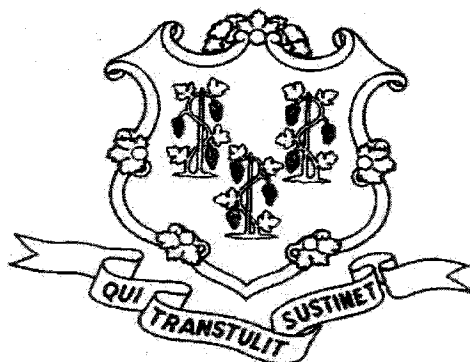


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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 9/30/2019	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, 2018 and ending September 30, 2019, 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. ①

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.

① Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Odd Fellows Home of CT, b/d/a Fairview	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 235 Lestertown Road, Groton, CT 06340				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/18/2020		
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 9/30/2019	Page 2	of 37
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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
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License Numbers:	CCNH 258c	RHNS (Specify)	Medicare Provider No. 07-5288
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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 Billy Nelson	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.:

Effective June 8, 2019

ODD FELLOWS HEALTHCARE , INC.

President	Mike Mondello
1st Vice President	Steve Giuffre
2nd Vice President	Edie Kalin
Secretary	Peggy Trakas
Treasurer	Connie Kloskowski
Assistant Secretary	Lucille Kutz
Assistant Treasurer	Nelson Doyle
Chaplain	Bob Piel
<i>Directors 2020</i>	Diana Shiver Hunter
	Barbara McLaren
	Joe Pierpaoli
<i>Directors 2021</i>	Vince Braucci
	Marshall Kalin
	Warren Smith
<i>Directors 2022</i>	Mary Ann Burkard
	Linda Stein
	Charlie Tooth

Effective June 8, 2019

ODD FELLOWS HOME OF CT, INC.

President	Edie Kalin
1st Vice President	Mike Mondello
2nd Vice President	Vinnie Barbieri
Secretary	Peggy Trakas
Treasurer	Connie Kloskowski
Assistant Secretary	Lucille Kutz
Assistant Treasurer	Neison Doyle
Chaplain	Bob Piel
Jr. Past President	Hank Lucas
<i>Directors 2020</i>	Marshall Kalin
	Barbara McLaren
<i>Directors 2021</i>	Vince Braucci
	Warren Smith
<i>Directors 2022</i>	Mary Ann Burkard
	Linda Stein

Effective June 8, 2019

FAITH, HOPE AND CHARITY FUND, INC.

President	Connie Kloskowski
1st Vice President	Steve Giuffre
Secretary	Peggy Trakas
Treasurer	Vince Braucci
<i>Directors 2020</i>	Mary Ann Burkard
	Warren Smith
<i>Directors 2021</i>	Vince Barbieri
	Dave Brown
<i>Directors 2022</i>	Nelson Doyle
	Edie Kalin

THIRD LINK DEVELOPMENT CORP.

President	Hank Lucas
Vice President	Edie Kalin
Secretary	Peggy Trakas
Treasurer	Connie Kloskowski

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	9/30/2019	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 9/30/2019	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	33,323	33,323
Faith, Hope and Charity	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Other Accounts Receivable	Pg 32 Ln D7	196,817	196,817
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Services	Pg 30 Ln IV8	(25,000)	(25,000)
Thames Edge	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Other Accounts Receivable	Pg 32 Ln D7	2,661,681	2,661,681
Fellowship Manor	235 Lestertown Road, Groton, CT 06340	<input type="radio"/>	<input checked="" type="radio"/>	Other Accounts Receivable	Pg 32 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	164,782	164,782
		<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 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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		License No.		Report for Year Ended		Page of		
Odd Fellows Home of CT, b/d/a Fairview		258c		9/30/2019		6 37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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"/>						
							Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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 9/30/2019	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 If "No," explain.
 No

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 RKL LLP	3501 Concord Rd. York, PA 17402
3 Marcum LLP	555 Long Wharf Dr., New Haven, CT
4	

Services Provided by This Firm (*describe fully*)

1 403b Audit, 990 Prep, retirement plan audit	\$ 58,762
2 Financial Consulting	\$ 4,500
3 Medicare and Medicaid Cost Reports	\$ 6,742
4	\$
	Charge for Services Provided
	\$ 70,004

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 Wigin and Dana LLP	203-498-4400
2	
3	
4	
5	

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

1 One Century Tower New Haven, CT 06508
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 IRS Letter, exemption status, employee handbook, property tax matters	\$ 37,001
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 37,001

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 9/30/2019				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH	RHNS	Total	CCNH
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120		120	120	120	120	
B. On last day of THIS report period	120	120		120	120	120	120	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	113	113		113	113	109	109	
B. As of midnight of THIS report period	108	108		109	109	108	108	
3. Total Number of Days Care Provided During Period								
A. Medicare	3,628	3,628		2,790	2,790	838	838	
B. Medicaid (Conn.)	22,881	22,881		17,152	17,152	5,729	5,729	
C. Medicaid (other states)								
D. Private Pay	12,142	12,142		9,209	9,209	2,933	2,933	
E. State SSI for RCH								
F. Other (Specify)	1,667	1,667		1,137	1,137	530	530	
G. Total Care Days During Period (3A thru F)	40,318	40,318		30,288	30,288	10,030	10,030	
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)	40,318	40,318		30,288	30,288	10,030	10,030	

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 9/30/2019			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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	12		56		40								
Per Diem Rate													
a. One bed rm.	Various		236.52		425.00								
b. Two bed rms.	Various		236.52		380.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,766	1,766				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,459	2,459				
D. Total Physical Therapy Treatments								4,225	4,225				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								198	198				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								1,194	1,194				
D. Total Speech Therapy Treatments								1,392	1,392				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,792	1,792				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,492	2,492				
D. Total Occupational Therapy Treatments								4,284	4,284				

Report of Expenditures - Salaries & Wages

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2019	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)	293,693	2,159				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	448,646	25,558				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	96,252	2,112				
c. Dietary Workers	473,761	32,638				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	183,128	14,138				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	73,561	2,080				
b. Other Maintenance Workers	267,436	14,656				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	137,782	9,936				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	25,630	742				
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	238,376	4,058				
b. RN						
1. Direct Care	1,074,085	28,737				
2. Administrative**	196,476	7,580				
c. LPN						
1. Direct Care	937,887	33,997				
2. Administrative**						
d. Aides and Attendants	2,269,379	120,537				
e. Physical Therapists	360,457	11,528				
f. Speech Therapists	78,195	2,161				
g. Occupational Therapists	320,228	8,879				
h. Recreation Workers	157,246	10,609				
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	115,861	3,760				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	<i>7,748,079</i>	<i>335,865</i>				

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

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview		License No. 258c		Report for Year Ended 9/30/2019		Page 11	of 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) Odd Fellows Home of CT, b/d/a Fairview		License No. 258c		Report for Year Ended 9/30/2019		Page 12	of 37			
Name	CCNH	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
		RHNS	(Specify)							
Section III - Administrators***										
James Rosenman (10/1/18-1/16/19)	Open			Health Ins., Pension, Life Ins., Disability	Administrator	879	A2			
Pamela Klapproth (2/11/19-6/2/19)	Open			Health Ins., Pension, Life Ins., Disability	Administrator	656	A2			
Billy Nelson (6/3/19-9/30/19)	Open			Health Ins., Pension, Life Ins., Disability	Administrator	624	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	9/30/2019	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	44,590	864				
2. Dentist	8,100	81				
3. Pharmacist	4,085	Contract				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	43,481	647				
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	24,000	520				
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	124,256	2,112				

* 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	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 179,815	179,815		
2. Disability Insurance	\$ 23,185	23,185		
3. Unemployment Insurance	\$ 23,079	23,079		
4. Social Security (F.I.C.A.)	\$ 577,778	577,778		
5. Health Insurance	\$ 427,930	427,930		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 9,162	9,162		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 384,627	384,627		
8. Uniform Allowance	\$ 596	596		
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 70,004	70,004		
e. Legal (Services should be fully described on Page 7)	\$ 37,001	37,001		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 38,494	38,494		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,116	13,116		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 757,384	757,384		
Subtotal	\$ 2,542,171	2,542,171		

* 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	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,542,171	2,542,171		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	12,331	12,331		
4. Employee Travel	\$	32,469	32,469		
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (not purchase or depreciation)	\$	2,395	2,395		
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$	17,058	17,058		
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$	10,711	10,711		
4. Fund-Raising***	\$				
5. Medical Records	\$	3,140	3,140		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	5,131	5,131		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	8,720	8,720		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	290	290		
9. Subscriptions	\$	50,071	50,071		
10. Contributions*** See Attached Schedule	\$	250	250		
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	426,639	426,639		
12. Administrative Management Services**	\$	33,323	33,323		
13. Other (Specify) See Attached Schedule	\$	82,667	82,667		
C-14 Total Administrative & General Expenditures	\$	3,227,366	3,227,366		

* 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	\$ 10,711		
Total Other Advertising	\$ 10,711	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
AANAC	\$ 375		
Leading Age CT	\$ 7,830		
CT Association of Healthcare	\$ 350		
Infection Control Nurses of CT	\$ 40		
NCCDP	\$ 125		
Total Dues	\$ 8,720	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Gifts & Contributions	250		
Total Contributions	\$ 250	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Physicals	\$ 11,788		
Background Checks	\$ 10,822		
IT Connect Charges	\$ 1,479		
IT Equipment	\$ 19		
Equipment Rentals	\$ 1,811		
Unrealized Loss	\$ (5,515)		
Plants for Residents' Families (Disallowed)	\$ 2,755		
Safety Program Awards (Disallowed)	\$ 250		
Bank Charges (Disallowed \$849 non routine)	\$ 2,892		
Consultants - Financial	\$ 6,013		
DPH License	\$ 1,650		
Unemployment Management	\$ 2,959		
Bond Expense (Disallowed)	\$ 200		
BOD Expense (Disallowed)	\$ 2,123		
PBGC Penalty (Disallowed)	\$ 43,421		
Total Other Administrative and General	\$ 82,667	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	License No. 258c	Report for Year Ended 9/30/2019	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	33,323	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) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview		258c	9/30/2019		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 357,926	357,926				
2. Non-Food Supplies	\$ 61,856	61,856				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,778	3,778				
c. Other (Specify) _____	\$ _____					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 423,560	423,560				
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No				
H. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.		\$47,852
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Pg 30 Line IV 1
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		Included in above
N. Is any revenue collected from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.		Included in above
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Pg 30 Line IV 1

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

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

Name of Facility Odd Fellows Home of CT, b/d/a Fairview		License No. 258c	Report for Year Ended 9/30/2019	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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Chemicals and Laundry Supplies		\$	11,767	11,767	
3D. Total Laundry Expenditures (3a + b + c)		\$	11,767	11,767	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Odd Fellows Home of CT, b/d/a Fairview		258c	9/30/2019		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. \$	28,831	28,831		
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. \$	2,795	2,795		
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	31,626	31,626		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	325,538	325,538		
b.	Medicine Cabinet Drugs	\$	3,224	3,224		
c.	Medical and Therapeutic Supplies	\$	296,933	296,933		
d.	Ambulance/Limousine***	\$	581	581		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,680	2,680		
f.	X-rays and Related Radiological Procedures***	\$	30,280	30,280		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	13,455	13,455		
i.	Recreation	\$	22,103	22,103		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	66,955	66,955		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	761,749	761,749		

* 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 9/30/2019	Total Cost/Page Ref.***				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
Yale New Haven Health	PO Box 120019 Stamford, CT 06912	<input type="radio"/>	<input checked="" type="radio"/>	Laboratory	11,333			20 5h
Mobilix,	96 Ridgebrook Rd. Sparks, MD 21152	<input type="radio"/>	<input checked="" type="radio"/>	Radiology	30,280			20 5f
CVM	780 East Main St. Branford, CT 06405	<input type="radio"/>	<input checked="" type="radio"/>	IT	58,573			16 m11
B & M Landscaping	PO Box 1431 Westerly, RI 02891	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping	40,121			22 6f
CWPM		<input type="radio"/>	<input checked="" type="radio"/>	Waste Removal	11,947			22 6f
ADP, Inc.	PO Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Processing	56,549			16 m11
New England Mechanical-EMCOR		<input type="radio"/>	<input checked="" type="radio"/>	Equipment Maintenance	14,196			22 6f
		<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"/>					

* 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	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 99,530	99,530				
b. Heat	\$ 39,539	39,539				
c. Light & Power	\$ 83,221	83,221				
d. Water	\$ 9,913	9,913				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 89,635	89,635				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 321,838	321,838				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 6,228	6,228				
b. Building & Building Improvements	\$ 278,914	278,914				
c. Non-Movable Equipment	\$ 22,962	22,962				
d. Movable Equipment	\$ 105,575	105,575				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 413,679	413,679				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,728	4,728				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,728	4,728				
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	\$ 3,301	3,301				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 421,708	421,708				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Building Contracts	\$ 4,178		
Kitchen Equipment Repairs	\$ 3,809		
Nursing Equipment Repairs	\$ 73		
Purchased Services - Various Maintenance	\$ 67,726		
Trash Service	\$ 12,247		
Maintenance Equipment Rental	\$ 727		
Inspections	\$ 875		
Total Other Repairs and Maintenance	\$ 89,635	\$ -	\$ -

Depreciation Schedule

Name of Facility Odd Fellows Home of CT, b/d/a Fairview		License No. 258c		Report for Year Ended 9/30/2019				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		290,348		290,348	128,103	S/L	Various	6,228	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		4,600		4,600		S/L	Various		6,228
A-4. Subtotal									6,228
B. Building and Building Improvements									
1. Acquired prior to this report period		10,927,026		10,927,026	6,656,975	S/L	Various	277,352	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		24,224		24,224		S/L	Various	1,562	
B-4. Subtotal									278,914
C. Non-Movable Equipment									
1. Acquired prior to this report period		798,880		798,880	608,388	S/L	Various	21,650	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		114,828		114,828		S/L	Various	1,312	
C-4. Subtotal									22,962
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Ford Truck with Plow		2,183		2,183	2,183	S/L	5		
b. Wheelchair Van		11,690		11,690	11,690	S/L	5		
c. Ford Truck		26,599		26,599	5,541	S/L	5	6,650	
d. 2018 Ford Transit T-350		41,054		41,054	855	S/L	5	10,263	
2. Movable Equipment									
a. Acquired prior to this report period		2,443,622		2,443,622	1,919,739	S/L	Various	88,451	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)		7,136		7,136		S/L	Various	211	
D-3. Subtotal									105,575
E. Total Depreciation									413,679

[ODD001]
Depreciation Expense
 Financial

10/01/2018 - 09/30/2019

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	26,157.70	0.00	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 Renovations	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	6,123.00	314.00	6,437.00
105		Wind Blocks	2/15/2000	SL / N/A	20.0000	7,800.00	6,825.00	390.00	7,215.00
102		New Hot Water System	4/1/2000	SL / N/A	20.0000	44,342.00	41,016.35	2,217.10	43,233.45
104		New Roof	4/1/2000	SL / N/A	20.0000	328,827.21	304,165.16	16,441.36	320,606.52
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	20,632.68	1,179.01	21,811.69
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	11,179.43	319.37	11,498.80
115		Barn Improvements	2/29/2004	SL / N/A	15.0000	11,000.00	10,694.40	305.60	11,000.00
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	7,156.10	530.08	7,686.18
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 Improvements	5/30/2007	SL / N/A	20.0000	1,319,991.36	791,994.84	65,999.57	857,994.41
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	3,809.08	346.28	4,155.36
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	15,678.18	1,758.30	17,436.48
667		Roof covering	12/13/2011	SL / N/A	10.0000	43,562.00	29,767.37	4,356.20	34,123.57
678		Doors	2/8/2012	SL / N/A	20.0000	6,760.00	2,253.33	338.00	2,591.33
679		Barn siding and renovation	4/23/2012	SL / N/A	20.0000	68,845.00	22,087.77	3,442.25	25,530.02
705		Gas Line	2/14/2013	SL / N/A	25.0000	443,530.00	100,533.47	17,741.20	118,274.67
706		Auditorium Building Improvement	4/20/2013	SL / N/A	15.0000	10,803.01	3,901.08	720.20	4,621.28
720		Water Fountain system	8/23/2013	SL / N/A	10.0000	956.00	485.97	95.60	581.57
721		Install Roam Alert Wander detectic	10/11/2013	SL / N/A	10.0000	5,624.00	2,812.00	562.40	3,374.40
722		Auditorium Refurb	11/9/2013	SL / N/A	5.0000	6,596.37	6,486.41	109.96	6,596.37
723		Employee Lounge vinyl flooring	2/15/2014	SL / N/A	10.0000	1,033.00	473.46	103.30	576.76
760		Employee Lounge plumbing fixture	2/15/2014	SL / N/A	20.0000	906.00	207.62	45.30	252.92
724		Dental Office improvements	3/14/2014	SL / N/A	10.0000	1,311.00	600.87	131.10	731.97
725		Beauty Shop improvements	3/20/2014	SL / N/A	10.0000	1,502.00	675.90	150.20	826.10
744		Emergency lighting system	7/22/2014	SL / N/A	15.0000	26,521.00	7,366.96	1,768.07	9,135.03

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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									
745		Therapy room improvements	8/9/2014	SL / N/A	15.0000	107,532.00	29,870.00	7,168.80	37,038.80
807		2nd Floor Recreation Room	10/1/2014	SL / N/A	15.0000	1,375.00	366.68	91.67	458.35
811		Paint for Recreation Room	10/1/2014	SL / N/A	5.0000	109.23	87.40	21.83	109.23
814		Vinyl Plank Flooring	10/1/2014	SL / N/A	10.0000	32,139.41	12,855.76	3,213.94	16,069.70
815		Speaker Phone Installation	10/1/2014	SL / N/A	10.0000	2,348.30	939.32	234.83	1,174.15
793		Kemper Cabinets	10/7/2014	SL / N/A	15.0000	8,895.00	2,372.00	593.00	2,965.00
812		Cabinets and Countertops	10/7/2014	SL / N/A	15.0000	7,520.00	2,005.32	501.33	2,506.65
816		Mannington Planking (Flooring)	1/1/2015	SL / N/A	10.0000	775.44	290.78	77.54	368.32
817		Ceiling Panels	1/1/2015	SL / N/A	5.0000	113.19	84.90	22.64	107.54
818		Wall Painting	1/1/2015	SL / N/A	5.0000	1,368.90	1,026.68	273.78	1,300.46
813		Phone Lines	2/27/2015	SL / N/A	5.0000	394.40	282.65	78.88	361.53
819		Wall Painting	2/27/2015	SL / N/A	5.0000	4,268.36	3,058.98	853.67	3,912.65
820		Ceiling Lamps	2/27/2015	SL / N/A	5.0000	456.89	327.44	91.38	418.82
821		Furniture	2/27/2015	SL / N/A	15.0000	3,023.76	722.33	201.58	923.91
824		Ceiling Lights	3/30/2015	SL / N/A	5.0000	367.50	257.25	73.50	330.75
825		Accent Furniture	3/30/2015	SL / N/A	15.0000	1,884.60	439.74	125.64	565.38
826		Wall Painting	4/3/2015	SL / N/A	5.0000	1,667.17	1,167.01	333.43	1,500.44
827		Drill bit, Vanity Top etc.	4/3/2015	SL / N/A	5.0000	860.03	602.04	172.01	774.05
828		TV Wall Mount	4/3/2015	SL / N/A	5.0000	434.98	304.50	87.00	391.50
805		Lower Level Flooring	5/1/2015	SL / N/A	10.0000	22,705.00	7,757.54	2,270.50	10,028.04
806		Hallway Lighting	5/1/2015	SL / N/A	15.0000	4,906.92	1,117.69	327.13	1,444.82
808		Hallway Painting	5/1/2015	SL / N/A	15.0000	1,430.00	325.71	95.33	421.04
809		Designs	5/1/2015	SL / N/A	25.0000	400.00	54.67	16.00	70.67
810		Handrails for Hallway	5/1/2015	SL / N/A	15.0000	6,147.10	1,400.18	409.81	1,809.99
830		Wall Paints	5/4/2015	SL / N/A	5.0000	1,274.72	871.05	254.94	1,125.99
831		Vinyl Floor	5/4/2015	SL / N/A	10.0000	1,610.00	550.08	161.00	711.08
832		Ceiling Light	5/4/2015	SL / N/A	5.0000	651.92	445.47	130.38	575.85
833		Rebuild base of PTAC Unit	5/4/2015	SL / N/A	5.0000	930.00	635.50	186.00	821.50
836		Ceramic Tiles	5/20/2015	SL / N/A	20.0000	3,504.00	584.00	175.20	759.20
837		Wall Paint, Dry Wall	5/20/2015	SL / N/A	5.0000	239.88	159.93	47.98	207.91
834		TV Mount	6/13/2015	SL / N/A	5.0000	1,027.98	685.33	205.60	890.93
835		Wall Painting	6/13/2015	SL / N/A	5.0000	1,230.00	820.00	246.00	1,066.00
839		Wall Paint	7/28/2015	SL / N/A	5.0000	3,913.00	2,478.23	782.60	3,260.83
841		Screwdriver, PVC Board, Floor Par	7/28/2015	SL / N/A	10.0000	371.51	117.64	37.15	154.79
850		Cabinetry for Second Floor Dining	12/30/2015	SL / N/A	15.0000	15,467.00	2,835.61	1,031.13	3,866.74
853		Advanced Improvement/Nourishm	1/30/2016	SL / N/A	15.0000	7,060.00	1,255.12	470.67	1,725.79
854		Advanced Improvement/Nourishm	1/30/2016	SL / N/A	10.0000	7,060.00	1,882.67	706.00	2,588.67
855		Advanced Improvement/Nourishm	1/30/2016	SL / N/A	20.0000	7,060.00	941.33	353.00	1,294.33
856		Advanced Improvement/ Nourishir	1/30/2016	SL / N/A	15.0000	7,060.00	1,255.12	470.67	1,725.79
851		Mazzella Carpets - Second Floor Fic	2/4/2016	SL / N/A	10.0000	69,121.00	18,432.27	6,912.10	25,344.37
852		Offices refurbishment: carpet, pain	4/22/2016	SL / N/A	5.0000	1,167.48	564.29	233.50	797.79
857		Glenn Cambell (Flooring)	5/31/2016	SL / N/A	10.0000	2,850.00	665.00	285.00	950.00
858		Glenn Cambell (cabinets)	5/31/2016	SL / N/A	15.0000	2,850.00	443.33	190.00	633.33
859		Glenn Cambell (painting)	5/31/2016	SL / N/A	5.0000	2,850.00	1,330.00	570.00	1,900.00
860		Glenn Cambell (counters)	5/31/2016	SL / N/A	15.0000	2,850.00	443.33	190.00	633.33
887		Tint applied to Windows	5/31/2016	SL / N/A	5.0000	1,250.00	583.33	250.00	833.33
1061		F-2 Carpet	2/27/2017	M / HY	5.0000	349.92	265.94	33.59	299.53
1043		Apartment F-2 Light Fixtures	9/26/2017	SL / N/A	10.0000	255.55	25.56	25.56	51.12

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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									
1044		Ceramic Tile	9/27/2017	M / HY	20.0000	12.32	1.35	0.82	2.17
956		First floor dining rm baseboard	9/30/2017	SL / N/A	5.0000	502.01	100.40	100.40	200.80
957		First floor dining rm LED TV	9/30/2017	SL / N/A	5.0000	698.00	139.60	139.60	279.20
958		First floor dining rm Lightin	9/30/2017	SL / N/A	10.0000	1,135.48	113.55	113.55	227.10
959		First floor dining rm Flooring	9/30/2017	SL / N/A	15.0000	7,549.36	503.29	503.29	1,006.58
960		First floor dining rm Painting	9/30/2017	SL / N/A	5.0000	459.27	91.85	91.85	183.70
961		Second floor lounge Painting	9/30/2017	SL / N/A	5.0000	5,500.97	1,100.19	1,100.19	2,200.38
962		Second floor lounge Heirloom Box	9/30/2017	SL / N/A	5.0000	1,065.90	213.18	213.18	426.36
963		Second floor lounge Lighting	9/30/2017	SL / N/A	10.0000	2,231.27	223.13	223.13	446.26
964		Second floor lounge Window Treat	9/30/2017	SL / N/A	5.0000	1,645.00	329.00	329.00	658.00
965		Second floor lounge Furniture	9/30/2017	SL / N/A	15.0000	6,822.84	454.86	454.86	909.72
966		Room 110 Improvements	9/30/2017	SL / N/A	15.0000	2,536.32	169.09	169.09	338.18
967		Room 204 Improvements	9/30/2017	SL / N/A	15.0000	3,143.52	209.57	209.57	419.14
968		Room 121-122 Improvements	9/30/2017	SL / N/A	15.0000	3,224.52	214.97	214.97	429.94
969		Room 134 Improvements	9/30/2017	SL / N/A	15.0000	3,813.04	254.20	254.20	508.40
970		Room 100A and 100B Improvemei	9/30/2017	SL / N/A	15.0000	171,758.64	11,450.58	11,450.58	22,901.16
1054		F-2 Carpentry Work 10/2-10/6	10/1/2017	SL / N/A	15.0000	970.00	64.67	64.67	129.34
1055		F-2 Carpentry Work 10/9-10/13	10/1/2017	M / HY	15.0000	776.00	0.00	0.00	776.00
1056		F-2 Carpentry Work 10/16-10/20	10/1/2017	SL / N/A	15.0000	945.75	63.05	63.05	126.10
1057		F-2 Carpentry Work 10/23-10/27	10/1/2017	SL / N/A	15.0000	970.00	64.67	64.67	129.34
1058		F-2 Carpentry Work 10/30-10/31	10/1/2017	SL / N/A	15.0000	291.00	19.40	19.40	38.80
1050		F-2 Paint & Supplies	10/5/2017	M / HY	5.0000	198.23	198.23	0.00	198.23
1051		F-2 Shower	10/16/2017	SL / N/A	10.0000	1,003.93	100.39	100.39	200.78
1052		F-2 Carpet & Freight	10/23/2017	SL / N/A	5.0000	924.48	169.49	169.49	354.39
1049		F-2 Cabinets	10/24/2017	SL / N/A	15.0000	3,986.00	243.59	243.59	509.32
1042		Refridgerator & Toilet	10/25/2017	SL / N/A	10.0000	1,354.50	124.16	135.45	259.61
1072		Refridgerator & Toilet	10/25/2017	SL / N/A	10.0000	1,377.94	126.31	137.79	264.10
1053		F-2 Shower	10/27/2017	M / HY	10.0000	918.65	918.65	0.00	918.65
1095		F-3 Carpentry Work 11/1-11/3	11/1/2017	SL / N/A	15.0000	970.00	59.28	64.67	123.95
1096		F-3 Carpentry Work 11/6-11/10	11/1/2017	SL / N/A	15.0000	970.00	59.28	64.67	123.95
1097		F-3 Carpentry Work 11/13-11/17	11/1/2017	M / HY	15.0000	970.00	970.00	0.00	970.00
1098		F-3 Carpentry Work 11/20-11/24	11/1/2017	SL / N/A	15.0000	970.00	59.28	64.67	123.95
1045		Apartment F-2 Plumbing Materials	11/2/2017	SL / N/A	10.0000	95.11	8.72	9.51	18.23
1046		Apartment F-2 Bathroom and Kitc	11/2/2017	M / HY	10.0000	406.68	406.68	0.00	406.68
1059		F-2 Solid Door	11/10/2017	M / HY	10.0000	440.99	440.99	0.00	440.99
1084		F-3 Countertops	11/10/2017	SL / N/A	15.0000	2,298.00	140.43	153.20	293.63
1090		F-3 Carpentry Work 12/1/17	12/1/2017	SL / N/A	15.0000	194.00	10.77	12.93	23.70
1091		F-3 Carpentry Work 12/2-12/7	12/1/2017	M / HY	15.0000	776.00	0.00	0.00	776.00
1092		F-3 Carpentry Work 12/11-12/15	12/1/2017	SL / N/A	15.0000	897.25	49.85	59.82	109.67
1093		F-3 Carpentry Work 12/18-12/22	12/1/2017	SL / N/A	15.0000	388.00	21.56	25.87	47.43
1047		Apartment F-2 Materials	12/2/2017	SL / N/A	10.0000	36.58	3.05	3.66	6.71
1048		3 Piece Bathroom Towel and Toile	12/2/2017	M / HY	10.0000	45.32	45.32	0.00	45.32
1089		Apartment F-3 Materials	12/2/2017	M / HY	10.0000	58.32	58.32	0.00	58.32
1071		Apartment F-3 Materials	12/13/2017	M / HY	10.0000	13.97	0.00	0.00	13.97
1089		F-3 Paint	12/13/2017	M / HY	5.0000	219.39	219.39	0.00	219.39
1100		F-3 Carpet & Freight	12/14/2017	SL / N/A	5.0000	924.48	154.08	184.90	338.98
1070		Apartment F-3 Materials	12/15/2017	SL / N/A	10.0000	58.37	4.87	5.84	10.71
1069		Apartment F-3 Materials	12/18/2017	M / HY	10.0000	53.15	53.15	0.00	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	193.80	258.40	452.20
1094		F-3 Carpentry Work 1/1-1/31	1/1/2018	M / HY	15.0000	5,184.30	5,184.30	0.00	5,184.30
1102		Apartment F-3 Materials	1/17/2018	M / N/A	10.0000	233.29	15.55	23.33	38.88
1087		Bathroom Cultured Marble Tops at	1/18/2018	M / HY	15.0000	182.00	182.00	0.00	182.00
1073		F-3 Bathroom Tile	1/23/2018	M / HY	20.0000	143.52	143.52	0.00	143.52
1083		F-3 Bathroom Project	1/24/2018	SL / N/A	10.0000	415.97	27.73	41.60	69.33
1082		F-3 Shower	1/26/2018	SL / N/A	10.0000	1,604.94	106.99	160.49	267.48
1063		Apartment F-3 Materials	2/1/2018	SL / N/A	10.0000	45.06	3.01	4.51	7.52
1068		Apartment F-3 Materials	2/2/2018	SL / N/A	10.0000	305.66	20.38	30.57	50.95
1074		F-3 Shower Drain	2/2/2018	SL / N/A	10.0000	51.70	3.45	5.17	8.62
1075		F-3 Transfer Valve Trim	2/2/2018	SL / N/A	10.0000	103.99	6.93	10.40	17.33
1076		F-3 Elbow	2/2/2018	SL / N/A	10.0000	1.27	0.09	0.13	0.22
1077		F-3 Freight	2/2/2018	M / HY	10.0000	15.72	15.72	0.00	15.72
1067		Apartment F-3 Materials	2/8/2018	M / HY	10.0000	445.42	445.42	0.00	445.42
1064		Shop Vac Small Cartridge	2/9/2018	SL / N/A	1.0000	20.86	13.91	6.95	20.86
1065		Drywall Filter	2/9/2018	SL / N/A	1.0000	14.71	9.81	4.90	14.71
1066		Sheetrock Compound	2/9/2018	SL / N/A	5.0000	15.18	2.03	3.04	5.07
1085		F-3 Steel Grey Granite Tops	2/12/2018	M / HY	15.0000	2,310.00	2,310.00	0.00	2,310.00
1103		Apartment F-3 Materials	2/14/2018	SL / N/A	10.0000	26.94	1.79	2.69	4.48
1101		F-3 Carpet Materials and Labor	2/15/2018	M / HY	5.0000	2,725.91	2,725.91	0.00	2,725.91
1086		Service Charge	2/20/2018	SL / N/A	15.0000	60.87	2.37	4.06	6.43
1036		F-2 Carpet	2/27/2018	SL / N/A	5.0000	349.92	40.82	69.98	110.80
1062		F-2 Freight	2/27/2018	SL / N/A	5.0000	45.00	5.25	9.00	14.25
1078		F-3 Shower Base	3/1/2018	SL / N/A	10.0000	250.99	14.64	25.10	39.74
1079		F-3 Curve Back Wall	3/1/2018	M / HY	10.0000	188.99	188.99	0.00	188.99
1080		F-3 Curve Shower End Walls	3/1/2018	SL / N/A	10.0000	221.99	12.95	22.20	35.15
1081		F-3 Shower Door	3/1/2018	SL / N/A	10.0000	508.99	29.69	50.90	80.59
1104		Stainless Steel Frigidaire Refrigerator	3/9/2018	SL / N/A	10.0000	1,249.99	72.92	125.00	197.92
1105		Delivery/Remove Old charge	3/9/2018	SL / N/A	10.0000	59.99	3.50	6.00	9.50
1060		F-2 Material & Labor	3/12/2018	SL / N/A	5.0000	1,912.95	223.18	382.59	605.77
1123		Building Improvements	3/31/2018	SL / N/A	5.0000	1,930.00	193.00	386.00	579.00
1106		Install 3 garage fans in 3 units on v	6/4/2018	SL / N/A	10.0000	1,190.19	39.67	119.02	158.69
1107		Stainless Steel Frigidaire Refrigerator	7/1/2018	SL / N/A	10.0000	1,563.13	39.08	156.31	195.39
1108		Hardwood flooring	8/31/2018	SL / N/A	10.0000	1,630.53	13.59	163.05	176.64
1109		Adhesive	8/31/2018	SL / N/A	10.0000	521.31	4.34	52.13	56.47
1110		Service charge/labor	8/31/2018	SL / N/A	10.0000	2,076.00	17.30	207.60	2,249.00
1126		Deposit for T. Room Door	3/31/2019	SL / N/A	15.0000	1,584.21	0.00	52.81	52.81
1127		Grease Trap	5/31/2019	SL / N/A	5.0000	22,639.93	0.00	1,509.33	1,509.33
Subtotal: Building Improvements						3,995,283.51	2,479,981.78	171,795.07	2,651,776.85
Less dispositions and exchanges:						0.00	0.00	0.00	0.00
Net for: Building Improvements						3,995,283.51	2,479,981.78	171,795.07	2,651,776.85
Buildings									
19		120 Bed Addition	4/1/1978	SL / N/A	40.0000	2,487,262.08	2,487,262.08	0.00	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	94,933.37	3,218.08	98,151.45

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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									
Buildings									
22		Office Addition	4/1/1996	SL / N/A	40.0000	386,016.18	217,134.05	9,650.40	226,784.45
23		Office Addition	4/1/1996	SL / N/A	40.0000	49,103.05	27,620.50	1,227.58	28,848.08
24		Office Addition	4/1/1996	SL / N/A	40.0000	14,789.02	8,318.87	369.73	8,688.60
25		Office Addition	4/1/1996	SL / N/A	40.0000	29,850.33	16,790.83	746.26	17,537.09
26		Office Addition	4/1/1996	SL / N/A	40.0000	952.00	535.50	23.80	559.30
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	571.00	25.38	596.38
29		Office Addition	4/1/1996	SL / N/A	40.0000	466.03	262.14	11.65	273.79
30		Office Addition	4/1/1996	SL / N/A	40.0000	81.00	45.62	2.03	47.65
31		Office Addition	4/1/1996	SL / N/A	40.0000	2,225.00	1,251.62	55.63	1,307.25
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	55.90	2.60	58.50
34		Office Addition	4/1/1997	SL / N/A	40.0000	5,684.75	3,055.57	142.12	3,197.69
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	8,542.21	397.31	8,939.52
37		Office Addition	4/1/1997	SL / N/A	40.0000	37,093.96	19,938.01	927.35	20,865.36
38		Ambulance Entrance	4/1/1997	SL / N/A	40.0000	74,500.00	40,043.75	1,862.50	41,906.25
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	1,120,448.67	88,456.50	1,208,905.17
		Subtotal: Buildings				6,956,602.77	4,152,754.86	107,118.92	4,259,873.58
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00
		Net for: Buildings				6,956,602.77	4,152,754.86	107,118.92	4,259,873.58
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	7,790.00	380.00	8,170.00
18		Non depreciable items	10/1/1998	No Calc / N/A	0.0000	100,617.00	0.00	0.00	0.00

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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										
Land Improvements										
743		Landscaping Memorial gardens	9/19/2014	SL / N/A		10.0000	9,000.00	3,600.00	900.00	4,500.00
865		Landscaping (Plantings)	5/14/2016	SL / N/A		10.0000	3,787.07	915.22	378.71	1,293.93
861		High Rise Concrete/Paving and Sit	5/18/2016	SL / N/A		15.0000	37,650.00	5,856.67	2,510.00	8,366.67
910		Landscaping Courtyard and Rose	4/4/2017	SL / N/A		10.0000	2,000.00	300.00	200.00	500.00
911		Landscaping Courtyard and Rose	6/9/2017	SL / N/A		10.0000	2,488.00	331.73	248.80	580.53
948		Landscaping Courtyard and Rose C	7/3/2017	SL / N/A		10.0000	2,987.00	373.38	298.70	672.08
1009		Courtyard	9/1/2017	SL / N/A		10.0000	1,109.95	120.25	111.00	231.25
1041		Landscaping (grass)	10/1/2017	SL / N/A		10.0000	4,687.00	468.70	468.70	937.40
1040		Landscaping Courtyard, Hillside &	11/3/2017	SL / N/A		10.0000	1,050.00	96.25	105.00	201.25
1039		Landscaping Courtyard, Hillside &	3/16/2018	SL / N/A		10.0000	1,600.00	93.33	160.00	253.33
1035		Gallivan Asphalt Sealing LLC - Crz	5/1/2018	SL / N/A		10.0000	3,300.00	137.50	330.00	467.50
1038		Landscaping Courtyard, Hillside &	5/18/2018	SL / N/A		10.0000	1,370.00	45.67	137.00	182.67
974		Asphalt Work	9/30/2019	SL / N/A		10.0000	4,600.00	0.00	0.00	0.00
Subtotal: Land Improvements							294,951.28	129,333.96	6,227.91	135,561.87
Less dispositions and exchanges:							0.00	0.00	0.00	0.00
Net for: Land Improvements							294,951.28	129,333.96	6,227.91	135,561.87
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		Moveable 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

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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									
220		Chairs	4/1/1990	SL / N/A	15.0000	840.00	840.00	0.00	840.00
221		Gerl Chairs	4/1/1990	SL / N/A	15.0000	2,358.92	2,358.92	0.00	2,358.92
222		Gerl Chairs	4/1/1990	SL / N/A	15.0000	475.00	475.00	0.00	475.00
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		Drs 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		Gerl 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

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System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bag. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
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
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		Computer Update	4/1/1995 SL / N/A		10.0000	1,540.00	1,540.00	0.00	1,540.00
298		Washer	4/1/1995 SL / N/A		5.0000	27,696.00	27,696.00	0.00	27,696.00
299		Gas Stove	4/1/1995 SL / N/A		10.0000	9,613.99	9,613.99	0.00	9,613.99
300		Computers	4/1/1995 SL / N/A		10.0000	3,455.00	3,455.00	0.00	3,455.00
301		Food Processor	4/1/1996 SL / N/A		5.0000	4,607.00	4,607.00	0.00	4,607.00
302		Oxy Concentrator	4/1/1996 SL / N/A		10.0000	2,822.61	2,822.61	0.00	2,822.61
303		Typewriter	4/1/1996 SL / N/A		8.0000	4,275.00	4,275.00	0.00	4,275.00
304		Closet Doors	4/1/1996 SL / N/A		10.0000	3,825.00	3,825.00	0.00	3,825.00
305		Refrig Compressor	4/1/1996 SL / N/A		8.0000	599.00	599.00	0.00	599.00
306		Toaster	4/1/1996 SL / N/A		8.0000	7,502.00	7,502.00	0.00	7,502.00
307		Draperies	4/1/1996 SL / N/A		10.0000	4,754.46	4,754.46	0.00	4,754.46
308		Office Furniture	4/1/1996 SL / N/A		10.0000	998.00	998.00	0.00	998.00
309		Outdoor Urns	4/1/1996 SL / N/A		5.0000	3,204.28	3,204.28	0.00	3,204.28
310		Get Chairs	4/1/1996 SL / N/A		10.0000	31,614.62	31,614.62	0.00	31,614.62
311		Floor Cleaner	4/1/1996 SL / N/A		8.0000	658.93	658.93	0.00	658.93
312		Computers	4/1/1996 SL / N/A		10.0000	4,461.00	4,461.00	0.00	4,461.00
313		Office Furniture	4/1/1996 SL / N/A		8.0000	3,825.55	3,825.55	0.00	3,825.55
314		Draperies	4/1/1996 SL / N/A		5.0000	25,750.00	25,750.00	0.00	25,750.00
315		Snowblower	4/1/1997 SL / N/A		10.0000	23,903.83	23,903.83	0.00	23,903.83
316			4/1/1997 SL / N/A		5.0000	3,204.27	3,204.27	0.00	3,204.27
317			4/1/1997 SL / N/A		8.0000	923.00	923.00	0.00	923.00

[ODD001]
Depreciation Expense
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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									
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
321		Digital Scale	4/1/1997 SL / N/A		15.0000	635.00	635.00	0.00	635.00
322		Closest 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	1,480.00	0.00	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

[ODD001]
Depreciation Expense
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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									
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
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

[ODD001]
Depreciation Expense
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System No.	S	Description	Date In Service	Method	Conv.	Life	Cost / Other Basis	Bag. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating										
Moveable Equipment										
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
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		Defibrillator	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

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Depreciation Expense

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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									
462		TV	2/14/2005	SL / N/A	5.0000	325.00	325.00	0.00	325.00
463		UPS backup	3/2/2005	SL / N/A	5.0000	421.00	371.88	0.00	371.88
464		Dell Computers (2)	3/31/2005	SL / N/A	5.0000	1,548.00	1,393.20	0.00	1,393.20
465		Beds	3/31/2005	SL / N/A	10.0000	3,646.76	3,464.41	0.00	3,464.41
466		Hill Rom	4/30/2005	SL / N/A	10.0000	887.77	850.76	0.00	850.76
467		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		Furniture	12/13/2006	SL / N/A	10.0000	891.99	891.99	0.00	891.99
490		Additions Equipment	4/16/2007	SL / N/A	10.0000	398.00	398.00	0.00	398.00
492		Mattresses (10)	5/30/2007	SL / N/A	10.0000	234,858.30	234,858.30	0.00	234,858.30
483		File cabinet	6/9/2007	SL / N/A	10.0000	2,100.04	2,100.04	0.00	2,100.04
491		Furnishings	7/18/2007	SL / N/A	10.0000	669.99	669.99	0.00	669.99
488		disposal fridge	10/19/2007	SL / N/A	10.0000	6,002.00	6,002.00	0.00	6,002.00
494		Bed	10/26/2007	No Calc / N/A	0.0000	-50.00	0.00	0.00	0.00
495		Bench	11/16/2007	SL / N/A	10.0000	3,198.00	3,198.00	0.00	3,198.00
497		Planters & Bench	11/21/2007	SL / N/A	10.0000	779.35	779.35	0.00	779.35
496		Filing Cabinets	12/11/2007	SL / N/A	10.0000	1,548.40	1,548.40	0.00	1,548.40
498		Furniture	12/13/2007	SL / N/A	10.0000	588.00	588.00	0.00	588.00
499		Filing Cabinets	2/4/2008	SL / N/A	10.0000	4,555.21	4,555.21	0.00	4,555.21
500		8 Filing Cabinets	2/5/2008	SL / N/A	10.0000	588.27	588.27	0.00	588.27
501		6 Monitors	2/25/2008	SL / N/A	10.0000	4,599.92	4,599.92	0.00	4,599.92
504		2 Filing Cabinets	3/27/2008	SL / N/A	5.0000	1,116.00	1,116.00	0.00	1,116.00
507		Picture Frames	4/18/2008	SL / N/A	10.0000	1,113.12	1,113.12	0.00	1,113.12
503		Server Cabinet	5/14/2008	SL / N/A	10.0000	1,185.00	1,185.00	0.00	1,185.00
502		Server	5/21/2008	SL / N/A	5.0000	1,174.00	1,174.00	0.00	1,174.00
505		Filing Cabinets	5/27/2008	SL / N/A	5.0000	6,822.98	6,822.98	0.00	6,822.98
508		Furniture	6/10/2008	SL / N/A	10.0000	449.99	449.99	0.00	449.99
			6/10/2008	SL / N/A	10.0000	2,939.20	2,939.20	0.00	2,939.20

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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										
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
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	3,868.73	442.14	4,310.87
516		Mattress	2/15/2010	SL / N/A		10.0000	3,041.00	2,610.19	304.10	2,914.29
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 con	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 I	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	13,070.69	1,759.30	14,829.99
677		Direct Supply - Hoyer Lift	5/9/2011	SL / N/A		15.0000	2,667.98	1,319.20	177.87	1,497.07
675		New Awnings	5/24/2011	SL / N/A		15.0000	23,115.17	11,300.74	1,541.01	12,841.75
682		Patient Bed	11/17/2011	SL / N/A		10.0000	2,648.98	1,810.15	264.90	2,075.05
684		Patient Bed	11/17/2011	SL / N/A		12.0000	1,708.99	973.20	142.42	1,115.62
685		Patient Bed	12/7/2011	SL / N/A		12.0000	3,417.98	1,946.34	284.83	2,231.17
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	1,646.91	253.37	1,900.28
688		Patient Bed	4/20/2012	SL / N/A		12.0000	3,040.50	1,625.86	253.38	1,879.24
690		Bed Frame	5/21/2012	SL / N/A		15.0000	2,528.25	1,067.48	168.55	1,236.03
691		Patient Bed	5/21/2012	SL / N/A		15.0000	3,040.50	1,283.77	202.70	1,486.47
697		Patient Bed	6/21/2012	SL / N/A		12.0000	3,040.50	1,583.63	253.38	1,837.01
698		Security System	7/5/2012	SL / N/A		8.0000	3,515.52	2,746.50	439.44	3,185.94
703		Patient Bed	2/18/2013	SL / N/A		12.0000	2,097.10	975.74	174.76	1,150.50
700		Dragon Medical Practice with Pow	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	739.92	134.53	874.45
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	1,363.75	251.77	1,615.52
715		Patient Bed	8/9/2013	SL / N/A		12.0000	1,883.32	810.86	156.94	967.80
726		Sandwich Prep Table	9/13/2013	SL / N/A		15.0000	2,273.99	770.63	151.60	922.23
727		40" pass thru glass door merchant	9/13/2013	SL / N/A		10.0000	2,951.77	1,500.50	295.18	1,795.68
747		Food prep table	10/1/2013	SL / N/A		15.0000	2,274.00	758.00	151.60	909.60
748		Refrigerator	10/1/2013	SL / N/A		10.0000	2,952.00	1,476.00	295.20	1,771.20
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 I	12/13/2013	SL / N/A		15.0000	615.00	198.17	41.00	239.17
729		4 Motor Hi-Low Bed	12/13/2013	SL / N/A		15.0000	5,303.10	1,708.78	353.54	2,062.32
735		SDS Medical Waste Machine, Sha	12/18/2013	SL / N/A		10.0000	4,826.90	2,292.78	482.69	2,775.47
761		Employee Lounge refrigerator	2/15/2014	SL / N/A		10.0000	639.00	292.87	63.90	356.77
731		Portable Dentist Lighting and Port:	2/27/2014	SL / N/A		10.0000	8,921.00	4,088.79	892.10	4,980.89
730		Hydraulic Wheelchair Lift	3/1/2014	SL / N/A		10.0000	13,982.00	6,408.42	1,398.20	7,806.62

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System No.	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Bag. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating									
Moveable Equipment									
764		Dental Office shades and mirror	3/14/2014	SL / N/A	5.0000	219.00	200.75	18.25	219.00
732		Xerox 5855APT2 Copier	3/19/2014	SL / N/A	5.0000	10,000.00	9,000.00	1,000.00	10,000.00
762		Beauty Shop TV	3/20/2014	SL / N/A	5.0000	298.00	268.20	29.80	298.00
763		Beauty Shop chair	3/20/2014	SL / N/A	15.0000	263.00	78.89	17.53	96.42
765		Water purifier/ice maker	3/31/2014	SL / N/A	10.0000	2,629.00	1,183.05	262.90	1,445.95
733		ECS Hardware	4/30/2014	SL / N/A	5.0000	2,520.00	2,226.00	294.00	2,520.00
732		small AC system - Daikin PTAC Un	5/8/2014	SL / N/A	5.0000	8,000.00	7,066.67	933.33	8,000.00
734		Used RTV 1100 Kubota Yr:2011 w	6/11/2014	SL / N/A	10.0000	13,400.00	5,806.67	1,340.00	7,146.67
753		HiFi Ceiling Speakers and BlueRay	6/20/2014	SL / N/A	5.0000	3,461.00	2,941.85	519.15	3,461.00
766		Computer networking equip	6/27/2014	SL / N/A	5.0000	3,747.00	3,184.95	562.05	3,747.00
750		Electric bed	6/28/2014	SL / N/A	12.0000	5,355.00	1,896.56	446.25	2,342.81
751		personal computer	7/1/2014	SL / N/A	5.0000	28,380.00	24,123.00	4,257.00	28,380.00
754		telephone system - therapy room	8/9/2014	SL / N/A	10.0000	2,562.00	1,067.50	256.20	1,323.70
755		therapy table - therapy room	8/9/2014	SL / N/A	15.0000	2,564.00	712.21	170.93	883.14
756		appliances - therapy room	8/9/2014	SL / N/A	10.0000	1,357.00	565.42	135.70	701.12
757		microwave - therapy room	8/9/2014	SL / N/A	5.0000	220.00	183.33	36.67	220.00
758		furniture - therapy room	8/9/2014	SL / N/A	15.0000	3,225.00	895.83	215.00	1,110.83
759		patient lift - therapy room	8/9/2014	SL / N/A	10.0000	1,349.00	562.08	134.90	696.98
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 an	11/8/2014	SL / N/A	5.0000	2,321.56	1,818.55	464.31	2,282.86
772		6 Marks Entry Levers, Rekey Lock;	11/13/2014	SL / N/A	15.0000	1,002.00	261.63	66.80	328.43
773		Used Bobcat S-70 Skid Steer 200x	11/14/2014	SL / N/A	10.0000	19,200.00	7,520.00	1,920.00	9,440.00
774		Kubota 10 Cu Ft Cargo Box Salt/s	11/14/2014	SL / N/A	10.0000	5,300.00	2,075.83	530.00	2,605.83
775		Touchfree Ice Maker & Dispenser	12/31/2014	SL / N/A	10.0000	2,467.12	925.16	246.71	1,171.87
776		Speco Video camera 912mm, 19"	12/31/2014	SL / N/A	5.0000	1,260.55	945.41	252.11	1,197.52
786		Installation of new HP Priliant Ser	12/31/2014	SL / N/A	5.0000	3,950.00	2,962.50	790.00	3,752.50
777		3 Unimac dryers, model UTF75NR	2/20/2015	SL / N/A	10.0000	20,952.00	7,507.80	2,095.20	9,603.00
798		Rehab Room 2 Furniture Kwalu	2/23/2015	SL / N/A	15.0000	6,241.86	1,491.10	416.12	1,907.22
799		Activity Room Furniture Kwalu	2/23/2015	SL / N/A	15.0000	1,389.80	332.00	92.65	424.65
778		Scrubber Speed floor scrubber, 2E	3/12/2015	SL / N/A	5.0000	9,360.00	6,708.00	1,872.00	8,580.00
779		SDS Medical Waste Machine	3/18/2015	SL / N/A	10.0000	2,201.80	770.63	220.18	990.81
785		7 TVs & Mounts	3/20/2015	SL / N/A	5.0000	2,382.86	1,668.00	476.57	2,144.57
784		Ceiling Tile Replacement from Low	3/25/2015	SL / N/A	10.0000	5,117.42	1,791.09	511.74	2,302.83
797		19 Beds from Direct Supply	5/15/2015	SL / N/A	12.0000	10,517.60	2,994.61	876.47	3,871.08
780		36 EC Beds from Direct supply	7/1/2015	SL / N/A	10.0000	13,679.55	4,445.87	1,367.96	5,813.83
783		12 Evolution Gas Boilerless Steam	7/1/2015	SL / N/A	5.0000	16,153.85	10,500.00	3,230.77	13,730.77
781		36 EC Bed's with from Direct Supr	7/29/2015	SL / N/A	10.0000	13,502.91	4,275.92	1,350.29	5,626.21
800		ECG monitor and stand from Medl	7/29/2015	SL / N/A	7.0000	2,498.00	1,130.06	356.86	1,486.92
843		Lenovo personal computers 908-0	8/1/2015	SL / N/A	3.0000	6,980.00	6,980.00	0.00	6,980.00
801		HoyerPro Journey Sit-to-Stand Lift	8/1/2015	SL / N/A	10.0000	2,671.99	846.13	267.20	1,113.33
802		Electrotherapy Ultrasound EMG	8/13/2015	SL / N/A	7.0000	4,282.48	1,937.30	611.78	2,549.08
803		Diathermy shortwave SWD100	8/13/2015	SL / N/A	7.0000	7,048.47	3,188.58	1,006.92	4,195.50
804		Active Passive Trainer	8/25/2015	SL / N/A	15.0000	6,285.72	1,292.07	419.05	1,711.12
868		Furniture; armchairs, tables and fir	10/1/2015	SL / N/A	15.0000	25,337.35	5,067.48	1,689.16	6,756.64
874		Steamer	10/1/2015	SL / N/A	15.0000	10,426.60	2,085.33	695.11	2,780.44
876		Exhaust Fan	10/1/2015	SL / N/A	10.0000	4,135.00	1,240.50	413.50	1,654.00

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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									
878		Beds	10/1/2015	SL / N/A	12.0000	19,989.20	4,997.31	1,665.77	6,663.08
886		Ultrasound Machine	10/15/2015	SL / N/A	7.0000	2,512.00	1,076.58	358.86	1,435.44
870		Clinical Mattress	11/1/2015	SL / N/A	5.0000	2,560.00	1,493.33	512.00	2,005.33
872		Kubota and plow (tractors)	12/1/2015	SL / N/A	10.0000	26,100.00	7,395.00	2,610.00	10,005.00
875		Television	12/1/2015	SL / N/A	5.0000	5,078.27	2,877.67	1,015.65	3,893.32
881		Mattresses	1/1/2016	SL / N/A	5.0000	17,616.67	9,689.16	3,523.33	13,212.49
883		Lenovo think station with memory	2/1/2016	SL / N/A	5.0000	1,358.98	724.80	271.80	996.60
880		Table	3/1/2016	SL / N/A	15.0000	2,389.88	411.60	159.33	570.93
885		Furniture	3/1/2016	SL / N/A	15.0000	2,584.11	445.03	172.27	617.30
877		Telephone System	4/1/2016	SL / N/A	10.0000	21,285.64	5,321.40	2,128.56	7,449.96
871		Oxygen Concentrators	5/31/2016	SL / N/A	5.0000	7,140.00	3,332.00	1,428.00	4,760.00
879		Beds	6/1/2016	SL / N/A	12.0000	13,909.56	2,704.64	1,159.13	3,863.77
882		Prokop Signs	7/1/2016	SL / N/A	10.0000	11,926.50	2,683.46	1,192.65	3,876.11
869		Furniture: beds, chairs and tables	8/1/2016	SL / N/A	15.0000	18,546.38	2,678.93	1,236.43	3,915.36
873		Island Air PTAC Units - Air conditc	8/1/2016	SL / N/A	5.0000	15,261.64	6,613.38	3,052.33	9,665.71
884		Wall Hangings	9/1/2016	SL / N/A	10.0000	1,345.00	280.21	134.50	414.71
912		Dining Armchair	10/28/2016	SL / N/A	15.0000	811.27	103.65	54.08	157.73
913		Tabletop	10/28/2016	SL / N/A	15.0000	507.29	64.82	33.82	98.64
914		Mattress Heel Slope	10/28/2016	SL / N/A	5.0000	442.10	169.47	88.42	257.89
915		Easy Care Bed	10/28/2016	SL / N/A	15.0000	7,512.08	959.89	500.81	1,460.70
916		Dining Armchair #2	11/28/2016	SL / N/A	15.0000	811.27	99.15	54.08	153.23
917		Tabletop #2	11/28/2016	SL / N/A	15.0000	507.29	62.00	33.82	95.82
918		Mattress Heel Slope #2	11/28/2016	SL / N/A	5.0000	442.10	162.10	88.42	250.52
919		Easy Care Bed #2	11/28/2016	SL / N/A	15.0000	7,512.21	918.15	500.81	1,418.96
924		Desk	12/2/2016	SL / N/A	20.0000	1,381.58	126.65	69.08	195.73
925		Storage Cabinet with doors	12/2/2016	SL / N/A	15.0000	456.79	55.82	30.45	86.27
926		Wardrobe/Storage Cabinet	12/2/2016	SL / N/A	15.0000	1,093.46	133.65	72.90	206.55
927		Two Guest Chairs	12/2/2016	SL / N/A	15.0000	801.46	97.95	53.43	151.38
928		Table	12/2/2016	SL / N/A	15.0000	507.00	61.97	33.80	95.77
929		Desk Chair	12/2/2016	SL / N/A	10.0000	377.33	69.17	37.73	106.90
920		Dining Armchair #3	12/28/2016	SL / N/A	15.0000	811.27	94.64	54.08	148.72
921		Tabletop #3	12/28/2016	SL / N/A	15.0000	507.29	59.19	33.82	93.01
922		Mattress Heel Slope #3	12/28/2016	SL / N/A	5.0000	442.10	154.74	88.42	243.16
923		Easy Care Bed #3	12/28/2016	SL / N/A	15.0000	7,512.85	876.51	500.86	1,377.37
1115		Stool	1/2/2017	SL / N/A	10.0000	159.75	27.97	15.98	43.95
930		Snow Thrower	1/7/2017	SL / N/A	5.0000	1,699.95	594.98	339.99	934.97
931		Lenovo Thinkpad Computers	1/31/2017	SL / N/A	3.0000	1,137.82	632.12	379.27	1,011.39
938		Telephones #3	2/28/2017	SL / N/A	10.0000	47,676.00	7,548.70	4,767.60	12,316.30
986		Overbed Tables	3/1/2017	SL / N/A	15.0000	354.00	37.37	23.60	60.97
987		Overbed Light	3/1/2017	SL / N/A	10.0000	797.36	126.25	79.74	205.99
988		Mirror	3/11/2017	SL / N/A	10.0000	638.85	101.16	63.89	165.05
989		Wardrobe	3/11/2017	SL / N/A	15.0000	589.34	62.21	39.29	101.50
990		4 Drawer Chest	3/11/2017	SL / N/A	15.0000	43.64	43.64	27.56	71.20
991		Bedside Cabinet	3/11/2017	SL / N/A	15.0000	250.79	26.47	16.72	43.19
992		Headset	3/11/2017	SL / N/A	15.0000	164.55	17.37	10.97	28.34
997		End Table	3/11/2017	SL / N/A	15.0000	500.73	52.85	33.38	86.23
993		Bedside Cabinet	3/16/2017	SL / N/A	15.0000	273.25	28.85	18.22	47.07

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Depreciation Expense
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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									
994		Wardrobe	3/16/2017	SL / N/A	15.0000	626.25	66.10	41.75	107.85
995		4 Drawer Chest	3/16/2017	SL / N/A	15.0000	450.25	47.53	77.55	77.55
996		Head Set	3/16/2017	SL / N/A	15.0000	186.25	19.66	12.42	32.08
932		Telephones	4/1/2017	SL / N/A	10.0000	1,878.15	281.73	187.82	469.55
933		Telephones #2	4/1/2017	SL / N/A	10.0000	1,575.60	236.34	157.56	393.90
934		Telephones and Wall Mounts	4/1/2017	SL / N/A	10.0000	2,686.65	403.01	268.67	671.68
936		John Deere Mower #2	4/3/2017	SL / N/A	5.0000	2,893.95	868.19	578.79	1,446.98
935		John Deere Mower	4/17/2017	SL / N/A	5.0000	6,019.00	1,203.80	1,203.80	2,909.18
937		Island Air Unites	5/1/2017	SL / N/A	5.0000	3,200.00	906.67	640.00	1,546.67
998		Rocking chair	5/11/2017	SL / N/A	15.0000	1,033.72	97.62	68.91	166.53
999		End table - veener top	7/11/2017	SL / N/A	15.0000	671.44	55.95	44.76	100.71
1000		Coffee table - veener top	7/11/2017	SL / N/A	15.0000	469.44	39.13	31.30	70.43
1001		Occasional chairs	7/11/2017	SL / N/A	15.0000	747.44	62.29	49.83	112.12
1002		Lounge Chairs	7/11/2017	SL / N/A	15.0000	1,601.44	133.45	106.76	240.21
1003		Treadmill	7/19/2017	SL / N/A	8.0000	1,742.81	254.16	217.85	472.01
1004		Defibrillator	7/19/2017	SL / N/A	5.0000	776.07	181.08	155.21	336.29
1005		Treadmill	8/18/2017	SL / N/A	8.0000	1,742.82	236.00	217.85	453.85
1006		Defibrillator	8/18/2017	SL / N/A	5.0000	776.08	168.15	155.22	323.37
949		Chairs and End Table	8/31/2017	SL / N/A	15.0000	1,105.95	79.87	73.73	153.60
973		Therapy Tables	9/1/2017	SL / N/A	15.0000	1,575.50	113.78	105.03	218.81
975		Treadmill	9/1/2017	SL / N/A	8.0000	1,310.75	177.49	163.84	341.33
976		Cross Trainer	9/1/2017	SL / N/A	15.0000	1,041.00	75.18	69.40	144.58
977		Privacy Curtain	9/1/2017	SL / N/A	5.0000	197.00	42.68	39.40	82.08
978		Rack w mirror	9/1/2017	SL / N/A	10.0000	237.75	25.76	23.78	49.54
979		Parallel bars	9/1/2017	SL / N/A	15.0000	390.50	28.20	26.03	54.23
980		Exercise equipment	9/1/2017	SL / N/A	10.0000	831.44	90.07	83.14	173.21
981		Heat pack delivery system	9/1/2017	SL / N/A	5.0000	369.00	79.95	73.80	153.75
1007		telephones	9/1/2017	SL / N/A	10.0000	9,332.15	1,010.99	933.22	1,944.21
971		Treadmill	9/18/2017	SL / N/A	8.0000	1,742.81	217.85	217.85	435.70
972		Defibrillator	9/18/2017	SL / N/A	5.0000	776.07	155.21	155.21	310.42
862		Floor Lift	9/19/2017	SL / N/A	10.0000	1,349.99	135.00	135.00	270.00
982		Defibrillator	9/27/2017	SL / N/A	5.0000	1,618.12	323.62	323.62	647.24
983		Desktop computer	9/28/2017	SL / N/A	5.0000	899.99	180.00	180.00	360.00
984		Laptop computer	9/28/2017	SL / N/A	3.0000	3,996.00	1,332.00	1,332.00	2,664.00
985		Portable Air Conditioners	9/28/2017	SL / N/A	5.0000	2,232.00	446.40	446.40	892.80
1114		Applied Comfort/PTACs	10/1/2017	SL / N/A	15.0000	5,000.00	333.33	333.33	666.66
1037		Therapy Tables	10/2/2017	SL / N/A	15.0000	4,726.50	315.10	315.10	630.20
1116		Treadmill	10/2/2017	SL / N/A	8.0000	3,932.25	491.53	491.53	983.06
1117		Cross trainer	10/2/2017	M / HY	15.0000	3,123.00	3,123.00	0.00	3,123.00
1118		Privacy curtain	10/2/2017	SL / N/A	5.0000	591.00	118.20	118.20	236.40
1119		Rack with mirror	10/2/2017	SL / N/A	10.0000	713.25	71.33	71.33	142.66
1120		Parallel bars	10/2/2017	SL / N/A	15.0000	1,171.50	78.10	78.10	156.20
1121		Exercise equipment	10/2/2017	SL / N/A	10.0000	2,494.32	249.43	249.43	498.86
1122		Heat pack delivery system	10/2/2017	SL / N/A	5.0000	1,107.00	369.00	295.20	664.20
1141		Fairview Cardiac Rehab Equipment	10/18/2017	SL / N/A	15.0000	2,518.92	153.94	167.93	321.87
1124		Stool	11/1/2017	SL / N/A	10.0000	479.25	43.94	47.93	91.87
1149		1/3 deposit for UniMac Washer	11/20/2017	SL / N/A	14.0000	4,884.60	290.75	348.90	639.65
1111		Reclass Fixed Asset Pro Car	3/31/2018	SL / N/A	5.0000	16,263.00	1,626.30	3,252.60	4,878.90

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Depreciation Expense
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10/01/2018 - 09/30/2019

System No.	S	Description	Date in Service	Method	Conv.	Life	Cost / Other Basis	Bag. Accum. Depreciation	Current Depreciation	Total Depreciation
Fairview Operating										
Moveable Equipment										
1143		3 Geriatric Beds	4/2/2018	SL / N/A		10.0000	3,897.00	194.85	389.70	584.55
1144		6 Pivot Bars	4/2/2018	SL / N/A		10.0000	598.50	59.93	59.85	89.78
1145		3 Headboards	4/2/2018	SL / N/A		10.0000	225.00	11.25	22.50	33.75
1146		3 Footboards	4/2/2018	SL / N/A		10.0000	225.00	11.25	22.50	33.75
1150		UniMac Washer	5/31/2018	SL / N/A		14.0000	4,958.70	118.06	354.19	472.25
1147		Authentic Pizza Oven	8/24/2018	SL / N/A		10.0000	1,795.00	14.96	179.50	194.46
1148		Self Contained Pizza Prep Table	8/30/2018	SL / N/A		15.0000	2,071.00	11.51	138.07	149.58
1139		Chest of Drawers	1/30/2019	SL / N/A		15.0000	4,750.52	0.00	211.13	211.13
1140		Serving Carts	9/25/2019	SL / N/A		15.0000	2,385.00	0.00	0.00	0.00
		Subtotal: Moveable Equipment					2,442,639.82	1,926,889.00	88,662.16	2,015,551.16
		Less dispositions and exchanges:					0.00	0.00	0.00	0.00
		Net for: Moveable Equipment					2,442,639.82	1,926,889.00	88,662.16	2,015,551.16
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

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Depreciation Expense

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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									
Non Moveable Equipment									
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
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	8,607.80	543.65	9,151.45
176		Blockheater	12/18/2002 SL / N/A		20.0000	701.05	554.97	35.05	590.02
177		Dryer Overhaul	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	21,099.24	2,366.27	23,465.51
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	5,654.48	640.13	6,294.61
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	7,168.30	886.80	8,055.10
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	8,141.74	1,028.43	9,170.17
671		Air Unit - Swan SI-51732	7/20/2011 SL / N/A		20.0000	4,200.00	1,505.00	210.00	1,715.00
676		Air Handler Unit - 52402	9/1/2011 SL / N/A		20.0000	6,000.00	2,125.00	300.00	2,425.00
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	1,524.60	237.60	1,762.20
680		New addition heating bladder tank	5/15/2012 SL / N/A		20.0000	2,594.00	832.24	129.70	961.94
695		Air Unit - Swan - SI-54760	7/10/2012 SL / N/A		20.0000	8,000.00	2,500.00	400.00	2,900.00
696		Split System Air Conditioning Unit:	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	1,036.78	175.23	1,212.01
709		Security System	4/20/2013 SL / N/A		8.0000	11,088.00	7,507.50	1,386.00	8,893.50
712		Air Unit - Swan SI-57404	6/26/2013 SL / N/A		20.0000	8,000.00	2,100.00	400.00	2,500.00
713		Air Handling Unit	7/31/2013 SL / N/A		20.0000	7,858.00	2,029.98	392.90	2,422.88
768		Installation of 8 new HIFI Ceiling Si	10/1/2014 SL / N/A		5.0000	1,674.73	1,339.80	334.93	1,674.73
749		Installation of a sink in kitchen	3/3/2015 SL / N/A		20.0000	1,247.19	223.46	62.36	285.82
769		OSHA - Eye Wash Stations	3/3/2015 SL / N/A		20.0000	9,236.71	1,654.93	461.84	2,116.77
796		Elevator NIK029717001	8/13/2015 SL / N/A		20.0000	23,250.00	3,681.25	1,162.50	4,843.75

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Depreciation Expense
 Financial

10/01/2018 - 09/30/2019

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									
863		Heating System (Laundry)	11/30/2015	SL / N/A	10.0000	6,135.00	1,738.25	613.50	2,351.75
864		SmartHome Projection Screen	2/1/2016	SL / N/A	10.0000	13,238.45	3,530.27	1,323.85	4,854.12
866		HP switches for telephone system	3/11/2016	SL / N/A	10.0000	22,270.98	5,753.34	2,227.10	7,980.44
867		Motor Elevator Replacement	9/22/2016	SL / N/A	20.0000	12,491.35	1,249.14	624.57	1,873.71
939		Epoxy finish for shower room	10/3/2016	SL / N/A	5.0000	7,750.00	3,100.00	1,550.00	4,650.00
941		Power Unit	11/2/2016	SL / N/A	20.0000	12,491.35	1,197.09	624.57	1,821.66
940		Underground Oil Line	2/13/2017	SL / N/A	20.0000	13,566.75	1,130.57	678.34	1,808.91
942		Steam Table	6/2/2017	SL / N/A	15.0000	6,399.00	568.80	426.60	995.40
950		Walk in Cooler	7/31/2017	SL / N/A	15.0000	1,061.15	82.53	70.74	153.27
951		Walk in Cooler #2	7/31/2017	SL / N/A	15.0000	3,208.63	249.56	213.91	463.47
952		HVAC System	8/1/2017	SL / N/A	15.0000	14,432.00	1,122.49	962.13	2,084.62
1008		relay base for elevator	9/25/2017	SL / N/A	20.0000	1,519.00	75.95	75.95	151.90
1151		Double egress doors	11/24/2017	SL / N/A	20.0000	9,501.48	395.89	475.07	870.96
1152		Sonic Wall TZ Network Security/Fi	3/14/2018	SL / N/A	3.0000	1,553.00	301.97	517.67	819.64
1153		Rack Mount	3/14/2018	SL / N/A	3.0000	328.00	63.78	109.33	173.11
1154		Shipping & Handling	3/14/2018	SL / N/A	3.0000	10.00	1.94	3.33	5.27
1156		Walk-In Freezer	2/28/2019	SL / N/A	15.0000	30,482.58	0.00	1,185.43	1,185.43
1157		Dishwasher Replacement	3/8/2019	SL / N/A	10.0000	2,168.25	0.00	126.48	126.48
1142		Air Conditioning	9/30/2019	SL / N/A	5.0000	50,895.00	0.00	0.00	0.00
1155		Kitchen Equipment	9/30/2019	SL / N/A	15.0000	31,282.45	0.00	0.00	0.00
		Subtotal: Non Moveable Equipment				911,983.01	610,319.61	22,961.96	633,261.57
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00
		Net for: Non Moveable Equipment				911,983.01	610,319.61	22,961.96	633,261.57
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	11,689.88	0.00	11,689.88
1112		Ford Truck (lease)	11/30/2017	SL / N/A	4.0000	26,599.00	5,541.46	6,649.75	12,191.21
1113		2018 Ford Transit T-350 (lease)	8/29/2018	SL / N/A	4.0000	41,054.00	855.29	10,263.50	11,118.79
		Subtotal: Transportation Equipment				81,525.88	20,269.63	16,913.25	37,182.88
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00
		Net for: Transportation Equipment				81,525.88	20,269.63	16,913.25	37,182.88
		Subtotal: Fairview Operating				14,682,986.07	9,319,548.64	413,679.27	9,733,227.91
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00
		Net for: Fairview Operating				14,682,986.07	9,319,548.64	413,679.27	9,733,227.91
Relationship									
Building Improvements									
524		Carpet, Flooring	1/31/1989	SL / N/A	15.0000	37,184.50	37,184.50	0.00	37,184.50
522		Basement Area	5/31/1989	SL / N/A	30.0000	3,438.23	3,380.68	57.55	3,438.23
523		Electrical Work	6/30/1989	SL / N/A	30.0000	16,331.00	16,058.71	272.29	16,331.00
525		Infirmary	1/1/1990	SL / N/A	1.0000	34,962.55	34,962.55	0.00	34,962.55
526		Exterior Work	9/30/1990	SL / N/A	30.0000	10,767.88	10,229.04	538.93	10,587.97

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2019	Asphalt Work	\$ 4,600	10	\$ -
Total additions for Land Improvements		\$ 4,600		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached depreciation schedule	\$ 24,224	Various	\$ 1,562
Total additions for Building Improvements		\$ 24,224		\$ 1,562 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached depreciation schedule	\$ 114,828	Various	\$ 1,312
Total additions for Non-Movable Equipment		\$ 114,828		\$ 1,312 *
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	\$ 7,136	15	\$ 211
Total additions for Movable Equipment		\$ 7,136		\$ 211 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Amortization Schedule*

Name of Facility Odd Fellows Home of CT, b/d/a Fairview	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	Page 24	of 37
	Month	Year								
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1. Amortization Expense	11	2013	240	11,318	2,883	SL				
2. Amortization Expense	3	2017	360	141,743	16,647	SL		4,728		
3.										
B-4. Subtotal										4,728
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										4,728

* 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 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total
1. Date Land Purchased	1961/1979
2. Date Structure Completed	Various - Final 5/1/07
3. If NOT Original Owner, Date of Purchase	N/A
4. Date of Initial Licensure	03/06/05
5. Total Licensed Bed Capacity	120
6. Square Footage	98,767
7. Acquisition Cost	
a. Land	126,746
b. Building	6,983,623

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	03/09/17			
c. Interest Rate for the Cost Year	2.67%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	6,691,765			
f. Principal balance outstanding as of 9/30/2019	6,447,848			
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	9/30/2019		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				254,516	254,516	
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$	254,516	254,516	

(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 Fa		258c		9/30/2019			27 37	
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				254,516	254,516			
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)				\$	254,516	254,516		
14. Insurance								
a. Insurance on Property (buildings only)				\$	23,252	23,252		
b. Insurance on Automobiles				\$	3,483	3,483		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	14,257	14,257		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	126,927	126,927		
General Liability, D&O, Crime								
14d. Total Insurance Expenditures (14a + b + c)				\$	167,919	167,919		
15. Total All Expenditures (A-13 thru C-14)				\$	13,494,384	13,494,384		

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	9/30/2019	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	\$ 320,228	320,228		
4.			Other - See attached Schedule	\$ 142,208	142,208		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 24,000	24,000		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d	Accounting	\$ 507	507		
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	m13	Gifts, flowers and coffee shops	\$ 2,755	2,755		
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 *	\$ 10,711	10,711		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 250	250		
21.	16	m12	Unallowable Management Fees	\$ 33,323	33,323		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 77,420	77,420		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 47,852	47,852		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 659,254	659,254		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A2	Administrator - see attached	\$ 58,739		
10	A7b	Maintenance Supervisor - see attached	\$ 14,712		
10	A4	Other Admin Salaries - see attached	\$ 63,631		
10	A11a	Head Accountant - see attached	\$ 5,126		
Total Other Salaries Adjustment			\$ 142,208	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B8e	Cardiologist	\$ 24,000		
Total Other Fees Adjustments			\$ 24,000	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Various	Administrator's Benefits - see attached	\$ 12,324		
15	Various	Other Admin Benefits - see attached	\$ 17,512		
16	M7	Postage - see attached	\$ 37		
16	m11, m13	IT Charges - see attached	\$ 704		
16	m13	Safety Program Awards (Disallowed)	\$ 250		
16	m13	Bank Charges (Disallowed \$849 non routine)	\$ 849		
16	m13	Bond Expense (Disallowed)	\$ 200		
16	m13	BOD Expense (Disallowed)	\$ 2,123		
16	m13	PBGC Penalty (Disallowed)	\$ 43,421		
Total Other A&G Adjustments			\$ 77,420	\$ -	\$ -

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

9/30/2019

Shared Costs Disallowance

Administrator's Salary Disallowance

Reported Salary	293,693	
Bonus (not included in cost report)		N/A this year
Total Annual Compensation	<u>293,693</u>	
% Times spend on Nursing Home	80%	
Allowable Compensation	234,954	
Unallowable Compensation	58,739	
Reported Compensation	<u>293,693</u>	
Disallowance	58,739	

Administrator's Employee Benefits Disallowance

Total Salaries - Page 10	7,748,079
Total Benefits	1,625,576
Benefits as a % of Salaries	20.98%
Unallowable Administrator Comp.	58,739
Associated Benefits	12,324

Other Salary Disallowance for Time Spent on Non-Nursing Home

	Total Salary	% Non SNF	Non-Snf Salaries
Maintenance Supervisor	73,561	20%	14,712
Head Accountant	25,630	20%	5,126
Administrative Employees	448,646		
Less: Nursing Clerical (100% Nursing)	(130,493)		
Admin Salaries for Allocation	318,153	20%	63,631
Total Unallowable Other Salaries			83,469

Other Salary Employee Benefits Disallowance

Total Salaries - Page 10	7,748,079
Total Benefits	1,625,576
Benefits as a % of Salaries	20.98%
Unallowable Other Salaries	83,469
Associated Benefits	17,512

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	70,004	507
Postage	5,131	37
IT Charges		
IT Maintenance Charges & Equipment	37,201	
IT Connect Charges	1,479	
Network Consultants	58,573	
	<u>97,253</u>	704

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	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 659,254	659,254		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 325,538	325,538		
28.	20	5d	Ambulance/Limousine	\$ 581	581		
29.	20	5f	X-rays, etc	\$ 30,280	30,280		
30.	20	5h	Laboratory	\$ 13,455	13,455		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,680	2,680		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 12,573	12,573		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 57,666	57,666		
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)				\$ 1,102,027	1,102,027		

*** 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.

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Housekeeping Services (Disallowed)	\$ 25,000		
30	IV 8	Rental Income (Disallowed)	\$ 2,600		
30	IV 8	Transportation Income (Disallowed)	\$ 6,985		
30	IV 8	Misc. Income	\$ 22,499		
30	IV 5	Interest Income	\$ 582		
Total Other Adjustments			\$ 57,666	\$ -	\$ -

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, 2019**

Attachment 29b

Calculation of Disallowed Portion of Cable Services Expense	
Cable TV	9,250
Allowable expense per month	300
	<u>12</u>
Allowable Portion	<u>3,600</u>
	<u><u>5,650</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		9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,201,699	8,201,699			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,918,295)	(2,918,295)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,953,062	1,953,062			
b. Medicare Room and Board Contractual Allowance **	\$ (591,070)	(591,070)			
4. a. Private-Pay Residents and Other	\$ 4,472,727	4,472,727			
b. Private-Pay Room and Board Contractual Allowance **	\$ (738,928)	(738,928)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 161,603	161,603			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 53,858	53,858			
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	\$ 595,950	595,950			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 247,056	247,056			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 106,425	106,425			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 36,075	36,075			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 947,990	947,990			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 377,056	377,056			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (154,709)	(154,709)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 19,743	19,743			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,770,242	12,770,242			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 47,852	47,852			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 582	582			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ (2,444,951)	(2,444,951)			
V. Total Other Revenue (1 thru 8)	\$ (2,396,517)	(2,396,517)			
VI. Total All Revenue (III + V)	\$ 10,373,725	10,373,725			

* 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	\$ 10,583		
30 II 6a	Xray	\$ 22,477		
30 II 6a	Contractual Allowance	\$ (187,769)		
Total Other Resident Revenue - Medicare		\$ (154,709)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Oxygen	\$ 900		
30 II 6b	Lable	\$ 1,510		
30 II 6b	Xray	\$ 17,333		
Total Other Resident Revenue		\$ 19,743	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	Various Accounts	\$ 582		
Total Interest Income			\$ 582	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV8	Misc. Income (Disallowed)	\$ 22,499		
30 IV8	Housekeeping Services (Disallowed)	\$ 25,000		
30 IV8	TE Services (No associated expense)	\$ 24,000		
30 IV8	TE/FSM Income (No associated expense)	\$ 24,000		
30 IV8	Rental Income (Disallowed)	\$ 2,600		
30 IV8	Transportation Income (Disallowed)	\$ 6,985		
30 IV8	TR Contribution (No associated expense)	\$ 400		
30 IV8	Transfer Income (No associated expense)	\$ 42,000		
30 IV8	Change in FMV of Swap (No associated expense)	\$ (407,592)		
30 IV8	Change in Minimum Pension Liability (No associated expense)	\$ (2,184,843)		
Total Other Revenue		\$ (2,444,951)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvie	258c	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	956,540
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	776,232
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	57,938
a. Prepaid Insurance	26,849			
b. Prepaid Expenses	31,089			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,790,710
B. Fixed Assets				
1. Land			\$	180,600
2. Land Improvements	*Historical Cost	294,948	\$	160,617
	Accum. Depreciation	134,331		Net
3. Buildings	*Historical Cost	10,951,250	\$	4,015,361
	Accum. Depreciation	6,935,889		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	913,708	\$	282,358
	Accum. Depreciation	631,350		Net
6. Movable Equipment	*Historical Cost	2,450,758	\$	442,357
	Accum. Depreciation	2,008,401		Net
7. Motor Vehicles	*Historical Cost	81,526	\$	44,344
	Accum. Depreciation	37,182		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	27,362
CIP		89,952		
See Schedule		(62,590)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	5,152,999

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (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 Net Book Value	\$ (62,590)
Total Other Other Fixed Assets (Itemize)			\$ (62,590)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

Page Ref	Line Ref	Description	
34	B4	Loan Payable	\$ 6,447,848
34	B4	Accrued Interest	\$ 16,356
34	B4	FMV of SWAP	\$ 355,852
34	B4	Deferred Financing	\$ (129,177)
34	B4	Pension Liability	\$ 5,880,060
Total Other Current Liabilities (Itemize)			\$ 12,570,939

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairvie		258c	9/30/2019	32	37
Account				Amount	
Total Brought Forward:				\$	6,943,709
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>)					
Due from Related Parties		3,415,156		\$	3,415,156
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview		258c	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	630,059
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>)				\$	471,468
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	52,828
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>)				\$	253,242
Patient Trust Liabilities		23,192	TSA 403(b)	5,801	
Nursing Fund		3,698	Employee Life Insurance	210	
Outstanding Gift Certificates		(3,229)	Lease Liability	41,221	
Accrued Provider Tax		182,349	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,407,597

* 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 9/30/2019	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				1,407,597	
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>)				\$ 12,570,939	
See Schedule				12,570,939	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 12,570,939	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 13,978,536	

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 Fairv	258c	9/30/2019	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			\$	(502,023)
6. Gain or Loss for Period			\$	(3,117,648)
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	(3,619,671)
C. Total Reserves and Net Worth			\$	(3,619,671)
D. Total Liabilities, Reserves, and Net Worth			\$	10,358,865

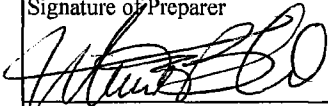
Annual Report of Long-Term Care Facility

CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Odd Fellows Home of CT, b/d/a Fairview		258c	9/30/2019	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(415,014)
B.	Total Revenue (From Statement of Revenue Page 30)			\$	10,373,725
C.	Total Expenditures (From Statement of Expenditures Page 27)			\$	13,491,373
D.	Net Income or Deficit			\$	(3,117,648)
E.	Balance			\$	(3,532,662)
F.	Additions				
	1. Additional Capital Contributed (itemize)				
	Total Expenses per Pg 27	13,494,384			
	CR vs FS Depreciation	(3,011)			
	Total Expenses	13,491,373			
	2. Other (itemize)				
	Prior Period Adj.		(87,009)		
F-3.	Total Additions			\$	(87,009)
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (Specify)			\$	
	Name and Address (No., City, State, Zip)	Title	Amount		
	2. Other Withdrawings (Specify)			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/19	\$	(3,619,671)

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 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/6/20		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Jamie Spencer		Phone Number 860-445-7478		
Contact Email Address spencerj@fairviewct.org				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Odd Fellows Home d/b/a Fairview, Inc. for the year ended September 30, 2019, 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
January 29, 2020

Annual Report of Long-Term Care Facility Cost Year 2019 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: _____
