

February 11, 2021

Mr. Tom Gilmartin, CFO
National Health Care Associates, Inc
20 East Sunrise Highway
Valley Stream, NY 11581

Dear Mr. Gilmartin,

Enclosed is one copy of Cambridge Manor of Fairfield, LLC's Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

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

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Mr. Tom Gilmartin, CFO
National Health Care Associates, Inc.
February 11, 2021

Page 2

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

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

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

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$158.85	\$112.19	\$52.73	\$29.63

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

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

Very truly yours,

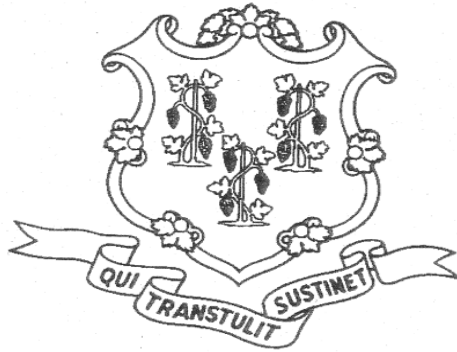
MARCUM LLP

Matthew S Bavalack

Matthew S. Bavalack
Principal
Healthcare Services Leader

**CAMBRIDGE MANOR OF FAIRFIELD, LLC
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2048-C	RHNS	(Specify)	Medicare Provider 07-5323
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 20488	RHNS	ICF-IID
----------------------------	---------------	------	---------

For Department Use Only

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

General Information

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 1	of 37
---------------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

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, 2019 and ending September 30, 2020, 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.

**Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Anna Durokic			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)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cambridge Manor of Fairfield, LLC	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 2428 Easton Turnpike, Fairfield, CT 06824				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/15/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-372-0313		Report for Year Ended 9/30/2020	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 <input type="checkbox"/> If "Yes," explain fully.				
Administrator				
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 N/A		License No.:		

**General Information and Questionnaire
 Partners/Members**

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2020	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 9/30/2020	Page 3A	of 37
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				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 3B	of 37
-------------------------------------------------------	-----------------------	------------------------------------	------------	----------

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 4	of 37
-------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

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"/>		Consulting Fees	16 / M11	19,058	19,058
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12d	2,726	2,726
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		COVID Expenses	Various / Various	35,930	35,930
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Political Contributions - Disallowed	16 / M10	1,600	1,600
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Other Expenses	Various / Various	4,327	4,327
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	720,078	720,078
850 Silas Deane	850 Silas Seane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / M11	2,426	2,426
20 Sunrise	20 Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	16 / M11	15,063	15,063
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	4,162,383	4,162,383

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Cambridge Health & Rehab		License No. 20488		Report for Year Ended 9/30/2020		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	%**				
Cambridge Manor Rlty	46 Stauderman Ave., Lynbrook, NY	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease***	22 / 9	1,548,216	1,548,216
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input checked="" type="radio"/>	<input type="radio"/>	53%	PT, OT, ST, Consulting	13 / Various	827,905	797,521
National HealthCare Associates - Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	15 / 1A5	1,090,139	1,090,139
Procure LTC Pharmacy of CT	1492 Highland Avenue, Cheshire, CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	95%	Drugs/OTC/Rx Consutling	Various / Various	611,209	546,244
Ludlowe Care Center	118 Jefferson Street Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	HR Consulting	16 / M11	10,234	10,234
PREFERRED PROFESSIONAL SERVICES	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13 / Various	42,215	42,215
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>	0%	Radiology	20 / 5f	28,799	26,390
Constellation Home Health	14 Westport Avenue, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13 / 11C	3,666	3,666

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 ***N/A Rent is replaced by the Medicaid Fair Rental Value System through the rate setting process

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 9/30/2020			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	42,050	42,050	
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							Total ***	62,892

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 7	of 37
-------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT
--------------------------------------------------------	--------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	21,080
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 21,080

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 Various 2 ROGIN NASSAU, LLC 3 BERCHEM MOSES & DEVLIN PC 4 5	Telephone Number Various 860-256-6300 203-783-1200
-------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------

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

- 1 Various
 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
 3 75 BROAD STREET MILFORD, CT 06460
 4
 5

Services Provided by This Firm (*describe fully*)

1	Various Collections and Conservators (Disallowed)	\$	28,998
2	Loan Modification Fees (Disallowed)	\$	949
3	CHRO Complaint - Withdrawn	\$	7,553
4		\$	
5		\$	
			Charge for Services Provided
			\$ 37,500

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

- Yes No Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C		Report for Year Ended 9/30/2020				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						
B. On last day of THIS report period	160	160							160	160		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	150	150			150	150						
B. As of midnight of THIS report period	109	109							109	109		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,913	4,913			3,860	3,860			1,053	1,053		
B. Medicaid (Conn.)	35,462	35,462			28,134	28,134			7,328	7,328		
C. Medicaid (other states)												
D. Private Pay	1,881	1,881			1,423	1,423			458	458		
E. State SSI for RCH												
F. Other (Specify) Managed Care	4,762	4,762			4,037	4,037			725	725		
G. Total Care Days During Period (3A thru F)	47,018	47,018			37,454	37,454			9,564	9,564		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	18	18			17	17			1	1		
B. Other Bed Reserve Days	6	6			5	5			1	1		
5. Total Resident Days (3G + 4A + 4B)	47,042	47,042			37,476	37,476			9,566	9,566		

Schedule of Resident Statistics (Cont'd)

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	4	80		25									
Per Diem Rate													
a. One bed rm.	Various	266.23		570.00									
b. Two bed rms.	Various	266.23		555.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,593	2,593			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,124	1,124			
C. Other									12,856	12,856			
D. Total Physical Therapy Treatments									16,573	16,573			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									603	603			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									139	139			
C. Other									1,412	1,412			
D. Total Speech Therapy Treatments									2,154	2,154			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,227	1,227			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									936	936			
C. Other									12,689	12,689			
D. Total Occupational Therapy Treatments									14,852	14,852			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	162,855	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	192,678	7,649				
5. Dietary Service						
a. Head Dietitian	65,290	1,705				
b. Food Service Supervisor	76,924	2,080				
c. Dietary Workers	559,122	28,835				
6. Housekeeping Service						
a. Head Housekeeper	69,923	2,088				
b. Other Housekeeping Workers	487,322	26,396				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	76,210	2,158				
b. Other Maintenance Workers	48,772	2,244				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	219,965	10,453				
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	242,859	3,857				
b. RN						
1. Direct Care	1,108,251	24,558				
2. Administrative**	185,554	3,989				
c. LPN						
1. Direct Care	1,428,071	44,116				
2. Administrative**	96,086	2,741				
d. Aides and Attendants	2,669,468	142,267				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	158,919	7,324				
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	170,667	5,038				
n. Marketing	83,391	2,088				
o. Other (Specify) See Attached Schedule	140,362	4,359				
<i>A-13. Total Salary Expenditures</i>	8,242,689	326,025				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 132,283	4,168				
Resp. Therapist	\$ 8,079	191				
Total	\$ 140,362	4,359	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Rehab Consultant (Disallowed)	\$ 3,809	89				
IV Nurse Consultant (Disallowed)	\$ 15,125	342				
Physician Fees	\$ 44,845	99				
Total	\$ 63,779	530	\$ -	-	\$ -	-

**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	9/30/2020			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher - 184 Wildacre Avenue, Lawrence, NY				Non Discriminatory	Supervises operations, deals with DNS & financial management		16 / m11	See Attached (OPEN ITEM)		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
Total	2287.50	5,002	348	2,287.50

Annual Report of Long-Term Care Facility

**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	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Anna Durkovic	162,855			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	8,832	220				
3. Pharmacist	19,442	194				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	375,927	6,175				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	68,400	159				
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	121,206	3,567				
b. Other						
10. Occupational Therapist						
a. Resident Care	328,783	6,017				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	56,627	740				
2. Administrative***						
b. LPN						
1. Direct Care	3,858	77				
2. Administrative***						
c. Aides	6,433	269				
d. Other						
12. Other (Specify)						
See Attached Schedule	63,779	530				
B-13 Total Fees Paid in Lieu of Salaries	1,053,287	17,948				

* 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 9/30/2020	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 type="radio"/>	<input checked="" type="radio"/>	Common Ownership		
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST & Rehab Consultant	<input type="radio"/>	<input checked="" 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 type="radio"/>	<input checked="" 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		
Armm, Milton F md 3180 main st ste 305 bridgeport ct 06606	Urologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DOCS MEDICAL INC 521 BOSTON POST RD ORANGE CT 06477	Pulmonary Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regency House of Wallingford, 181 E Main St, Wallingford, CT 06492	Nursing Admin / Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership		
MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX 21 WATERVILLE RD AVON, CT 06001	PT, OT, ST & Rehab Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Constellation Home Health Care, 14 Westport Avenue, Norwalk, CT 06851	Nursing Agency	<input type="radio"/>	<input checked="" 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"/>			

* 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	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 493,377	493,377			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 89,918	89,918			
4. Social Security (F.I.C.A.)	\$ 609,830	609,830			
5. Health Insurance	\$ 1,090,139	1,090,139			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 124,441	124,441			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 2,595	2,595			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 208,491	208,491			
d. Accounting and Auditing	\$ 21,080	21,080			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 37,500	37,500			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 19,673	19,673			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 32,711	32,711			
2. Cellular Phones	\$ 4,136	4,136			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 795,922	795,922			
Subtotal	\$ 3,529,813	3,529,813			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,529,813	3,529,813		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,139	5,139			
3. Gifts to Staff and Residents	\$ 12,406	12,406			
4. Employee Travel	\$ 3,165	3,165			
5. Education Expenses Related to Seminars and Conventions	\$ 135	135			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,357	1,357			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 10,334	10,334			
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	\$ 4,101	4,101			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,786	12,786			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 348	348			
9. Subscriptions	\$ 10,403	10,403			
10. Contributions*** See Attached Schedule	\$ 1,600	1,600			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 144,960	144,960			
12. Administrative Management Services**	\$ 756,625	756,625			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 21,965	21,965			
C-14 Total Administrative & General Expenditures	\$ 4,515,137	4,515,137			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 10,334		
Total Other Advertising	\$ 10,334	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 11,186		
AHCA	\$ 1,600		
Total Dues	\$ 12,786	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Political Contributions (Disallowed)	\$ 1,600		
Total Contributions	\$ 1,600	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses and Permits	\$ 1,465		
Bank Charges (Disallow \$1,484 Non Routine Charges)	\$ 17,072		
Misc. Expense (Disallowed)	\$ 4,472		
Prior Period Exp. (Disallowed)	\$ (1,044)		
Total Other Administrative and General	\$ 21,965	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	756,625	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		License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC		2048-C	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 417,698	417,698		
2.	Non-Food Supplies	\$ 52,688	52,688		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 22,948	22,948		
c. Other (Specify) _____					
Other Dietary Supplies		\$ 3,549	3,549		
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 496,883	496,883		
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	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2020	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$ 17,809	17,809		
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)	\$ 30,949	30,949		
c. Other (Specify) Laundry Supplies	\$ 72,539	72,539		
3D. Total Laundry Expenditures (3a + b + c)	\$ 121,297	121,297		
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 9/30/2020		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. \$	60,825	60,825		
	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. \$	73	73		
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	60,898	60,898		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$	561,480	561,480		
	2. Purchased from	\$				
	b. Medicine Cabinet Drugs	\$	26,561	26,561		
	c. Medical and Therapeutic Supplies	\$	237,742	237,742		
	d. Ambulance/Limousine***	\$	4,381	4,381		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	8,880	8,880		
	f. X-rays and Related Radiological Procedures***	\$	28,799	28,799		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	88,007	88,007		
	i. Recreation	\$	37,480	37,480		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	100,639	100,639		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	1,093,969	1,093,969		

* 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)
	0		
IV Therapy Supplies (Disallowed)	\$ 14,585		
Nursing Minor Equipment	\$ 2,867		
Therapy Equipment	\$ 37,847		
Nursing Purchased Services	\$ 4,141		
Nursing Equipment Rentals (Disallow \$38,621 Patient Specific)	\$ 41,199		
Total Other Resident Care	\$ 100,639	\$ -	\$ -

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 9/30/2020			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	40,526			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	16,408			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	13,959			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	11,098			16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	26,055			16	m11
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	18,896			18	2b
Agnello Landscaping	P.O. Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	17,699			22	6f
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	21,396			22	6f
Schindler Elevator	850 Brook Street, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	17,357			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"/>							

* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	80,332	80,332			
c. Light & Power	\$	139,198	139,198			
d. Water	\$	64,422	64,422			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	62,892	62,892			
f. Other (<i>itemize</i>)	\$	158,859	158,859			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	505,703	505,703			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	163,829	163,829			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	163,829	163,829			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	60,543	60,543			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	60,543	60,543			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	1,548,216	1,548,216			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	218,604	218,604			
c. Personal property taxes	\$	20,298	20,298			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	2,011,490	2,011,490			

* 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 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
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								
D. Movable Equipment												
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												
			Var	Var	1,868,062		1,868,062	1,097,144	S/L	Various	157,473	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	78,805		78,805		S/L	Various	6,356	
D-3. Subtotal												
E. Total Depreciation												
											163,829	
											163,829	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 78,805	Various	\$ 6,356
Total additions for Movable Equipmen		\$ 78,805		\$ 6,356 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 55,196	Various	\$ 1,410
Total additions for Leasehold Improvemen		\$ 55,196		\$ 1,410 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Cambridge Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEHOLD IMPROVEMENTS									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,938,105	1,508,482	57,955	1,566,437	371,668
2019 Additions									
LI	Glass Installations 2nd floor	3/31/2019	S/L	15	1,825	122	122	244	1,581
LI	Water Purifying	4/30/2019	S/L	10	4,024	402	402	804	3,220
LI	Water Purifying	4/30/2019	S/L	10	3,669	367	367	734	2,935
LI	Precast Concrete Parking Curbs	8/9/2019	S/L	15	2,391	159	159	318	2,073
LI	Furnish & Install 6 units Glas	9/30/2019	S/L	15	1,916	128	128	256	1,660
2020 Additions									
LI	Install New Bioler Fan	12/30/2019	S/L	10	4,615	-	231	231	4,384
LI	Replace Water Storage Tank	2/29/2020	S/L	10	45,996	-	1,150	1,150	44,846
LI	Expansion Storage Tank	4/30/2020	S/L	10	4,585	-	29	29	4,556
TOTAL LEASEHOLD IMPROVEMENTS					<u><u>2,007,125</u></u>	<u><u>1,509,660</u></u>	<u><u>60,543</u></u>	<u><u>1,570,203</u></u>	<u><u>436,922</u></u>

Cambridge Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	NBV
MOVABLE EQUIPMENT									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,838,809	1,091,697	152,026	1,243,723	595,086
2019 Additions									
MME	Monitor, Vital Spot OXII Temp	10/31/2018	S/L	7	2,034	291	291	582	1,452
MME	Commercial Blender/Mixer	11/30/2018	S/L	10	3,025	303	303	606	2,419
MME	Beverage Service Cart	11/30/2018	S/L	10	850	85	85	170	680
MME	Based, for Smart-Term STS-II	12/8/2018	S/L	5	2,264	453	453	906	1,358
MME	HP 260 Desktop & Software	12/17/2018	S/L	3	775	258	258	516	259
MME	2 x Power Recliners TOBACO	12/28/2018	S/L	10	1,307	131	131	262	1,045
MME	HP 260 Desktop Mini PC	2/28/2019	S/L	3	772	257	257	514	258
MME	22 iSeries kiosk Tablet"	4/30/2019	S/L	3	2,459	820	820	1,640	819
MME	Ice Maker	6/30/2019	S/L	10	2,666	267	267	534	2,132
MME	Dinex Base Charger	6/30/2019	S/L	5	2,411	482	482	964	1,447
MME	Rice Lake Digital Chair Scale	8/31/2019	S/L	10	1,372	137	137	274	1,098
MME	Capri Two-Way Lift Chair	8/31/2019	S/L	10	1,072	107	107	214	858
MME	Circulator for Lochinvar boiler	9/13/2019	S/L	10	2,635	264	264	528	2,107
MME	Refrigerator	9/13/2019	S/L	10	2,857	286	286	572	2,285
MME	Tablet Equipment - SPRINT	9/21/2019	S/L	3	1,127	376	376	752	375
MME	HP Mini Desktop Mini PC+Office	9/30/2019	S/L	3	971	324	324	648	323
MME	Firwall Sophos XG135 Appliance	9/30/2019	S/L	3	847	282	282	564	283
MME	HP Desktop Mini PC+Office	9/30/2019	S/L	3	971	324	324	648	323
2019 Disposals									
	Disposal of PY Assets	10/23/2018			(1,163)	-	-	-	(1,163)
2020 Additions									
MME	UniMac Washer	10/31/2019	S/L	7	14,771	-	492	492	14,279
MME	15x20 Cafeteria Trays x 15 pks	10/31/2019	S/L	10	4,688	-	234	234	4,454
MME	Latitude Laptop	10/31/2019	S/L	5	1,663	-	277	277	1,386
MME	Sales Tax-Regrigerator	10/31/2019	S/L	7	181	-	1	1	181
MME	LG32 LED TV w Pillow Speaker"	12/1/2019	S/L	5	544	-	54	54	490
MME	LG32 LED TV Pillow Spker x 2"	12/1/2019	S/L	5	1,072	-	107	107	965
MME	Installed Camera for Laundry	12/30/2019	S/L	7	1,148	-	57	57	1,090
MME	Conveyor Toaster	12/30/2019	S/L	5	2,522	-	126	126	2,396
MME	Cart, Beverage	12/30/2019	S/L	7	4,466	-	223	223	4,242
MME	Circulating Pump Potable Water	12/30/2019	S/L	10	744	-	124	124	620
MME	Capri Two-Way Lift Chair x 2	12/31/2019	S/L	10	1,059	-	53	53	1,006
MME	Mechanical Push Button Lockset	1/7/2020	S/L	5	621	-	104	104	518
MME	Platform Scale for Laundry	1/29/2020	S/L	5	882	-	29	29	852
MME	SmartBuy 800G3 Computer	1/29/2020	S/L	10	1,306	-	131	131	1,176

Cambridge Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	NBV
MME	Capri Two-Way Lift Chairs x 2	1/31/2020	S/L	7	1,059	-	53	53	1,006
MME	Dinex DX821061 Base Food Serve	2/1/2020	S/L	7	2,275	-	227	227	2,047
MME	Tray Starter Station, Mobile	2/1/2020	S/L	10	4,991	-	250	250	4,741
MME	Aiphone Installation at Recept	3/25/2020	S/L	5	5,918	-	592	592	5,326
MME	COVID-Ipad Tablets x 2	3/31/2020	S/L	5	542	-	90	90	452
MME	Pump Kangaroo E Pump	4/1/2020	S/L	5	3,054	-	305	305	2,749
MME	5 Liter Oxygen Concentrator	4/3/2020	S/L	5	609	-	102	102	507
MME	Desktop	4/10/2020	S/L	5	1,077	-	180	180	898
MME	Victory Electro Hand Sprayer	4/16/2020	S/L	7	1,072	-	107	107	965
MME	COVID-Lenovo Ideapad Laptop	4/30/2020	S/L	5	845	-	141	141	704
MME	5 LTR Concentrators Oxygen x 5	5/4/2020	S/L	5	2,919	-	487	487	2,433
MME	Pellet Ice Maker	5/26/2020	S/L	10	5,949	-	297	297	5,652
MME	Desktop OPTIPLEX3070 MLK I3 9-	6/15/2020	S/L	3	654	-	65	65	588
MME	32 Healthcare Television"	6/15/2020	S/L	5	509	-	51	51	458
MME	Desktop-OPTIPLEX 3070 MLK I3 9	7/3/2020	S/L	3	667	-	111	111	556
MME	32 Healthcare Television"	7/14/2020	S/L	5	509	-	51	51	458
MME	Desktop & Software-OPTIPLEX 30	7/22/2020	S/L	3	1,162	-	194	194	968
MME	Phone expansion module Install	7/31/2020	S/L	10	3,159	-	316	316	2,843
MME	Desktop OPTIPLEX 2070 MLK I3 9	8/1/2020	S/L	3	1,092	-	182	182	910
MME	LG 32 HDTV with Speaker Port"	9/30/2020	S/L	10	509	-	85	85	424
MME	Storage/Drying Cart x 2	9/30/2020	S/L	7	4,567	-	457	457	4,110
TOTAL MOVABLE EQUIPMENT					1,946,867	1,097,144	163,829	1,260,973	685,894
TOTAL ASSETS PER CR SCHEDULE					3,953,993	2,606,804	224,372	2,831,176	1,122,817
TOTAL ASSETS PER TRIAL BALANCE					3,953,993	224,372	2,831,176	1,122,817	
ROUNDING									
VARIANCE					(0)	(0)	-	(0)	

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Cambridge Manor of Fairfield, LLC			2048-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	1,951,929	1,509,660	S/L	Var	59,133	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	55,196		S/L	Var	1,410	
C-4. Subtotal									60,543
D. Total Amortization									60,543

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
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 NOT 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				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd 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 9/30/2020		4,053,907		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2020		Page 26	of 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. Total Building Interest Expense (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, LL		2048-C		9/30/2020		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				\$ 6,489	6,489		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 6,489	6,489		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 19,290	19,290		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 20,133	20,133		
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$ 92,938	92,938		
14d. Total Insurance Expenditures (14a + b + c)				\$ 132,361	132,361		
15. Total All Expenditures (A-13 thru C-14)				\$ 18,240,203	18,240,203		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Cambridge Manor of Fairfield, LLC			2048-C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 91,470	91,470		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10a	Occupational Therapy	\$ 328,783	328,783		
7.			Other - See attached Schedule	\$ 18,934	18,934		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 208,491	208,491		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 29,947	29,947		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,696	2,696		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 12,406	12,406		
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	\$ 942	942		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 10,334	10,334		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,600	1,600		
21.	16	m12	Unallowable Management Fees	\$ 116,640	116,640		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 24,613	24,613		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 846,856	846,856		

* 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	Resp. Therapy Salary	\$ 8,079		
10	12n	Marketing Salary	\$ 83,391		
Total Other Salaries Adjustment			\$ 91,470	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Rehab Consultant (Disallowed)	\$ 3,809		
13	12o	IV Nurse Consultant (Disallowed)	\$ 15,125		
Total Other Fees Adjustments			\$ 18,934	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Bank Charges (Disallow \$1,484 Non Routine Charges)	\$ 1,484		
16	m13	Misc. Expense (Disallowed)	\$ 4,472		
16	m13	Prior Period Exp. (Disallowed)	\$ (1,044)		
15	Various	Benefits Associated with Marketing / Resp. Therapy Salaries	\$ 19,701		
Total Other A&G Adjustments			\$ 24,613	\$ -	\$ -

Marketing / Resp Therapist Benefits Disallowance

Marketing / Resp Therapy Salaries	90,724	Page 10
Total Salaries	8,242,689	TB Linked
Percent to Total Salaries	1.10%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,789,887 [TB Linked](#)

Total Benefits Disallowed **19,701** [Page 28 attachment](#)

**Cambridge Health & Rehab
 Disallowance Schedule for Cell Phones
 September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	4,136 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
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,696</u></u>

**Cambridge Health & Rehab
Calculation of Allowable Management Fee
September 30, 2020**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	756,625	Page 16, Line m12
Accounting Charges	21,080	Page 15, Line 1d
Total Management Fees Per Agreement	<u>777,705</u>	
Patient Days	47,042	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>84,425</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 9.21	
PPD Allowance Per Client 2019	7.82	J.01a
2020 CPI Increase %	<u>1.02%</u>	
PPD Allowance 9/30/2020	<u>7.83</u>	
Amount over (Under)	\$ 1.3816	
Total Days	84,425	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 116,640</u></u>	

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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 846,856	846,856		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 561,480	561,480		
28.	20	5d	Ambulance/Limousine	\$ 4,381	4,381		
29.	20	5f	X-rays, etc	\$ 28,799	28,799		
30.	20	5h	Laboratory	\$ 88,007	88,007		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,880	8,880		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 93,413	93,413		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 12,828	12,828		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 26,134	26,134		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 10,648	10,648		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,681,426	1,681,426		

*** 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	5i	Cable (See attached)	\$ 18,826		
20	5l	IV Therapy Supplies (Disallowed)	\$ 14,585		
20	5l	Nursing Equipment Rentals (Disallow \$38,621 Patient Specific)	\$ 38,621		
20	5c	Part B Nursing Supplies	\$ 21,381		
Total Other Ancillary Costs			\$ 93,413	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Depreciation on TVs and Mattresses	\$ 12,828		
Total Excess Movable Equipment Depreciation			\$ 12,828	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV1	Meals so to guests, employees, other	\$ 2,367		
30	IV8	RehabCare Settlement (Disallowed)	\$ 991		
30	IV8	Synergy Rebate (Disallowed)	\$ 22,476		
30	IV8	Insight Therapeutics Rebates (Disallowed)	\$ 300		
Total Other Adjustments			\$ 26,134	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Pension Refund (Disallowed)	\$ 2,642		
30	IV8	IT Rebate Program (Disallowed)	\$ 3,010		
30	IV8	FTC Settlemet (Disallowed)	\$ 75		
30	IV8	Transcription Income (Disallowed)	\$ 1,158		
27	14C3	Late Interest Fees	\$ 3,763		
Total Other Adjustments			\$ 10,648	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Cambridge Health & Rehab
Cable TV Disallowance
September 30, 2020**

Pg. 29b

Total Cable TV Expense	22,426	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	
Disallowed Expense	<u><u>\$ 18,826</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	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 15,674,660	15,674,660				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,410,563)	(7,410,563)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 2,717,015	2,717,015				
b. Medicare Room and Board Contractual Allowance **	\$ (2,219,917)	(2,219,917)				
4. a. Private-Pay Residents and Other	\$ 6,284,660	6,284,660				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,918,098)	(1,918,098)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 194,518	194,518				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (215,786)	(215,786)				
c. Prescription Drugs - Non-Medicare	\$ 255,770	255,770				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (330,088)	(330,088)				
2. a. Medical Supplies - Medicare	\$ 343	343				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (343)	(343)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 293,005	293,005				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 278,839	278,839				
c. Physical Therapy - Non-Medicare	\$ 349,795	349,795				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (267,338)	(267,338)				
4. a. Speech Therapy - Medicare	\$ 77,373	77,373				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 186,431	186,431				
c. Speech Therapy - Non-Medicare	\$ 118,223	118,223				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (74,230)	(74,230)				
5. a. Occupational Therapy - Medicare	\$ 286,950	286,950				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 233,850	233,850				
c. Occupational Therapy - Non-Medicare	\$ 317,998	317,998				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (271,627)	(271,627)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,786,936	1,786,936				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 249,574	249,574				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,597,950	16,597,950				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,367	2,367				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 458	458				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,264,878	1,264,878				
V. Total Other Revenue (1 thru 8)	\$ 1,267,703	1,267,703				
VI. Total All Revenue (III + V)	\$ 17,865,653	17,865,653				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	IV Therapy	\$ 21,879		
30 II 6a	Lab	\$ 30,458		
30 II 6a	Xray	\$ 18,802		
30 II 6a	Contractual Allowance	\$ 1,715,797		
Total Other Resident Revenue - Medicare		\$ 1,786,936	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	IV Therapy	\$ 80,780		
30 II 6b	Lab	\$ 40,123		
30 II 6b	Xray	\$ 19,076		
30 II 6b	Contractual Allowance	\$ 109,595		
Total Other Resident Revenue		\$ 249,574	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV5	Interest Income - Money Market Account	538,504	\$ 458		
Total Interest Income			\$ 458	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV8	RehabCare Settlement (Disallowed)	\$ 991		
30 IV8	Pension Refund (Disallowed)	\$ 2,642		
30 IV8	IT Rebate Program (Disallowed)	\$ 3,010		
30 IV8	Aetna (No associated expense)	\$ (331)		
30 IV8	Write-off - Bank Discrepancy (No associated expense)	\$ 200		
30 IV8	Synergy Rebate (Disallowed)	\$ 22,476		
30 IV8	FTC Settlemet (Disallowed)	\$ 75		
30 IV8	United Health Rebate (No associated expense)	\$ 16,204		
30 IV8	Flu Shot Revenue (Expense already disallowed)	\$ 100		
30 IV8	Insight Therapeutics Rebates (Disallowed)	\$ 300		
30 IV8	Stimulus Fund (No disallowance necessary)	\$ 1,190,605		
30 IV8	Transcription Income (Disallowed)	\$ 1,158		
30 IV8	Tax Refund (No associated expense)	\$ 27,448		
Total Other Revenue		\$ 1,264,878	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,605,343
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,305,509
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,069,762
4. Inventories			\$	36,043
5. Prepaid Expenses			\$	99,479
a. Prepaid Workers Comp	37,268			
b. Prepaid Insurance	12,854			
c. Prepaid Expenses - Other	20,037			
d. See Schedule	29,320			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	48,988

See Schedule	48,988			
A-9. Total Current Assets (Lines A1 thru 8)			\$	5,165,124
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>2,007,125</u>		\$	436,922
	Accum. Depreciation <u>1,570,203</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,946,867</u>		\$	685,894
	Accum. Depreciation <u>1,260,973</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-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,122,817

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Property Taxes	\$ 4,480
31	A5	Prpaid Mgmt Assets	\$ 24,840
Total Prepaid Expenses			\$ 29,320

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

Page Ref	Line Ref	Description	
31	A8	CT PET Deferred Tax	\$ 48,988
Total Other Current Assets (Itemize)			\$ 48,988

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	6,287,941
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 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>)			\$ 15,269	
Security Deposits 15,269				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 15,269	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 6,303,210	

* 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	9/30/2020	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	742,854	
2. Notes Payable (<i>itemize</i>)			\$		

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	45,195	
Name of Lender	Purpose	Amount	Date Due		
	Equipment Loan	45,195			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	485,316	
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>)			\$	838,501	
Loans and Exchanges		965	Security Deposits	9,105	
Unclaimed Checks		2,847	Accrued Expenses - Other	221,803	
Deferred Revenue		242,000	Accrued Pension & Workers' Comp	270,363	
Patient Funds		91,418	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,111,866	

* 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 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,111,866	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 2,698,323	
Name and Address of Lender	Amount	Loan Date			
Due to Realty, Medicaid, Related	2,698,323				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,698,323	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,810,189	

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	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,867,571
6. Gain or Loss for Period			\$	(374,550)
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	1,493,021
C. Total Reserves and Net Worth			\$	1,493,021
D. Total Liabilities, Reserves, and Net Worth			\$	6,303,210

H. Changes in Total Net Worth

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	1,863,136
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	17,865,653
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	18,240,203
D. Net Income or Deficit			\$	(374,550)
E. Balance			\$	1,488,586
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Prior Period Adjustment	4,435			
F-3. Total Additions			\$	4,435
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawals (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <i>Balance at End of Period</i>			\$	1,493,021
09/30/20				

I. Preparer's/Reviewer's Certification

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavolack				
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, 2020, 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 4, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 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: _____



Provider Name: Cambridge Health & Rehab
 Provider Number: 0000020488
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
101000-0103-00-000-0	Cash - Operating-Cambrdg	(9,105.00)			(9,105.00)	0.00
101200-0103-00-000-0	Cash-operating 2-Cambrdg	257,097.00			257,097.00	398,685.00
103200-0103-00-000-0	Cash-Payroll 2-Cambrdg	3,101.00			3,101.00	6,994.00
104000-0103-00-000-0	Cash Savings-Cambrdg	1,248,005.00			1,248,005.00	538,504.00
105000-0103-00-000-0	Cash Savings Patients-Cambrdg	91,418.00			91,418.00	50,256.00
106000-0103-00-000-0	Petty Cash-Cambrdg	1,500.00			1,500.00	1,500.00
106100-0103-00-000-0	Petty Cash Res Funds-Cambrdg	800.00			800.00	800.00
107000-0103-00-000-0	Resident Refunds-Cambrdg	3,422.00			3,422.00	7,095.00
108500-0103-00-000-0	Cash - Private Patient-Cambrdg	9,105.00			9,105.00	0.00
110000-0103-00-000-0	Accounts Receivable-Cambrdg	455,211.00			455,211.00	235,253.00
111000-0103-00-000-0	A/R Private-Cambrdg	767,461.00			767,461.00	625,863.00
111200-0103-00-000-0	A/R Comm Ins-Cambrdg	46,587.00			46,587.00	(35,789.00)
111300-0103-00-000-0	AR Hospice-Cambrdg	109,914.00			109,914.00	241,827.00
111400-0103-00-000-0	A/R Mgd Medicare	238,971.00			238,971.00	382,515.00
112000-0103-00-000-0	A/R Medicare Pt A-Cambrdg	354,481.00			354,481.00	252,306.00
112500-0103-00-000-0	A/R Medicare Pt B-Cambrdg	5,087.00			5,087.00	19,442.00
113000-0103-00-000-0	A/R Medicaid-Cambrdg	638,709.00			638,709.00	1,234,231.00
114000-0103-00-000-0	A/R Patient Ptcipation-Cambrdg	55,192.00			55,192.00	154,481.00
116100-0103-00-000-0	Medicare Co-Ins Bad Debt-Cambrdg	23,417.00			23,417.00	13,345.00
116200-0103-00-000-0	Allowance for Doubtful Accounts-Cambrdg	(389,521.00)			(389,521.00)	(314,907.00)
121400-0103-00-000-0	Prepaid Workers Comp-Cambrdg	37,268.00			37,268.00	37,280.00
122200-0103-00-000-0	Prepaid Gen. Ins-Cambrdg	12,854.00			12,854.00	10,407.00
129000-0103-00-000-0	Prepaid Expense Other-Cambrdg	20,037.00			20,037.00	14,912.00
129110-0103-00-000-0	Prepaid Personal Property Taxes-Cambrdg	4,480.00			4,480.00	4,889.00
129300-0103-00-000-0	Prepaid Mgmt Assets-Cambrdg	24,840.00			24,840.00	46,895.00
129900-0103-00-000-0	CT PET Deferred Tax-Cambrdg	48,988.00			48,988.00	17,105.00
130000-0103-00-000-0	Inventory-Cambrdg	36,043.00			36,043.00	42,149.00
141400-0103-00-000-0	Due from Realty-Cambrdg	514,191.00			514,191.00	514,191.00
141600-0103-00-000-0	Due from Related-Cambrdg	555,571.00			555,571.00	677,698.00
145000-0103-00-000-0	Security Deposits-Cambrdg	15,269.00			15,269.00	15,000.00
154000-0103-00-000-0	Leasehold Improvement-Cambrdg	2,009,760.00		(2,635.00)	2,007,125.00	1,951,929.00
			RJE - 5	(2,635.00)		
156000-0103-00-000-0	Moveable Equip-Cambrdg	1,944,233.00		2,635.00	1,946,868.00	1,868,063.00
			RJE - 5	2,635.00		
158000-0103-00-000-0	Organizational Costs-Cambrdg	22,019.00			22,019.00	22,019.00
160000-0103-00-000-0	Accum Depreciation-Cambrdg	(1,260,973.00)			(1,260,973.00)	(1,097,144.00)
164000-0103-00-000-0	Accum Amort - LHI-Cambrdg	(1,570,203.00)			(1,570,203.00)	(1,509,660.00)
168000-0103-00-000-0	Accum Amort - Organaz Costs-Cambrdg	(22,019.00)			(22,019.00)	(22,019.00)
210000-0103-00-000-0	Accounts Payable-Cambrdg	(742,854.00)			(742,854.00)	(617,278.00)
211401-0103-00-000-0	Equipment Obligation ST 1-Cambrdg	(9,240.00)			(9,240.00)	(8,756.00)
211411-0103-00-000-0	Equipment Obligation LT 1-Cambrdg	(35,955.00)			(35,955.00)	(45,194.00)
220000-0103-00-000-0	Loans and Exchange-Cambrdg	(965.00)			(965.00)	(90.00)
220200-0103-00-000-0	Unclaimed ADP checks-Cambrdg	(2,847.00)			(2,847.00)	(2,181.00)
221400-0103-00-000-0	Due to Realty-Cambrdg	(2,370,980.00)			(2,370,980.00)	(2,370,980.00)
221700-0103-00-000-0	Due to Medicaid-Cambrdg	(173,000.00)			(173,000.00)	(60,859.00)
221760-0103-00-000-0	Deferred Revenue Rcf-Cambrdg	(242,000.00)			(242,000.00)	0.00
226200-0103-00-000-0	Patients Fund-Cambrdg	(91,418.00)			(91,418.00)	(50,256.00)
227000-0103-00-000-0	Sec Deposit Private Patient-Cambrdg	(9,105.00)			(9,105.00)	(9,105.00)
250000-0103-00-000-0	Accrued Expenses-Cambrdg	(221,803.00)			(221,803.00)	(277,329.00)
250020-0103-00-000-0	Accrued Pension-Cambrdg	(124,441.00)			(124,441.00)	(131,118.00)
250030-0103-00-000-0	Accrued Worker's Comp-Cambrdg	(145,922.00)			(145,922.00)	(99,777.00)
250100-0103-00-000-0	Accrued Payroll-Cambrdg	(485,316.00)			(485,316.00)	(516,120.00)
251000-0103-00-000-0	Accrued Purchase-Cambrdg	0.00			0.00	(5,171.00)
271500-0103-00-000-0	Due to Related-Cambrdg	(154,343.00)			(154,343.00)	(348,765.00)
280000-0103-00-000-0	Capital-Cambrdg	(2,108,381.00)			(2,108,381.00)	(2,108,381.00)
286000-0103-00-000-0	Ptner Drawings-Cambrdg- - -	0.00			0.00	(15,000.00)
295000-0103-00-000-0	Retained Earnings-Cambrdg	240,810.00			240,810.00	195,158.00
303005-0103-00-000-0	Hospice Contra Other	175.00			175.00	30.00
303100-0103-00-000-0	Hospice Revenue-Cambrdg	(2,150,285.00)			(2,150,285.00)	(1,960,175.00)
303700-0103-00-000-0	Hospice C/A-Cambrdg	1,048,095.00			1,048,095.00	964,829.00
304100-0103-00-000-0	Hospice Pharmacy	(886.00)			(886.00)	(866.00)
304105-0103-00-000-0	Hospice Pharmacy Contra	886.00			886.00	866.00
304300-0103-00-000-0	Hospice PT-Cambrdg	(188.00)			(188.00)	(1,664.00)
304305-0103-00-000-0	Hospice PT Contra-Cambrdg	0.00			0.00	268.00
304400-0103-00-000-0	Hospice ST	(2,072.00)			(2,072.00)	(3,990.00)
304405-0103-00-000-0	Hospice ST Contra	105.00			105.00	262.00
304600-0103-00-000-0	Hospice Lab	0.00			0.00	(30.00)
304800-0103-00-000-0	Hospice OT-Cambrdg	(830.00)			(830.00)	(3,932.00)
304805-0103-00-000-0	Hospice OT Contra----	53.00			53.00	637.00
305000-0103-00-000-0	Hospice X-Ray	(175.00)			(175.00)	0.00
311000-0103-00-000-0	Medicaid Room & Board-Cambrdg	(15,674,660.00)			(15,674,660.00)	(18,738,367.00)
311005-0103-00-000-0	Medicaid Room & Board Contra-Cambrdg	7,408,486.00			7,408,486.00	9,142,642.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
313005-0103-00-000-0	Medicaid Contra Other-Cambrdg	2,077.00			2,077.00	3,893.00
314100-0103-00-000-0	Medicaid Pharmacy-Cambrdg	(60,133.00)			(60,133.00)	(35,373.00)
314105-0103-00-000-0	Medicaid Pharmacy Contra-Cambrdg	60,136.00			60,136.00	35,373.00
314300-0103-00-000-0	Medicaid PT-Cambrdg	(42,822.00)			(42,822.00)	(29,440.00)
314305-0103-00-000-0	Medicaid PT Contra-Cambrdg	42,822.00			42,822.00	29,440.00
314400-0103-00-000-0	Medicaid ST-Cambrdg	(13,240.00)			(13,240.00)	(7,455.00)
314405-0103-00-000-0	Medicaid ST Contra-Cambrdg	13,240.00			13,240.00	7,455.00
314500-0103-00-000-0	Medicaid IV Therapy-Cambrdg	(3.00)			(3.00)	(28.00)
314600-0103-00-000-0	Medicaid Lab-Cambrdg	(1,361.00)			(1,361.00)	(2,645.00)
314800-0103-00-000-0	Medicaid OT-Cambrdg	(39,101.00)			(39,101.00)	(28,301.00)
314805-0103-00-000-0	Medicaid OT Contra-Cambrdg	39,101.00			39,101.00	28,301.00
314900-0103-00-000-0	Medicaid Specialty Beds-Cambrdg- - -	0.00			0.00	165.00
315000-0103-00-000-0	Medicaid X-Ray-Cambrdg	(717.00)			(717.00)	(1,385.00)
321000-0103-00-000-0	Medicare Pt A Room & Board-Cambrdg	(2,717,015.00)			(2,717,015.00)	(2,571,365.00)
321005-0103-00-000-0	Medicare Pt A R and B Contra-Cambrdg	2,157,437.00			2,157,437.00	(470,773.00)
321006-0103-00-000-0	Medicare A PT Contra-Cambrdg	(531,530.00)			(531,530.00)	0.00
321007-0103-00-000-0	Medicare A OT Contra-Cambrdg	(497,271.00)			(497,271.00)	0.00
321008-0103-00-000-0	Medicare A ST Contra-Cambrdg	(251,289.00)			(251,289.00)	0.00
321009-0103-00-000-0	Medicare A NTA Contra-Cambrdg	(716,600.00)			(716,600.00)	0.00
321010-0103-00-000-0	Medicare A Nsng Comp Contra-Cambrdg	(1,000,176.00)			(1,000,176.00)	0.00
323005-0103-00-000-0	Medicare Pt A Contra Other-Cambrdg	49,260.00			49,260.00	60,169.00
324000-0103-00-000-0	Medicare Pt A Ambulance-Cambrdg- - -	0.00			0.00	(136.00)
324100-0103-00-000-0	Medicare Pt A Pharmacy-Cambrdg	(193,906.00)			(193,906.00)	(177,186.00)
324105-0103-00-000-0	Medicare Pt A Pharmacy Contra-Cambrdg	215,786.00			215,786.00	177,186.00
324300-0103-00-000-0	Medicare Pt A PT-Cambrdg	(243,660.00)			(243,660.00)	(411,128.00)
324305-0103-00-000-0	Medicare Pt A PT Contra-Cambrdg	243,660.00			243,660.00	411,128.00
324400-0103-00-000-0	Medicare Pt A ST-Cambrdg	(64,651.00)			(64,651.00)	(81,084.00)
324405-0103-00-000-0	Medicare Pt A ST Contra-Cambrdg	64,651.00			64,651.00	81,084.00
324500-0103-00-000-0	Medicare Pt A IV Therapy-Cambrdg	(21,879.00)			(21,879.00)	(21,765.00)
324600-0103-00-000-0	Medicare Pt A Lab-Cambrdg	(30,458.00)			(30,458.00)	(25,475.00)
324800-0103-00-000-0	Medicare Pt A OT-Cambrdg	(257,170.00)			(257,170.00)	(472,889.00)
324805-0103-00-000-0	Medicare Pt A OT Contra-Cambrdg	257,170.00			257,170.00	472,889.00
325000-0103-00-000-0	Medicare Pt A X-Ray-Cambrdg	(18,802.00)			(18,802.00)	(12,793.00)
328000-0103-00-000-0	Medicare Pt A Sequestration-Cambrdg	36,637.00			36,637.00	54,983.00
329000-0103-00-000-0	Medicare Pt A Settlement-Cambrdg	(23,417.00)			(23,417.00)	(13,345.00)
334300-0103-00-000-0	Medicare Pt B PT-Cambrdg	(49,345.00)			(49,345.00)	(89,638.00)
334305-0103-00-000-0	Medicare Pt B PT Contra-Cambrdg	9,031.00			9,031.00	18,616.00
334400-0103-00-000-0	Medicare Pt B ST-Cambrdg	(14,394.00)			(14,394.00)	(33,900.00)
334405-0103-00-000-0	Medicare Pt B ST Contra-Cambrdg	132.00			132.00	148.00
334800-0103-00-000-0	Medicare Pt B OT-Cambrdg	(29,780.00)			(29,780.00)	(48,931.00)
334805-0103-00-000-0	Medicare Pt B OT Contra-Cambrdg	6,251.00			6,251.00	9,897.00
335700-0103-00-000-0	Medicare Pt B Flu/Pneumonia-Cambrdg	(612.00)			(612.00)	(2,608.00)
337300-0103-00-000-0	Mgd Medicare Pt B PT-Cambrdg	1,129.00			1,129.00	(4,220.00)
337305-0103-00-000-0	Mgd Medicare Pt B PT Contra-Cambrdg	(4,704.00)			(4,704.00)	(279.00)
337400-0103-00-000-0	Mgd Medicare Pt B ST-Cambrdg	1,672.00			1,672.00	(2,049.00)
337405-0103-00-000-0	Mgd Medicare Pt B ST Contra-Cambrdg	75.00			75.00	50.00
337800-0103-00-000-0	Mgd Medicare Pt B OT-Cambrdg	1,338.00			1,338.00	(3,087.00)
337805-0103-00-000-0	Mgd Medicare Pt B OT Contra-Cambrdg	(346.00)			(346.00)	738.00
338000-0103-00-000-0	Medicare Pt B Prior Period-Cambrdg	979.00			979.00	2,384.00
341000-0103-00-000-0	Private Room & Board-Cambrdg	(1,423,000.00)			(1,423,000.00)	(2,670,050.00)
341005-0103-00-000-0	Private Room & Board Contra-Cambrdg	91,139.00			91,139.00	165,412.00
344100-0103-00-000-0	Private Pharmacy-Cambrdg- - -	0.00			0.00	(547.00)
344105-0103-00-000-0	Private Pharmacy Contra-Cambrdg	2,170.00			2,170.00	(236.00)
344300-0103-00-000-0	Private PT-Cambrdg	(1,199.00)			(1,199.00)	(944.00)
344400-0103-00-000-0	Private ST-Cambrdg	(652.00)			(652.00)	(1,304.00)
344500-0103-00-000-0	Private IV Therapy-Cambrdg- - -	0.00			0.00	(2,241.00)
344600-0103-00-000-0	Private Lab-Cambrdg- - -	0.00			0.00	(129.00)
344800-0103-00-000-0	Private OT-Cambrdg	(1,196.00)			(1,196.00)	(1,190.00)
344805-0103-00-000-0	Private OT Contra-Cambrdg- - -	0.00			0.00	328.00
344900-0103-00-000-0	Private Specialty Beds-Cambrdg- - -	0.00			0.00	(165.00)
351000-0103-00-000-0	Comm Ins Room & Board-Cambrdg	(281,520.00)			(281,520.00)	(450,750.00)
351005-0103-00-000-0	Comm Ins Room & Board Contra-Cambrdg	79,481.00			79,481.00	88,512.00
353005-0103-00-000-0	Comm Ins Contra Other-Cambrdg	6,935.00			6,935.00	22,384.00
354100-0103-00-000-0	Comm Ins Pharmacy-Cambrdg	(18,706.00)			(18,706.00)	(42,409.00)
354105-0103-00-000-0	Comm Ins Pharmacy Contra-Cambrdg	35,200.00			35,200.00	48,372.00
354300-0103-00-000-0	Comm Ins PT-Cambrdg	(32,295.00)			(32,295.00)	(60,242.00)
354305-0103-00-000-0	Comm Ins PT Contra-Cambrdg	32,295.00			32,295.00	55,164.00
354400-0103-00-000-0	Comm Ins ST-Cambrdg	(6,748.00)			(6,748.00)	(3,583.00)
354405-0103-00-000-0	Comm Ins ST Contra-Cambrdg	6,748.00			6,748.00	(1,037.00)
354500-0103-00-000-0	Comm Ins IV Therapy-Cambrdg	(16,960.00)			(16,960.00)	(21,785.00)
354600-0103-00-000-0	Comm Ins Lab-Cambrdg	(5,336.00)			(5,336.00)	(5,702.00)
354800-0103-00-000-0	Comm Ins OT-Cambrdg	(33,408.00)			(33,408.00)	(67,117.00)
354805-0103-00-000-0	Comm Ins OT Contra-Cambrdg	33,408.00			33,408.00	64,469.00
355000-0103-00-000-0	Comm Ins X-Ray-Cambrdg	(1,599.00)			(1,599.00)	(1,884.00)
371000-0103-00-000-0	Mgd Medicare Room and Board----	(2,429,855.00)			(2,429,855.00)	(2,413,779.00)
371005-0103-00-000-0	Mgd Medicare Room & Board Contra	642,438.00			642,438.00	564,914.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
371006-0103-00-000-0	Mgd Medicare PT Contra-Cambrd	(33,212.00)			(33,212.00)	0.00
371007-0103-00-000-0	Mgd Medicare OT Contra-Cambrd	(30,925.00)			(30,925.00)	0.00
371008-0103-00-000-0	Mgd Medicare ST Contra-Cambrd	(16,167.00)			(16,167.00)	0.00
371009-0103-00-000-0	Mgd Medicare NTA Contra-Cambrd	(55,300.00)			(55,300.00)	0.00
371010-0103-00-000-0	Mgd Medicare Nsng Comp Contra-Cambrd	(62,166.00)			(62,166.00)	0.00
373005-0103-00-000-0	Mgd Medicare Contra Other	50,010.00			50,010.00	84,961.00
374100-0103-00-000-0	Mgd Medicare Pharmacy	(157,170.00)			(157,170.00)	(162,172.00)
374105-0103-00-000-0	Mgd Medicare Pharmacy Contra	232,582.00			232,582.00	148,867.00
374200-0103-00-000-0	Mgd Medicare Chargeable Medical Supplies	(343.00)			(343.00)	0.00
374205-0103-00-000-0	Mgd Medicare Chargeable Med Supp Contra	343.00			343.00	0.00
374300-0103-00-000-0	Mgd Medicare PT	(224,199.00)			(224,199.00)	(288,173.00)
374305-0103-00-000-0	Mgd Medicare PT Contra	224,199.00			224,199.00	288,173.00
374400-0103-00-000-0	Mgd Medicare ST	(63,844.00)			(63,844.00)	(37,036.00)
374405-0103-00-000-0	Mgd Medicare ST Contra	63,844.00			63,844.00	37,036.00
374500-0103-00-000-0	Mgd Medicare IV Therapy	(80,780.00)			(80,780.00)	(49,828.00)
374600-0103-00-000-0	Mgd Medicare Lab	(33,426.00)			(33,426.00)	(22,655.00)
374800-0103-00-000-0	Mgd Medicare OT	(228,382.00)			(228,382.00)	(310,995.00)
374805-0103-00-000-0	Mgd Medicare OT Contra	228,382.00			228,382.00	310,995.00
375000-0103-00-000-0	Mgd Medicare X-Ray	(16,585.00)			(16,585.00)	(12,479.00)
375700-0103-00-000-0	Mgd Medicare Flu/Pneumonia	(2,798.00)			(2,798.00)	(3,223.00)
378000-0103-00-000-0	Mgd Medicare Prior Period	7,696.00			7,696.00	4,567.00
378100-0103-00-000-0	Medicare Mgd Care Pt B PT-Cambrd	(44,631.00)			(44,631.00)	(75,478.00)
378105-0103-00-000-0	Medicare Mgd Pt B PT Contra-Cambrd	348.00			348.00	9,839.00
378120-0103-00-000-0	Medicare Mgd Care Pt B ST-Cambrd	(31,667.00)			(31,667.00)	(27,143.00)
378125-0103-00-000-0	Medicare Mgd Pt B STContra-Cambrd	6,460.00			6,460.00	5,820.00
378130-0103-00-000-0	Medicare Mgd Care Pt B OT-Cambrd	(16,073.00)			(16,073.00)	(49,476.00)
378135-0103-00-000-0	Medicare Mgd Pt B OT Contra-Cambrd	1,608.00			1,608.00	10,041.00
390900-0103-00-000-0	Cafe Income-Cambrd	(2,367.00)			(2,367.00)	0.00
391100-0103-00-000-0	Interest Income-Cambrd	(458.00)			(458.00)	(1,144.00)
391500-0103-00-000-0	Misc. Other Income-Cambrd	(1,236,272.00)			(1,236,272.00)	(84,288.00)
			RJE - 2	0.00		
391510-0103-00-000-0	Misc. Meals-Cambrd	0.00			0.00	(3,255.00)
391550-0103-00-000-0	Prior Period Other-Cambrd	0.00			0.00	(1,953.00)
391600-0103-00-000-0	Transcription Income-Cambrd	(1,158.00)			(1,158.00)	(1,052.00)
391900-0103-00-000-0	Long- Term CT PET Tax Income-Cambrd- -	(27,448.00)			(27,448.00)	0.00
400000-0103-03-007-0	Salary-Cambrd-Administration-Administrative Ass-	90,420.00			90,420.00	80,925.00
400000-0103-03-009-0	Salary-Cambrd-Administration-Administrator-	162,855.00			162,855.00	155,278.00
400000-0103-04-007-0	Salary-Cambrd-Fiscal Operations-Administrative -	78,841.00			78,841.00	110,516.00
400000-0103-05-065-0	Salary-Cambrd-Medical Records-Medical Records-	(2,123.00)			(2,123.00)	14,767.00
400000-0103-06-096-0	Salary-Cambrd-Social service-Social Worker-	169,597.00			169,597.00	186,334.00
400000-0103-07-038-0	Salary-Cambrd-Rec Therapy-Dir-	61,374.00			61,374.00	57,731.00
400000-0103-07-086-0	Salary-Cambrd-Rec Therapy-Rec Therapist-	98,450.00			98,450.00	100,973.00
400000-0103-08-058-0	Salary-Cambrd-Maintenance-Maintenance Worker-	49,038.00			49,038.00	46,226.00
400000-0103-08-101-0	Salary-Cambrd-Maintenance-Supervisor-	79,171.00			79,171.00	75,123.00
400000-0103-09-048-0	Salary-Cambrd-Housekeeping-Housekeeper-	490,600.00			490,600.00	466,590.00
400000-0103-09-101-0	Salary-Cambrd-Housekeeping-Supervisor-	70,449.00			70,449.00	70,952.00
400000-0103-10-051-0	Salary-Cambrd-Laundry-Laundry Aide-	222,446.00			222,446.00	211,398.00
400000-0103-11-038-0	Salary-Cambrd-Admissions-Dir-	130,154.00			130,154.00	122,677.00
400000-0103-13-013-0	Salary-Cambrd-Dietary-Aide-	372,189.00			372,189.00	365,087.00
400000-0103-13-031-0	Salary-Cambrd-Dietary-Cook-	185,439.00			185,439.00	179,844.00
400000-0103-13-035-0	Salary-Cambrd-Dietary-Dietician-	65,272.00			65,272.00	62,010.00
400000-0103-13-101-0	Salary-Cambrd-Dietary-Supervisor-	78,077.00			78,077.00	71,517.00
400000-0103-14-012-0	Salary-Cambrd-Nursing Admin-ADNS-	106,151.00			106,151.00	130,967.00
400000-0103-14-028-0	Salary-Cambrd-Nursing Admin-Clerical-	118,333.00			118,333.00	110,613.00
400000-0103-14-044-0	Salary-Cambrd-Nursing Admin-DNS-	136,272.00			136,272.00	92,780.00
400000-0103-14-052-0	Salary-Cambrd-Nursing Admin-LPN-	96,358.00			96,358.00	106,306.00
400000-0103-15-021-0	Salary-Cambrd-Nursing-CNA-	2,690,326.00			2,690,326.00	2,779,219.00
400000-0103-15-052-0	Salary-Cambrd-Nursing-LPN-	1,428,311.00			1,428,311.00	1,470,673.00
400000-0103-15-092-0	Salary-Cambrd-Nursing-RN-	1,184,442.00			1,109,838.00	928,536.00
			RJE - 1	(74,604.00) (74,604.00)		
400000-0103-18-029-0	Salary-Cambrd-Marketing-Community Relations-	82,645.00			82,645.00	79,775.00
400000-0103-21-040-0	Salary-Cambrd-Human Resources-Dir of Human Reso-	25,787.00			25,787.00	1,005.00
400000-0103-21-049-0	Salary-Cambrd-Human Resources-HR Asst-	1,929.00			1,929.00	0.00
400000-0103-24-157-0	Salary-Cambrd-Respiratory- -	8,079.00			8,079.00	2,374.00
400050-0103-03-007-0	Salary - PTO-Cambrd-Administration-Administrati-	1,295.00			1,295.00	0.00
400050-0103-04-007-0	Salary - PTO-Cambrd-Fiscal Operations-Administ-	(1,542.00)			(1,542.00)	0.00
400050-0103-06-096-0	Salary - PTO-Cambrd-Social service-Social Worke-	1,070.00			1,070.00	0.00
400050-0103-07-038-0	Salary - PTO-Cambrd-Rec Therapy-Dir-	(1,993.00)			(1,993.00)	0.00
400050-0103-07-086-0	Salary - PTO-Cambrd-Rec Therapy-Rec Therapist-	1,088.00			1,088.00	0.00
400050-0103-08-058-0	Salary - PTO-Cambrd-Maintenance-Maintenance Wor-	(266.00)			(266.00)	0.00
400050-0103-08-101-0	Salary - PTO-Cambrd-Maintenance-Supervisor-	(2,961.00)			(2,961.00)	0.00
400050-0103-09-048-0	Salary - PTO-Cambrd-Housekeeping-Housekeeper-	(3,278.00)			(3,278.00)	0.00
400050-0103-09-101-0	Salary - PTO-Cambrd-Housekeeping-Supervisor-	(526.00)			(526.00)	0.00
400050-0103-10-051-0	Salary - PTO-Cambrd-Laundry-Laundry Aide-	(2,481.00)			(2,481.00)	0.00
400050-0103-11-038-0	Salary - PTO-Cambrd-Admissions-Dir-	2,129.00			2,129.00	0.00
400050-0103-13-013-0	Salary - PTO-Cambrd-Dietary-Aide-	1,307.00			1,307.00	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
400050-0103-13-031-0	Salary - PTO-Cambrdg-Dietary-Cook-	187.00			187.00	0.00
400050-0103-13-035-0	Salary - PTO-Cambrdg-Dietary-Dietician-	18.00			18.00	0.00
400050-0103-13-101-0	Salary - PTO-Cambrdg-Dietary-Supervisor-	(1,153.00)			(1,153.00)	0.00
400050-0103-14-012-0	Salary - PTO-Cambrdg-Nursing Admin-ADNS-	(5,221.00)			(5,221.00)	0.00
400050-0103-14-028-0	Salary - PTO-Cambrdg-Nursing Admin-Clerical-	(7,383.00)			(7,383.00)	0.00
400050-0103-14-044-0	Salary - PTO-Cambrdg-Nursing Admin-DNS-	5,657.00			5,657.00	0.00
400050-0103-14-052-0	Salary - PTO-Cambrdg-Nursing Admin-LPN-	(272.00)			(272.00)	0.00
400050-0103-15-021-0	Salary - PTO-Cambrdg-Nursing-CNA-	(20,858.00)			(20,858.00)	0.00
400050-0103-15-052-0	Salary - PTO-Cambrdg-Nursing-LPN-	(240.00)			(240.00)	0.00
400050-0103-15-092-0	Salary - PTO-Cambrdg-Nursing-RN-	(1,587.00)			(1,587.00)	0.00
400050-0103-18-029-0	Salary - PTO-Cambrdg-Marketing-Community Relatio-	746.00			746.00	0.00
400050-0103-21-049-0	Salary - PTO-Cambrdg-Human Resources-HR Asst-	(1,929.00)			(1,929.00)	0.00
401000-0103-29-000-0	FICA-Cambrdg-Emp Benefits - -	609,830.00			609,830.00	595,881.00
401100-0103-29-000-0	FUI-Cambrdg-Emp Benefits - -	9,461.00			9,461.00	10,181.00
401200-0103-29-000-0	SUI-Cambrdg-Emp Benefits - -	80,457.00			80,457.00	88,347.00
401300-0103-29-000-0	Health Ins-Cambrdg-Emp Benefits - -	1,090,139.00			1,090,139.00	1,154,128.00
401400-0103-29-000-0	Workers Compensation-Cambrdg-Emp Benefits - -	493,377.00			493,377.00	493,918.00
401450-0103-29-000-0	Workers Comp Retro Exp-Cambrdg-Emp Benefits - -	0.00			0.00	59,975.00
401700-0103-29-000-0	Pension-Cambrdg-Emp Benefits - -	124,441.00			124,441.00	131,118.00
402000-0103-03-000-0	Holiday Expense-Cambrdg-Administration - -	5,139.00			5,139.00	2,750.00
410000-0103-03-000-0	Supplies-Cambrdg-Administration - -	475.00			475.00	0.00
410000-0103-04-000-0	Supplies-Cambrdg-Fiscal Operations- -	19,198.00			19,198.00	25,598.00
410000-0103-07-000-0	Supplies-Cambrdg-Rec Therapy- -	4,527.00			4,527.00	4,719.00
410000-0103-08-000-0	Supplies-Cambrdg-Maintenance - -	15,656.00			15,656.00	22,935.00
410000-0103-09-000-0	Supplies-Cambrdg-Housekeeping- -	43,991.00			43,991.00	49,335.00
410000-0103-10-000-0	Supplies-Cambrdg-Laundry - -	16,734.00			16,734.00	16,541.00
410000-0103-13-000-0	Supplies-Cambrdg-Dietary - -	52,688.00			52,688.00	58,931.00
410000-0103-15-000-0	Supplies-Cambrdg-Nursing - -	131,290.00			131,290.00	155,264.00
410000-0103-18-000-0	Supplies-Cambrdg-Marketing - -	9,861.00			9,861.00	188.00
410000-0103-23-000-0	Supplies-Cambrdg-Rehab Tpy and Ancllry - -	266.00			266.00	0.00
410001-0103-08-000-0	Ground Supplies-Cambrdg-Maintenance- -	0.00			0.00	376.00
410019-0103-07-000-0	Supplies COVID19 - Cambrdg	323.00			323.00	0.00
410019-0103-09-000-0	Supplies COVID19 - Cambrdg	6,973.00			6,973.00	0.00
410019-0103-10-000-0	Supplies COVID19 - Cambrdg	30,926.00			30,926.00	0.00
410019-0103-13-000-0	Supplies COVID19 - Cambrdg	1,152.00			1,152.00	0.00
410019-0103-15-000-0	Supplies COVID19 - Cambrdg	106,452.00			106,452.00	0.00
411010-0103-22-000-0	Flu Vaccine-Cambrdg-Medical Services - -	93.00			93.00	6,133.00
411200-0103-23-000-0	Drugs - Mdcare Pt A-Cambrdg-Rehab Tpy and Ancl- -	561,480.00			561,480.00	515,064.00
411300-0103-23-000-0	Drugs - Mdcare Pt B-Cambrdg-Rehab Tpy and Ancl- -	0.00			0.00	(3,856.00)
411700-0103-22-000-0	House Drugs (OTC)-Cambrdg-Medical Services - -	26,468.00			26,468.00	18,934.00
412000-0103-13-000-0	Food-Cambrdg-Dietary - -	355,326.00			355,326.00	401,642.00
412000-0103-38-000-0	Food-Cambrdg-Cafe	3,307.00			3,307.00	0.00
412019-0103-13-000-0	Dietary-Cambrdg	237.00			237.00	0.00
412100-0103-13-000-0	Food Supplements-Cambrdg-Dietary - -	38,081.00			38,081.00	39,846.00
413001-0103-23-000-0	Oxygen Non Billable-Cambrdg-Rehab Tpy and Ancl- -	8,614.00			8,614.00	17,644.00
413500-0103-23-000-0	IV Thy Supplies-Cambrdg-Rehab Tpy and Ancllry - -	14,585.00			14,585.00	10,040.00
414000-0103-10-000-0	Diapers-Cambrdg-Laundry - -	55,805.00			55,805.00	73,022.00
414100-0103-10-000-0	Linen-Cambrdg-Laundry - -	17,809.00			17,809.00	33,298.00
420000-0103-15-000-0	Minor Equip-Cambrdg-Nursing - -	2,867.00			2,867.00	1,012.00
431000-0103-02-000-0	Consulting Fees-Cambrdg-Admin Staff - -	1,916.00			1,916.00	0.00
431000-0103-03-000-0	Consulting Fees-Cambrdg-Administration - -	9,025.00			9,025.00	7,583.00
431000-0103-04-000-0	Consulting Fees-Cambrdg-Fiscal Operations- -	19,058.00			0.00	0.00
			RJE - 3	(19,058.00)		
431000-0103-13-000-0	Consulting Fees-Cambrdg-Dietary - -	0.00			0.00	2,774.00
431000-0103-14-000-0	Consulting Fees-Cambrdg-Nursing Admin - -	0.00			0.00	14,409.00
431000-0103-15-000-0	Consulting Fees-Cambrdg-Nursing - -	15,125.00			15,125.00	21,161.00
431000-0103-21-000-0	Consulting Fees-Cambrdg-Human Resources - -	10,234.00			10,234.00	0.00
431000-0103-23-000-0	Consulting Fees-Cambrdg-Rehab Tpy and Ancllry - -	3,809.00			3,809.00	10,377.00
431010-0103-23-000-0	Pharmacy fees-Cambrdg-Rehab Tpy and Ancllry - -	19,442.00			19,442.00	22,392.00
432000-0103-03-000-0	Accounting Fees-Cambrdg-Administration - -	21,080.00			21,080.00	25,900.00
433000-0103-03-000-0	Legal Fees-Cambrdg-Administration - -	949.00			949.00	1,179.00
433100-0103-03-000-0	Legal Fees - Labor-Cambrdg-Administration - -	7,553.00			7,553.00	71,106.00
433200-0103-03-000-0	Legal Fees - Collections-Cambrdg-Administratio - -	28,386.00			28,386.00	32,411.00
433300-0103-03-000-0	Legal Fees - Non-reimbursabl-Cambrdg-Administr - -	612.00			612.00	1,900.00
434000-0103-03-000-0	Shared Services-Cambrdg-Administration - -	737,567.00			756,625.00	719,634.00
			RJE - 3	19,058.00		
435200-0103-03-000-0	IT Services-Cambrdg-Administration	45,116.00			45,116.00	47,919.00
435210-0103-03-000-0	IT Rental-Cambrdg-Administration	47,695.00			47,695.00	39,440.00
436000-0103-22-000-0	Medical Director Fees-Cambrdg-Medical Services - -	68,400.00			68,400.00	56,256.00
436200-0103-22-000-0	Dental Fees-Cambrdg-Medical Services - -	8,832.00			8,832.00	7,839.00
436300-0103-22-000-0	Physician Fees-Cambrdg-Medical Services - -	44,845.00			44,845.00	40,895.00
437000-0103-23-000-0	PT Fees-Cambrdg-Rehab Tpy and Ancllry - -	375,927.00			375,927.00	470,607.00
437100-0103-23-000-0	OT Fees-Cambrdg-Rehab Tpy and Ancllry - -	328,783.00			328,783.00	442,423.00
437200-0103-23-000-0	Speech Fees-Cambrdg-Rehab Tpy and Ancllry - -	121,206.00			121,206.00	103,548.00
438010-0103-27-000-0	Radiology Fees-Cambrdg-Laboratory - -	0.00			0.00	(1,504.00)
438019-0103-27-000-0	Lab Fees COVID 19-Cambrdg	215.00			215.00	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
438020-0103-27-000-0	X-Ray Fees-Cambrdg-Laboratory- -	28,799.00			28,799.00	22,266.00
438030-0103-27-000-0	Lab Fees-Cambrdg-Laboratory- -	87,792.00	RJE - 2	0.00	87,792.00	72,208.00
440000-0103-02-000-0	Purch Services-Cambrdg-Admin Staff- -	26,520.00			26,520.00	39,780.00
440000-0103-03-000-0	Purch Services-Cambrdg-Administration- -	50.00			50.00	23.00
440000-0103-04-000-0	Purch Services-Cambrdg-Fiscal Operations- -	51,205.00			51,205.00	50,206.00
440000-0103-07-000-0	Purch Services-Cambrdg-Rec Therapy- -	10,204.00			10,204.00	22,540.00
440000-0103-08-000-0	Purch Services-Cambrdg-Maintenance- -	61,331.00			61,331.00	54,089.00
440000-0103-09-000-0	Purch Services-Cambrdg-Housekeeping- -	73.00			73.00	0.00
440000-0103-10-000-0	Purch Services-Cambrdg-Laundry- -	23.00			23.00	0.00
440000-0103-12-000-0	Purch Services-Cambrdg-Security- -	894.00			894.00	2,744.00
440000-0103-13-000-0	Purch Services-Cambrdg-Dietary- -	22,948.00			22,948.00	14,002.00
440000-0103-15-000-0	Purch Services-Cambrdg-Nursing- -	4,141.00			4,141.00	4,911.00
440001-0103-08-000-0	Ground Services-Cambrdg-Maintenance- -	39,095.00			39,095.00	41,337.00
440010-0103-15-000-0	Purch Services Ambulance-Cambrdg-Nursing- -	4,381.00			4,381.00	7,780.00
440050-0103-07-000-0	Cable Expense-Cambrdg-Rec Therapy- -	22,426.00			22,426.00	21,724.00
442000-0103-08-000-0	Pest Control-Cambrdg-Maintenance- -	1,595.00			1,595.00	1,866.00
443000-0103-08-000-0	Carting-Cambrdg-Maintenance- -	41,182.00			41,182.00	46,368.00
452000-0103-04-000-0	Equip Rental-Cambrdg-Fiscal Operations- -	15,197.00			15,197.00	15,197.00
452000-0103-13-000-0	Equip Rental-Cambrdg-Dietary- -	3,549.00			3,549.00	2,962.00
452000-0103-15-000-0	Equip Rental-Cambrdg-Nursing- -	41,199.00			41,199.00	61,168.00
452000-0103-23-000-0	Equip Rental-Cambrdg-Rehab Tpy and Ancllry- -	12,011.00			12,011.00	10,160.00
452000-0103-24-000-0	Equip Rental-Cambrdg-Respiratory- -	25,836.00			25,836.00	30,332.00
461000-0103-03-000-0	Telephone-Cambrdg-Administration- -	32,711.00			32,711.00	34,465.00
461100-0103-03-000-0	Telephone - Cell-Cambrdg-Administration- -	4,136.00			4,136.00	5,286.00
462000-0103-25-000-0	Electric-Cambrdg-Property- -	139,198.00			139,198.00	196,797.00
463000-0103-25-000-0	Gas-Cambrdg-Property- -	76,018.00			76,018.00	80,053.00
464000-0103-25-000-0	Sewer-Cambrdg-Property- -	62,637.00			62,637.00	64,304.00
465000-0103-25-000-0	Oil-Cambrdg-Property- -	4,314.00			4,314.00	604.00
466000-0103-25-000-0	Water-Cambrdg-Property- -	1,785.00			1,785.00	818.00
471000-0103-25-000-0	Rent-Cambrdg-Property- -	1,548,216.00			1,548,216.00	1,544,056.00
472000-0103-25-000-0	Personal Property Taxes-Cambrdg-Property- -	20,298.00			20,298.00	20,418.00
472500-0103-25-000-0	Property Insurance-Cambrdg-Property- -	19,290.00			19,290.00	17,804.00
473000-0103-25-000-0	Real Estate Taxes-Cambrdg-Property- -	218,604.00			218,604.00	215,973.00
484000-0103-25-000-0	Dep Exp - LHI-Cambrdg-Property- -	60,543.00			60,543.00	58,066.00
486000-0103-25-000-0	Dep Exp - Moveable Equip-Cambrdg-Property- -	163,829.00			163,829.00	163,838.00
491000-0103-03-000-0	Dues-Cambrdg-Administration- -	13,729.00			12,786.00	15,172.00
491001-0103-03-000-0	Subscriptions-Cambrdg-Administration- -	9,808.00	RJE - 4	(943.00)	595.00	6,542.00
500000-0103-03-000-0	Licenses and Permits-Cambrdg-Administration- -	1,465.00	RJE - 4	595.00	1,465.00	2,861.00
501000-0103-03-000-0	Advertising Employment-Cambrdg-Administration- -	1,357.00			1,357.00	0.00
501100-0103-03-000-0	Advertising Promotional-Cambrdg-Administration- -	78.00			78.00	0.00
501100-0103-18-000-0	Advertising Promotional-Cambrdg-Marketing- -	10,256.00			10,256.00	30,305.00
503000-0103-03-000-0	Penalties-Cambrdg-Administration- -	0.00			0.00	1,000.00
503100-0103-03-000-0	Interest-Cambrdg-Administration- -	3,763.00			3,763.00	2,607.00
503130-0103-03-000-0	Interest on Computer Loan-Cambrdg-Administrati	2,726.00			2,726.00	3,184.00
503200-0103-03-000-0	Bank Charges-Cambrdg-Administration- -	17,072.00			17,072.00	16,388.00
504000-0103-03-000-0	Postage-Cambrdg-Administration- -	4,101.00			4,101.00	4,922.00
505000-0103-03-000-0	Background Check-Cambrdg-Administration- -	2,595.00			2,595.00	6,604.00
507000-0103-03-000-0	Revenue Assessment-Cambrdg-Administration- -	795,922.00			795,922.00	974,193.00
508000-0103-03-000-0	Bad Debt Expense-Cambrdg-Administration- -	172,464.00			172,464.00	192,353.00
508010-0103-03-000-0	Bad Debt Mdcr-Cambrdg-Administration- -	36,027.00			36,027.00	20,531.00
509000-0103-03-000-0	Seminars-Cambrdg-Administration- -	135.00			135.00	403.00
510000-0103-03-000-0	Liability Ins-Cambrdg-Administration- -	90,978.00			90,978.00	86,244.00
512000-0103-03-000-0	Umbrella Ins-Cambrdg-Administration- -	20,133.00			20,133.00	14,090.00
513000-0103-03-000-0	Crime Ins-Cambrdg-Administration- -	1,960.00			1,960.00	1,360.00
521000-0103-03-000-0	Travel Expense-Cambrdg-Administration- -	3,165.00			3,165.00	2,165.00
523000-0103-03-000-0	Emp Benefits - Other-Cambrdg-Administration- -	12,406.00			12,406.00	14,348.00
523019-0103-03-000-0	Employee Benefits Other - Cambrdg	19,595.00			19,595.00	0.00
530000-0103-15-000-0	Pool RNs-Cambrdg-Nursing- -	56,627.00			56,627.00	135,409.00
531000-0103-15-000-0	Pool LPNs-Cambrdg-Nursing- -	3,858.00			3,858.00	18,731.00
532000-0103-15-000-0	Pool CNA-Cambrdg-Nursing- -	6,433.00			6,433.00	2,024.00
540000-0103-03-000-0	Donations-Cambrdg-Administration- -	0.00			0.00	150.00
541000-0103-03-000-0	Misc. Expense-Cambrdg-Administration- -	4,472.00			4,472.00	6,685.00
541001-0103-03-000-0	Political Contributions -Cambrdg-Administration- -	1,600.00			1,600.00	0.00
541050-0103-03-000-0	Prior Period Expense-Cambrdg- -	(1,044.00)			(1,044.00)	10,220.00
543000-0103-03-000-0	Corporate Tax - Federal-Cambrdg-Administration- -	0.00			0.00	5.00
Marcum 103	Chamber Dues	0.00			348.00	0.00
Marcum 202	MDS Coordinator	0.00	RJE - 4	348.00	74,604.00	65,645.00
Marcum 203	Infection Control	0.00	RJE - 1	74,604.00	0.00	23,851.00
Total		0.00	RJE - 1	0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [Z]	Administrators					
400000-0103-03-009-0	Salary-Cambrdg-Administration-Administrat-	162,855.00		0.00	162,855.00	155,278.00
Subtotal [Z] Administrators		162,855.00		0.00	162,855.00	155,278.00
Subgroup : [4]	Other Administrative Salaries					
400000-0103-03-007-0	Salary-Cambrdg-Administration-Administrative Ass-	90,420.00		0.00	90,420.00	80,925.00
400000-0103-04-007-0	Salary-Cambrdg-Fiscal Operations-Administrative -	78,841.00		0.00	78,841.00	110,516.00
400000-0103-05-065-0	Salary-Cambrdg-Medical Records-Medical Records-	(2,123.00)		0.00	(2,123.00)	14,767.00
400000-0103-21-040-0	Salary-Cambrdg-Human Resources-Dir of Human Reso-	25,787.00		0.00	25,787.00	1,005.00
400000-0103-21-049-0	Salary-Cambrdg-Human Resources-HR Asst-	1,929.00		0.00	1,929.00	0.00
400050-0103-03-007-0	Salary - PTO-Cambrdg-Administration-Administrati-	1,295.00		0.00	1,295.00	0.00
400050-0103-04-007-0	Salary - PTO-Cambrdg-Fiscal Operations-Administr-	(1,542.00)		0.00	(1,542.00)	0.00
400050-0103-21-049-0	Salary - PTO-Cambrdg-Human Resources-HR Asst-	(1,929.00)		0.00	(1,929.00)	0.00
Subtotal [4] Other Administrative Salaries		192,678.00		0.00	192,678.00	207,213.00
Subgroup : [5A]	Head Dietitian					
400000-0103-13-035-0	Salary-Cambrdg-Dietary-Dietician-	65,272.00		0.00	65,272.00	62,010.00
400050-0103-13-035-0	Salary - PTO-Cambrdg-Dietary-Dietician-	18.00		0.00	18.00	0.00
Subtotal [5A] Head Dietitian		65,290.00		0.00	65,290.00	62,010.00
Subgroup : [5B]	Food Service Supervisor					
400000-0103-13-101-0	Salary-Cambrdg-Dietary-Supervisor-	78,077.00		0.00	78,077.00	71,517.00
400050-0103-13-101-0	Salary - PTO-Cambrdg-Dietary-Supervisor-	(1,153.00)		0.00	(1,153.00)	0.00
Subtotal [5B] Food Service Supervisor		76,924.00		0.00	76,924.00	71,517.00
Subgroup : [5C]	Dietary Workers					
400000-0103-13-013-0	Salary-Cambrdg-Dietary-Aide-	372,189.00		0.00	372,189.00	365,087.00
400000-0103-13-031-0	Salary-Cambrdg-Dietary-Cook-	185,439.00		0.00	185,439.00	179,844.00
400050-0103-13-013-0	Salary - PTO-Cambrdg-Dietary-Aide-	1,307.00		0.00	1,307.00	0.00
400050-0103-13-031-0	Salary - PTO-Cambrdg-Dietary-Cook-	187.00		0.00	187.00	0.00
Subtotal [5C] Dietary Workers		559,122.00		0.00	559,122.00	544,931.00
Subgroup : [6A]	Head Housekeeper					
400000-0103-09-101-0	Salary-Cambrdg-Housekeeping-Supervisor-	70,449.00		0.00	70,449.00	70,952.00
400050-0103-09-101-0	Salary - PTO-Cambrdg-Housekeeping-Supervisor-	(526.00)		0.00	(526.00)	0.00
Subtotal [6A] Head Housekeeper		69,923.00		0.00	69,923.00	70,952.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0103-09-048-0	Salary-Cambrdg-Housekeeping-Housekeeper-	490,600.00		0.00	490,600.00	466,590.00
400050-0103-09-048-0	Salary - PTO-Cambrdg-Housekeeping-Housekeeper-	(3,278.00)		0.00	(3,278.00)	0.00
Subtotal [6B] Other Housekeeping Workers		487,322.00		0.00	487,322.00	466,590.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0103-08-101-0	Salary-Cambrdg-Maintenance-Supervisor-	79,171.00		0.00	79,171.00	75,123.00
400050-0103-08-101-0	Salary - PTO-Cambrdg-Maintenance-Supervisor-	(2,961.00)		0.00	(2,961.00)	0.00
Subtotal [7A] Engineer or Chief of Maintenance		76,210.00		0.00	76,210.00	75,123.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0103-08-058-0	Salary-Cambrdg-Maintenance-Maintenance Worker-	49,038.00		0.00	49,038.00	46,226.00
400050-0103-08-058-0	Salary - PTO-Cambrdg-Maintenance-Maintenance Wor-	(266.00)		0.00	(266.00)	0.00
Subtotal [7B] Other Maintenance Workers		48,772.00		0.00	48,772.00	46,226.00
Subgroup : [8B]	Other Laundry Workers					
400000-0103-10-051-0	Salary-Cambrdg-Laundry-Laundry Aide-	222,446.00		0.00	222,446.00	211,398.00
400050-0103-10-051-0	Salary - PTO-Cambrdg-Laundry-Laundry Aide-	(2,481.00)		0.00	(2,481.00)	0.00
Subtotal [8B] Other Laundry Workers		219,965.00		0.00	219,965.00	211,398.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0103-14-012-0	Salary-Cambrdg-Nursing Admin-ADNS-	106,151.00		0.00	106,151.00	130,967.00
400000-0103-14-044-0	Salary-Cambrdg-Nursing Admin-DNS-	136,272.00		0.00	136,272.00	92,780.00
400050-0103-14-012-0	Salary - PTO-Cambrdg-Nursing Admin-ADNS-	(5,221.00)		0.00	(5,221.00)	0.00
400050-0103-14-044-0	Salary - PTO-Cambrdg-Nursing Admin-DNS-	5,657.00		0.00	5,657.00	0.00
Subtotal [12A] Director of Nurses/Assistant Director		242,859.00		0.00	242,859.00	223,747.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0103-15-092-0	Salary-Cambrdg-Nursing-RN-	1,184,442.00		(74,604.00)	1,109,838.00	928,536.00
400050-0103-15-092-0	Salary - PTO-Cambrdg-Nursing-RN-	(1,587.00)		0.00	(1,587.00)	0.00
Subtotal [12B1] RNs - Direct Care		1,182,855.00		(74,604.00)	1,108,251.00	928,536.00
Subgroup : [12B2]	RNs - Administrative					
400000-0103-14-028-0	Salary-Cambrdg-Nursing Admin-Clerical-	118,333.00		0.00	118,333.00	110,613.00
400050-0103-14-028-0	Salary - PTO-Cambrdg-Nursing Admin-Clerical-	(7,383.00)		0.00	(7,383.00)	0.00
Marcum 202	MDS Coordinator	0.00		74,604.00	74,604.00	65,645.00
Marcum 203	Infection Control	0.00		0.00	0.00	23,851.00
Subtotal [12B2] RNs - Administrative		110,950.00		74,604.00	185,554.00	200,109.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0103-15-052-0	Salary-Cambrdg-Nursing-LPN-	1,428,311.00		0.00	1,428,311.00	1,470,673.00
400050-0103-15-052-0	Salary - PTO-Cambrdg-Nursing-LPN-	(240.00)		0.00	(240.00)	0.00
Subtotal [12C1] LPNs - Direct Care		1,428,071.00		0.00	1,428,071.00	1,470,673.00
Subgroup : [12C2]	LPNs - Administrative					
400000-0103-14-052-0	Salary-Cambrdg-Nursing Admin-LPN-	96,358.00		0.00	96,358.00	106,306.00
400050-0103-14-052-0	Salary - PTO-Cambrdg-Nursing Admin-LPN-	(272.00)		0.00	(272.00)	0.00
Subtotal [12C2] LPNs - Administrative		96,086.00		0.00	96,086.00	106,306.00
Subgroup : [12D]	Aides and Attendants					
400000-0103-15-021-0	Salary-Cambrdg-Nursing-CNA-	2,690,326.00		0.00	2,690,326.00	2,779,219.00
400050-0103-15-021-0	Salary - PTO-Cambrdg-Nursing-CNA-	(20,858.00)		0.00	(20,858.00)	0.00
Subtotal [12D] Aides and Attendants		2,669,468.00		0.00	2,669,468.00	2,779,219.00
Subgroup : [12H]	Recreation Workers					
400000-0103-07-038-0	Salary-Cambrdg-Rec Therapy-Dir-	61,374.00		0.00	61,374.00	57,731.00
400000-0103-07-086-0	Salary-Cambrdg-Rec Therapy-Rec Therapist-	98,450.00		0.00	98,450.00	100,973.00
400050-0103-07-038-0	Salary - PTO-Cambrdg-Rec Therapy-Dir-	(1,993.00)		0.00	(1,993.00)	0.00
400050-0103-07-086-0	Salary - PTO-Cambrdg-Rec Therapy-Rec Therapist-	1,088.00		0.00	1,088.00	0.00
Subtotal [12H] Recreation Workers		158,919.00		0.00	158,919.00	158,704.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0103-06-096-0	Salary-Cambrdg-Social service-Social Worker-	169,597.00		0.00	169,597.00	186,334.00
400050-0103-06-096-0	Salary - PTO-Cambrdg-Social service-Social Work-	1,070.00		0.00	1,070.00	0.00
Subtotal [12M] Social Workers/Case Management		170,667.00		0.00	170,667.00	186,334.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [12N]	Marketing					
400000-0103-18-029-0	Salary-Cambrdg-Marketing-Community Relations-	82,645.00		0.00	82,645.00	79,775.00
400050-0103-18-029-0	Salary - PTO-Cambrdg-Marketing-Community Relatio-	746.00		0.00	746.00	0.00
Subtotal [12N] Marketing		83,391.00		0.00	83,391.00	79,775.00
Subgroup : [12O]	Other					
400000-0103-11-038-0	Salary-Cambrdg-Admissions-Dir-	130,154.00		0.00	130,154.00	122,677.00
400000-0103-24-157-0	Salary-Cambrdg-Respiratory- -	8,079.00		0.00	8,079.00	2,374.00
400050-0103-11-038-0	Salary - PTO-Cambrdg-Admissions-Dir-	2,128.00		0.00	2,128.00	0.00
Subtotal [12O] Other		140,362.00		0.00	140,362.00	125,051.00
Total [10-A] Salaries and Wages		8,242,689.00		0.00	8,242,689.00	8,169,692.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
431000-0103-13-000-0	Consulting Fees-Cambrdg-Dietary- -	0.00		0.00	0.00	2,774.00
Subtotal [1] Dietitian		0.00		0.00	0.00	2,774.00
Subgroup : [2]	Dentist					
436200-0103-22-000-0	Dental Fees-Cambrdg-Medical Services- -	8,832.00		0.00	8,832.00	7,839.00
Subtotal [2] Dentist		8,832.00		0.00	8,832.00	7,839.00
Subgroup : [3]	Pharmacist					
431010-0103-23-000-0	Pharmacy fees-Cambrdg-Rehab Tpy and Ancnlry- -	19,442.00		0.00	19,442.00	22,392.00
Subtotal [3] Pharmacist		19,442.00		0.00	19,442.00	22,392.00
Subgroup : [5A]	PT - Resident Care					
437000-0103-23-000-0	PT Fees-Cambrdg-Rehab Tpy and Ancnlry- -	375,927.00		0.00	375,927.00	470,607.00
Subtotal [5A] PT - Resident Care		375,927.00		0.00	375,927.00	470,607.00
Subgroup : [8A]	Medical Director					
436000-0103-22-000-0	Medical Director Fees-Cambrdg-Medical Services- -	68,400.00		0.00	68,400.00	56,256.00
Subtotal [8A] Medical Director		68,400.00		0.00	68,400.00	56,256.00
Subgroup : [9A]	ST - Resident Care					
437200-0103-23-000-0	Speech Fees-Cambrdg-Rehab Tpy and Ancnlry- -	121,206.00		0.00	121,206.00	103,548.00
Subtotal [9A] ST - Resident Care		121,206.00		0.00	121,206.00	103,548.00
Subgroup : [10A]	OT - Resident Care					
437100-0103-23-000-0	OT Fees-Cambrdg-Rehab Tpy and Ancnlry- -	328,783.00		0.00	328,783.00	442,423.00
Subtotal [10A] OT - Resident Care		328,783.00		0.00	328,783.00	442,423.00
Subgroup : [11A1]	RN's - Direct Care					
530000-0103-15-000-0	Pool RNs-Cambrdg-Nursing- -	56,627.00		0.00	56,627.00	135,409.00
Subtotal [11A1] RN's - Direct Care		56,627.00		0.00	56,627.00	135,409.00
Subgroup : [11A2]	RN's - Administrative					
431000-0103-14-000-0	Consulting Fees-Cambrdg-Nursing Admin- -	0.00		0.00	0.00	14,409.00
Subtotal [11A2] RN's - Administrative		0.00		0.00	0.00	14,409.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0103-15-000-0	Pool LPNs-Cambrdg-Nursing- -	3,858.00		0.00	3,858.00	18,731.00
Subtotal [11B1] LPN's - Direct Care		3,858.00		0.00	3,858.00	18,731.00
Subgroup : [11C]	Aides					
532000-0103-15-000-0	Pool CNA-Cambrdg-Nursing- -	6,433.00		0.00	6,433.00	2,024.00
Subtotal [11C] Aides		6,433.00		0.00	6,433.00	2,024.00
Subgroup : [12]	Other					
431000-0103-15-000-0	Consulting Fees-Cambrdg-Nursing- -	15,125.00		0.00	15,125.00	21,161.00
431000-0103-23-000-0	Consulting Fees-Cambrdg-Rehab Tpy and Ancnlry- -	3,909.00		0.00	3,909.00	10,377.00
436300-0103-22-000-0	Physician Fees-Cambrdg-Medical Services- -	44,845.00		0.00	44,845.00	40,895.00
Subtotal [12] Other		63,779.00		0.00	63,779.00	72,433.00
Total [13-B] Professional Fees		1,053,287.00		0.00	1,053,287.00	1,348,845.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0103-29-000-0	Workers Compensation-Cambrdg-Emp Benefits- -	493,377.00		0.00	493,377.00	493,918.00
401450-0103-29-000-0	Workers Comp Retro Exp-Cambrdg-Emp Benefits- -	0.00		0.00	0.00	59,975.00
Subtotal [1A1] Workmen's Compensation		493,377.00		0.00	493,377.00	553,893.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0103-29-000-0	FUI-Cambrdg-Emp Benefits- -	9,461.00		0.00	9,461.00	10,181.00
401200-0103-29-000-0	SUI-Cambrdg-Emp Benefits- -	80,457.00		0.00	80,457.00	88,347.00
Subtotal [1A3] Unemployment Insurance		89,918.00		0.00	89,918.00	98,528.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0103-29-000-0	FICA-Cambrdg-Emp Benefits- -	609,830.00		0.00	609,830.00	595,881.00
Subtotal [1A4] Social Security (FICA)		609,830.00		0.00	609,830.00	595,881.00
Subgroup : [1A5]	Health Insurance					
401300-0103-29-000-0	Health Ins-Cambrdg-Emp Benefits- -	1,090,139.00		0.00	1,090,139.00	1,154,128.00
Subtotal [1A5] Health Insurance		1,090,139.00		0.00	1,090,139.00	1,154,128.00
Subgroup : [1A7]	Pensions					
401700-0103-29-000-0	Pension-Cambrdg-Emp Benefits- -	124,441.00		0.00	124,441.00	131,118.00
Subtotal [1A7] Pensions		124,441.00		0.00	124,441.00	131,118.00
Subgroup : [1A9]	Other					
505000-0103-03-000-0	Background Check-Cambrdg-Administration- -	2,595.00		0.00	2,595.00	6,604.00
Subtotal [1A9] Other		2,595.00		0.00	2,595.00	6,604.00
Subgroup : [1C]	Bad Debts					
508000-0103-03-000-0	Bad Debt Expense-Cambrdg-Administration- -	172,464.00		0.00	172,464.00	192,353.00
508010-0103-03-000-0	Bad Debt Mdcr-Cambrdg-Administration- -	36,027.00		0.00	36,027.00	20,531.00
Subtotal [1C] Bad Debts		208,491.00		0.00	208,491.00	212,884.00
Subgroup : [1D]	Accounting and Auditing					
432000-0103-03-000-0	Accounting Fees-Cambrdg-Administration- -	21,080.00		0.00	21,080.00	25,900.00
Subtotal [1D] Accounting and Auditing		21,080.00		0.00	21,080.00	25,900.00
Subgroup : [1E]	Legal					
433000-0103-03-000-0	Legal Fees-Cambrdg-Administration- -	949.00		0.00	949.00	1,179.00
433100-0103-03-000-0	Legal Fees - Labor-Cambrdg-Administration- -	7,553.00		0.00	7,553.00	71,106.00
433200-0103-03-000-0	Legal Fees - Collections-Cambrdg-Administration- -	28,386.00		0.00	28,386.00	32,411.00
433300-0103-03-000-0	Legal Fees - Non-reimbursabl-Cambrdg-Administr- -	612.00		0.00	612.00	1,900.00
Subtotal [1E] Legal		37,500.00		0.00	37,500.00	106,596.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [1G]	Office Supplies					
410000-0103-03-000-0	Supplies-Cambrdg-Administration- -	475.00		0.00	475.00	0.00
410000-0103-04-000-0	Supplies-Cambrdg-Fiscal Operations- -	19,198.00		0.00	19,198.00	25,598.00
Subtotal [1G] Office Supplies		19,673.00		0.00	19,673.00	25,598.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0103-03-000-0	Telephone-Cambrdg-Administration- -	32,711.00		0.00	32,711.00	34,465.00
Subtotal [1H1] Telephone and Telegraph		32,711.00		0.00	32,711.00	34,465.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0103-03-000-0	Telephone - Cell-Cambrdg-Administration- -	4,136.00		0.00	4,136.00	5,286.00
Subtotal [1H2] Cellular Phones and Beepers		4,136.00		0.00	4,136.00	5,286.00
Subgroup : [1J]	Corporation Business Taxes					
543000-0103-03-000-0	Corporate Tax - Federal-Cambrdg-Administration- -	0.00		0.00	0.00	5.00
Subtotal [1J] Corporation Business Taxes		0.00		0.00	0.00	5.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0103-03-000-0	Revenue Assessment-Cambrdg-Administration- -	795,922.00		0.00	795,922.00	974,193.00
Subtotal [1K3] Resident Day User Fee		795,922.00		0.00	795,922.00	974,193.00
Total [15] Expenditures Other than Salaries		3,529,813.00		0.00	3,529,813.00	3,925,079.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0103-03-000-0	Holiday Expense-Cambrdg-Administration- -	5,139.00		0.00	5,139.00	2,750.00
Subtotal [2] Holiday Parties for Staff		5,139.00		0.00	5,139.00	2,750.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0103-03-000-0	Emp Benefits - Other-Cambrdg-Administration- -	12,406.00		0.00	12,406.00	14,348.00
Subtotal [3] Gifts to Staff and Residents		12,406.00		0.00	12,406.00	14,348.00
Subgroup : [4]	Employee Travel					
521000-0103-03-000-0	Travel Expense-Cambrdg-Administration- -	3,165.00		0.00	3,165.00	2,165.00
Subtotal [4] Employee Travel		3,165.00		0.00	3,165.00	2,165.00
Subgroup : [5]	Education Expense					
509000-0103-03-000-0	Seminars-Cambrdg-Administration- -	135.00		0.00	135.00	403.00
Subtotal [5] Education Expense		135.00		0.00	135.00	403.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0103-03-000-0	Advertising Employment-Cambrdg-Administration- -	1,357.00		0.00	1,357.00	0.00
Subtotal [M1] Advertising Help Wanted		1,357.00		0.00	1,357.00	0.00
Subgroup : [M3]	Advertising Other					
501100-0103-03-000-0	Advertising Promotional-Cambrdg-Administration- -	78.00		0.00	78.00	0.00
501100-0103-18-000-0	Advertising Promotional-Cambrdg-Marketing- -	10,256.00		0.00	10,256.00	30,305.00
Subtotal [M3] Advertising Other		10,334.00		0.00	10,334.00	30,305.00
Subgroup : [M7]	Postage					
504000-0103-03-000-0	Postage-Cambrdg-Administration- -	4,101.00		0.00	4,101.00	4,922.00
Subtotal [M7] Postage		4,101.00		0.00	4,101.00	4,922.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0103-03-000-0	Dues-Cambrdg-Administration- -	13,729.00	RJE - 4	(943.00)	12,786.00	15,172.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		13,729.00		(943.00)	12,786.00	15,172.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00	RJE - 4	348.00	348.00	0.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		348.00	348.00	0.00
Subgroup : [M9]	Subscriptions					
491001-0103-03-000-0	Subscriptions-Cambrdg-Administration- -	9,808.00	RJE - 4	595.00	10,403.00	6,542.00
Subtotal [M9] Subscriptions		9,808.00		595.00	10,403.00	6,542.00
Subgroup : [M10]	Contributions					
540000-0103-03-000-0	Donations-Cambrdg-Administration- -	0.00		0.00	0.00	150.00
541001-0103-03-000-0	Political Contributions - Cambrdg-Administration- -	1,600.00		0.00	1,600.00	0.00
Subtotal [M10] Contributions		1,600.00		0.00	1,600.00	150.00
Subgroup : [M11]	Services Provided by Contract					
431000-0103-02-000-0	Consulting Fees-Cambrdg-Admin Staff- -	1,916.00		0.00	1,916.00	0.00
431000-0103-03-000-0	Consulting Fees-Cambrdg-Administration- -	9,025.00		0.00	9,025.00	7,583.00
431000-0103-04-000-0	Consulting Fees-Cambrdg-Fiscal Operations- -	19,058.00	RJE - 3	(19,058.00)	0.00	0.00
431000-0103-21-000-0	Consulting Fees-Cambrdg-Human Resources- -	10,234.00		0.00	10,234.00	0.00
435200-0103-03-000-0	IT Services-Cambrdg-Administration	45,116.00		0.00	45,116.00	47,919.00
438010-0103-27-000-0	Radiology Fees-Cambrdg-Laboratory- -	0.00		0.00	0.00	(1,504.00)
440000-0103-02-000-0	Purch Services-Cambrdg-Admin Staff- -	26,520.00		0.00	26,520.00	39,780.00
440000-0103-03-000-0	Purch Services-Cambrdg-Administration- -	50.00		0.00	50.00	23.00
440000-0103-04-000-0	Purch Services-Cambrdg-Fiscal Operations- -	51,205.00		0.00	51,205.00	50,206.00
440000-0103-12-000-0	Purch Services-Cambrdg-Security- -	894.00		0.00	894.00	2,744.00
Subtotal [M11] Services Provided by Contract		164,018.00		(19,058.00)	144,960.00	146,751.00
Subgroup : [M12]	Administrative Management Services					
434000-0103-03-000-0	Shared Services-Cambrdg-Administration- -	737,567.00	RJE - 3	19,058.00	756,625.00	719,634.00
Subtotal [M12] Administrative Management Services		737,567.00		19,058.00	756,625.00	719,634.00
Subgroup : [M13]	Other					
500000-0103-03-000-0	Licenses and Permits-Cambrdg-Administration- -	1,465.00		0.00	1,465.00	2,861.00
503000-0103-03-000-0	Penalties-Cambrdg-Administration- -	0.00		0.00	0.00	1,000.00
503200-0103-03-000-0	Bank Charges-Cambrdg-Administration- -	17,072.00		0.00	17,072.00	16,388.00
541000-0103-03-000-0	Misc. Expense-Cambrdg-Administration- -	4,472.00		0.00	4,472.00	6,685.00
541050-0103-03-000-0	Prior Period Expense-Cambrdg- -	(1,044.00)		0.00	(1,044.00)	10,220.00
Subtotal [M13] Other		21,965.00		0.00	21,965.00	37,154.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		985,324.00		0.00	985,324.00	980,296.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
410019-0103-13-000-0	Supplies COVID19 - Cambrdg	1,152.00		0.00	1,152.00	0.00
412000-0103-13-000-0	Food-Cambrdg-Dietary- -	355,326.00		0.00	355,326.00	401,642.00
412000-0103-38-000-0	Food-Cambrdg-Cafe	3,307.00		0.00	3,307.00	0.00
412019-0103-13-000-0	Dietary-Cambrdg	237.00		0.00	237.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
412100-0103-13-000-0	Food Supplements-Cambrdg-Dietary - -	38,081.00		0.00	38,081.00	39,846.00
523019-0103-03-000-0	Employee Benefits Other - Cambrdg	19,595.00		0.00	19,595.00	0.00
Subtotal [2A1] Raw Food		417,698.00		0.00	417,698.00	441,488.00
Subgroup : [2A2]	Non-Food Supplies					
410000-0103-13-000-0	Supplies-Cambrdg-Dietary - -	52,688.00		0.00	52,688.00	58,931.00
Subtotal [2A2] Non-Food Supplies		52,688.00		0.00	52,688.00	58,931.00
Subgroup : [2B]	Purchased Services					
440000-0103-13-000-0	Purch Services-Cambrdg-Dietary - -	22,948.00		0.00	22,948.00	14,002.00
Subtotal [2B] Purchased Services		22,948.00		0.00	22,948.00	14,002.00
Subgroup : [2C]	Other					
452000-0103-13-000-0	Equip Rental-Cambrdg-Dietary - -	3,549.00		0.00	3,549.00	2,962.00
Subtotal [2C] Other		3,549.00		0.00	3,549.00	2,962.00
Total [18] Dietary Basis for Allocation of Costs		496,883.00		0.00	496,883.00	517,383.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0103-10-000-0	Linen-Cambrdg-Laundry - -	17,809.00		0.00	17,809.00	33,298.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		17,809.00		0.00	17,809.00	33,298.00
Subgroup : [3B]	Purchased Services					
410019-0103-10-000-0	Supplies COVID19 - Cambrdg	30,926.00		0.00	30,926.00	0.00
440000-0103-10-000-0	Purch Services-Cambrdg-Laundry - -	23.00		0.00	23.00	0.00
Subtotal [3B] Purchased Services		30,949.00		0.00	30,949.00	0.00
Subgroup : [3C]	Other					
410000-0103-10-000-0	Supplies-Cambrdg-Laundry - -	16,734.00		0.00	16,734.00	16,541.00
414000-0103-10-000-0	Diapers-Cambrdg-Laundry - -	55,805.00		0.00	55,805.00	73,022.00
Subtotal [3C] Other		72,539.00		0.00	72,539.00	89,563.00
Total [19] Laundry-Basis for Allocation of Costs		121,297.00		0.00	121,297.00	122,861.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0103-09-000-0	Supplies-Cambrdg-Housekeeping - -	43,991.00		0.00	43,991.00	49,335.00
410000-0103-18-000-0	Supplies-Cambrdg-Marketing - -	9,861.00		0.00	9,861.00	188.00
410019-0103-09-000-0	Supplies COVID19 - Cambrdg	6,973.00		0.00	6,973.00	0.00
Subtotal [4A1] In-House Care Supplies		60,825.00		0.00	60,825.00	49,523.00
Subgroup : [4B]	Purchased Services					
440000-0103-09-000-0	Purch Services-Cambrdg-Housekeeping - -	73.00		0.00	73.00	0.00
Subtotal [4B] Purchased Services		73.00		0.00	73.00	0.00
Subgroup : [5A1]	Own Pharmacy					
411200-0103-23-000-0	Drugs - Mdcare Pt A-Cambrdg-Rehab Tpy and Ancl - -	561,480.00		0.00	561,480.00	515,064.00
411300-0103-23-000-0	Drugs - Mdcare Pt B-Cambrdg-Rehab Tpy and Ancl - -	0.00		0.00	0.00	(3,856.00)
Subtotal [5A1] Own Pharmacy		561,480.00		0.00	561,480.00	511,208.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411010-0103-22-000-0	Flu Vaccine-Cambrdg-Medical Services - -	93.00		0.00	93.00	6,133.00
411700-0103-22-000-0	House Drugs (OTC)-Cambrdg-Medical Services - -	26,468.00		0.00	26,468.00	18,934.00
Subtotal [5B] Medicine Cabinet Drugs		26,561.00		0.00	26,561.00	25,067.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0103-15-000-0	Supplies-Cambrdg-Nursing - -	131,290.00		0.00	131,290.00	155,264.00
410019-0103-15-000-0	Supplies COVID19 - Cambrdg	106,452.00		0.00	106,452.00	0.00
Subtotal [5C] Medical and Therapeutic Supplies		237,742.00		0.00	237,742.00	155,264.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0103-15-000-0	Purch Services Ambulance-Cambrdg-Nursing - -	4,381.00		0.00	4,381.00	7,780.00
Subtotal [5D] Ambulance/Limousine		4,381.00		0.00	4,381.00	7,780.00
Subgroup : [5E2]	Oxygen - Other					
410000-0103-23-000-0	Supplies-Cambrdg-Rehab Tpy and Ancflry - -	266.00		0.00	266.00	0.00
413001-0103-23-000-0	Oxygen Non Billable-Cambrdg-Rehab Tpy and Ancl - -	8,614.00		0.00	8,614.00	17,644.00
Subtotal [5E2] Oxygen - Other		8,880.00		0.00	8,880.00	17,644.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0103-27-000-0	X-Ray Fees-Cambrdg-Laboratory - -	28,799.00		0.00	28,799.00	22,266.00
Subtotal [5F] X-Rays and related radiological		28,799.00		0.00	28,799.00	22,266.00
Subgroup : [5H]	Laboratory					
438019-0103-27-000-0	Lab Fees COVID 19-Cambrdg	215.00		0.00	215.00	0.00
438030-0103-27-000-0	Lab Fees-Cambrdg-Laboratory - -	87,792.00		0.00	87,792.00	72,208.00
Subtotal [5H] Laboratory		88,007.00		0.00	88,007.00	72,208.00
Subgroup : [5I]	Recreation					
410000-0103-07-000-0	Supplies-Cambrdg-Rec Therapy - -	4,527.00		0.00	4,527.00	4,719.00
410019-0103-07-000-0	Supplies COVID19 - Cambrdg	323.00		0.00	323.00	0.00
440000-0103-07-000-0	Purch Services-Cambrdg-Rec Therapy - -	10,204.00		0.00	10,204.00	22,540.00
440050-0103-07-000-0	Cable Expense-Cambrdg-Rec Therapy - -	22,426.00		0.00	22,426.00	21,724.00
Subtotal [5I] Recreation		37,480.00		0.00	37,480.00	48,983.00
Subgroup : [5L]	Other					
413500-0103-23-000-0	IV Thy Supplies-Cambrdg-Rehab Tpy and Ancflry - -	14,585.00		0.00	14,585.00	10,040.00
420000-0103-15-000-0	Minor Equip-Cambrdg-Nursing - -	2,867.00		0.00	2,867.00	1,012.00
440000-0103-15-000-0	Purch Services-Cambrdg-Nursing - -	4,141.00		0.00	4,141.00	4,911.00
452000-0103-15-000-0	Equip Rental-Cambrdg-Nursing - -	41,199.00		0.00	41,199.00	61,168.00
452000-0103-23-000-0	Equip Rental-Cambrdg-Rehab Tpy and Ancflry - -	12,011.00		0.00	12,011.00	10,160.00
452000-0103-24-000-0	Equip Rental-Cambrdg-Respiratory - -	25,836.00		0.00	25,836.00	30,332.00
Subtotal [5L] Other		100,639.00		0.00	100,639.00	117,623.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,154,867.00		0.00	1,154,867.00	1,027,566.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
410001-0103-08-000-0	Ground Supplies-Cambrdg-Maintenance - -	0.00		0.00	0.00	376.00
Subtotal [6A] Repairs and Maintenance		0.00		0.00	0.00	376.00
Subgroup : [6B]	Heat					
463000-0103-25-000-0	Gas-Cambrdg-Property - -	76,018.00		0.00	76,018.00	80,053.00
465000-0103-25-000-0	Oil-Cambrdg-Property - -	4,314.00		0.00	4,314.00	604.00
Subtotal [6B] Heat		80,332.00		0.00	80,332.00	80,657.00
Subgroup : [6C]	Light & Power					
462000-0103-25-000-0	Electric-Cambrdg-Property - -	139,198.00		0.00	139,198.00	196,797.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subtotal [6C] Light & Power		139,198.00		0.00	139,198.00	196,797.00
Subgroup : [6D]	Water					
464000-0103-25-000-0	Sewer-Cambrdg-Property- -	62,637.00		0.00	62,637.00	64,304.00
466000-0103-25-000-0	Water-Cambrdg-Property- -	1,785.00		0.00	1,785.00	818.00
Subtotal [6D] Water		64,422.00		0.00	64,422.00	65,122.00
Subgroup : [6E]	Equipment Lease					
435210-0103-03-000-0	IT Rental-Cambrdg-Administration	47,695.00		0.00	47,695.00	39,440.00
452000-0103-04-000-0	Equip Rental-Cambrdg-Fiscal Operations- -	15,197.00		0.00	15,197.00	15,197.00
Subtotal [6E] Equipment Lease		62,892.00		0.00	62,892.00	54,637.00
Subgroup : [6F]	Other					
410000-0103-08-000-0	Supplies-Cambrdg-Maintenance- -	15,656.00		0.00	15,656.00	22,935.00
440000-0103-08-000-0	Purch Services-Cambrdg-Maintenance- -	61,331.00		0.00	61,331.00	54,089.00
440001-0103-08-000-0	Ground Services-Cambrdg-Maintenance- -	39,095.00		0.00	39,095.00	41,337.00
442000-0103-08-000-0	Pest Control-Cambrdg-Maintenance- -	1,595.00		0.00	1,595.00	1,866.00
443000-0103-08-000-0	Carting-Cambrdg-Maintenance- -	41,182.00		0.00	41,182.00	46,368.00
Subtotal [6F] Other		158,859.00		0.00	158,859.00	166,595.00
Subgroup : [7D]	Movable Equipment					
486000-0103-25-000-0	Dep Exp - Moveable Equip-Cambrdg-Property- -	163,829.00		0.00	163,829.00	163,838.00
Subtotal [7D] Movable Equipment		163,829.00		0.00	163,829.00	163,838.00
Subgroup : [8C]	Leasehold Improvements					
484000-0103-25-000-0	Dep Exp - LHI-Cambrdg-Property- -	60,543.00		0.00	60,543.00	58,066.00
Subtotal [8C] Leasehold Improvements		60,543.00		0.00	60,543.00	58,066.00
Subgroup : [9]	Rental Payments					
471000-0103-25-000-0	Rent-Cambrdg-Property- -	1,548,216.00		0.00	1,548,216.00	1,544,056.00
Subtotal [9] Rental Payments		1,548,216.00		0.00	1,548,216.00	1,544,056.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0103-25-000-0	Real Estate Taxes-Cambrdg-Property- -	218,604.00		0.00	218,604.00	215,973.00
Subtotal [10B] Real estate taxes paid by lessor		218,604.00		0.00	218,604.00	215,973.00
Subgroup : [10C]	Personal property taxes					
472000-0103-25-000-0	Personal Property Taxes-Cambrdg-Property- -	20,298.00		0.00	20,298.00	20,418.00
Subtotal [10C] Personal property taxes		20,298.00		0.00	20,298.00	20,418.00
Total [22] Maintenance and Property		2,517,193.00		0.00	2,517,193.00	2,566,535.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0103-03-000-0	Interest-Cambrdg-Administration- -	3,763.00		0.00	3,763.00	2,607.00
503130-0103-03-000-0	Interest on Computer Loan-Cambrdg-Administrati	2,726.00		0.00	2,726.00	3,184.00
Subtotal [12D] Other Interest Expense		6,489.00		0.00	6,489.00	5,791.00
Subgroup : [14A]	Insurance on Property					
472500-0103-25-000-0	Property Insurance-Cambrdg-Property- -	19,290.00		0.00	19,290.00	17,804.00
Subtotal [14A] Insurance on Property		19,290.00		0.00	19,290.00	17,804.00
Subgroup : [14C1]	Umbrella					
512000-0103-03-000-0	Umbrella Ins-Cambrdg-Administration- -	20,133.00		0.00	20,133.00	14,090.00
Subtotal [14C1] Umbrella		20,133.00		0.00	20,133.00	14,090.00
Subgroup : [14C3]	Other					
510000-0103-03-000-0	Liability Ins-Cambrdg-Administration- -	90,978.00		0.00	90,978.00	86,244.00
513000-0103-03-000-0	Crime Ins-Cambrdg-Administration- -	1,960.00		0.00	1,960.00	1,360.00
Subtotal [14C3] Other		92,938.00		0.00	92,938.00	87,604.00
Total [27] Interest and Insurance		138,850.00		0.00	138,850.00	125,289.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0103-00-000-0	Medicaid Room & Board-Cambrdg	(15,674,660.00)		0.00	(15,674,660.00)	(18,738,367.00)
Subtotal [1A] Medicaid Residents (CT only)		(15,674,660.00)		0.00	(15,674,660.00)	(18,738,367.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0103-00-000-0	Medicaid Room & Board Contra-Cambrdg	7,408,486.00		0.00	7,408,486.00	9,142,642.00
313005-0103-00-000-0	Medicaid Contra Other-Cambrdg	2,077.00		0.00	2,077.00	3,893.00
Subtotal [1B] Medicaid room and board contractual allowance		7,410,563.00		0.00	7,410,563.00	9,146,535.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0103-00-000-0	Medicare Pt A Room & Board-Cambrdg	(2,717,015.00)		0.00	(2,717,015.00)	(2,571,365.00)
Subtotal [3A] Medicare Residents (All inclusive)		(2,717,015.00)		0.00	(2,717,015.00)	(2,571,365.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0103-00-000-0	Medicare Pt A R and B Contra-Cambrdg	2,157,437.00		0.00	2,157,437.00	(470,773.00)
323005-0103-00-000-0	Medicare Pt A Contra Other-Cambrdg	49,260.00		0.00	49,260.00	60,169.00
328000-0103-00-000-0	Medicare Pt A Sequestration-Cambrdg	36,637.00		0.00	36,637.00	54,983.00
329000-0103-00-000-0	Medicare Pt A Settlement-Cambrdg	(23,417.00)		0.00	(23,417.00)	(13,345.00)
Subtotal [3B] Medicare room and board contractual allowance		2,219,917.00		0.00	2,219,917.00	(368,966.00)
Subgroup : [4A]	Private-pay residents and other					
303100-0103-00-000-0	Hospice Revenue-Cambrdg	(2,150,285.00)		0.00	(2,150,285.00)	(1,960,175.00)
341000-0103-00-000-0	Private Room & Board-Cambrdg	(1,423,000.00)		0.00	(1,423,000.00)	(2,670,050.00)
351000-0103-00-000-0	Comm Ins Room & Board-Cambrdg	(281,520.00)		0.00	(281,520.00)	(450,750.00)
371000-0103-00-000-0	Mgd Medicare Room and Board----	(2,429,855.00)		0.00	(2,429,855.00)	(2,413,779.00)
Subtotal [4A] Private-pay residents and other		(6,284,660.00)		0.00	(6,284,660.00)	(7,494,754.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0103-00-000-0	Hospice C/A-Cambrdg	1,048,095.00		0.00	1,048,095.00	964,829.00
341005-0103-00-000-0	Private Room & Board Contra-Cambrdg	91,139.00		0.00	91,139.00	165,412.00
351005-0103-00-000-0	Comm Ins Room & Board Contra-Cambrdg	79,481.00		0.00	79,481.00	88,512.00
353005-0103-00-000-0	Comm Ins Contra Other-Cambrdg	6,935.00		0.00	6,935.00	22,384.00
371005-0103-00-000-0	Mgd Medicare Room & Board Contra	642,438.00		0.00	642,438.00	564,914.00
373005-0103-00-000-0	Mgd Medicare Contra Other	50,010.00		0.00	50,010.00	84,981.00
Subtotal [4B] Private-pay room and board contractual allowance		1,918,098.00		0.00	1,918,098.00	1,891,012.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0103-00-000-0	Medicare Pt A Pharmacy-Cambrdg	(193,906.00)		0.00	(193,906.00)	(177,186.00)
335700-0103-00-000-0	Medicare Pt B Flu/Pneumonia-Cambrdg	(612.00)		0.00	(612.00)	(2,608.00)
Subtotal [5A] Prescription Drugs - Medicare		(194,518.00)		0.00	(194,518.00)	(179,794.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0103-00-000-0	Medicare Pt A Pharmacy Contra-Cambrdg	215,786.00		0.00	215,786.00	177,186.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		215,786.00		0.00	215,786.00	177,186.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0103-00-000-0	Medicaid Pharmacy-Cambrdg	(60,133.00)		0.00	(60,133.00)	(35,373.00)
314500-0103-00-000-0	Medicaid IV Therapy-Cambrdg	(3.00)		0.00	(3.00)	(28.00)
344100-0103-00-000-0	Private Pharmacy-Cambrdg- -	0.00		0.00	0.00	(547.00)
354100-0103-00-000-0	Comm Ins Pharmacy-Cambrdg	(18,706.00)		0.00	(18,706.00)	(42,409.00)
354500-0103-00-000-0	Comm Ins IV Therapy-Cambrdg	(16,960.00)		0.00	(16,960.00)	(21,785.00)
374100-0103-00-000-0	Mgd Medicare Pharmacy	(157,170.00)		0.00	(157,170.00)	(162,172.00)
375700-0103-00-000-0	Mgd Medicare Flu/Pneumonia	(2,798.00)		0.00	(2,798.00)	(3,223.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(255,770.00)		0.00	(255,770.00)	(265,537.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0103-00-000-0	Medicaid Pharmacy Contra-Cambrdg	60,136.00		0.00	60,136.00	35,373.00
344105-0103-00-000-0	Private Pharmacy Contra-Cambrdg	2,170.00		0.00	2,170.00	(236.00)
344500-0103-00-000-0	Private IV Therapy-Cambrdg- -	0.00		0.00	0.00	(2,241.00)
354105-0103-00-000-0	Comm Ins Pharmacy Contra-Cambrdg	35,200.00		0.00	35,200.00	48,372.00
374105-0103-00-000-0	Mgd Medicare Pharmacy Contra	232,582.00		0.00	232,582.00	148,867.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		330,088.00		0.00	330,088.00	230,135.00
Subgroup : [6A]	Medical Supplies - Medicare					
324000-0103-00-000-0	Medicare Pt A Ambulance-Cambrdg- - -	0.00		0.00	0.00	(136.00)
374200-0103-00-000-0	Mgd Medicare Chargeable Medical Supplies	(343.00)		0.00	(343.00)	0.00
Subtotal [6A] Medical Supplies - Medicare		(343.00)		0.00	(343.00)	(136.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
374205-0103-00-000-0	Mgd Medicare Chargeable Med Supp Contra	343.00		0.00	343.00	0.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		343.00		0.00	343.00	0.00
Subgroup : [6C]	Medical Supplies - Non-medicare					
314900-0103-00-000-0	Medicaid Specialty Beds-Cambrdg- - -	0.00		0.00	0.00	165.00
344900-0103-00-000-0	Private Specialty Beds-Cambrdg- - -	0.00		0.00	0.00	(165.00)
Subtotal [6C] Medical Supplies - Non-medicare		0.00		0.00	0.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0103-00-000-0	Medicare Pt A PT-Cambrdg	(243,660.00)		0.00	(243,660.00)	(411,128.00)
334300-0103-00-000-0	Medicare Pt B PT-Cambrdg	(49,345.00)		0.00	(49,345.00)	(89,638.00)
Subtotal [7A] Physical Therapy - Medicare		(293,005.00)		0.00	(293,005.00)	(500,766.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0103-00-000-0	Medicare A PT Contra-Cambrdg	(531,530.00)		0.00	(531,530.00)	0.00
324305-0103-00-000-0	Medicare Pt A PT Contra-Cambrdg	243,660.00		0.00	243,660.00	411,128.00
334305-0103-00-000-0	Medicare Pt B PT Contra-Cambrdg	9,031.00		0.00	9,031.00	18,616.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(278,839.00)		0.00	(278,839.00)	429,744.00
Subgroup : [7C]	Physical Therapy - Non-medicare					
304100-0103-00-000-0	Hospice Pharmacy	(886.00)		0.00	(886.00)	(866.00)
304300-0103-00-000-0	Hospice PT-Cambrdg	(188.00)		0.00	(188.00)	(1,664.00)
314300-0103-00-000-0	Medicaid PT-Cambrdg	(42,822.00)		0.00	(42,822.00)	(29,440.00)
337300-0103-00-000-0	Mgd Medicare Pt B PT-Cambrdg	1,129.00		0.00	1,129.00	(4,220.00)
337305-0103-00-000-0	Mgd Medicare Pt B PT Contra-Cambrdg	(4,704.00)		0.00	(4,704.00)	(279.00)
344300-0103-00-000-0	Private PT-Cambrdg	(1,199.00)		0.00	(1,199.00)	(944.00)
354300-0103-00-000-0	Comm Ins PT-Cambrdg	(32,295.00)		0.00	(32,295.00)	(60,242.00)
374300-0103-00-000-0	Mgd Medicare PT	(224,199.00)		0.00	(224,199.00)	(288,173.00)
378100-0103-00-000-0	Medicare Mgd Care Pt B PT-Cambrdg	(44,631.00)		0.00	(44,631.00)	(75,478.00)
Subtotal [7C] Physical Therapy - Non-medicare		(349,795.00)		0.00	(349,795.00)	(461,306.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304105-0103-00-000-0	Hospice Pharmacy Contra	886.00		0.00	886.00	866.00
304305-0103-00-000-0	Hospice PT Contra-Cambrdg	0.00		0.00	0.00	268.00
314305-0103-00-000-0	Medicaid PT Contra-Cambrdg	42,822.00		0.00	42,822.00	29,440.00
354305-0103-00-000-0	Comm Ins PT Contra-Cambrdg	32,295.00		0.00	32,295.00	55,164.00
371006-0103-00-000-0	Mgd Medicare PT Contra-Cambrdg	(3,212.00)		0.00	(3,212.00)	0.00
374305-0103-00-000-0	Mgd Medicare PT Contra	224,199.00		0.00	224,199.00	288,173.00
378105-0103-00-000-0	Medicare Mgd Pt B PT Contra-Cambrdg	348.00		0.00	348.00	9,839.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		267,338.00		0.00	267,338.00	383,750.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0103-00-000-0	Medicare Pt A ST-Cambrdg	(64,651.00)		0.00	(64,651.00)	(81,084.00)
334400-0103-00-000-0	Medicare Pt B ST-Cambrdg	(14,394.00)		0.00	(14,394.00)	(33,900.00)
337400-0103-00-000-0	Mgd Medicare Pt B ST-Cambrdg	1,672.00		0.00	1,672.00	(2,049.00)
Subtotal [8A] Speech Therapy - Medicare		(77,373.00)		0.00	(77,373.00)	(117,033.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0103-00-000-0	Medicare A ST Contra-Cambrdg	(251,289.00)		0.00	(251,289.00)	0.00
324405-0103-00-000-0	Medicare Pt A ST Contra-Cambrdg	64,651.00		0.00	64,651.00	81,084.00
334405-0103-00-000-0	Medicare Pt B ST Contra-Cambrdg	132.00		0.00	132.00	148.00
337405-0103-00-000-0	Mgd Medicare Pt B ST Contra-Cambrdg	75.00		0.00	75.00	50.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(186,431.00)		0.00	(186,431.00)	81,282.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0103-00-000-0	Hospice ST	(2,072.00)		0.00	(2,072.00)	(3,990.00)
314400-0103-00-000-0	Medicaid ST-Cambrdg	(13,240.00)		0.00	(13,240.00)	(7,455.00)
344400-0103-00-000-0	Private ST-Cambrdg	(652.00)		0.00	(652.00)	(1,304.00)
354400-0103-00-000-0	Comm Ins ST-Cambrdg	(6,748.00)		0.00	(6,748.00)	(3,583.00)
374400-0103-00-000-0	Mgd Medicare ST	(63,844.00)		0.00	(63,844.00)	(37,036.00)
378120-0103-00-000-0	Medicare Mgd Care Pt B ST-Cambrdg	(31,667.00)		0.00	(31,667.00)	(27,143.00)
Subtotal [8C] Speech Therapy - Non-medicare		(118,223.00)		0.00	(118,223.00)	(80,511.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0103-00-000-0	Hospice ST Contra	105.00		0.00	105.00	262.00
314405-0103-00-000-0	Medicaid ST Contra-Cambrdg	13,240.00		0.00	13,240.00	7,455.00
354405-0103-00-000-0	Comm Ins ST Contra-Cambrdg	6,748.00		0.00	6,748.00	(1,037.00)
371008-0103-00-000-0	Mgd Medicare ST Contra-Cambrdg	(16,167.00)		0.00	(16,167.00)	0.00
374405-0103-00-000-0	Mgd Medicare ST Contra	63,844.00		0.00	63,844.00	37,036.00
378125-0103-00-000-0	Medicare Mgd Pt B STContra-Cambrdg	6,460.00		0.00	6,460.00	5,820.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		74,230.00		0.00	74,230.00	49,536.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0103-00-000-0	Medicare Pt A OT-Cambrdg	(257,170.00)		0.00	(257,170.00)	(472,889.00)
334800-0103-00-000-0	Medicare Pt B OT-Cambrdg	(29,780.00)		0.00	(29,780.00)	(48,931.00)
Subtotal [9A] Occupational Therapy - Medicare		(286,950.00)		0.00	(286,950.00)	(521,820.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0103-00-000-0	Medicare A OT Contra-Cambrdg	(497,271.00)		0.00	(497,271.00)	0.00
324805-0103-00-000-0	Medicare Pt A OT Contra-Cambrdg	257,170.00		0.00	257,170.00	472,889.00
334805-0103-00-000-0	Medicare Pt B OT Contra-Cambrdg	6,251.00		0.00	6,251.00	9,897.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(233,850.00)		0.00	(233,850.00)	482,786.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0103-00-000-0	Hospice OT-Cambrdg	(830.00)		0.00	(830.00)	(3,932.00)
314800-0103-00-000-0	Medicaid OT-Cambrdg	(39,101.00)		0.00	(39,101.00)	(28,301.00)
337800-0103-00-000-0	Mgd Medicare Pt B OT-Cambrdg	1,338.00		0.00	1,338.00	(3,087.00)
337805-0103-00-000-0	Mgd Medicare Pt B OT Contra-Cambrdg	(346.00)		0.00	(346.00)	738.00
344800-0103-00-000-0	Private OT-Cambrdg	(1,196.00)		0.00	(1,196.00)	(1,190.00)
354800-0103-00-000-0	Comm Ins OT-Cambrdg	(33,408.00)		0.00	(33,408.00)	(67,117.00)
374800-0103-00-000-0	Mgd Medicare OT	(228,382.00)		0.00	(228,382.00)	(310,995.00)
378130-0103-00-000-0	Medicare Mgd Care Pt B OT-Cambrdg	(16,073.00)		0.00	(16,073.00)	(49,478.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(317,998.00)		0.00	(317,998.00)	(463,360.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0103-00-000-0	Hospice OT Contra---	53.00		0.00	53.00	637.00
314805-0103-00-000-0	Medicaid OT Contra-Cambrdg	39,101.00		0.00	39,101.00	28,301.00
344805-0103-00-000-0	Private OT Contra-Cambrdg - -	0.00		0.00	0.00	328.00
354805-0103-00-000-0	Comm Ins OT Contra-Cambrdg	33,408.00		0.00	33,408.00	64,469.00
371007-0103-00-000-0	Mgd Medicare OT Contra-Cambrdg	(30,925.00)		0.00	(30,925.00)	0.00
374805-0103-00-000-0	Mgd Medicare OT Contra	228,382.00		0.00	228,382.00	310,995.00
378135-0103-00-000-0	Medicare Mgd Pt B OT Contra-Cambrdg	1,608.00		0.00	1,608.00	10,041.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		271,627.00		0.00	271,627.00	414,771.00
Subgroup : [10A]	Other - Medicare					
321009-0103-00-000-0	Medicare A NTA Contra-Cambrdg	(716,600.00)		0.00	(716,600.00)	0.00
321010-0103-00-000-0	Medicare A Nsng Comp Contra-Cambrdg	(1,000,176.00)		0.00	(1,000,176.00)	0.00
324500-0103-00-000-0	Medicare Pt A IV Therapy-Cambrdg	(21,879.00)		0.00	(21,879.00)	(21,765.00)
324600-0103-00-000-0	Medicare Pt A Lab-Cambrdg	(30,458.00)		0.00	(30,458.00)	(25,475.00)
325000-0103-00-000-0	Medicare Pt A X-Ray-Cambrdg	(18,802.00)		0.00	(18,802.00)	(12,793.00)
338000-0103-00-000-0	Medicare Pt B Prior Period-Cambrdg	979.00		0.00	979.00	2,384.00
Subtotal [10A] Other - Medicare		(1,786,936.00)		0.00	(1,786,936.00)	(57,649.00)
Subgroup : [10B]	Other - Non-medicare					
303005-0103-00-000-0	Hospice Contra Other	175.00		0.00	175.00	30.00
304600-0103-00-000-0	Hospice Lab	0.00		0.00	0.00	(30.00)
305000-0103-00-000-0	Hospice X-Ray	(175.00)		0.00	(175.00)	0.00
314600-0103-00-000-0	Medicaid Lab-Cambrdg	(1,361.00)		0.00	(1,361.00)	(2,645.00)
315000-0103-00-000-0	Medicaid X-Ray-Cambrdg	(717.00)		0.00	(717.00)	(1,385.00)
344600-0103-00-000-0	Private Lab-Cambrdg - -	0.00		0.00	0.00	(129.00)
354600-0103-00-000-0	Comm Ins Lab-Cambrdg	(5,336.00)		0.00	(5,336.00)	(5,702.00)
355000-0103-00-000-0	Comm Ins X-Ray-Cambrdg	(1,599.00)		0.00	(1,599.00)	(1,884.00)
371009-0103-00-000-0	Mgd Medicare NTA Contra-Cambrdg	(55,300.00)		0.00	(55,300.00)	0.00
371010-0103-00-000-0	Mgd Medicare Nsng Comp Contra-Cambrdg	(62,166.00)		0.00	(62,166.00)	0.00
374500-0103-00-000-0	Mgd Medicare IV Therapy	(80,780.00)		0.00	(80,780.00)	(49,828.00)
374600-0103-00-000-0	Mgd Medicare Lab	(33,426.00)		0.00	(33,426.00)	(22,655.00)
375000-0103-00-000-0	Mgd Medicare X-Ray	(16,585.00)		0.00	(16,585.00)	(12,479.00)
378000-0103-00-000-0	Mgd Medicare Prior Period	7,696.00		0.00	7,696.00	4,567.00
Subtotal [10B] Other - Non-medicare		(249,574.00)		0.00	(249,574.00)	(92,140.00)
Subgroup : [11]	Meals sold to guests, employees, and others					
390900-0103-00-000-0	Cafe Income-Cambrdg	(2,367.00)		0.00	(2,367.00)	0.00
391510-0103-00-000-0	Misc. Meals-Cambrdg	0.00		0.00	0.00	(3,255.00)
Subtotal [11] Meals sold to guests, employees, and others		(2,367.00)		0.00	(2,367.00)	(3,255.00)
Subgroup : [12]	Rental of rooms to non-residents					
391550-0103-00-000-0	Prior Period Other-Cambrdg	0.00		0.00	0.00	(1,953.00)
Subtotal [12] Rental of rooms to non-residents		0.00		0.00	0.00	(1,953.00)
Subgroup : [15]	Interest Income					
391100-0103-00-000-0	Interest Income-Cambrdg	(458.00)		0.00	(458.00)	(1,144.00)
Subtotal [15] Interest Income		(458.00)		0.00	(458.00)	(1,144.00)
Subgroup : [18]	Other Revenue					
391500-0103-00-000-0	Misc. Other Income-Cambrdg	(1,236,272.00)		0.00	(1,236,272.00)	(84,288.00)
391600-0103-00-000-0	Transcription Income-Cambrdg	(1,158.00)		0.00	(1,158.00)	(1,052.00)
391900-0103-00-000-0	Long-Term CT PET Tax Income-Cambrdg - -	(27,448.00)		0.00	(27,448.00)	0.00
Subtotal [18] Other Revenue		(1,264,878.00)		0.00	(1,264,878.00)	(85,340.00)
Total [30] Statement of Revenue		(17,865,653.00)		0.00	(17,865,653.00)	(18,718,459.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101000-0103-00-000-0	Cash - Operating-Cambrdg	(9,105.00)		0.00	(9,105.00)	0.00
101200-0103-00-000-0	Cash-operating 2-Cambrdg	257,097.00		0.00	257,097.00	398,685.00
103200-0103-00-000-0	Cash-Payroll 2-Cambrdg	3,101.00		0.00	3,101.00	6,994.00
104000-0103-00-000-0	Cash Savings-Cambrdg	1,248,005.00		0.00	1,248,005.00	538,504.00
105000-0103-00-000-0	Cash Savings Patients-Cambrdg	91,418.00		0.00	91,418.00	50,256.00
106000-0103-00-000-0	Petty Cash-Cambrdg	1,500.00		0.00	1,500.00	1,500.00
106100-0103-00-000-0	Petty Cash Res Funds-Cambrdg	800.00		0.00	800.00	800.00
107000-0103-00-000-0	Resident Refunds-Cambrdg	3,422.00		0.00	3,422.00	7,095.00
108500-0103-00-000-0	Cash - Private Patient-Cambrdg	9,105.00		0.00	9,105.00	0.00
Subtotal [A1] Cash		1,605,343.00		0.00	1,605,343.00	1,003,834.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0103-00-000-0	Accounts Receivable-Cambrdg	455,211.00		0.00	455,211.00	235,253.00
111000-0103-00-000-0	A/R Private-Cambrdg	767,461.00		0.00	767,461.00	625,865.00
111200-0103-00-000-0	A/R Comm Ins-Cambrdg	46,587.00		0.00	46,587.00	(35,789.00)
111300-0103-00-000-0	A/R Hospice-Cambrdg	109,914.00		0.00	109,914.00	241,827.00
111400-0103-00-000-0	A/R Mgd Medicare	238,971.00		0.00	238,971.00	382,515.00
112000-0103-00-000-0	A/R Medicare Pt A-Cambrdg	354,481.00		0.00	354,481.00	252,306.00
112500-0103-00-000-0	A/R Medicare Pt B-Cambrdg	5,087.00		0.00	5,087.00	19,442.00
113000-0103-00-000-0	A/R Medicaid-Cambrdg	638,709.00		0.00	638,709.00	1,234,231.00
114000-0103-00-000-0	A/R Patient Ptpicipation-Cambrdg	55,192.00		0.00	55,192.00	154,481.00
116100-0103-00-000-0	Medicare Co-Ins Bad Debt-Cambrdg	23,417.00		0.00	23,417.00	13,345.00
116200-0103-00-000-0	Allowance for Doubtful Accounts-Cambrdg	(389,521.00)		0.00	(389,521.00)	(314,907.00)
Subtotal [A2] Resident Accounts Receivable		2,305,509.00		0.00	2,305,509.00	2,808,567.00
Subgroup : [A3]	Other Accounts Receivable					
141400-0103-00-000-0	Due from Realty-Cambrdg	514,191.00		0.00	514,191.00	514,191.00
141600-0103-00-000-0	Due from Related-Cambrdg	555,571.00		0.00	555,571.00	677,698.00
Subtotal [A3] Other Accounts Receivable		1,069,762.00		0.00	1,069,762.00	1,191,889.00
Subgroup : [A4]	Inventories					
130000-0103-00-000-0	Inventory-Cambrdg	36,043.00		0.00	36,043.00	42,149.00
Subtotal [A4] Inventories		36,043.00		0.00	36,043.00	42,149.00
Subgroup : [A5]	Prepaid Expenses					
121400-0103-00-000-0	Prepaid Workers Comp-Cambrdg	37,268.00		0.00	37,268.00	37,280.00
122200-0103-00-000-0	Prepaid Gen. Ins-Cambrdg	12,854.00		0.00	12,854.00	10,407.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
129000-0103-00-000-0	Prepaid Expense Other-Cambrdg	20,037.00		0.00	20,037.00	14,912.00
129110-0103-00-000-0	Prepaid Personal Property Taxes-Cambrdg	4,480.00		0.00	4,480.00	4,889.00
129300-0103-00-000-0	Prepaid Mgmt Assets-Cambrdg	24,840.00		0.00	24,840.00	46,895.00
Subtotal [A5] Prepaid Expenses		99,479.00		0.00	99,479.00	114,383.00
Subgroup : [A8]	Other Current Assets					
129900-0103-00-000-0	CT PET Deferred Tax-Cambrdg	48,988.00		0.00	48,988.00	17,105.00
Subtotal [A8] Other Current Assets		48,988.00		0.00	48,988.00	17,105.00
Subgroup : [B4]	Leasehold Improvements					
154000-0103-00-000-0	Leasehold Improvement-Cambrdg	2,009,760.00		(2,635.00)	2,007,125.00	1,951,929.00
164000-0103-00-000-0	Accum Amort - LHI-Cambrdg	(1,570,203.00)	RJE - 5	0.00	(1,570,203.00)	(1,509,660.00)
Subtotal [B4] Leasehold Improvements		439,557.00		(2,635.00)	436,922.00	442,269.00
Subgroup : [B6]	Movable Equipment					
156000-0103-00-000-0	Moveable Equip-Cambrdg	1,944,233.00		2,635.00	1,946,868.00	1,868,063.00
160000-0103-00-000-0	Accum Depreciation-Cambrdg	(1,260,973.00)	RJE - 5	0.00	(1,260,973.00)	(1,097,144.00)
Subtotal [B6] Movable Equipment		683,260.00		2,635.00	685,895.00	770,919.00
Subgroup : [D3]	Organization Expense					
158000-0103-00-000-0	Organizational Costs-Cambrdg	22,019.00		0.00	22,019.00	22,019.00
168000-0103-00-000-0	Accum Amort - Organaz Costs-Cambrdg	(22,019.00)		0.00	(22,019.00)	(22,019.00)
Subtotal [D3] Organization Expense		0.00		0.00	0.00	0.00
Subgroup : [D7]	Other Assets					
145000-0103-00-000-0	Security Deposits-Cambrdg	15,269.00		0.00	15,269.00	15,000.00
Subtotal [D7] Other Assets		15,269.00		0.00	15,269.00	15,000.00
Total [31-32] Assets		6,303,210.00		0.00	6,303,210.00	6,406,115.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0103-00-000-0	Accounts Payable-Cambrdg	(742,854.00)		0.00	(742,854.00)	(617,278.00)
Subtotal [A1] Trade Accounts Payable		(742,854.00)		0.00	(742,854.00)	(617,278.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0103-00-000-0	Equipment Obligation ST 1-Cambrdg	(9,240.00)		0.00	(9,240.00)	(8,756.00)
211411-0103-00-000-0	Equipment Obligation LT 1-Cambrdg	(35,955.00)		0.00	(35,955.00)	(45,194.00)
Subtotal [A3] Loans Payable for Equipment		(45,195.00)		0.00	(45,195.00)	(53,950.00)
Subgroup : [A4]	Accrued Payroll					
250100-0103-00-000-0	Accrued Payroll-Cambrdg	(485,316.00)		0.00	(485,316.00)	(516,120.00)
Subtotal [A4] Accrued Payroll		(485,316.00)		0.00	(485,316.00)	(516,120.00)
Subgroup : [A12]	Other Current Liabilities					
220000-0103-00-000-0	Loans and Exchange-Cambrdg	(965.00)		0.00	(965.00)	(90.00)
220200-0103-00-000-0	Unclaimed ADP checks-Cambrdg	(2,847.00)		0.00	(2,847.00)	(2,181.00)
221760-0103-00-000-0	Deferred Revenue Rcf-Cambrdg	(242,000.00)		0.00	(242,000.00)	0.00
226200-0103-00-000-0	Patients Fund-Cambrdg	(91,418.00)		0.00	(91,418.00)	(50,256.00)
227000-0103-00-000-0	Sec Deposit Private Patient-Cambrdg	(9,105.00)		0.00	(9,105.00)	(9,105.00)
250000-0103-00-000-0	Accrued Expenses-Cambrdg	(221,803.00)		0.00	(221,803.00)	(277,329.00)
250020-0103-00-000-0	Accrued Pension-Cambrdg	(124,441.00)		0.00	(124,441.00)	(131,118.00)
250030-0103-00-000-0	Accrued Worker's Comp-Cambrdg	(145,922.00)		0.00	(145,922.00)	(99,777.00)
251000-0103-00-000-0	Accrued Purchase-Cambrdg	0.00		0.00	0.00	(5,171.00)
Subtotal [A12] Other Current Liabilities		(838,501.00)		0.00	(838,501.00)	(575,027.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0103-00-000-0	Due to Realty-Cambrdg	(2,370,980.00)		0.00	(2,370,980.00)	(2,370,980.00)
221700-0103-00-000-0	Due to Medicaid-Cambrdg	(173,000.00)		0.00	(173,000.00)	(60,859.00)
271500-0103-00-000-0	Due to Related-Cambrdg	(154,343.00)		0.00	(154,343.00)	(348,765.00)
Subtotal [B3] Loans from Owners or Related Parties		(2,698,323.00)		0.00	(2,698,323.00)	(2,780,604.00)
Total [33-34] Liabilities		(4,810,189.00)		0.00	(4,810,189.00)	(4,542,979.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0103-00-000-0	Capital-Cambrdg	(2,108,381.00)		0.00	(2,108,381.00)	(2,108,381.00)
286000-0103-00-000-0	Ptner Drawings-Cambrdg - -	0.00		0.00	0.00	(15,000.00)
295000-0103-00-000-0	Retained Earnings-Cambrdg	240,810.00		0.00	240,810.00	195,158.00
Subtotal [B5] Cumulated Earnings		(1,867,571.00)		0.00	(1,867,571.00)	(1,928,223.00)
Total [35] Equity		(1,867,571.00)		0.00	(1,867,571.00)	(1,928,223.00)
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS Coordinator and Infection Control Salaries to correct line of cost report				
Marcum 202	MDS Coordinator		74,604.00	
400000-0103-15-	Salary-Cambrdg-Nursing-RN-			74,604.00
Marcum 203	Infection Control			
Total			74,604.00	74,604.00
Reclassifying Journal Entries JE # 2		N.01a		
To reclass radiology reversals of PY expense to correct line of cost report				
91500-0103-00-000-	Misc. Other Income-Cambrdg			
138020-0103-27-000-	X-Ray Fees-Cambrdg-Laboratory- -			
Total			0.00	0.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass Mgmt Fees into correct line of cost report				
134000-0103-03-000-	Shared Services-Cambrdg-Administration- -		19,058.00	
131000-0103-04-000-	Consulting Fees-Cambrdg-Fiscal Operations- -			19,058.00
Total			19,058.00	19,058.00
Reclassifying Journal Entries JE # 4		D.01 - Dues		
To reclass subscriptions and Chmaber dues to correct cost report line.				
91001-0103-03-000-	Subscriptions-Cambrdg-Administration- -		595.00	
Marcum 103	Chamber Dues		348.00	
91000-0103-03-000-	Dues-Cambrdg-Administration- -			943.00
Total			943.00	943.00
Reclassifying Journal Entries JE # 5		D.01 - Capital		
To reclass incorrectly posted movable equipment addition.				
56000-0103-00-000-	Moveable Equip-Cambrdg		2,635.00	
54000-0103-00-000-	Leasehold Improvement-Cambrdg			2,635.00
Total			2,635.00	2,635.00