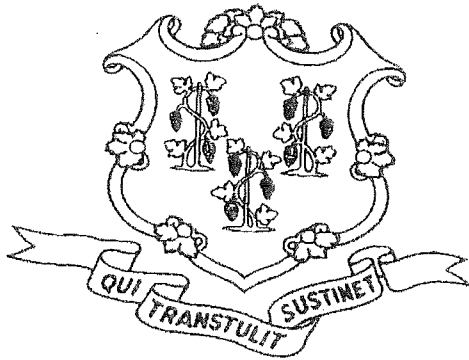


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	
Address (No. & Street, City, State, Zip Code) 2428 Easton Turnpike, Fairfield, CT 06824	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2048-C	RHNS	(Specify)	Medicare Provider 07-5323
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Medicaid Provider Numbers:	CCNH 20488	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	License No. 2048-C	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 Cambridge Manor of Fairfield, LLC [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.

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Anna Durkovic			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Cambridge Manor of Fairfield, LLC	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 2428 Easton Turnpike, Fairfield, CT 06824				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/21/2020		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-372-0313		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) Cambridge Manor of Fairfield, LLC			Address (No. & Street, City, State, Zip) 2428 Easton Turnpike, Fairfield, CT 06824		
License Numbers:	CCNH 2048-C	RHNS	(Specify)	Medicare Provider No. 07-5323	
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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input 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.					
N/A					
<b>Administrator</b>					
Name of Administrator Anna Durkovic			Nursing Home Administrator's License No.:	1825	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

**General Information and Questionnaire  
 Partners/Members**

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2019	Page 3	of 37
Legal Name of Partnership/LLC Cambridge Manor of Fairfield, LLC		Business Address 2428 Easton Turnpike, Fairfield, CT 06824		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Marvin Ostreicher	184 Wildacre, Lawrence, NY 11559	Managing Member		55	
Helen Ostreicher	1 Lakeside Drive, Lawrence, NY 11559	Member		35	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		5	
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member		5	

**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			


### General Information and Questionnaire Individual Proprietorship

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2019	Page 3B	of 37
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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 Cambridge Manor of Fairfield, LLC	License No. 2048-C	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	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Page 16 / Line m12	675,757	675,757
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	Page 16 / Line m11	20,372	20,372
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	Page 27 / Line 12d	3,184	3,184
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST & Rehab consulting	Page 13/5a, 9a, 10a &	1,023,703	996,904
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	22,266	19,172
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other Exp	Page 16 / Line m12	2,317	2,317
20 Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other Exp	Page 16 / Line m12	21,188	21,188
Cambridge Manor Rlty	46 Stauderman Ave Lynbrook, NY	<input type="radio"/>	<input checked="" type="radio"/>		Facility Lease	Page 22 / Line 9	1,544,056	1,544,056***
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,831,091	1,785,981

\* Use additional sheets if necessary.

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

\*\*\* N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Cambridge Health & Rehab		License No. 20488	Report for Year Ended 9/30/2019			Page 4a	of 37	
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	%**				
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	0%	Drugs/OTC/RX Consulting	Various	567,508	522,398
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	Page 15 / Line 1a5	1,153,571	1,153,571
Regency House Nursing and Rehabilitation Center	181 East Main St Wallingford CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Fees Dietary/Nursing	Page 13 / Line 1 & 11a2	17,183	17,183
RIVERSIDE HEALTH CARE	745 Maine St East Hartford CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Worker Comp Pmts	Page 15 / Line 1a1	10,300	10,300
Ludlowe Care Center	118 Jefferson Street Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Fiscal Consuting	Page 16 / Line m11	1,373	1,373
PREFERRED PROFESSIONAL SERVICES	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	Page 13 / Various	81,156	81,156

\* 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 Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.                 </div>				
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 Cambridge Manor of Fairfield, LLC			License No. 2048-C	Report for Year Ended 9/30/2019			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	5,645	5,645	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	33,795	33,795	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/18	39 Months	14,385	14,385	
PITNEY BOWES GLOBAL F P.O.Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	03/07/12	Ongoing	812	812	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>
							54,637	

\* 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.

**Annual Report of Long-Term Care Facility**

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	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     No    If "No," explain.

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Dr., Shelton, CT 06484
---	--

**Services Provided by This Firm (describe fully)**

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	25,900
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 25,900

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 1 MURTHA CULLINA LLP 2 ROGIN NASSAU, LLC 3 DALY WEIHING & BOCHANIS 4 BERCHEM MOSES & DEVLIN PC 5 See Attached	Telephone Number 203-772-7700 860-256-6300 203-783-1200 203-783-1200 Various
---	---

Address (No. & Street, City, State, Zip Code)  
 1 265 Church Street, New Haven, CT 06510  
 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460  
 3 75 BROAD STREET MILFORD, CT 06460  
 4 75 BROAD STREET MILFORD, CT 06460  
 5 Various

**Services Provided by This Firm (describe fully)**

1	Reorganization / Refinancing (Disallowed on Pg 28a)	\$	384
2	Reorganization / Refinancing (Disallowed on Pg 28a)	\$	795
3	Settled Court Case (\$25,000 Disallowed on Pg 28a)	\$	50,000
4	Ongoing Legal Cases	\$	21,106
5	Various (Disallowed on Pg 28a)	\$	34,311
			Charge for Services Provided
			\$ 106,596

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

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

Name of Facility Cambridge Health & Rehab	License No. 20488	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	GOLDMAN GRUDER & WOOD		203-899-8900	
2	TREASURER STATE OF CONNECTICUT		860-702-3000	
3	CONSTABLE		N/A	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	200 CONNECTICUT AVENUE NORWALK CT 06854			
2	55 Elm St #2, Hartford, CT 06106			
3	N/A			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Collections (Disallowed on Pg 28)		\$	32,411
2	Conservatorship Fees (Disallowed on Pg 28)		\$	1,700
3	Conservatorship Fees (Disallowed on Pg 28)		\$	200
			Charge for Services Provided	
			\$	34,311

### Schedule of Resident Statistics

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C			Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	160	160			160	160			160	160			
B. On last day of THIS report period	160	160			160	160			160	160			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	156	156			156	156			145	145			
B. As of midnight of THIS report period	150	150			145	145			150	150			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,589	4,589			3,685	3,685			904	904			
B. Medicaid (Conn.)	41,523	41,523			31,134	31,134			10,389	10,389			
C. Medicaid (other states)													
D. Private Pay	4,029	4,029			2,937	2,937			1,092	1,092			
E. State SSI for RCH													
F. Other (Specify) Managed Care	5,040	5,040			3,817	3,817			1,223	1,223			
G. Total Care Days During Period (3A thru F)	55,181	55,181			41,573	41,573			13,608	13,608			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	100	100			100	100							
B. Other Bed Reserve Days	43	43			43	43							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	55,324	55,324			41,716	41,716			13,608	13,608			

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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	15	97		38				
Per Diem Rate								
a. One bed rm.	Various	266.20		565.00				
b. Two bed rms.	Various	266.20		550.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,631	4,631		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	3	3		
C. Other	19,424	19,424		
D. <b>Total Physical Therapy Treatments</b>	24,058	24,058		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	793	793		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1	1		
C. Other	1,317	1,317		
D. <b>Total Speech Therapy Treatments</b>	2,111	2,111		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,669	2,669		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	4	4		
C. Other	20,749	20,749		
D. <b>Total Occupational Therapy Treatments</b>	23,422	23,422		



**Report of Expenditures - Salaries & Wages**

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	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)	155,278	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	192,446	7,722				
5. Dietary Service						
a. Head Dietitian	62,010	1,739				
b. Food Service Supervisor	71,517	2,120				
c. Dietary Workers	544,931	30,042				
6. Housekeeping Service						
a. Head Housekeeper	70,952	2,080				
b. Other Housekeeping Workers	466,590	27,486				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	75,123	2,153				
b. Other Maintenance Workers	46,226	2,249				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	211,398	10,214				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	223,747	3,680				
b. RN						
1. Direct Care	928,536	24,292				
2. Administrative**	200,109	6,541				
c. LPN						
1. Direct Care	1,470,673	47,434				
2. Administrative**	106,306	3,041				
d. Aides and Attendants	2,779,219	156,915				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	158,704	7,954				
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	186,334	7,579				
n. Marketing	79,775	2,080				
o. Other (Specify)						
See Attached Schedule	139,818	2,661				
A-13. Total Salary Expenditures	8,169,692	350,062				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 122,677	2,088				
Medical Records	14,767	516				
Respiratory Therapist (Disallowed on Pg 28a)	2,374	57				
<b>Total</b>	<b>\$ 139,818</b>	<b>2,661</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Physician Fees	\$ 40,895	155				
IV Nursing Consultant (Disallowed on Pg 28a)	21,161	282				
Rehab Consultant (Disallowed on Pg 28a)	10,377	200				
<b>Total</b>	<b>\$ 72,433</b>	<b>637</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Cambridge Manor of Fairfield, LLC				2048-C	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher - 184 Wildacre Avenue, Lawrence, NY	39,780			Non Discriminatory	Supervises operations, deals with DNS & financial	73	16 / m11	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

Cambridge Health & Rehab  
 Marvin J Ostreicher Time Study  
 9/30/2019

	BEDS	Total w/ Bnft
Bethel	161	66.00
Bloomfield	120	67.00
Bristol	132	60.00
Cambridge	160	73.00
Hebrew Home	257	111.00
Ludlowe	144	60.00
Maple View	120	58.00
Marlborough	120	56.00
Milford	120	60.00
Regency	130	62.00
Riverside	345	93.00
Village Crest	95	58.00
Water's Edge	150	64.00
Augusta	72	57.00
Belair	102	53.00
Brattleboro	80	65.00
Brentwood	78	50.00
Brewer	111	64.00
Catskill	136	58.00
Colony	92	55.00
Country	111	58.00
Dover	112	58.00
Eastside	69	51.00
Eliot	114	62.00
Glen Falls	120	56.00
Huntington	320	94.00
Kennebunk	78	51.00
Maywood	120	65.00
Newton Wellseley	110	58.00
Norway	70	48.00
Poughkeepsie	200	74.00
Reservoir	144	71.00
Rutland	125	64.00
Sachem	111	54.00
Sands Point	180	70.00
Utica	117	53.00
Westgate	104	59.00
Winship	72	50.00
Vacation/PTO		
Sick		
Personal		
Holiday		
Total	2,948	1,498.00

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Cambridge Manor of Fairfield, LLC				2048-C	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Anna Durkovic	155,278			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

\*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.

**Annual Report of Long-Term Care Facility**

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	2,774	71				
2. Dentist	7,839	242				
3. Pharmacist	22,392	299				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	470,607	7,533				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	56,256	130				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	103,548	3,206				
b. Other						
10. Occupational Therapist						
a. Resident Care	442,423	7,595				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	135,409	2,255				
2. Administrative***	14,409	191				
b. LPN						
1. Direct Care	18,731	443				
2. Administrative***						
c. Aides	2,024	78				
d. Other						
12. Other (Specify) See Attached Schedule	72,433	637				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,348,845</b>	<b>22,680</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nurse Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST & Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
TRISTINE EDWARD M. 38 Block Farm Road Monroe CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Goldfarb, George MD 1305 Post Road, STE 102 Fairfield CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DR PHIL SIMKOVITZ 5520 PARK AVE STE 1-900 TRUMBULL CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Northeast Medical Group- 112 Quarry Road Suite 400, Trumbull, CT 06611	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
AAA Nursing Care 3303 Main St, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medical Solutions LLC PO Box 310737, Des Moines, IA 50331-0737	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ludowe Care Center, 118 Jefferson St, Fairfield, CT 06825	Contract RNs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Regency House of Wallingford, 181 E Main St, Wallingford, CT 06492	Nursing Admin / Dietary Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 553,893	553,893		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 98,528	98,528		
4. Social Security (F.I.C.A.)	\$ 595,881	595,881		
5. Health Insurance	\$ 1,154,128	1,154,128		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 131,118	131,118		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,604	6,604		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 212,884	212,884		
d. Accounting and Auditing	\$ 25,900	25,900		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 106,596	106,596		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 25,598	25,598		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 34,465	34,465		
2. Cellular Phones	\$ 5,286	5,286		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 5	5		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 974,193	974,193		
<b>Subtotal</b>	\$ 3,925,079	3,925,079		

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

(Carry Subtotals forward to next page)



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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 6,604		
<b>Total</b>	<b>\$ 6,604</b>	<b>\$ -</b>	<b>\$ -</b>

-----

**Schedule of Other Taxes**

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

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## Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	3,925,079	3,925,079		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 2,750	2,750		
3. Gifts to Staff and Residents	\$ 14,348	14,348		
4. Employee Travel	\$ 2,165	2,165		
5. Education Expenses Related to Seminars and Conventions	\$ 403	403		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 30,305	30,305		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 4,922	4,922		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 15,172	15,172		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 6,542	6,542		
10. Contributions*** See Attached Schedule	\$ 150	150		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 146,751	146,751		
12. Administrative Management Services**	\$ 719,634	719,634		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 37,154	37,154		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,905,375	4,905,375		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 30,305		
<b>Total Other Advertising</b>	<b>\$ 30,305</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,835		
St. Vincent's Health Partners Membership Dues	4,167		
ALTCPM Dues	170		
<b>Total Dues</b>	<b>\$ 15,172</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed on Pg 28)	150		
<b>Total Contributions</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits	\$ 2,861		
Penalties (Disallowed on Pg 28a)	1,000		
Bank Charges (\$3,136 Disallowed on Pg 28a)	16,388		
Misc Expense (Disallowed on Pg 28a)	6,685		
Prior Period Expense (Disallowed on Pg 28a)	10,220		
<b>Total Other Administrative and General</b>	<b>\$ 37,154</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	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 #
National Healthcare Associates, Inc.	719,634	Shared Expenses	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 Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 441,488	441,488			
2. Non-Food Supplies	\$ 58,931	58,931			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 14,002	14,002			
c. Other (Specify) _____ Dietary Equipment Rental	\$ 2,962	2,962			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 517,383</b>	<b>517,383</b>			
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 type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of 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 type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* 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 Cambridge Manor of Fairfield, LLC		License No. 2048-C	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. \$	33,298	33,298	
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) Laundry Supplies / Diapers		\$	89,563	89,563	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	122,861	122,861	
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 Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2019		Page 20	of 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. \$	49,523	49,523		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	49,523	49,523		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$	511,208	511,208		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	18,934	18,934		
	c. Medical and Therapeutic Supplies	\$	155,264	155,264		
	d. Ambulance/Limousine***	\$	7,780	7,780		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	17,644	17,644		
	f. X-rays and Related Radiological Procedures***	\$	22,266	22,266		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	72,208	72,208		
	i. Recreation	\$	48,983	48,983		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	123,756	123,756		
5M.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	978,043	978,043		

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

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Flu Vaccine	\$ 6,133		
IV Therapy Supplies (Disallowed on Pg 29a)	10,040		
Minor Equipment	1,012		
Purchased Services	4,911		
Equipment Rental - Nursing (Disallowed on Pg 29a)	61,168		
Equipment Rental - Therapy & Ancillary (Disallowed on Pg 29a)	10,160		
Equipment Rental - Respiratory (Disallowed on Pg 29a)	30,332		
<b>Total Other Resident Care</b>	<b>\$ 123,756</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C		Report for Year Ended 9/30/2019			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Recycling Services	45,690			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	17,220			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	16,192			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	10,580			16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	26,137			16	m11
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	10,938			18	2b
Agnello Landscaping	P.O. Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	16,642			22	6f
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	19,377			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"/>							

\* 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
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 376	376				
b. Heat	\$ 80,657	80,657				
c. Light & Power	\$ 196,797	196,797				
d. Water	\$ 65,122	65,122				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 54,637	54,637				
f. Other ( <i>itemize</i> )	\$ 166,595	166,595				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 564,184</b>	<b>564,184</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 163,838	163,838				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 163,838</b>	<b>163,838</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 58,066	58,066				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 58,066</b>	<b>58,066</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,544,056	1,544,056				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 215,973	215,973				
c. Personal property taxes	\$ 20,418	20,418				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 2,002,351</b>	<b>2,002,351</b>				

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



### Depreciation Schedule

Name of Facility Cambridge Manor of Fairfield, LLC				License No. 2048-C		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		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,838,809		1,838,809	933,306	S/L	Various	158,391	
b. Disposals (attach schedule)						(1,163)		(1,163)					
c. Acquired during this report period (attach schedule)						30,416		30,416		S/L	Various	5,447	
D-3. Subtotal													163,838
<b>E. Total Depreciation</b>													163,838

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
10/31/2018	Monitor, Vital Spot OXII Temp	\$ 2,034	7	\$ 291
11/30/2018	Commercial Blender/Mixer	3,025	10	303
11/30/2018	Beverage Service Cart	850	10	85
12/8/2018	Based, for Smart-Term STS-II	2,264	5	453
12/17/2018	HP 260 Desktop & Software	775	3	258
12/28/2018	2 x Power Recliners TOBACO	1,307	10	131
2/28/2019	HP 260 Desktop Mini PC	772	3	257
4/30/2019	22 iSeries kiosk Tablet"	2,459	3	820
6/30/2019	Ice Maker	2,666	10	267
6/30/2019	Dinex Base Charger	2,411	5	482
8/31/2019	Rice Lake Digital Chair Scale	1,372	10	137
8/31/2019	Capri Two-Way Lift Chair	1,072	10	107
9/13/2019	Circulator for Lochinvar boiler	2,635	10	264
9/13/2019	Refrigerator	2,857	10	286
9/21/2019	Tablet Equipment - SPRINT	1,127	3	376
9/30/2019	HP Mini Desktop Mini PC+Office	971	3	324
9/30/2019	Firwall Sophos XG135 Appliance	847	3	282
9/30/2019	HP Desktop Mini PC+Office	971	3	324
<b>Total additions for Movable Equipment</b>		\$ 30,416		\$ 5,447 *
<b>Deletions:</b>				
10/23/2018	Disposal of PY Assets	\$ (1,163)		
<b>Total deletions for Movable Equipment</b>		\$ (1,163)		\$ - **

\*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
<b>Additions:</b>				
3/31/2019	Glass Installations 2nd floor	\$ 1,825	15	\$ 122
4/30/2019	Water Purifying	4,024	10	402
4/30/2019	Water Purifying	3,669	10	367
8/9/2019	Precast Concrete Parking Curbs	2,391	15	159
9/30/2019	Furnish & Install 6 units Glas	1,916	15	128
<b>Total additions for Leasehold Improvement</b>		\$ 13,824		\$ 1,178 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	1,938,105	1,451,594	S/L	Var	56,888	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	13,824		S/L	Var	1,178	
C-4. Subtotal									58,066
<b>D. Total Amortization</b>									58,066

\* 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.

**Cambridge Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,938,105	1,451,594	56,888	1,508,482	429,623
<b>2019 Additions</b>									
LI	Glass Installations 2nd floor	3/31/2019	S/L	15	1,825	-	122	122	1,703
LI	Water Purifying	4/30/2019	S/L	10	4,024	-	402	402	3,622
LI	Water Purifying	4/30/2019	S/L	10	3,669	-	367	367	3,302
LI	Precast Concrete Parking Curbs	8/9/2019	S/L	15	2,391	-	159	159	2,232
LI	Furnish & Install 6 units Glas	9/30/2019	S/L	15	1,916	-	128	128	1,788
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>1,951,929</b>	<b>1,451,594</b>	<b>58,066</b>	<b>1,509,660</b>	<b>442,269</b>
<b>MOVABLE EQUIPMENT</b>									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,838,809	933,306	158,391	1,091,697	747,112
<b>2019 Additions</b>									
MME	Monitor, Vital Spot OXII Temp	10/31/2018	S/L	7	2,034	-	291	291	1,743
MME	Commercial Blender/Mixer	11/30/2018	S/L	10	3,025	-	303	303	2,722
MME	Beverage Service Cart	11/30/2018	S/L	10	850	-	85	85	765
MME	Based, for Smart-Term STS-II	12/8/2018	S/L	5	2,264	-	453	453	1,811
MME	HP 260 Desktop & Software	12/17/2018	S/L	3	775	-	258	258	517
MME	2 x Power Recliners TOBACO	12/28/2018	S/L	10	1,307	-	131	131	1,176
MME	HP 260 Desktop Mini PC	2/28/2019	S/L	3	772	-	257	257	515
MME	22 iSeries kiosk Tablet"	4/30/2019	S/L	3	2,459	-	820	820	1,639
MME	Ice Maker	6/30/2019	S/L	10	2,666	-	267	267	2,399
MME	Dinex Base Charger	6/30/2019	S/L	5	2,411	-	482	482	1,929
MME	Rice Lake Digital Chair Scale	8/31/2019	S/L	10	1,372	-	137	137	1,235
MME	Capri Two-Way Lift Chair	8/31/2019	S/L	10	1,072	-	107	107	965
MME	Circulator for Lochinvar boiler	9/13/2019	S/L	10	2,635	-	264	264	2,371
MME	Refrigerator	9/13/2019	S/L	10	2,857	-	286	286	2,571
MME	Tablet Equipment - SPRINT	9/21/2019	S/L	3	1,127	-	376	376	751
MME	HP Mini Desktop Mini PC+Office	9/30/2019	S/L	3	971	-	324	324	647
MME	Firwall Sophos XG135 Appliance	9/30/2019	S/L	3	847	-	282	282	565
MME	HP Desktop Mini PC+Office	9/30/2019	S/L	3	971	-	324	324	647
<b>2019 Disposals</b>									
	Disposal of PY Assets	10/23/2018			(1,163)	-	-	-	(1,163)
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,868,062</b>	<b>933,306</b>	<b>163,838</b>	<b>1,097,144</b>	<b>770,918</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>3,819,991</b>	<b>2,384,900</b>	<b>221,904</b>	<b>2,606,804</b>	<b>1,213,187</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>3,819,992</b>	<b>-</b>	<b>221,904</b>	<b>2,606,804</b>	<b>1,213,188</b>
<b>ROUNDING</b>					<b>(1)</b>				<b>(1)</b>
<b>VARIANCE</b>					<b>0</b>	<b>2,384,900</b>	<b>-</b>	<b>-</b>	<b>0</b>

F/S vs C/R NBV - Page 31, Line B9 (0)  
F/S vs C/R Depreciation - Page 36, Line F1 -



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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2019	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase	01/01/01				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	160				
6. Square Footage	65,490				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Variable	Variable			
b. Date Mortgage Obtained	03/04/16				
c. Interest Rate for the Cost Year	Libor				
d. Term of Mortgage (number of years)	6 Year - Balloon	5 Years			
e. Amount of Principal Borrowed	5,172,753				
f. Principal balance outstanding as of 9/30/19	4,446,145				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC		2048-C	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			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(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	
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	27	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:					
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) Computer Loan / Late Fee Interest	\$	5,791	5,791		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$	5,791	5,791		
14. Insurance					
a. Insurance on Property (buildings only)	\$	17,804	17,804		
b. Insurance on Automobiles	\$				
c. Insurance other than Property (as specified above)					
1. Umbrella (Blanket Coverage)	\$	14,090	14,090		
2. Fire and Extended Coverage	\$				
3. Other (Specify) Liability / Crime Insurance	\$	87,604	87,604		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$	119,498	119,498		
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$	18,783,546	18,783,546		

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Cambridge Manor of Fairfield, LLC			2048-C	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 82,149	82,149		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	10a	Occupational Therapy	\$ 442,423	442,423		
7.			Other - See attached Schedule	\$ 31,538	31,538		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 212,884	212,884		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 60,490	60,490		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,846	3,846		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 14,348	14,348		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,002	2,002		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 30,305	30,305		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 150	150		
21.	16	m12	Unallowable Management Fees	\$ 85,324	85,324		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 39,629	39,629		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,005,088	1,005,088		

\* 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	B12o	Respiratory Therapist Salary	\$ 2,374		
10	12n	Marketing Salary	79,775		
<b>Total Other Salaries Adjustment</b>			\$ 82,149	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	IV Nursing Consultant	\$ 21,161		
13	12o	Rehab Consultant	10,377		
<b>Total Other Fees Adjustments</b>			\$ 31,538	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 3,136		
16	m13	Penalties	1,000		
16	m13	Prior Period Expense	10,220		
16	m13	Miscellaneous Expenses	6,685		
15	Var	Benefits Associated with Marketing / Respiratory Therapy Salaries	18,588		
<b>Total Other A&amp;G Adjustments</b>			\$ 39,629	\$ -	\$ -

**Marketing / Resp Therapist Benefits Disallowance**

Marketing / Resp Therapy Salaries	82,149	Page 10
Total Salaries	<u>8,169,692</u>	TB Linked
Percent to Total Salaries	1.01%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,848,537	TB Linked
Total Benefits Disallowed	<b>18,588</b>	Page 28 attachment

**Cambridge Health & Rehab  
 Disallowance Schedule for Cell Phones  
 September 30, 2019**

	<u>Amount</u>
Total Cell Phone Expense	5,286 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report (365out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 3,846</u></u></b>

Cambridge Health & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2019

<u>Description</u>	<u>Amount</u>	
Management fees Charged	719,634	Page 16, Line m12
Accounting Charges	25,900	Page 15, Line 1d
Total Management Fees Per Agreement	<u>745,534</u>	
Patient Days	55,324	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	84,425	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 8.83</b>	
PPD Allowance Per Client 2018	7.81	J.01a
2019 CPI Increase %	<u>1.01%</u>	
PPD Allowance 9/30/2019	<u>7.82</u>	
<b>Amount over (Under)</b>	<b>\$ 1.0107</b>	
Total Days	<u>84,425</u>	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 85,324</u></u></b>	



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

Name of Facility				License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC				2048-C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,005,088	1,005,088		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 511,208	511,208		
28.	20	5d	Ambulance/Limousine	\$ 7,780	7,780		
29.	20	5f	X-rays, etc	\$ 22,266	22,266		
30.	20	5h	Laboratory	\$ 72,208	72,208		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 17,644	17,644		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 146,658	146,658		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 9,773	9,773		
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 3,255	3,255		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 34,751	34,751		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,830,631	1,830,631		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Therapy Supplies	\$ 10,040		
20	5l	Equipment Rental - Therapy & Ancillary	10,160		
20	5l	Equipment Rental - Respiratory	30,332		
20	5i	Cable Television Disallowance (See Attached)	18,124		
20	5l	Equipment Rental - Nursing (Disallowed on Pg 29a)	61,168		
20	5c	Part B Nursing Supplies	16,834		
<b>Total Other Ancillary Costs</b>			<b>\$ 146,658</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on TVs and Mattresses	\$ 9,773		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 9,773</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

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

**Schedule of Other - Indirect Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 1	Meals Sold to Guests, Employees and Other	\$ 3,255		

<b>Total Other Adjustments</b>			\$ 3,255	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Transcription Income	\$ 1,052		
30	IV 8	Various Refunds / Rebates	29,948		
30	IV 5	Interest Income	1,144		
27	12d	Late Fee Interest Expense	2,607		
<b>Total Other Adjustments</b>			<b>\$ 34,751</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**Cambridge Health & Rehab  
Cable TV Disallowance  
September 30, 2019**

Total Cable TV Expense	21,724	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 18,124</u></u>	{a}

**Tickmark**  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 18,738,367	18,738,367				
b. Medicaid Room and Board Contractual Allowance **	\$ (9,146,535)	(9,146,535)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,571,365	2,571,365				
b. Medicare Room and Board Contractual Allowance **	\$ 368,966	368,966				
4. a. Private-Pay Residents and Other	\$ 7,494,754	7,494,754				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,891,012)	(1,891,012)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 179,794	179,794				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (177,186)	(177,186)				
c. Prescription Drugs - Non-Medicare	\$ 265,537	265,537				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (230,135)	(230,135)				
2. a. Medical Supplies - Medicare	\$ 136	136				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 500,766	500,766				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (429,744)	(429,744)				
c. Physical Therapy - Non-Medicare	\$ 461,306	461,306				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (383,750)	(383,750)				
4. a. Speech Therapy - Medicare	\$ 117,033	117,033				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (81,282)	(81,282)				
c. Speech Therapy - Non-Medicare	\$ 80,511	80,511				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (49,536)	(49,536)				
5. a. Occupational Therapy - Medicare	\$ 521,820	521,820				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (482,786)	(482,786)				
c. Occupational Therapy - Non-Medicare	\$ 463,360	463,360				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (414,771)	(414,771)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 57,649	57,649				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 92,140	92,140				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 18,626,767	18,626,767				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 3,255	3,255				
2. Rental of rooms to non-residents	\$ 1,953	1,953				
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 1,144	1,144				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 85,340	85,340				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 91,692	91,692				
<b>VI. Total All Revenue</b> (III + V)	\$ 18,718,459	18,718,459				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare Pt A IV Therapy	\$ 21,765		
30 II 6a	Medicare Pt A Lab	25,475		
30 II 6a	Medicare Pt A X-Ray	12,793		
30 II 6a	Medicare Pt B Prior Period	(2,384)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 57,649</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other	\$ (30)		
30 II 6b	Hospice Lab	30		
30 II 6b	Medicaid Lab	2,645		
30 II 6b	Medicaid X-Ray	1,385		
30 II 6b	Private Lab	129		
30 II 6b	Comm Ins Lab	5,702		
30 II 6b	Comm Ins X-Ray	1,884		
30 II 6b	Mgd Medicare IV Therapy	49,828		
30 II 6b	Mgd Medicare Lab	22,655		
30 II 6b	Mgd Medicare X-Ray	12,479		
30 II 6b	Mgd Medicare Prior Period	(4,567)		
<b>Total Other Resident Revenue</b>		<b>\$ 92,140</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	538,504	\$ 1,144		
<b>Total Interest Income</b>			<b>\$ 1,144</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Transcription Income (Disallowed on Pg 29a)	\$ 1,052		
30 IV 8	Various Refunds / Rebates (Disallowed on Pg 29a)	29,948		
30 IV 8	United Healthcare Dividends Revenue	22,045		
30 IV 8	Rehabcare Class action Settlement (No CY Expense)	600		
30 IV 8	Write off of Outstanding checks (No CY Expense)	29,785		
30 IV 8	Credit from PY Radiology Expense	1,910		
<b>Total Other Revenue</b>		<b>\$ 85,340</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,003,834
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,808,567
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,191,889
4 Inventories			\$	42,149
5. Prepaid Expenses			\$	114,383
a. _____				
b. _____				
c. _____				
d. See Schedule		114,383		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	17,105
CT PET Deferred Tax		17,105		
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>5,177,927</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,951,929</u>		\$	442,269
	Accum. Depreciation <u>1,509,660</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,868,062</u>		\$	770,918
	Accum. Depreciation <u>1,097,144</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	1
Rounding		1		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,213,188</b>

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

(Carry Total forward to next page)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC		2048-C	9/30/2019	32	37
Account				Amount	
Total Brought Forward:				\$	6,391,115
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
3. Buildings					
		*Historical Cost	8,168,076		
		Accum. Depreciation	813,012	Net	\$ 7,355,064
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
				\$	7,355,064
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost	22,019		
		Accum. Depreciation	22,019	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> )					
Security Deposits				15,000	\$ 15,000
See Schedule					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
				\$	15,000
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
				\$	13,761,179

\* 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
Cambridge Manor of Fairfield, LLC		2048-C	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	617,278
2. Notes Payable ( <i>itemize</i> )				\$	
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	53,950
Name of Lender		Purpose	Amount	Date Due	
		Equipment Loan	53,950		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	516,120
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
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> )				\$	575,027
See Schedule				575,027	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,762,375</b>

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

(Carry Total forward to next page)

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,762,375	
<b>Liabilities (cont'd)</b>					
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> )				\$ 2,780,604	
Name and Address of Lender	Amount	Loan Date			
Due to Realty, Medicaid, Related	2,780,604				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,780,604	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,542,979	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 37,280
31	A5	Prepaid Gen Insurance	10,407
31	A5	Prepaid Expenses Other	14,912
31	A5	Prepaid Personal Property Taxes	4,889
31	A5	Prepaid Mgmt Assets	46,895
<b>Total Prepaid Expenses</b>			<b>\$ 114,383</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	A12	Loans and exchange	\$ 90
33	A12	Unclaimed ADP Checks	2,181
33	A12	Patient Fund	50,256
33	A12	Sec Deposit Private Patient	9,105
33	A12	Accrued Expenses	277,329
33	A12	Accrued Pension	131,118
33	A12	Accrued Workers Comp	99,777
33	A12	Accrued Purchase	5,171
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 575,027</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	7,355,064
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			\$	7,355,064
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,928,223
6. Gain or Loss for Period 10/1/2018 thru 9/30/2019			\$	(65,087)
7. Total Net Worth			\$	1,863,136
<b>C. Total Reserves and Net Worth</b>			\$	9,218,200
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	13,761,179

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	1,913,223
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,718,459
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,783,546
D. Net Income or Deficit			\$	(65,087)
E. Balance			\$	1,848,136
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	15,000
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
		Partner Drawings	15,000	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	(15,000)
H. <b>Balance at End of Period</b>			\$	1,863,136
				09/30/19

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	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)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/20	
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 John Phelps				Phone Number 516-705-4813	
Contact Email Address jphelps@nathealthcare.com					

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cambridge Manor of Fairfield, LLC 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 Cambridge Manor of Fairfield, LLC. 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 Cambridge Manor of Fairfield, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

**MARCUM LLP**

New Haven, CT  
February 7, 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 Cambridge Manor of Fairfield, LLC

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

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

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: \_\_\_\_\_  
\_\_\_\_\_