8A] Medical Director		38,139.00		24,000.00	62,139.00
Subgroup : [8E]	Other				
01-01-11-51205	Consultants	17,202.00		2,153.00	19,355.00
			RJE - 4	6,000.00	
			RJE - 4	(3,847.00)	
Subtotal [8E] Other		17,202.00		2,153.00	19,355.00
Total [13-B] Professional Fees		138,810.00		(3,847.00)	134,963.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
01-01-71-51104	Worker's Comp	225,063.00		0.00	225,063.00
01-01-71-51105	Workers Comp Prior Year Adjustment	41,834.00		0.00	41,834.00
Subtotal [1A1] Workmen's Compensation		266,897.00		0.00	266,897.00
Subgroup : [1A2]	Disability Insurance				
01-01-11-51113	Employee Insurance - STD	36,916.00		0.00	36,916.00
01-01-12-51113	Employee Insurance - STD	5,268.00		0.00	5,268.00
01-01-21-51113	Employee Insurance - STD	4,455.00		0.00	4,455.00
01-01-31-51113	Employee Insurance - STD	3,276.00		0.00	3,276.00
01-01-32-51113	Employee Insurance - STD	1,479.00		0.00	1,479.00
01-01-33-51113	Employee Insurance - STD	1,687.00		0.00	1,687.00
01-01-41-51113	Employee Insurance - STD	1,658.00		0.00	1,658.00
01-01-71-51113	Employee Insurance - STD	5,624.00		0.00	5,624.00
Subtotal [1A2] Disability Insurance		60,363.00		0.00	60,363.00
Subgroup : [1A3]	Unemployment Insurance				
01-01-11-51103	SUTA	6,444.00		0.00	6,444.00
01-01-21-51103	SUTA	3,872.00		0.00	3,872.00
01-01-71-51103	SUTA	12,860.00		0.00	12,860.00
Subtotal [1A3] Unemployment Insurance		23,176.00		0.00	23,176.00
Subgroup : [1A4]	Social Security (FICA)				
01-01-11-51101	FICA	339,143.00		0.00	339,143.00
01-01-12-51101	FICA	54,813.00		0.00	54,813.00
01-01-21-51101	FICA	35,860.00		0.00	35,860.00
01-01-31-51101	FICA	18,395.00		0.00	18,395.00
01-01-32-51101	FICA	10,916.00		0.00	10,916.00
01-01-33-51101	FICA	13,692.00		0.00	13,692.00
01-01-41-51101	FICA	11,963.00		0.00	11,963.00
01-01-71-51101	FICA	72,674.00		0.00	72,674.00
Subtotal [1A4] Social Security (FICA)		557,456.00		0.00	557,456.00
Subgroup : [1A5]	Health Insurance				
01-01-11-51110	Employee Insurance - Medical	253,226.00		0.00	253,226.00
01-01-11-51111	Employee Insurance - Dental	3,351.00		0.00	3,351.00
01-01-11-51118	Vision	350.00		0.00	350.00
01-01-11-51259	HRA Reimbursement	285.00		0.00	285.00
01-01-12-51110	Employee Insurance - Medical	38,824.00		0.00	38,824.00
01-01-12-51111	Employee Insurance - Dental	179.00		0.00	179.00
01-01-12-51118	Vision	(118.00)		0.00	(118.00)
01-01-21-51110	Employee Insurance - Medical	35,208.00		0.00	35,208.00
01-01-21-51111	Employee Insurance - Dental	1,329.00		0.00	1,329.00
01-01-21-51118	Vision	18.00		0.00	18.00
01-01-21-51259	HRA Reimbursement	1,143.00		0.00	1,143.00
01-01-31-51110	Employee Insurance - Medical	57,082.00		0.00	57,082.00
01-01-31-51111	Employee Insurance - Dental	1,884.00		0.00	1,884.00
01-01-31-51118	Vision	(3.00)		0.00	(3.00)
01-01-32-51110	Employee Insurance - Medical	4,504.00		0.00	4,504.00
01-01-32-51111	Employee Insurance - Dental	(918.00)		0.00	(918.00)
01-01-33-51110	Employee Insurance - Medical	5,507.00		0.00	5,507.00
01-01-33-51111	Employee Insurance - Dental	39.00		0.00	39.00
01-01-41-51110	Employee Insurance - Medical	44.00		0.00	44.00
01-01-41-51111	Employee Insurance - Dental	25.00		0.00	25.00
01-01-71-51110	Employee Insurance - Medical	50,790.00		0.00	50,790.00
01-01-71-51111	Employee Insurance - Dental	(193.00)		0.00	(193.00)
01-01-71-51118	Vision	(87.00)		0.00	(87.00)
01-01-71-51124	Wellness	305.00		0.00	305.00
01-01-71-51259	HRA Reimbursement	1,500.00		0.00	1,500.00
Subtotal [1A5] Health Insurance		454,274.00		0.00	454,274.00
Subgroup : [1A6]	Life Insurance				
01-01-11-51112	Employee Insurance - Life	3,986.00		0.00	3,986.00
01-01-12-51112	Employee Insurance - Life	622.00		0.00	622.00
01-01-21-51112	Employee Insurance - Life	176.00		0.00	176.00
01-01-31-51112	Employee Insurance - Life	344.00		0.00	344.00
01-01-32-51112	Employee Insurance - Life	136.00		0.00	136.00
01-01-33-51112	Employee Insurance - Life	249.00		0.00	249.00
01-01-41-51112	Employee Insurance - Life	241.00		0.00	241.00

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 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-71-51112	Employee Insurance - Life	333.00		0.00	333.00
Subtotal [1A6] Life Insurance		6,087.00		0.00	6,087.00
Subgroup : [1A7] Pensions					
01-01-71-51114	Pension	231,351.00		0.00	231,351.00
01-01-71-51115	403(b) Matching	93,580.00		0.00	93,580.00
Subtotal [1A7] Pensions		324,931.00		0.00	324,931.00
Subgroup : [1A8] Uniform Allowance					
01-01-11-51121	Uniforms	(18.00)		0.00	(18.00)
01-01-12-51121	Uniforms	333.00		0.00	333.00
01-01-21-51121	Uniforms	25.00		0.00	25.00
01-01-31-51121	Uniforms	5,485.00		0.00	5,485.00
01-01-71-51121	Uniforms	36.00		0.00	36.00
Subtotal [1A8] Uniform Allowance		5,861.00		0.00	5,861.00
Subgroup : [1A9] Other					
01-01-11-51109	Drugs - Vaccinations EEs	196.00		0.00	196.00
Subtotal [1A9] Other		196.00		0.00	196.00
Subgroup : [1C] Bad Debts					
01-01-71-51203	Bad Debt Expense	57,998.00		0.00	57,998.00
01-01-71-52203	Bad debt expense	(3,611.00)		0.00	(3,611.00)
Subtotal [1C] Bad Debts		54,387.00		0.00	54,387.00
Subgroup : [1D] Accounting and Auditing					
01-01-71-51212	Audit Fees	60,511.00		0.00	60,511.00
01-01-71-51213	Accounting	163,122.00		(134,444.00)	28,678.00
01-01-71-52200	Accounting	16,541.00	RJE - 2	0.00	16,541.00
Subtotal [1D] Accounting and Auditing		240,174.00		(134,444.00)	105,730.00
Subgroup : [1E] Legal					
01-01-71-51215	Legal Fees	43,117.00		0.00	43,117.00
01-01-71-52213	Legal fees	3,322.00		0.00	3,322.00
Subtotal [1E] Legal		46,439.00		0.00	46,439.00
Subgroup : [1G] Office Supplies					
01-01-11-51504	Supplies - Paper & Forms	188.00		0.00	188.00
01-01-12-51504	Supplies - Paper & Forms	56.00		0.00	56.00
01-01-71-51500	Supplies - Expendable Goods	19,181.00		0.00	19,181.00
01-01-71-51504	Supplies - Paper & Forms	4,322.00		0.00	4,322.00
01-01-71-52320	Supplies	82.00		0.00	82.00
Subtotal [1G] Office Supplies		23,829.00		0.00	23,829.00
Subgroup : [1H1] Telephone and Telegraph					
01-01-31-51464	Telephone - Regular Service	11,133.00		0.00	11,133.00
01-01-31-52321	Telephone	27.00		0.00	27.00
01-01-71-51464	Telephone - Regular Service	800.00		0.00	800.00
Subtotal [1H1] Telephone and Telegraph		11,960.00		0.00	11,960.00
Subgroup : [1H2] Cellular Phones and Beepers					
01-01-31-51465	Telephone - Cellular Phone	984.00		0.00	984.00
Subtotal [1H2] Cellular Phones and Beepers		984.00		0.00	984.00
Subgroup : [1K3] Resident Day User Fee					
01-01-71-51288	Provider Tax	755,312.00		0.00	755,312.00
01-01-71-51291	Property Tax - FV	16,685.00		0.00	16,685.00
Subtotal [1K3] Resident Day User Fee		771,997.00		0.00	771,997.00
Total [15] Expenditures Other than Salaries		2,849,011.00		(134,444.00)	2,714,567.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
01-01-11-50199	Miscellaneous	49.00		0.00	49.00
01-01-11-51123	Employee Recognition	436.00		0.00	436.00
01-01-11-52008	Employee Recognition	211.00		0.00	211.00
01-01-31-51123	Employee Recognition	337.00		0.00	337.00
01-01-31-52008	Employee Recognition	55.00		0.00	55.00
01-01-71-51123	Employee Recognition	10,701.00		0.00	10,701.00
Subtotal [3] Gifts to Staff and Residents		11,789.00		0.00	11,789.00
Subgroup : [4] Employee Travel					
01-01-11-51122	Training and Meetings	12,303.00		0.00	12,303.00
01-01-11-51200	Travel	944.00		0.00	944.00
01-01-11-52010	Training and Meetings	1,869.00		0.00	1,869.00
01-01-11-52220	Travel	487.00		0.00	487.00
01-01-12-51122	Training and Meetings	5,906.00		0.00	5,906.00
01-01-12-51200	Travel	1,640.00		0.00	1,640.00
01-01-21-51122	Training and Meetings	1,288.00		0.00	1,288.00
01-01-21-51200	Travel	847.00		0.00	847.00
01-01-31-51786	Transportation	137.00		0.00	137.00
01-01-41-52010	Training and Meetings	270.00		0.00	270.00
01-01-71-51122	Training and Meetings	11,057.00		0.00	11,057.00
01-01-71-51200	Travel	2,105.00		0.00	2,105.00
01-01-71-51201	Travel - Meals	245.00		0.00	245.00
01-01-71-52100	Travel	1,563.00		0.00	1,563.00
Subtotal [4] Employee Travel		40,661.00		0.00	40,661.00
Subgroup : [6] Automobile Expense					
01-01-31-51404	Auto Expense	2,176.00		0.00	2,176.00
01-01-71-51404	Auto Expense	857.00		0.00	857.00
Subtotal [6] Automobile Expense		3,033.00		0.00	3,033.00
Subgroup : [M1] Advertising Help Wanted					
01-01-11-51116	Recruiting	1,833.00		0.00	1,833.00
01-01-11-52007	Recruiting	333.00		0.00	333.00

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Farview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-71-51116	Recruiting	4,331.00		0.00	4,331.00
01-01-71-52007	Recruiting	363.00		0.00	363.00
Subtotal [M1] Advertising Help Wanted		6,860.00		0.00	6,860.00
Subgroup : [M3] Advertising Other					
01-01-11-51473	Advertising	507.00		0.00	507.00
01-01-71-51473	Advertising	7,199.00		0.00	7,199.00
01-01-71-51475	Promo	1,129.00		0.00	1,129.00
01-01-71-51480	External relations & networking	674.00		0.00	674.00
Subtotal [M3] Advertising Other		9,509.00		0.00	9,509.00
Subgroup : [M5] Medical Records					
01-01-11-51282	Electronic Medical Records	27,523.00		0.00	27,523.00
01-01-11-51503	Supplies - Medical Records	(267.00)		0.00	(267.00)
01-01-71-51282	Electronic Medical Records	575.00		0.00	575.00
Subtotal [M5] Medical Records		27,831.00		0.00	27,831.00
Subgroup : [M7] Postage					
01-01-31-51219	Postage	509.00		0.00	509.00
01-01-71-51219	Postage	5,743.00		0.00	5,743.00
01-01-71-51220	UPS	196.00		0.00	196.00
01-01-71-51221	Federal Express	1,174.00		0.00	1,174.00
01-01-71-52215	Postage	16.00		0.00	16.00
Subtotal [M7] Postage		7,638.00		0.00	7,638.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
01-01-11-52207	Dues, fees and subscriptions	124.00		0.00	124.00
01-01-71-51202	Professional Dues & Fees	13,321.00		(290.00)	13,031.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		13,445.00	RJE - 3	(290.00)	13,155.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 103	Chmaber Dues	0.00		290.00	290.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3	290.00	290.00
Subgroup : [M9] Subscriptions					
01-01-41-51210	Subscriptions - Magazines	242.00		0.00	242.00
01-01-71-51208	Subscriptions - Publications	603.00		0.00	603.00
01-01-71-51209	Subscriptions - Newspapers	8,946.00		0.00	8,946.00
Subtotal [M9] Subscriptions		9,791.00		0.00	9,791.00
Subgroup : [M10] Contributions					
01-01-71-51800	Gifts & Contributions	85.00		0.00	85.00
Subtotal [M10] Contributions		85.00		0.00	85.00
Subgroup : [M11] Services Provided by Contract					
01-01-71-51132	Payroll Processing	65,873.00		0.00	65,873.00
01-01-71-51207	Copy Service	1,277.00		0.00	1,277.00
01-01-71-52006	Payroll Processing	(1,232.00)		0.00	(1,232.00)
Marcum 101	Contracted CFO	0.00		128,306.00	128,306.00
Marcum 102	AP Processing	0.00		6,138.00	6,138.00
Subtotal [M11] Services Provided by Contract		65,918.00	RJE - 2	134,444.00	200,362.00
Subgroup : [M12] Administrative Management Services					
01-01-71-51290	Management Fee	31,579.00		0.00	31,579.00
01-01-71-54000	Management Fee - Budget	18,000.00		0.00	18,000.00
Subtotal [M12] Administrative Management Services		49,579.00		0.00	49,579.00
Subgroup : [M13] Other					
01-01-11-51119	Physicals	7,046.00		0.00	7,046.00
01-01-11-51120	Background & Criminal Investigations	3,638.00		0.00	3,638.00
01-01-11-51202	Professional Dues & Fees	300.00		0.00	300.00
01-01-11-51211	Licenses & Fees	6,907.00		0.00	6,907.00
01-01-11-51217	Compliance Consulting NRG	3,154.00		0.00	3,154.00
01-01-11-51283	IT Connect Charges	10,724.00		0.00	10,724.00
01-01-11-51287	IT Equipment	125.00		0.00	125.00
01-01-11-51401	Rental & Leasing - Equipment	2,929.00		0.00	2,929.00
01-01-11-52009	Background & Criminal Investigations	408.00		0.00	408.00
01-01-12-51119	Physicals	496.00		0.00	496.00
01-01-12-51120	Background & Criminal Investigations	516.00		0.00	516.00
01-01-21-51119	Physicals	934.00		0.00	934.00
01-01-21-51120	Background & Criminal Investigations	600.00		0.00	600.00
01-01-21-51211	Licenses & Fees	280.00		0.00	280.00
01-01-21-52009	Background & Criminal Investigations	18.00		0.00	18.00
01-01-31-51119	Physicals	663.00		0.00	663.00
01-01-31-51120	Background & Criminal Investigations	692.00		0.00	692.00
01-01-31-51211	Licenses & Fees	3,310.00		0.00	3,310.00
01-01-31-51283	IT Connect Charges	2,424.00		0.00	2,424.00
01-01-31-51284	IT Maintenance Charges	16,144.00		0.00	16,144.00
01-01-31-51287	IT Equipment	421.00		0.00	421.00
01-01-31-52009	Background & Criminal Investigations	18.00		0.00	18.00
01-01-33-51119	Physicals	324.00		0.00	324.00
01-01-33-51120	Background & Criminal Investigations	443.00		0.00	443.00
01-01-34-52009	Background & Criminal Investigations	123.00		0.00	123.00
01-01-41-51119	Physicals	371.00		0.00	371.00
01-01-41-51120	Background & Criminal Investigations	444.00		0.00	444.00
01-01-41-51202	Professional Dues & Fees	30.00		0.00	30.00
01-01-41-51211	Licenses & Fees	200.00		0.00	200.00
01-01-41-52009	Background & Criminal Investigations	90.00		0.00	90.00
01-01-71-45120	Unrealized Gains & Losses	(10,158.00)		0.00	(10,158.00)
01-01-71-50199	Miscellaneous Expense	471.00		0.00	471.00
01-01-71-51119	Physicals	196.00		0.00	196.00
01-01-71-51120	Background & Criminal Investigations	1,192.00		0.00	1,192.00

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Farview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-71-51204	Bank Charges	2,832.00		0.00	2,832.00
01-01-71-51205	Consultants	23,745.00		0.00	23,745.00
01-01-71-51211	Licenses & Fees	10,313.00		0.00	10,313.00
01-01-71-51222	Unemployment Management	20,664.00		0.00	20,664.00
01-01-71-51260	Bond	1,825.00		0.00	1,825.00
01-01-71-51278	CHEFA Admin Fee	4,239.00		0.00	4,239.00
01-01-71-51283	IT Connect Charges	2,688.00		0.00	2,688.00
01-01-71-51284	IT Maintenance Charges	23,715.00		0.00	23,715.00
01-01-71-51285	Board of Directors	1,503.00		0.00	1,503.00
01-01-71-51286	Charitable Giving Expense	394.00		0.00	394.00
01-01-71-51804	PBGC Penalty	48,586.00		0.00	48,586.00
01-01-71-52009	Background & Criminal Investigations	123.00		0.00	123.00
01-01-71-56100	Rock Committee	5,046.00		0.00	5,046.00
Subtotal [M13] Other		201,146.00		0.00	201,146.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		447,285.00		134,444.00	581,729.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
01-01-21-51300	Food - Fresh Bakery	370,381.00		0.00	370,381.00
01-01-21-51301	Food - Fresh Dairy/Eggs	183.00		0.00	183.00
01-01-21-51302	Food - Meat	72.00		0.00	72.00
01-01-21-51306	Food - Beverages	111.00		0.00	111.00
01-01-21-51307	Food - Other	(1,243.00)		0.00	(1,243.00)
01-01-21-51308	Food - Bistro	2,367.00		0.00	2,367.00
Subtotal [2A1] Raw Food		371,871.00		0.00	371,871.00
Subgroup : [2A2] Non-Food Supplies					
01-01-11-51509	Supplies - Silverware & Dishes	227.00		0.00	227.00
01-01-21-51500	Supplies - Expendable Goods	36,112.00		0.00	36,112.00
01-01-21-51501	Supplies - Chemicals	15,501.00		0.00	15,501.00
01-01-21-51502	Supplies - Linen	415.00		0.00	415.00
01-01-21-51504	Supplies - Paper & Forms	568.00		0.00	568.00
01-01-21-51509	Supplies - Silverware & Dishes	4,246.00		0.00	4,246.00
01-01-21-51553	Equipment - Expendable/Durable	358.00		0.00	358.00
Subtotal [2A2] Non-Food Supplies		57,427.00		0.00	57,427.00
Subgroup : [2B] Purchased Services					
01-01-21-51218	Purchased Service	1,009.00		0.00	1,009.00
Subtotal [2B] Purchased Services		1,009.00		0.00	1,009.00
Total [18] Dietary Basis for Allocation of Costs		430,307.00		0.00	430,307.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
01-01-32-51218	Cleaning Service	645.00		0.00	645.00
Subtotal [3B] Purchased Services		645.00		0.00	645.00
Subgroup : [3C] Other					
01-01-11-51502	Supplies - Linen	1,975.00		0.00	1,975.00
01-01-32-51500	Supplies - Expendable Goods	2,171.00		0.00	2,171.00
01-01-32-51501	Supplies - Chemicals	9,208.00		0.00	9,208.00
Subtotal [3C] Other		13,354.00		0.00	13,354.00
Total [19] Laundry-Basis for Allocation of Costs		13,999.00		0.00	13,999.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
01-01-33-50606	HOUSEKEEPING CLEANING SUPPLIES	11,357.00		0.00	11,357.00
01-01-33-51500	Supplies - Expendable Goods	3,698.00		0.00	3,698.00
01-01-33-51501	Supplies - Chemicals	1,949.00		0.00	1,949.00
01-01-33-51502	Supplies - Linen	98.00		0.00	98.00
01-01-33-51553	Equipment - Expendable/Durable	47.00		0.00	47.00
01-01-34-52320	Supplies	161.00		0.00	161.00
Subtotal [4A1] In-House Care Supplies		17,310.00		0.00	17,310.00
Subgroup : [4B] Purchased Services					
01-01-71-51218	Purchased Service	17,380.00		0.00	17,380.00
Subtotal [4B] Purchased Services		17,380.00		0.00	17,380.00
Subgroup : [5A2] Purchased from					
01-01-11-51601	Med A - Drugs - IV	2,491.00		0.00	2,491.00
01-01-11-51602	Med A - Drugs - Legend	101,322.00		0.00	101,322.00
01-01-11-51650	HMO - Drugs - IV	1,307.00		0.00	1,307.00
01-01-11-51651	HMO - Drugs - Legend	42,563.00		0.00	42,563.00
01-01-11-51775	Drugs - Vaccinations	5,106.00		0.00	5,106.00
01-01-11-51777	XIX - Drugs - Legend	8,876.00		0.00	8,876.00
01-01-11-51778	XIX Drugs - Non-Legend	42.00		0.00	42.00
01-01-11-51779	XIX Drugs - Non-covered	6,099.00		0.00	6,099.00
01-01-11-51796	Med B Drugs - Vaccinations	19,158.00		0.00	19,158.00
Subtotal [5A2] Purchased from		186,964.00		0.00	186,964.00
Subgroup : [5B] Medicine Cabinet Drugs					
01-01-11-51704	Drugs - House	10,036.00		0.00	10,036.00
Subtotal [5B] Medicine Cabinet Drugs		10,036.00		0.00	10,036.00
Subgroup : [5C] Medical and Therapeutic Supplies					
01-01-11-51500	Supplies - Expendable Goods	18,021.00		0.00	18,021.00
01-01-11-51605	Med A - Non-covered	543.00		0.00	543.00
01-01-11-51608	Med A - Medical Supplies - Non-Chargeable	3,072.00		0.00	3,072.00
01-01-11-51609	Med A - Other Ancill - Medical Equipment	1,441.00		0.00	1,441.00
01-01-11-51615	Med A - Other Ancill-Enterals/Parenteral	520.00		0.00	520.00
01-01-11-51620	Med A - Other Ancillaries	865.00		0.00	865.00
01-01-11-51656	HMO - Medical Supplies - Chargeable	110.00		0.00	110.00
01-01-11-51658	HMO - Other Ancill. - Medical Equipment	2,836.00		0.00	2,836.00
01-01-11-51664	HMO - Other Ancill - Enterals/Parentra	1,039.00		0.00	1,039.00
01-01-11-51781	Medical Supplies - Incontinent Supplies	87,195.00		0.00	87,195.00
01-01-11-51784	Medical Supplies - Non-chargeable	1,333.00		0.00	1,333.00

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 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-11-51785	Nursing Supplies	143,670.00		0.00	143,670.00
01-01-11-51791	Other Ancillaries - Enterals/Parenterals	1,039.00		0.00	1,039.00
01-01-11-52320	Supplies	52.00		0.00	52.00
01-01-12-51785	Nursing Supplies	14.00		0.00	14.00
01-01-21-51606	Med A - Medical Supplies - Supp/Nutrition	171.00		0.00	171.00
01-01-21-51655	HMO - Medical Supplies - Supp/Nutrition	13,467.00		0.00	13,467.00
01-01-21-51782	Medical Supplies - Supplements/Nutrition	10,119.00		0.00	10,119.00
Subtotal [5C] Medical and Therapeutic Supplies		285,507.00		0.00	285,507.00
Subgroup : [5D] Ambulance/Limousine					
01-01-11-51611	Med A - Other Ancill - Ambulance	6,255.00		0.00	6,255.00
Subtotal [5D] Ambulance/Limousine		6,255.00		0.00	6,255.00
Subgroup : [5E2] Oxygen - Other					
01-01-11-51612	Med A - Other Ancill - Oxygen	5,041.00		0.00	5,041.00
01-01-11-51792	Other Ancill - Oxygen	11,518.00		0.00	11,518.00
Subtotal [5E2] Oxygen - Other		16,559.00		0.00	16,559.00
Subgroup : [5F] X-Rays and related radiological					
01-01-11-51614	Med A - Other Ancill - Xray	27,296.00		0.00	27,296.00
01-01-11-51663	HMO - Other Ancill - Xray	9,438.00		0.00	9,438.00
01-01-11-58650	XRAY - MEDICARE A	1,294.00		0.00	1,294.00
Subtotal [5F] X-Rays and related radiological		38,028.00		0.00	38,028.00
Subgroup : [5H] Laboratory					
01-01-11-51613	Med A - Other Ancill - Laboratory	20,057.00		0.00	20,057.00
01-01-11-51662	HMO - Other Ancill - Laboratory	7,918.00		0.00	7,918.00
01-01-11-58620	LAB - MEDICARE A SNF	3,415.00		0.00	3,415.00
Subtotal [5H] Laboratory		31,390.00		0.00	31,390.00
Subgroup : [5I] Recreation					
01-01-31-51472	Cable TV	14,129.00		0.00	14,129.00
01-01-41-50776	RECREATION SUPPLIES	(146.00)		0.00	(146.00)
01-01-41-51218	Purchased Service	651.00		0.00	651.00
01-01-41-51500	Supplies - Expendable Goods	3,410.00		0.00	3,410.00
01-01-41-51553	Equipment - Expendable/Durable	165.00		0.00	165.00
01-01-41-51554	Activities - Recreation	7,915.00		0.00	7,915.00
01-01-41-52300	Activities - recreation	309.00		0.00	309.00
01-01-41-52316	Purchased service	250.00		0.00	250.00
01-01-71-52300	Activities - recreation	133.00		0.00	133.00
Subtotal [5I] Recreation		26,816.00		0.00	26,816.00
Subgroup : [5L] Other					
01-01-11-51218	Purchased Service	3,409.00		3,847.00	7,256.00
01-01-11-51553	Equipment - Expendable/Durable	8,268.00	RJE - 4	3,847.00	8,268.00
01-01-11-51557	Memory Care Program Supplies	31.00		0.00	31.00
01-01-11-51619	Med A - Respiratory Therapy	584.00		0.00	584.00
01-01-11-51790	Rental - DME	200.00		0.00	200.00
01-01-11-51799	Med B - Speech Therapy	95.00		0.00	95.00
01-01-11-52307	Equipment - expendable/durable	501.00		0.00	501.00
01-01-11-52316	Purchased service	280.00		0.00	280.00
01-01-12-51290	rehab mangement fee	4,500.00		0.00	4,500.00
01-01-12-51500	Supplies - Expendable Goods	48.00		0.00	48.00
01-01-12-51553	Equipment - Expendable/Durable	985.00		0.00	985.00
Subtotal [5L] Other		18,901.00		3,847.00	22,748.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		655,146.00		3,847.00	658,993.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
01-01-11-51474	Main & Repair - Equipment Nursing	3,313.00		0.00	3,313.00
01-01-11-51501	Supplies - Chemicals	2,832.00		0.00	2,832.00
01-01-11-51506	Supplies - Repair - Equipment	282.00		0.00	282.00
01-01-12-51474	Main & Repair - Equipment Nursing	85.00		0.00	85.00
01-01-12-51506	Supplies - Repair - Equipment	21.00		0.00	21.00
01-01-21-51456	Main & Repair - Equipment - Kitchen Eq	1,378.00		0.00	1,378.00
01-01-21-51506	Supplies - Repair - Equipment	1,180.00		0.00	1,180.00
01-01-31-51401	Rental & Leasing - Equipment	223.00		0.00	223.00
01-01-31-51500	Supplies - Expendable Goods	20,887.00		0.00	20,887.00
01-01-31-51501	Supplies - Chemicals	(1,856.00)		0.00	(1,856.00)
01-01-31-51502	Supplies - Linen	117.00		0.00	117.00
01-01-31-51504	Supplies - Paper & Forms	56.00		0.00	56.00
01-01-31-51506	Supplies - Repair - Equipment	16,286.00		0.00	16,286.00
01-01-31-51507	Supplies - Repair - Building	2,556.00		0.00	2,556.00
01-01-31-51508	Supplies - Repair - Grounds	2,776.00		0.00	2,776.00
01-01-31-51553	Equipment - Expendable/Durable	1,325.00		0.00	1,325.00
01-01-31-52307	Equipment - expendable/durable	180.00		0.00	180.00
01-01-31-52319	Repairs and maintenance	1,850.00		0.00	1,850.00
01-01-31-52320	Supplies	331.00		0.00	331.00
01-01-32-51458	Main & Repair - Equipment - Laundry Eq	699.00		0.00	699.00
01-01-32-51506	Supplies - Repair - Equipment	44.00		0.00	44.00
01-01-71-51455	Main & Repair - Bldg - Other	2,492.00		0.00	2,492.00
01-01-71-51507	Supplies - Repair - Building	125.00		0.00	125.00
Subtotal [6A] Repairs and Maintenance		57,182.00		0.00	57,182.00
Subgroup : [6B] Heat					
01-01-31-51467	Utilities - Gas	37,981.00		0.00	37,981.00
Subtotal [6B] Heat		37,981.00		0.00	37,981.00
Subgroup : [6C] Light & Power					
01-01-21-52324	Utilities	1,419.00		0.00	1,419.00
01-01-31-51468	Utilities - Electric	89,584.00		0.00	89,584.00
01-01-31-52324	Utilities	8,034.00		0.00	8,034.00
01-01-71-52324	Utilities	1,171.00		0.00	1,171.00
Subtotal [6C] Light & Power		100,208.00		0.00	100,208.00

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Fairview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [6D]	Water				
01-01-31-51469	Utilities - Water	8,754.00		0.00	8,754.00
01-01-31-51470	Utilities - Sewage	17,538.00		0.00	17,538.00
Subtotal [6D] Water		26,292.00		0.00	26,292.00
Subgroup : [6F]	Other				
01-01-11-51406	Hazardous Waste	4,111.00		0.00	4,111.00
01-01-11-51508	Grounds- salt delivery	1,073.00		0.00	1,073.00
01-01-31-51218	Purchased Service	26,980.00		0.00	26,980.00
01-01-31-51405	Regular Disposal	12,777.00		0.00	12,777.00
01-01-31-51406	Hazardous Waste	191.00		0.00	191.00
01-01-31-51450	Main & Repair - Bldg - Fire Protection	9,428.00		0.00	9,428.00
01-01-31-51451	Main & Repair - Bldg - Security	374.00		0.00	374.00
01-01-31-51452	Main & Repair - Bldg - Elevator	12,586.00		0.00	12,586.00
01-01-31-51454	Main & Repair - Bldg - Extermination Ser	352.00		0.00	352.00
01-01-31-51455	Main & Repair - Bldg - Other	9,011.00		0.00	9,011.00
01-01-31-51456	Main & Repair - Equipment - Kitchen Eq	3,778.00		0.00	3,778.00
01-01-31-51458	Main & Repair - Equipment - Laundry Eq	372.00		0.00	372.00
01-01-31-51459	Main & Repair - Equipment - HVAC	7,839.00		0.00	7,839.00
01-01-31-51461	Main & Repair - Grounds - Snow Removal	1,739.00		0.00	1,739.00
01-01-31-51462	Main & Repair - Grounds - Lawn Care	6,586.00		0.00	6,586.00
01-01-31-51463	Main & Repair - Grounds - Other	142.00		0.00	142.00
01-01-31-51474	Main & Repair - Equipment Nursing	508.00		0.00	508.00
01-01-31-52316	Purchased service	971.00		0.00	971.00
01-01-71-51401	Rental & Leasing - Equipment	10,323.00		0.00	10,323.00
01-01-71-51402	Rental & Leasing - Copy Machine	235.00		0.00	235.00
01-01-71-51553	Equipment - Expendable/Durable	1,039.00		0.00	1,039.00
Subtotal [6F] Other		110,415.00		0.00	110,415.00
Subgroup : [7B]	Building & Building Improvements				
01-01-71-51802	Depreciation Expense	455,817.00		0.00	455,817.00
Subtotal [7B] Building & Building Improvements		455,817.00		0.00	455,817.00
Subgroup : [8B]	Mortgage Expense				
01-01-71-51801	Amortization Expense Non-Operating	746.00		0.00	746.00
01-01-71-51803	Amortization Expense - Operating	4,729.00		0.00	4,729.00
Subtotal [8B] Mortgage Expense		5,475.00		0.00	5,475.00
Total [22] Maintenance and Property		793,370.00		0.00	793,370.00
Group : [26]	Interest				
Subgroup : [12A1]	First Mortgage				
01-01-11-51281	Interest Expense	3,304.00		0.00	3,304.00
Subtotal [12A1] First Mortgage		3,304.00		0.00	3,304.00
Subgroup : [12B5]	CHEFA Interest Expense				
01-01-71-51281	Interest Expense	219,055.00		0.00	219,055.00
Subtotal [12B5] CHEFA Interest Expense		219,055.00		0.00	219,055.00
Total [26] Interest		222,359.00		0.00	222,359.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
01-01-71-51257	Insurance - Property	38,243.00		0.00	38,243.00
Subtotal [14A] Insurance on Property		38,243.00		0.00	38,243.00
Subgroup : [14B]	Insurance of Automobiles				
01-01-71-51254	Insurance - Auto	6,082.00		0.00	6,082.00
Subtotal [14B] Insurance of Automobiles		6,082.00		0.00	6,082.00
Subgroup : [14C1]	Umbrella				
01-01-71-51252	Insurance - Umbrella	24,334.00		0.00	24,334.00
Subtotal [14C1] Umbrella		24,334.00		0.00	24,334.00
Subgroup : [14C3]	Other				
01-01-71-51250	Insurance - General	57,651.00		0.00	57,651.00
01-01-71-51253	Insurance - Crime	8,919.00		0.00	8,919.00
01-01-71-51256	Insurance - Directors & Officers	9,188.00		0.00	9,188.00
Subtotal [14C3] Other		75,758.00		0.00	75,758.00
Total [27] Interest and Insurance		144,417.00		0.00	144,417.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
01-01-00-40300	Room & Board - Medicaid	(7,928,880.00)		0.00	(7,928,880.00)
01-01-00-40301	Medicaid - Private Room	(155,565.00)		0.00	(155,565.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,084,445.00)		0.00	(8,084,445.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
01-01-00-41300	CONTRACTUAL ADJ. - MEDICAID	2,901,293.00		0.00	2,901,293.00
Subtotal [1B] Medicaid room and board contractual allowance		2,901,293.00		0.00	2,901,293.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
01-01-00-40200	Room & Board - Medicare A/HMO	(1,002,497.00)		0.00	(1,002,497.00)
01-01-00-40201	Medicare - Private Room	(740,880.00)		0.00	(740,880.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,743,377.00)		0.00	(1,743,377.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
01-01-00-41200	CONTRACTUAL ADJ. - MEDICARE PART A	428,223.00		0.00	428,223.00
Subtotal [3B] Medicare room and board contractual allowance		428,223.00		0.00	428,223.00
Subgroup : [4A]	Private-pay residents and other				
01-01-00-40100	Room & Board - Semi Private Room	(3,156,941.00)		0.00	(3,156,941.00)
01-01-00-40101	Private - Private Room	(1,332,318.00)		0.00	(1,332,318.00)
01-01-00-40400	Room & Board - BCBS	(18,913.00)		0.00	(18,913.00)
01-01-00-40500	Room & Board - Other Insurance	(29,133.00)		0.00	(29,133.00)
01-01-00-40501	Other Insurance - Private Room	(40,030.00)		0.00	(40,030.00)
01-01-00-40600	Room & Board - Hospice	(55,265.00)		0.00	(55,265.00)

Client: **Odd Fellows Home of CT, d/b/a Fairview**
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 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-00-40711	Private Bed Hold	(33,058.00)		0.00	(33,058.00)
Subtotal [4A] Private-pay residents and other		(4,665,658.00)		0.00	(4,665,658.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
01-01-00-41400	CONTRACTUAL ADJ. - BLUE CROSS	19,632.00		0.00	19,632.00
01-01-00-41500	CONTRACTUAL ADJ - OTHER INSURANCE	525,761.00		0.00	525,761.00
01-01-00-41600	CONTRACTUAL ADJ - HOSPICE	20,430.00		0.00	20,430.00
Subtotal [4B] Private-pay room and board contractual allowance		565,823.00		0.00	565,823.00
Subgroup : [5A] Prescription Drugs - Medicare					
01-01-00-40114	Pharmacy - Private - Medicare B	(13,296.00)		0.00	(13,296.00)
01-01-00-40204	PHARMACY REVENUE - MEDICARE A	(104,459.00)		0.00	(104,459.00)
Subtotal [5A] Prescription Drugs - Medicare		(117,755.00)		0.00	(117,755.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
01-01-00-40404	PHARMACY BCBS SKILLED	(1,138.00)		0.00	(1,138.00)
01-01-00-40504	Pharmacy - Other Insurance	(37,491.00)		0.00	(37,491.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(38,629.00)		0.00	(38,629.00)
Subgroup : [7A] Physical Therapy - Medicare					
01-01-00-40115	PHYSICAL THERAPY - PRIVATE - MED PART B	(195,850.00)		0.00	(195,850.00)
01-01-00-40205	PHYSICAL THERAPY - MEDICARE A	(508,450.00)		0.00	(508,450.00)
Subtotal [7A] Physical Therapy - Medicare		(704,300.00)		0.00	(704,300.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
01-01-00-40305	PHYSICAL THERAPY-MEDICAID - SNF	(4,950.00)		0.00	(4,950.00)
01-01-00-40405	PHYSICAL THERAPY BCBS	(7,400.00)		0.00	(7,400.00)
01-01-00-40505	PHYSICAL THERAPY - Other Insurance	(194,300.00)		0.00	(194,300.00)
01-01-00-40805	Physical Therapy - VNA	(17,556.00)		0.00	(17,556.00)
Subtotal [7C] Physical Therapy - Non-medicare		(224,206.00)		0.00	(224,206.00)
Subgroup : [8A] Speech Therapy - Medicare					
01-01-00-40117	SPEECH THERAPY - PRIVATE - MED PART B	(37,050.00)		0.00	(37,050.00)
01-01-00-40207	SPEECH THERAPY - MEDICARE A	(78,900.00)		0.00	(78,900.00)
Subtotal [8A] Speech Therapy - Medicare		(115,950.00)		0.00	(115,950.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
01-01-00-40507	Speech Therapy - Other Insurance	(26,475.00)		0.00	(26,475.00)
Subtotal [8C] Speech Therapy - Non-medicare		(26,475.00)		0.00	(26,475.00)
Subgroup : [9A] Occupational Therapy - Medicare					
01-01-00-40116	OCCUPATIONAL THERAPY - PRIVATE - MED B	(275,501.00)		0.00	(275,501.00)
01-01-00-40206	OCCUPATIONAL THERAPY - MEDICARE A SNF	(647,790.00)		0.00	(647,790.00)
Subtotal [9A] Occupational Therapy - Medicare		(923,291.00)		0.00	(923,291.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
01-01-00-40306	OCCUPATIONAL THERAPY - MEDICAID	(4,920.00)		0.00	(4,920.00)
01-01-00-40406	Occupational Therapy - BCBS	(9,330.00)		0.00	(9,330.00)
01-01-00-40506	Occupational Therapy - Other Insurance	(294,273.00)		0.00	(294,273.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(308,523.00)		0.00	(308,523.00)
Subgroup : [10A] Other - Medicare					
01-01-00-40202	LAB SERVICES - MEDICARE A -SNF	(33,195.00)		0.00	(33,195.00)
01-01-00-40203	X-RAY/RADIOLOGY - MEDICARE A - SNF	(29,463.00)		0.00	(29,463.00)
01-01-00-40410	CONTRACTUAL ADJ. - BC - MED PART B	18,537.00		0.00	18,537.00
01-01-00-41210	CONTRACTUAL ADJ. - MEDICARE PART B	221,369.00		0.00	221,369.00
Subtotal [10A] Other - Medicare		177,248.00		0.00	177,248.00
Subgroup : [10B] Other - Non-medicare					
01-01-00-40108	Oxygen - Private	(850.00)		0.00	(850.00)
01-01-00-40402	Laboratory - BCBS	(97.00)		0.00	(97.00)
01-01-00-40403	X-RAY/RADIOLOGY - BCBS	(224.00)		0.00	(224.00)
01-01-00-40502	Laboratory - Other Insurance	(13,658.00)		0.00	(13,658.00)
01-01-00-40503	X-RAY/RADIOLOGY - Other Insurance	(10,639.00)		0.00	(10,639.00)
Subtotal [10B] Other - Non-medicare		(25,468.00)		0.00	(25,468.00)
Subgroup : [11] Meals sold to guests, employees, and others					
01-01-00-42200	Bistro Income	(88,970.00)		0.00	(88,970.00)
Subtotal [11] Meals sold to guests, employees, and others		(88,970.00)		0.00	(88,970.00)
Subgroup : [15] Interest Income					
01-01-00-44100	Interest Income	(814.00)		0.00	(814.00)
Subtotal [15] Interest Income		(814.00)		0.00	(814.00)
Subgroup : [18] Other Revenue					
01-01-00-42100	Miscellaneous Income	(86,025.00)		0.00	(86,025.00)
01-01-00-42110	Housekeeping Services	(27,588.00)		0.00	(27,588.00)
01-01-00-42130	TE Services	(27,612.00)		0.00	(27,612.00)
01-01-00-42150	TE/FSM Income	(23,676.00)		0.00	(23,676.00)
01-01-00-42400	Rental	(700.00)		0.00	(700.00)
01-01-00-42500	Transportation	(1,670.00)		0.00	(1,670.00)
01-01-00-46100	Contributions - Unrestricted	(16,835.00)		0.00	(16,835.00)
01-01-00-47101	Transfer Income	(30,000.00)		0.00	(30,000.00)
01-01-71-51275	Change in FMV of Swap	(262,670.00)		0.00	(262,670.00)
01-01-71-59999	CHANGE IN MINIMUM PENSION LIABILITY - BSC	(52,099.00)		0.00	(52,099.00)
Subtotal [18] Other Revenue		(528,875.00)		0.00	(528,875.00)
Total [30] Statement of Revenue		(13,524,149.00)		0.00	(13,524,149.00)
Group : [31] Balance Sheet					
Subgroup : [31.01A] Cash					
01-01-00-10101	Cash Checking Operating - CGSB - FVOP2 - x5468	423,760.00		0.00	423,760.00
01-01-00-10102	Cash Checking Operating - CGSB - FVOP - x4277	4,350.00		0.00	4,350.00
01-01-00-10103	Cash Money Market - CGSB - CapEx - x5223	465,097.00		0.00	465,097.00
01-01-00-10104	Cash Money Market - CGSB - P&P - x5223	110,897.00		0.00	110,897.00
01-01-00-10105	Cash Money Market - CGSB - SERP - x4491	137,405.00		0.00	137,405.00
01-01-00-10106	CASH - M & T	29,401.00		0.00	29,401.00

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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
01-01-00-10130	Cash Checking Payroll - CGSB - Payroll - x1780	2,030.00		0.00	2,030.00
01-01-00-10202	Cash Checking Patient Trust - SIBT - x3903	24,040.00		0.00	24,040.00
01-01-00-10401	Cash Held at UST	215,413.00		0.00	215,413.00
01-01-00-10901	Petty Cash - Administration	300.00		0.00	300.00
01-01-00-10902	Petty Cash - Recreation	300.00		0.00	300.00
01-01-00-10903	Petty Cash - Administration	400.00		0.00	400.00
01-01-00-10904	Petty Cash - Administration	100.00		0.00	100.00
Subtotal [31.01A] Cash		1,413,493.00		0.00	1,413,493.00
Subgroup : [31.01B] Resident Accounts Receivable					
01-01-00-11100	Accounts Receivable - Private	145,946.00		0.00	145,946.00
01-01-00-11110	Accounts Receivable - Applied Income	(60,161.00)		0.00	(60,161.00)
01-01-00-11200	Accounts Receivable - Medicare A	128,977.00		0.00	128,977.00
01-01-00-11220	Inventory	15,450.00		0.00	15,450.00
01-01-00-11250	Accounts Receivable - Medicare B	26,448.00		0.00	26,448.00
01-01-00-11300	Accounts Receivable - Medicaid	275,609.00		0.00	275,609.00
01-01-00-11400	Accounts Receivable - BCBS	(1,361.00)		0.00	(1,361.00)
01-01-00-11500	Accounts Receivable - Other Insurance	138,604.00		0.00	138,604.00
01-01-00-11600	Accounts Receivable - Hospice	9,464.00		0.00	9,464.00
01-01-00-11901	A/R - Clearing	3,206.00		0.00	3,206.00
01-01-00-11950	Allowance for Doubtful Accounts	(37,386.00)		0.00	(37,386.00)
Subtotal [31.01B] Resident Accounts Receivable		644,796.00		0.00	644,796.00
Subgroup : [31.01D] Prepaids					
01-01-00-12001	Prepaid - Insurance	25,439.00		0.00	25,439.00
01-01-00-12002	Prepaid - Expenses	19,618.00		0.00	19,618.00
01-01-00-12004	Prepaid - Workers Comp Insurance	19,693.00		0.00	19,693.00
Subtotal [31.01D] Prepaids		64,750.00		0.00	64,750.00
Subgroup : [31.01F] Fixed Assets					
01-01-00-15100	Land	180,600.00		0.00	180,600.00
01-01-00-15110	Land Improvements	283,461.00		0.00	283,461.00
01-01-00-15200	Buildings	6,956,603.00		0.00	6,956,603.00
01-01-00-15210	Building Improvements	3,916,368.00		0.00	3,916,368.00
01-01-00-15300	Transportation Equipment	81,527.00		0.00	81,527.00
01-01-00-15400	Moveable Equipment	2,417,061.00		0.00	2,417,061.00
01-01-00-15500	Non-moveable Equipment	807,205.00		0.00	807,205.00
01-01-00-15600	CIP	99,884.00		0.00	99,884.00
01-01-00-15610	CIP - Phase 3	2,413.00		0.00	2,413.00
01-01-00-16110	Accum Depr - Land Improvements	(126,440.00)		0.00	(126,440.00)
01-01-00-16200	Accum Depr - Buildings	(4,187,429.00)		0.00	(4,187,429.00)
01-01-00-16210	Accum Depr - Building Improvements	(2,466,984.00)		0.00	(2,466,984.00)
01-01-00-16300	Accum Depr - Transportation	(15,237.00)		0.00	(15,237.00)
01-01-00-16400	Accum Depr - Moveable Equipment	(1,904,997.00)		0.00	(1,904,997.00)
01-01-00-16500	Accum Depr - Non-moveable Equipment	(605,567.00)		0.00	(605,567.00)
01-01-00-16901	Accum Depr - 1998 Audit Adj	(13,834.00)		0.00	(13,834.00)
Subtotal [31.01F] Fixed Assets		5,424,634.00		0.00	5,424,634.00
Subgroup : [31.01G] Other Assets					
01-01-00-17100	Accounts Receivable - FSM	556,658.00		0.00	556,658.00
01-01-00-17200	Accounts Receivable - Thames Edge	535,843.00		0.00	535,843.00
01-01-00-17300	Accounts Receivable - FHC	111,314.00		0.00	111,314.00
01-01-00-17400	Accounts Receivable - Thames Edge	2,125,838.00		0.00	2,125,838.00
Subtotal [31.01G] Other Assets		3,329,653.00		0.00	3,329,653.00
Subgroup : [31.02A] Accounts Payable					
01-01-00-20000	Accounts Payable	(327,674.00)		0.00	(327,674.00)
01-01-00-20100	Accounts Payable - Manual Accruals	2,801.00		0.00	2,801.00
01-01-00-20600	Refunds Payable	1,080.00		0.00	1,080.00
01-01-00-27200	Accounts Payable - FHC	(161,654.00)		0.00	(161,654.00)
Subtotal [31.02A] Accounts Payable		(485,447.00)		0.00	(485,447.00)
Subgroup : [31.02C] Accrued Payroll					
01-01-00-21100	Accrued Payroll	(129,282.00)		0.00	(129,282.00)
01-01-00-21110	Accrued PTO	(305,954.00)		0.00	(305,954.00)
01-01-00-21120	Accrued Sick Pay	(148.00)		0.00	(148.00)
01-01-00-21130	Accrued Floating Holiday	(17,366.00)		0.00	(17,366.00)
Subtotal [31.02C] Accrued Payroll		(452,750.00)		0.00	(452,750.00)
Subgroup : [31.02D] Accrued Payroll Taxes					
01-01-00-21200	Accrued PR Taxes	(45,446.00)		0.00	(45,446.00)
Subtotal [31.02D] Accrued Payroll Taxes		(45,446.00)		0.00	(45,446.00)
Subgroup : [31.02F] Current Liabilities					
01-01-00-20300	Patient Trust Liability	(24,040.00)		0.00	(24,040.00)
01-01-00-20400	Nursing Fund	(3,698.00)		0.00	(3,698.00)
01-01-00-20430	Grant Income	(1,809.00)		0.00	(1,809.00)
01-01-00-20510	HSA	(5,688.00)		0.00	(5,688.00)
01-01-00-20520	FSA	(14,885.00)		0.00	(14,885.00)
01-01-00-20700	Accrued Provider Tax	(193,637.00)		0.00	(193,637.00)
01-01-00-21240	TSA 403(b)	(4,373.00)		0.00	(4,373.00)
01-01-00-21250	Employee Life Insurance	(210.00)		0.00	(210.00)
01-01-00-23200	Lease Liability	(83,888.00)		0.00	(83,888.00)
Subtotal [31.02F] Current Liabilities		(332,228.00)		0.00	(332,228.00)
Subgroup : [31.02H] Other Long Term Liabilities					
01-01-00-22200	Loans payable	(6,501,250.00)		0.00	(6,501,250.00)
01-01-00-22211	Accrued Interest - M & T	(13,348.00)		0.00	(13,348.00)
01-01-00-22212	FMV of Swap	53,132.00		0.00	53,132.00
01-01-00-22901	Deferred Financing Expenses - M & T	141,744.00		0.00	141,744.00
01-01-00-22905	Deferred Financing Expense Accumulated Amortizatio	(7,839.00)		0.00	(7,839.00)
01-01-00-25100	Pension Liability	(3,648,908.00)		0.00	(3,648,908.00)
Subtotal [31.02H] Other Long Term Liabilities		(9,976,469.00)		0.00	(9,976,469.00)
Subgroup : [31.03A] Equity					
01-01-00-30100	Fund Balance - Unrestricted	39,712.00		0.00	39,712.00

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Fairview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - CCNH Grouped TB**

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		<u>9/30/2018</u>			<u>9/30/2018</u>
01-01-00-30200	Transfers	613,801.00		0.00	613,801.00
Subtotal [31.03A] Equity		<u>653,513.00</u>		<u>0.00</u>	<u>653,513.00</u>
Total [31] Balance Sheet		<u>238,499.00</u>		<u>0.00</u>	<u>238,499.00</u>
	Sum of Account Groups	(238,499.00)		0.00	(238,499.00)
	Net (Income) Loss	(238,499.00)		0.00	(238,499.00)

Client: **Odd Fellows Home of CT, d/b/a Fairview**
 Engagement: **Medicaid - Odd Fellows Home of CT d/b/a Farview, Inc.**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass PTO benefits to correct lines of cost report.				
01-01-11-51015	Salaries and Wages - Admin RNs	H.02	19,296.00	
01-01-11-51016	Salaries and Wages - RNs		112,351.00	
01-01-11-51017	Salaries and Wages - LPNs		116,900.00	
01-01-11-51018	Salaries and Wages - CNAs		261,465.00	
01-01-11-51019	Salaries and Wages - Social Services		13,658.00	
01-01-11-51020	Salaries and Wages - Nursing Clerical		16,577.00	
01-01-12-51022	Salaries and Wages - Occupational Therap		53,766.00	
01-01-12-51043	Salaries & Wages - SLP		18,790.00	
01-01-21-51011	Salaries and Wages - Dietary Manager		15,123.00	
01-01-31-51004	Salaries and Wages - Director of EVS		7,841.00	
01-01-71-51000	Salaries and Wages - Administrator		44,653.00	
01-01-11-51051	PTO			296,119.00
01-01-11-51052	Overtime			97,610.00
01-01-11-51053	Bonus			13,548.00
01-01-11-51054	Holiday			84,185.00
01-01-11-51055	Berevment			3,456.00
01-01-11-51056	PTO Payout			29,812.00
01-01-11-51057	Floating Holiday			15,517.00
01-01-12-51041	Salaries & Wages - Rehab Dir			72,556.00
01-01-21-51051	PTO			15,123.00
01-01-31-51051	PTO			7,841.00
01-01-71-51053	Bonus			44,653.00
Total			680,420.00	680,420.00
Reclassifying Journal Entries JE # 2				
Reclass contracted CFO and AP Processing to services provided by contract.				
Marcum 101	Contracted CFO	D.01	128,306.00	
Marcum 102	AP Processing		6,138.00	
01-01-71-51213	Accounting			134,444.00
Total			134,444.00	134,444.00
Reclassifying Journal Entries JE # 3				
Reclass chamber dues to correct line.				
Marcum 103	Chmaber Dues	N.01b	290.00	
01-01-71-51202	Professional Dues & Fees			290.00
Total			290.00	290.00
Reclassifying Journal Entries JE # 4				
Reclass Cardiologist and Medical Director to correct lines.				
01-01-11-51205	Consultants	N.01b	6,000.00	
01-01-11-51218	Purchased Service		3,847.00	
01-01-11-51550	Medical Director Fees		24,000.00	
01-01-11-50550	DENTIST CONSULTANT - DIRECT CARE			30,000.00
01-01-11-51205	Consultants			3,847.00
Total			33,847.00	33,847.00
Reclassifying Journal Entries JE # 5				
Reclass Accounting and Admissions wages as necessary				
Marcum 105	Head Accountant Wages	N.01a	24,316.60	
Marcum 106	Admissions Wages		97,309.28	
01-01-71-51003	Salaries and Wages - Office			121,625.88
Total			121,625.88	121,625.88
Total Reclassifying Journal Entries			970,626.88	970,626.88
Total All Journal Entries			970,626.88	970,626.88



Provider Name: Odd Fellow's Home d/b/a Fairview, Inc.
Provider Number: 2132-C
Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:
Not applicable, associated costs have been self-disallowed.