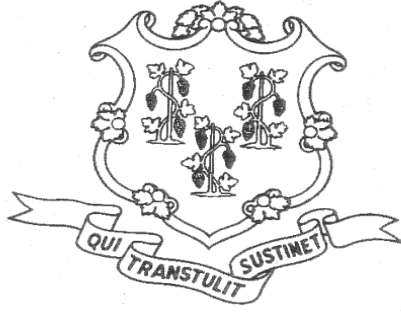


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2048-C	(Specify)	(Specify)	Medicare Provider 07-5323
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Medicaid Provider Numbers:	CCNH / RHNS 20488	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	License No. 2246C	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cambridge Manor of Fairfield, LLC [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023 and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Anna Durkovic</i>		Date 2/12/24	Signed (Owner) <i>Marvin J. Ostreicher</i>		Date 2/12/24
Printed Name (Administrator) Anna Durkovic			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) <i>Marie P. Mueller</i>	Comm. Expires 5/10/26	
Address of Notary Public 2845 Davis St Oceanside NY 11572					

MARIE P. MUELLER
 NOTARY PUBLIC, STATE OF NEW YORK
 Registration No. 01MU6221801
 Qualified in Nassau County
 Commission Expires 05/10/2026

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cambridge Manor of Fairfield, LLC		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 2428 Easton Turnpike, Fairfield, CT 06824				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/10/2024	
Item	Total	CCNH / RHNS	(Specify)	(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 9/30/2023	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: 2048-C	CCNH / RHNS (Specify)	(Specify)	Medicare Provider No. 07-5323	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
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 9/30/2023	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 9/30/2023	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 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / M12	5,510	5,510
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12d	1,193	1,193
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	876,702	876,702
Cambridge Manor Rlty	46 Stauderman Ave., Lynbrook, NY	<input type="radio"/>	<input checked="" type="radio"/>		Facility Lease***	22 / 9	1,500,000	1,500,000
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Consulting	13 / Various	1,006,384	971,601
National HealthCare Associates - Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15 / 1A5	1,348,302	1,348,302
Procure LTC Pharmacy of CT	1492 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consult/Phlebotomist	Various / Various	767,418	712,816
PREFERRED PROFESSIONAL	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Nursing Agency / MDS Coordinator	13 / Various	312,810	312,810
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		See Attached for Continued List	Various	2,702,465	2,702,465

* 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
 Related Parties***

Name of Facility Cambridge Health & Rehab		License No. 20488			Report for Year Ended 9/30/2023		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	%**				
850 Silas Deane	850 Silas Deane Hway Wethersfield, Ct 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	16 / m12	1,493	1,493
20Sunrise	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent / Other	16 / m12	19,878	19,878
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>	0%	Radiology	20 / 5f	52,832	52,832
Riverside Health Care Center, Inc.	745 Main Street, East Hartford CT, 06108	<input type="radio"/>	<input checked="" type="radio"/>	0%	Shared Employee	13 / b12o	1,248	1,248
Various	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	Page 34 / B3	2,627,014	2,627,014

* 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 Basis for Allocation of Costs

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required?		<input checked="" type="radio"/> Yes <input type="radio"/> No		If "No," explain fully why such allocation was not made.
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)		<input checked="" type="radio"/> Yes <input type="radio"/> No		If "No," explain fully why such allocation was not made.
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		37,219		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Cambridge Manor of I	License No. 2048-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	145	145			145	145						
B. As of midnight of THIS report period	141	141							141	141		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,907	5,907			4,533	4,533			1,374	1,374		
B. Medicaid (Conn.)	36,994	36,994			27,630	27,630			9,364	9,364		
C. Medicaid (other states)												
D. Private Pay	3,513	3,513			2,155	2,155			1,358	1,358		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	7,238	7,238			5,524	5,524			1,714	1,714		
G. Total Care Days During Period (3A thru F)	53,652	53,652			39,842	39,842			13,810	13,810		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	17	17			3	3			14	14		
B. Other Bed Reserve Days	4	4			4	4						
5. Total Resident Days (3G + 4A + 4B)	53,673	53,673			39,849	39,849			13,824	13,824		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	14	95		32				
Per Diem Rate								
a. One bed rm.	Various	347.16		585.00				
b. Two bed rms.	Various	347.16		570.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,621	1,621			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	685	685			
2. Restorative Treatments					
C. Other	16,787	16,787			
D. Total Physical Therapy Treatments	19,093	19,093			

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	288	288			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	80	80			
2. Restorative Treatments					
C. Other	1,579	1,579			
D. Total Speech Therapy Treatments	1,947	1,947			

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	1,266	1,266			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	657	657			
2. Restorative Treatments					
C. Other	18,686	18,686			
D. Total Occupational Therapy Treatments	20,609	20,609			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	39,889		61						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	184,394		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	450,713		14,279						
5. Dietary Service									
a. Head Dietitian	72,221		1,765						
b. Food Service Supervisor	79,524		2,130						
c. Dietary Workers	567,409		26,519						
6. Housekeeping Service									
a. Head Housekeeper	62,519		2,056						
b. Other Housekeeping Workers	469,400		23,878						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	85,696		2,145						
b. Other Maintenance Workers	54,886		2,362						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	175,121		9,363						
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	283,753		3,903						
b. RN									
1. Direct Care	922,742		18,545						
2. Administrative**	508,460		11,563						
c. LPN									
1. Direct Care	1,880,468		50,197						
2. Administrative**									
d. Aides and Attendants	3,174,333		141,982						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	152,484		5,908						
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	226,128		5,903						
n. Marketing	90,141	(90,141)	2,080						
o. Other (Specify)									
See Attached Schedule	237,951	(69,357)	5,507						
<i>A-13. Total Salary Expenditures</i>	9,718,232	(159,498)	332,226						

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Admissions (Portion Relating to Marketing Disallowed)	\$ 210,743	\$ (42,149)	4,821						
Respiratory Therapy	27,208	\$ (27,208)	686						
Total	\$ 237,951	\$ (69,357)	5,507	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	-								
Phlebotomist	\$ 33,776	\$ (33,776)	171						
MDS Coordinator	1,889	-	29						
Total	\$ 35,665	\$ (33,776)	200	\$ -	\$ -	-	\$ -	\$ -	-

**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	9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	39,889			Non Discriminatory	Supervises operations, deals with DNS & financial mgmt	61	A1	See Attached		
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	Allocated Benefits	Total w/ Bnft
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

**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		9/30/2023			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)	(Specify)							
Section III - Administrators***										
Anna Durkovic	184,394			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	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	9,216		480						
3. Pharmacist	24,202		373						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	441,223		6,633						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	38,400		61						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	93,194	(93,194)	172						
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	106,614		1,584						
b. Other									
10. Occupational Therapist									
a. Resident Care	468,707	(468,707)	10,282						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	259,734		3,436						
2. Administrative***									
b. LPN									
1. Direct Care	326,776		5,544						
2. Administrative***									
c. Aides	39,433		1,090						
d. Other									
12. Other (Specify) See Attached Schedule	35,665	(33,776)	200						
B-13 Total Fees Paid in Lieu of Salaries	1,843,164	(595,677)	29,855						

* 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 in the Adjustment column.
 *** 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 9/30/2023	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 / Phlebotomist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST / MDS Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
TRISTINE EDWARD M. 38 Block Farm Road Monroe CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
POST ACUTE CARDIOLOGY CARE LLC	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
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	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
JP AMERICAN STAFFING & HEALTH SERVICES LLC 1825 BARNUM AVE	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care 3303 Main St, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	Contract LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 434,342	434,342						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 74,968	76,380	(1,412)					
4. Social Security (F.I.C.A.)	\$ 714,349	727,801	(13,452)					
5. Health Insurance	\$ 1,323,382	1,348,302	(24,920)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 593,824	593,824						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 4,892	4,892						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	873,605	(873,605)					
d. Accounting and Auditing	\$ 28,685	28,685						
e. Legal (Services should be fully described on Page 15b)	\$ 2,842	54,269	(51,427)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 46,517	46,517						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 19,059	19,059						
2. Cellular Phones	\$ 2,565	2,565						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	125,250	(125,000)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$	27,477	(27,477)					
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 860,603	860,603						
Subtotal	\$ 4,106,278	5,223,571	(1,117,293)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Check-Cambridge-Administration	\$ 4,892					
Total	\$ 4,892	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	28,685
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 28,685

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

- Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 MURTHA CULLINA LLP 2 ROGIN NASSAU 3 BERCHEM MOSES PC 4 JACKSON LEWIS P.C. 5 Various Collections / Conservator Firms	Telephone Number 860-240-6000 860-256-6300 203-783-1200 914-872-8060 Various
---	---

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

- 1 Dept.101011 PO Box 150435 Hartford, CT 06115-0435
 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
 3 75 Broad Street, Milford, CT 06460
 4 44 South Broadway, White Plains, NY 10601
 5 Various

Services Provided by This Firm (*describe fully*)

1	Telephone Conference/Emails	\$	227
2	Conference calls/ Review 2022 loan modification (Disallowed)	\$	1,040
3	Legal Case - Settled (1/2 Disallowed)	\$	466
4	Legal Case - Ongoing	\$	2,383
5	Collections / Conservators / Other Non-Allowable	\$	50,153
			Charge for Services Provided
			\$ 54,269

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

Marketing / Resp Therapist Benefits Disallowance

Marketing / Resp Therapy Salaries	117,349	Page 10
Total Salaries	9,718,232	TB Linked
Percent to Total Salaries	1.21%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,152,483	TB Linked
Total Benefits Disallowed Above	25,992	Rx
Plus Benefits Associated with Admissions Salary	13,792	J.05
Total Benefits Disallowed on Pg 15	39,784	Page 15 attachment

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		4,106,278	5,223,571	(1,117,293)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$	22,492	(22,492)					
4. Employee Travel	\$ 6,666	7,123	(457)					
5. Education Expenses Related to Seminars and Conventions	\$ 136	136						
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>)	\$ 1,200	1,200						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	26,067	(26,067)					
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	\$ 2,398	2,398						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,930	11,930						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	1,663	(1,663)					
9. Subscriptions	\$ 8,459	8,459						
10. Contributions*** See Attached Schedule	\$	200	(200)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 232,807	232,807						
12. Administrative Management Services**	\$ 419,403	903,583	(484,180)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 19,187	52,250	(33,063)					
C-14 Total Administrative & General Expenditures	\$ 4,808,464	6,493,879	(1,685,415)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Promotional Advertising	\$ 26,067	\$ (26,067)				
Total Other Advertising	\$ 26,067	\$ (26,067)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 11,755					
AAPACN Dues	175					
Total Dues	\$ 11,930	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations-Cambridge-Administration	\$ 200	\$ (200)				
Total Contributions	\$ 200	\$ (200)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Licenses and Permits-Cambridge-Administration	\$ 4,538					
Penalties-Cambridge-Administration	7,477	\$ (7,477)				
Bank Charges-Cambridge-Administration	38,652					
Hotel Expense-Cambridge-Administration	542	(542)				
Misc. Expense-Cambridge-Administration	1,041	(1,041)				
Rebate Revenue		(23,843)				
Misc Revenue		(10)				
Medical Records Revenue		(150)				
Total Other Administrative and General	\$ 52,250	\$ (33,063)	\$ -	\$ -	\$ -	\$ -

Cambridge Health & Rehab
Calculation of Allowable Management Fee
September 30, 2023

<u>Description</u>	<u>Amount</u>	
Management fees Charged	903,583	Page 16, Line m12
Accounting Charges	28,685	Page 15, Line 1d
Total Management Fees Per Agreement	<u>932,268</u>	
Patient Days	53,673	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	52,560	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 17.37	
PPD Allowance Per Client 2022	7.92	
2023 CPI Increase %	<u>1.0541</u>	J.01b
PPD Allowance 9/30/2023	<u>8.35</u>	
Amount over (Under)	\$ 9.0209	
Total Days	53,673	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 484,180</u></u>	

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2023	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.	903,583	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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 622,913	622,913					
2. Non-Food Supplies	\$ 68,122	68,122					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 6,822	6,822					
c. Other (Specify) _____ Dietary Equipment Rental	\$ 3,230	3,230					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 701,087	701,087					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2023				Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	15,506	15,506				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Other Laundry Supplies / Diapers		\$	92,089	92,089				
3D. Total Laundry Expenditures (3a + b + c)		\$	107,595	107,595				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Cambridge Manor of Fairfield, LLC		2048-C	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 63,736	63,736				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)							
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
C.	Other (<i>Specify</i>)		\$					
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 63,736	63,736				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy		\$ 690,582	(690,582)				
2.	Purchased from		\$					
b.	Medicine Cabinet Drugs		\$ 39,782	39,782				
c.	Medical and Therapeutic Supplies		\$ 202,773	223,652	(20,879)			
d.	Ambulance/Limousine***		\$	18,261	(18,261)			
e.	Oxygen							
1.	For Emergency Use		\$					
2.	Other***		\$	7,987	(7,987)			
f.	X-rays and Related Radiological Procedures***		\$	53,118	(53,118)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$					
h.	Laboratory***		\$	84,220	(84,220)			
i.	Recreation		\$ 27,297	27,297				
j.	Direct Management Services*		\$					
k.	Indirect Management Services*		\$					
l.	Cable TV		\$ 7,200	25,050	(17,850)			
m.	Other (Specify)**** See Attached Schedule		\$ 11,483	91,360	(79,877)			
n.	Physical Therapy Expense		\$					
o.	Speech Therapy Expense		\$					
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 288,535	1,261,309	(972,774)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
IV Thy Supplies-Cambridge-Rehab Tpy and Ancllry	\$ 18,622	\$ (18,622)				
Minor Equip-Cambridge-Nursing	5,128					
Purch Services-Cambridge-Nursing	4,745					
Equip Rental-Cambridge-Nursing	10,376	(8,766)				
Equip Rental-Cambridge-Rehab Tpy and Ancllry	16,003	(16,003)				
Equip Rental-Cambridge-Respiratory	36,436	(36,436)				
Consulting Fees-Cambridge-Rehab Tpy and Ancllry	50	(50)				
Total Other Resident Care	\$ 91,360	\$ (79,877)	\$ -	\$ -	\$ -	\$ -

**Cambridge Health & Rehab
Cable TV Disallowance
September 30, 2023**

Pg. 20b

Total Cable TV Expense	25,050	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</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	\$ 7,200	
Disallowed Expense	<u><u>\$ 17,850</u></u>	{a}

Tickmark

{a}

Ties to page 20

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 9/30/2023				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)	(Specify)	Pg	Line
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Paycheck Service	19,505			16	m11
ADM Environmental Group	Avenue, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	52,856			22	6f
Agnello Landscaping	400 Flint St Bridgeport, CT 06606	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land scaping, snow removal	23,539			22	6f
Census Track	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Tracking Services	10,400			16	m11
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land scaping, snow removal	21,883			22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	51,611			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	14,380			16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	61,044			16	m11
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	27,807			22	6f
Schindler	8550 Brook St. Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator	18,057			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"/>							

* 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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 72,312	72,312						
c. Light & Power	\$ 118,719	118,719						
d. Water	\$ 76,308	76,308						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 60,054	60,054						
f. Other (<i>itemize</i>) See Attached Schedule	\$ 227,235	227,235						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 554,628	554,628						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 326,554	326,554						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 109,227	110,889	(1,662)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 435,781	437,443	(1,662)					
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 70,349	70,349						
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 70,349	70,349						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,500,000	1,500,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 59,347	59,347						
c. Personal property taxes	\$ 17,622	17,622						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 2,083,099	2,084,761	(1,662)					

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Supplies-Cambridge-Maintenance	\$ 29,267					
Minor Equip-Cambridge-Fiscal Operations	2,140					
Minor Equip-Cambridge-Maintenance	250					
Purch Services-Cambridge-Maintenance	94,685					
Ground Services-Cambridge-Maintenance	45,422					
Pest Control-Cambrdg-Maintenance- -	2,018					
Carting-Cambridge-Maintenance	53,453					
Total Other Repairs and Maintenance	\$ 227,235	\$ -	\$ -	\$ -	\$ -	\$ -

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 9/30/2023			Page 22b	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	941		941
Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	46,570		46,570
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
The Office Works, Inc., 45 Corporate Ave., Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/29/21	39 Months	11,731		11,731
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	60,054

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

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

Depreciation Schedule

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C		Report for Year Ended 9/30/2023				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		8,168,076		8,168,076	6,375,404	S/L	Various	326,554					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									326,554				
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	2,053,904		2,053,904	1,528,656	S/L	Various	105,942	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	25,455		25,455		S/L	Various	3,094	
d. Standard Resident				Var	Var	27,106		27,106		S/L	Various	1,852	
e. Specialized Resident													
Total Acquired during this report period						52,561		52,561				4,947	
D-3. Subtotal													110,889
E. Total Depreciation													437,443

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/14/2022	ELO Series 4.0 Tablet	Administrative	\$ 1,170	3	\$ 390
11/29/2022	HP Chromebook	Administrative	1,647	3	503
11/30/2022	Signa APM System (electric bed)	Standard Resident	1,207	12	93
12/5/2022	Elara Power Lift Chair Recline	Standard Resident	1,375	10	115
12/22/2022	Signa Relief System Bed	Standard Resident	1,207	12	84
12/27/2022	Slate Touchless Device Temp	Standard Resident	5,030	5	838
1/5/2023	Dell Laptop/LG 24 QHD"	Administrative	1,490	3	373
1/6/2023	Signa Relief System Bed	Standard Resident	1,207	12	76
1/9/2023	Signa APM LAL (Bed)	Standard Resident	1,691	12	106
1/17/2023	Vacuum	Administrative	2,292	8	215
2/4/2023	Signa Relief APM Electric Bed	Standard Resident	1,691	12	94
2/13/2023	Commerical Blender	Administrative	1,716	10	115
2/16/2023	Dell Desktop & LG QHD Monitor	Administrative	1,663	3	369
2/28/2023	Dell OptiPlex Desktop	Administrative	1,082	3	241
3/2/2023	Dell Latitude Laptop	Administrative	1,196	5	139
3/22/2023	Dell Latitude Laptop	Administrative	1,201	5	140
4/7/2023	Signa Relief System Bed	Standard Resident	2,414	12	101
5/25/2023	Falcon 2800 Carpet Extractor	Administrative	9,390	8	489
6/12/2023	Dell Latitude Laptop	Administrative	1,239	5	83
6/30/2023	Signa Relief APM System (bed)	Standard Resident	1,207	12	34
6/30/2023	Induction Charger	Standard Resident	8,869	10	296
8/31/2023	Signa Relief System Bed	Standard Resident	1,207	12	17
9/19/2023	Dell OptiPlex Desktop/LG LED	Administrative	1,369	3	38
Total additions for Movable Equipment			\$ 52,561		\$ 4,947 **
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
11/29/2022	Schindler Elevator	\$ 19,576	10	\$ 1,795
4/14/2023	Hot Water Tank/Hot water bypass	6,250	10	313
7/12/2023	Pump Motor	1,053	10	26
7/24/2023	Sealcoat Parking Lot	14,623	8	457
10/24/2022	Cisco Router/Network devices	53,011	5	10,602
Total additions for Leasehold Improvement		\$ 94,513		\$ 13,193 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	2,031,187	1,693,502	S/L	Various	57,156	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	94,513		S/L	Various	13,193	
C-4. Subtotal									70,349
D. Total Amortization									70,349

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LEASEHOLD IMPROVEMENTS										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,938,105	49,935	1,671,094	46,425	1,717,519	220,586
2019 Additions										
LI	Glass Installations 2nd floor	3/31/2019	S/L	15	1,825	122	488	122	610	1,215
LI	Water Purifying	4/30/2019	S/L	10	4,024	402	1,608	402	2,010	2,014
LI	Water Purifying	4/30/2019	S/L	10	3,669	367	1,468	367	1,835	1,834
LI	Precast Concrete Parking Curbs	8/9/2019	S/L	15	2,391	159	636	159	795	1,596
LI	Furnish & Install 6 units Glas	9/30/2019	S/L	15	1,916	128	512	128	640	1,276
2020 Additions										
LI	Install New Bioler Fan	12/30/2019	S/L	10	4,615	462	1,155	462	1,617	2,998
LI	Replace Water Storage Tank	2/29/2020	S/L	10	45,996	4,600	10,350	4,600	14,950	31,046
LI	Expansion Storage Tank	4/30/2020	S/L	10	4,585	459	947	459	1,406	3,179
2021 Additions										
LI	FAN3035 Combustion Fan Assembl	3/29/2021	S/L	10	2,943	294	441	294	735	2,208
LI	Replace EEV metering device &	8/13/2021	S/L	3	2,381	794	1,191	794	1,985	396
LI	Glass Installations	9/20/2021	S/L	5	1,774	355	532	355	887	887
LI	Replace condenser coil	9/30/2021	S/L	3	2,943	981	1,472	981	2,453	491
2022 Additions										
LI	Installed Combustion Fan	12/17/2021	S/L	10	3,019	302	302	302	604	2,415
LI	Glass & Mirror Installations	1/19/2022	S/L	10	1,320	132	132	132	264	1,056
LI	Landscaping Improvement	1/24/2022	S/L	10	5,278	528	528	528	1,056	4,222
LI	4 Insulated Glass/Mirror	5/12/2022	S/L	3	1,320	440	440	440	880	440
LI	2 Prefinished Red Oak Doors	5/27/2022	S/L	15	3,084	206	206	206	412	2,672
2023 Additions										
LI	Schindler Elevator	11/29/2022	S/L	10	19,576	-	-	1,795	1,795	17,781
LI	Hot Water Tank/Hot water bypass	4/14/2023	S/L	10	6,250	-	-	313	313	5,938
LI	Pump Motor	7/12/2023	S/L	10	1,053	-	-	26	26	1,027
LI	Sealcoat Parking Lot	7/24/2023	S/L	8	14,623	-	-	457	457	14,166
LI	Cisco Router/Network devices	10/24/2022	S/L	5	53,011	-	-	10,602	10,602	42,409
TOTAL LEASEHOLD IMPROVEMENTS					2,125,702	60,666	1,693,502	70,349	1,763,851	361,851

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
Building Improvements										
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	8,168,076	326,554	6,375,404	326,554	6,701,958	1,466,118
TOTAL Building Improvements					8,168,076	326,554	6,375,404	326,554	6,701,958	1,466,118
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,838,809	81,862	1,446,043	66,187	1,512,230	326,579
2019 Additions										
MME	Monitor, Vital Spot OXII Temp	10/31/2018	S/L	7	2,034	291	1,164	291	1,455	579
MME	Commercial Blender/Mixer	11/30/2018	S/L	10	3,025	303	1,212	303	1,515	1,510
MME	Beverage Service Cart	11/30/2018	S/L	10	850	85	340	85	425	425
MME	Based, for Smart-Term STS-II	12/8/2018	S/L	5	2,264	453	1,812	453	2,265	(1)
MME	HP 260 Desktop & Software	12/17/2018	S/L	3	775	1	775	-	775	0
MME	2 x Power Recliners TOBACO	12/28/2018	S/L	10	1,307	131	524	131	655	652
MME	HP 260 Desktop Mini PC	2/28/2019	S/L	3	772	1	772	-	772	0
MME	22 iSeries kiosk Tablet"	4/30/2019	S/L	3	2,459	-	2,459	-	2,459	0
MME	Ice Maker	6/30/2019	S/L	10	2,666	267	1,068	267	1,335	1,331
MME	Dinex Base Charger	6/30/2019	S/L	5	2,411	482	1,928	482	2,410	1
MME	Rice Lake Digital Chair Scale	8/31/2019	S/L	10	1,372	137	548	137	685	687
MME	Capri Two-Way Lift Chair	8/31/2019	S/L	10	1,072	107	428	107	535	537
MME	Circulator for Lochinvar boiler	9/13/2019	S/L	10	2,635	264	1,056	264	1,320	1,315
MME	Refrigerator	9/13/2019	S/L	10	2,857	286	1,144	286	1,430	1,427
MME	Tablet Equipment - SPRINT	9/21/2019	S/L	3	1,127	-	1,127	-	1,127	0
MME	HP Mini Desktop Mini PC+Office	9/30/2019	S/L	3	971	-	971	-	971	0
MME	Firwall Sophos XG135 Appliance	9/30/2019	S/L	3	847	1	847	-	847	0
MME	HP Desktop Mini PC+Office	9/30/2019	S/L	3	971	-	971	-	971	0
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	2,110	4,712	2,110	6,822	7,949
MME	15x20 Cafeteria Trays x 15 pks	10/31/2019	S/L	10	4,688	469	1,172	469	1,641	3,047
MME	Latitude Laptop	10/31/2019	S/L	5	1,663	333	943	333	1,276	387
MME	Sales Tax-Regrigerator	10/31/2019	S/L	7	181	26	53	26	79	103
MME	LG32 LED TV w Pillow Speaker"	12/1/2019	S/L	5	544	109	272	109	381	163
MME	LG32 LED TV Pillow Spker x 2"	12/1/2019	S/L	5	1,072	214	535	214	749	323
MME	Installed Camera for Laundry	12/30/2019	S/L	7	1,148	164	385	164	549	598
MME	Conveyor Toaster	12/30/2019	S/L	5	2,522	504	1,134	504	1,638	884
MME	Cart, Beverage	12/30/2019	S/L	7	4,466	638	1,499	638	2,137	2,328
MME	Circulating Pump Potable Water	12/30/2019	S/L	10	744	74	272	74	346	398
MME	Capri Two-Way Lift Chair x 2	12/31/2019	S/L	10	1,059	106	265	106	371	688
MME	Mechanical Push Button Lockset	1/7/2020	S/L	5	621	124	352	124	476	146
MME	Platform Scale for Laundry	1/29/2020	S/L	5	882	176	381	176	557	324
MME	SmartBuy 800G3 Computer	1/29/2020	S/L	10	1,306	131	393	131	524	783
MME	Capri Two-Way Lift Chairs x 2	1/31/2020	S/L	7	1,059	151	355	151	506	553
MME	Dinex DX821061 Base Food Serve	2/1/2020	S/L	7	2,275	325	877	325	1,202	1,072

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	Tray Starter Station, Mobile	2/1/2020	S/L	10	4,991	499	1,248	499	1,747	3,244
MME	Aiphone Installation at Recept	3/25/2020	S/L	5	5,918	1,184	2,960	1,184	4,144	1,774
MME	COVID-Ipad Tablets x 2	3/31/2020	S/L	5	542	108	306	108	414	128
MME	Pump Kangaroo E Pump	4/1/2020	S/L	5	3,054	611	1,527	611	2,138	916

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	5 Liter Oxygen Concentrator	4/3/2020	S/L	5	609	122	346	122	468	141
MME	Desktop	4/10/2020	S/L	5	1,077	215	610	215	825	253
MME	Victory Electro Hand Sprayer	4/16/2020	S/L	7	1,072	153	413	153	566	506
MME	COVID-Lenovo Ideapad Laptop	4/30/2020	S/L	5	845	169	479	169	648	197
MME	5 LTR Concentrators Oxygen x 5	5/4/2020	S/L	5	2,919	584	1,655	584	2,239	681
MME	Pellet Ice Maker	5/26/2020	S/L	10	5,949	595	1,487	595	2,082	3,867
MME	Desktop OPTIPLEX3070 MLK I3 9-	6/15/2020	S/L	3	654	218	501	152	653	0
MME	32 Healthcare Television"	6/15/2020	S/L	5	509	102	255	102	357	152
MME	Desktop-OPTIPLEX 3070 MLK I3 9	7/3/2020	S/L	3	667	222	555	112	667	(0)
MME	32 Healthcare Television"	7/14/2020	S/L	5	509	102	255	102	357	152
MME	Desktop & Software-OPTIPLEX 30	7/22/2020	S/L	3	1,162	387	968	194	1,162	0
MME	Phone expansion module Install	7/31/2020	S/L	10	3,159	316	948	316	1,264	1,895
MME	Desktop OPTIPLEX 2070 MLK I3 9	8/1/2020	S/L	3	1,092	364	910	182	1,092	0
MME	LG 32 HDTV with Speaker Port"	9/30/2020	S/L	10	509	51	187	51	238	271
MME	Storage/Drying Cart x 2	9/30/2020	S/L	7	4,567	652	1,761	652	2,413	2,154
2021 Additions										
MME	Pump Kangaroo E Pump	11/30/2020	S/L	5	1,527	305	458	305	763	764
MME	Lift Patient Reliant	12/9/2020	S/L	10	1,721	172	258	172	430	1,291
MME	APC Smart-UPS 1500 LCD System	1/6/2021	S/L	5	1,130	226	339	226	565	565
MME	Color Printer Identification	1/15/2021	S/L	5	1,521	304	456	304	760	761
MME	SIGNA Pump & APM With LAL	2/9/2021	S/L	3	1,234	411	617	411	1,028	206
MME	Monitor, BP Spot 4400	3/31/2021	S/L	5	2,099	420	630	420	1,050	1,049
MME	Cradlepoint NetCloud License	4/1/2021	S/L	3	1,221	407	611	407	1,018	204
MME	Install Com2000 system	4/1/2021	S/L	5	1,366	273	410	273	683	683
MME	Capri Two-Way Lift Chair	5/1/2021	S/L	10	1,072	107	161	107	268	804
MME	Monitor, BP Spot 4400 w/NIBP	5/1/2021	S/L	3	2,113	704	1,056	704	1,760	353
MME	Dell Desktop Computer	5/14/2021	S/L	3	1,093	364	546	364	910	183
MME	Dell Desktop Computer	5/18/2021	S/L	3	1,093	364	546	364	910	183
MME	Monitor, BP Spot 4400 W/NIBP	5/18/2021	S/L	3	2,113	704	1,056	704	1,760	353
MME	Dell Desktop Computer	5/24/2021	S/L	3	1,129	376	564	376	940	189
MME	Dell Desktop Computer	5/24/2021	S/L	3	1,215	405	607	405	1,012	202
MME	Dell Desktop Computers x 4	5/24/2021	S/L	3	4,174	1,391	2,087	1,391	3,478	696
MME	Monitor, BP Spot 4400W/NIBP	6/9/2021	S/L	3	2,115	705	1,057	705	1,762	352
MME	ELOView Control Managed Device	6/28/2021	S/L	3	2,489	830	1,245	830	2,075	414
MME	MX105 Security License	7/9/2021	S/L	3	12,107	4,036	6,054	4,036	10,090	2,017
MME	Dell Desktop	7/16/2021	S/L	3	1,129	376	564	376	940	189
MME	Dell Desktop	7/16/2021	S/L	3	1,236	412	618	412	1,030	206
MME	Rech-In Refrigerator & Parts	8/17/2021	S/L	10	6,700	670	1,005	670	1,675	5,025
MME	LG 32 HDTV with Pro: Idio"	9/10/2021	S/L	5	1,149	230	345	230	575	574
MME	SIGNA Pumps x 2	9/30/2021	S/L	3	1,234	411	617	411	1,028	206
2022 Additions										
MME	Dell Desktops x 2	10/6/2021	S/L	3	2,372	791	791	791	1,582	790
MME	Life, Reliant 450 Power Low Ba	10/29/2021	S/L	10	2,207	221	221	221	442	1,765
MME	Dell Latitude Laptop	11/5/2021	S/L	3	1,266	422	422	422	844	422
MME	Desktop Face Recognition Temp	11/15/2021	S/L	3	1,295	432	432	432	864	431
MME	Dell Latitude Laptop	11/18/2021	S/L	3	1,710	570	570	570	1,140	570
MME	Convection Steamer, Contertop	1/6/2022	S/L	10	9,811	981	981	981	1,962	7,849
MME	LG 32 HDTV TV"	1/14/2022	S/L	5	1,149	230	230	230	460	689
MME	AC Voltage General Motor	1/17/2022	S/L	3	1,728	576	576	576	1,152	576
MME	Carpet Extactor & Vacuum	1/28/2022	S/L	8	5,658	707	707	707	1,414	4,244

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	Wheelchairs	2/2/2022	S/L	5	1,189	238	238	238	476	713
MME	Blood Pressure Monitor	3/8/2022	S/L	8	2,102	263	263	263	526	1,576
MME	Dell Optiplex Desktop	4/7/2022	S/L	3	1,312	437	437	437	874	438
MME	Dell Latitude Laptop	4/19/2022	S/L	3	1,732	577	577	577	1,154	578
MME	LG 32" HDTV With Pro Audio	4/21/2022	S/L	5	1,034	207	207	207	414	620
MME	Power Lift Recliner	5/11/2022	S/L	10	1,186	119	119	119	238	948
MME	Dell Latitude Laptop	5/13/2022	S/L	3	1,190	397	397	397	794	396
MME	Dell Optiplex Desktop	5/20/2022	S/L	3	1,326	442	442	442	884	442
MME	Dell Optiplex Desktop/Monitor	5/20/2022	S/L	3	1,326	442	442	442	884	442
MME	Dell Latitude Laptop	6/8/2022	S/L	3	1,193	398	398	398	796	397
MME	Dell Latitude Laptop	6/8/2022	S/L	3	1,192	397	397	397	794	398
MME	Floor Bed/ Assist Bar	6/15/2022	S/L	10	2,558	256	256	256	512	2,046
MME	Floor Bed/Assist Bar	6/15/2022	S/L	10	2,558	256	256	256	512	2,046
MME	BED FRAME	6/30/2022	S/L	10	1,212	121	121	121	242	970
MME	LG 32" Healthcare Pro HDTV	7/27/2022	S/L	5	1,040	208	208	208	416	624
MME	Dell Latitude Laptop	8/2/2022	S/L	3	1,190	397	397	397	794	396
MME	Signa Pressure Pump /Mattress	8/31/2022	S/L	5	1,482	296	296	296	592	890
MME	LG 32 HDTV WITH PRO"	9/1/2022	S/L	5	1,040	208	208	208	416	624
2023 Additions										
MME	ELo Series 4.0 Tablet	10/14/2022	S/L	3	1,170	-	-	390	390	780
MME	HP Chromebook	11/29/2022	S/L	3	1,647	-	-	503	503	1,144
MME	Signa APM System (electric bed)	11/30/2022	S/L	12	1,207	-	-	93	93	1,114
MME	Elara Power Lift Chair Recline	12/5/2022	S/L	10	1,375	-	-	115	115	1,260
MME	Signa Relief System Bed	12/22/2022	S/L	12	1,207	-	-	84	84	1,123
MME	Slate Touchless Device Temp	12/27/2022	S/L	5	5,030	-	-	838	838	4,192
MME	Dell Laptop/LG 24 QHD"	1/5/2023	S/L	3	1,490	-	-	373	373	1,117
MME	Signa Relief System Bed	1/6/2023	S/L	12	1,207	-	-	76	76	1,131
MME	Signa APM LAL (Bed)	1/9/2023	S/L	12	1,691	-	-	106	106	1,585
MME	Vacuum	1/17/2023	S/L	8	2,292	-	-	215	215	2,077
MME	Signa Relief APM Electric Bed	2/4/2023	S/L	12	1,691	-	-	94	94	1,597
MME	Commerical Blender	2/13/2023	S/L	10	1,716	-	-	115	115	1,601
MME	Dell Desktop & LG QHD Monitor	2/16/2023	S/L	3	1,663	-	-	369	369	1,294
MME	Dell OptiPlex Desktop	2/28/2023	S/L	3	1,082	-	-	241	241	841
MME	Dell Latitude Laptop	3/2/2023	S/L	5	1,196	-	-	139	139	1,057
MME	Dell Latitude Laptop	3/22/2023	S/L	5	1,201	-	-	140	140	1,061
MME	Signa Relief System Bed	4/7/2023	S/L	12	2,414	-	-	101	101	2,314
MME	Falcon 2800 Carpet Extractor	5/25/2023	S/L	8	9,390	-	-	489	489	8,900
MME	Dell Latitude Laptop	6/12/2023	S/L	5	1,239	-	-	83	83	1,157
MME	Signa Relief APM System (bed)	6/30/2023	S/L	12	1,207	-	-	34	34	1,173
MME	Induction Charger	6/30/2023	S/L	10	8,869	-	-	296	296	8,573
MME	Signa Relief System Bed	8/31/2023	S/L	12	1,207	-	-	17	17	1,190
MME	Dell OptiPlex Desktop/LG LED	9/19/2023	S/L	3	1,369	-	-	38	38	1,331
TOTAL MOVABLE EQUIPMENT					2,106,467	122,171	1,528,656	110,889	1,639,545	466,922
TOTAL ASSETS PER CR SCHEDULE					12,400,244	509,391	9,597,562	507,792	10,105,354	2,294,890
TOTAL ASSETS PER TRIAL BALANCE					4,232,168			181,238	3,403,396	828,772
LESS REALTY ASSETS					(8,168,076)				(6,701,958)	(1,466,118)
ROUNDING										
VARIANCE					0	509,391	9,597,562	326,554	-	0

Cambridge Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
	F/S vs C/R NBV - Page 31, Line B9				(0)					
	F/S vs C/R Depreciation - Page 36, Line F1				(326,554)					

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 9/30/2023	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 9/30/23			12,029,893	
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 9/30/2023				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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, LLC		2048-C		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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) Interest on Computer Loan / Admin Interest				\$ 4,666	4,666					
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 4,666	4,666					
14. Insurance										
a. Insurance on Property (buildings only)				\$ 16,110	16,110					
b. Insurance on Automobiles										
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)										
2. Fire and Extended Coverage										
3. Other (Specify) Liability / Crime Insurance				\$ 117,980	117,980					
14d. Total Insurance Expenditures (14a + b + c)				\$ 134,090	134,090					
15. Total All Expenditures (A-13 thru C-14)				\$ 19,552,121	22,967,147	(3,415,026)				

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 18,453,730	18,453,730			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,745,539)	(6,745,539)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,364,840	3,364,840			
b. Medicare Room and Board Contractual Allowance **	\$ (2,881,218)	(2,881,218)			
4. a. Private-Pay Residents and Other	\$ 7,448,657	7,448,657			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,835,426)	(1,835,426)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 487,466	487,466			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (517,582)	(517,582)			
c. Prescription Drugs - Non-Medicare	\$ 779,751	779,751			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (840,077)	(840,077)			
2. a. Medical Supplies - Medicare	\$ 3,013	3,013			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (787)	(787)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 492,387	492,387			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 158,957	158,957			
c. Physical Therapy - Non-Medicare	\$ 918,243	918,243			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (708,212)	(708,212)			
4. a. Speech Therapy - Medicare	\$ 159,429	159,429			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 153,063	153,063			
c. Speech Therapy - Non-Medicare	\$ 186,890	186,890			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (93,312)	(93,312)			
5. a. Occupational Therapy - Medicare	\$ 575,033	575,033			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 35,535	35,535			
c. Occupational Therapy - Non-Medicare	\$ 988,574	988,574			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (804,060)	(804,060)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,598,560	2,598,560			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 871,186	871,186			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 23,249,101	23,249,101			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 3,759	3,759			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 123,639	123,639			
V. Total Other Revenue (1 thru 8)	\$ 127,398	127,398			
VI. Total All Revenue (III+V)	\$ 23,376,499	23,376,499			

* 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)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Cambridge	\$ 929,820		
30 II 6a	Medicare A Nsng Comp Contra-Cambridge	1,510,677		
30 II 6a	Medicare Pt A IV Therapy-Cambridge	36,872		
30 II 6a	Medicare Pt A Lab-Cambridge	65,720		
30 II 6a	Medicare Pt A X-Cambridge	56,520		
30 II 6a	Medicare Pt B Prior Period-Cambridge	(1,049)		
Total Other Resident Revenue - Medicare		\$ 2,598,560	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Hospice Contra Other-Cambridge	\$ (42)		
30 II 6b	Hospice Lab-Cambridge	42		
30 II 6b	Medicaid Lab-Cambridge	3,861		
30 II 6b	Medicaid X-Cambridge	109		
30 II 6b	Private Lab-Cambridge	879		
30 II 6b	Private X-Cambridge	320		
30 II 6b	Comm Ins Lab-Cambridge	5,695		
30 II 6b	Comm Ins X-Cambridge	1,747		
30 II 6b	Mgd Medicare NTA Contra-Cambridge	267,471		
30 II 6b	Mgd Medicare Nsng Comp Contra-Cambridge	408,713		
30 II 6b	Mgd Medicare Ambulance-Cambridge	1,493		
30 II 6b	Mgd Medicare IV Therapy-Cambridge	80,581		
30 II 6b	Mgd Medicare Lab-Cambridge	76,737		
30 II 6b	Mgd Medicare X-Cambridge	55,978		
30 II 6b	Mgd Medicare Prior Period-Cambridge	(32,398)		
Total Other Resident Revenue		\$ 871,186	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,243,067	\$ 2,869		
30 IV 5	Interest on Late Payments Received	N/A	890		
Total Interest Income			\$ 3,759	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Rebate Revenue (Disallowed on Pg 16a)	\$ 23,843		
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	10		
30 IV 8	Donations Revenue	1,332		
30 IV 8	Medical Records Revenue (Disallowed on Pg 16a)	150		
30 IV 8	ERTC Revenue	784		
30 IV 8	Reversal of Prior Period Expenses (No CY Expense)	97,520		
Total Other Revenue		\$ 123,639	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,662,296
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,058,947
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,423,273
4. Inventories			\$	42,892
5. Prepaid Expenses			\$	144,679
a. _____				
b. _____				
c. _____				
d. See Schedule		144,679		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,332,087
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>2,125,700</u>		\$	361,849
	Accum. Depreciation <u>1,763,851</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>2,106,465</u>		\$	466,920
	Accum. Depreciation <u>1,639,545</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	3
Rounding		3		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	828,772

* 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 Workers Comp-Cambridge	\$ 32,702
31	A5	Prepaid Gen. Ins-Cambridge	38,935
31	A5	Prepaid Expense Other-Cambridge	43,188
31	A5	Prepaid Personal Property Taxes-Cambridge	4,115
31	A5	Prepaid Mgmt Assets-Cambridge	25,739
Total Prepaid Expenses			\$ 144,679

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

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

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

Page Ref	Line Ref	Description	
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	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	8,160,859
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	8,168,076		
	Accum. Depreciation	6,701,958	Net	\$ 1,466,118
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)			\$	1,466,118
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	22,019		
	Accum. Depreciation	22,019	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				

6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets (<i>itemize</i>)				
Security Deposits-Cambridge				15,269
\$ 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)			\$	9,642,246

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC		2048-C	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	775,435
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	10,289
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	10,289			
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	681,675
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	237,171
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>)				\$	970,858
Loans and Exchange-Cambridge		(3,251)	Accrued Expenses-Cambr	307,714	
Unclaimed ADP checks-Cambridge		6,047	Accrued Pension-Cambric	420,850	
Patients Fund-Cambridge		79,214	Accrued Worker's Comp-	151,179	
Sec Deposit Private Patient-Cambridg		9,105	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,675,428

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,675,428	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	5,627
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation LT	5,627			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	2,627,014
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	2,627,014				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	111,234
Due to HMS-Cambridge		100,960			
Due to Aging in Amer-Cambridge		10,274			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	2,743,875
C. Total All Liabilities (Lines A-13 + B-5)				\$	5,419,303

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	9/30/2023	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			\$	1,466,118
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			\$	1,466,118
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,020,919
6. Gain or Loss for Period			\$	735,906
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	2,756,825
C. Total Reserves and Net Worth			\$	4,222,943
D. Total Liabilities, Reserves, and Net Worth			\$	9,642,246

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,395,220
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	23,376,499
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	22,640,593
D. Net Income or Deficit			\$	735,906
E. Balance			\$	4,131,126
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27	\$22,967,147			
F/S vs C/R Depreciation	(326,554)			
Total Expenses Per FS	\$22,640,593			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		(1,374,301)		
F-3. Total Additions			\$	(1,374,301)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,756,825

I. Preparer's/Reviewer's Certification

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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 02/14/2024		
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 Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@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, 2023, 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 14, 2024

Annual Report of Long-Term Care Facility Cost Year 2023 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 22b 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 15b 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 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 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 (ensure that the Movable Equipment Category is select for all 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 the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101000-0103-00-000-0	Cash - Operating-Cambridge	(9,105.00)			(9,105.00)	(9,105.00)
101005-0103-00-000-0	Cash Operating-Cambridge	249,283.00			249,283.00	100.00
101200-0103-00-000-0	Cash - Operating 2-Cambridge	80,325.00			80,325.00	1,101,155.00
103200-0103-00-000-0	Cash - Payroll 2-Cambridge	8,047.00			8,047.00	9,834.00
104000-0103-00-000-0	Cash - Savings-Cambridge	0.00			0.00	984,729.00
104010-0103-00-000-0	Cash - Savings 1-Cambridge	1,243,067.00			1,243,067.00	0.00
105000-0103-00-000-0	Cash - Savings Patients-Cambridge	79,214.00			79,214.00	113,310.00
106000-0103-00-000-0	Petty Cash-Cambridge	1,500.00			1,500.00	1,500.00
106100-0103-00-000-0	Petty Cash - Resident Funds-Cambridge	800.00			800.00	800.00
107000-0103-00-000-0	Resident Refunds-Cambridge	60.00			60.00	15,189.00
108500-0103-00-000-0	Cash - Private Patient-Cambridge	9,105.00			9,105.00	9,105.00
110000-0103-00-000-0	Accounts Receivable-Cambridge	215,122.00			215,122.00	227,157.00
111000-0103-00-000-0	A/R Private-Cambridge	318,127.00			318,127.00	568,490.00
111200-0103-00-000-0	A/R Comm Ins-Cambridge	28,579.00			28,579.00	2,960.00
111300-0103-00-000-0	AR Hospice-Cambridge	246,284.00			246,284.00	299,470.00
111400-0103-00-000-0	A/R Mgd Medicare-Cambridge	408,083.00			408,083.00	450,231.00
112000-0103-00-000-0	A/R Medicare Pt A-Cambridge	446,414.00			446,414.00	360,802.00
112500-0103-00-000-0	A/R Medicare Pt B-Cambridge	7,225.00			7,225.00	3,620.00
113000-0103-00-000-0	A/R Medicaid-Cambridge	1,688,666.00			1,688,666.00	1,498,849.00
114000-0103-00-000-0	A/R Patient Ptcipation-Cambridge	286,101.00			286,101.00	28,591.00
116100-0103-00-000-0	Medicare Colns Bad Debt-Cambridge	12,065.00			12,065.00	18,017.00
116200-0103-00-000-0	Allowance for Doubtful Accounts-Cambridge	(597,719.00)			(597,719.00)	(366,627.00)
121400-0103-00-000-0	Prepaid Workers Comp-Cambridge	32,702.00			32,702.00	34,235.00
122200-0103-00-000-0	Prepaid Gen. Ins-Cambridge	38,935.00			38,935.00	30,874.00
129000-0103-00-000-0	Prepaid Expense Other-Cambridge	43,188.00			43,188.00	41,974.00
129110-0103-00-000-0	Prepaid Personal Property Taxes-Cambridge	4,115.00			4,115.00	4,159.00
129300-0103-00-000-0	Prepaid Mgmt Assets-Cambridge	25,739.00			25,739.00	18,258.00
129900-0103-00-000-0	CT PET Deferred Tax-Cambridge	0.00			0.00	27,355.00
130000-0103-00-000-0	Inventory-Cambridge	42,892.00			42,892.00	45,181.00
141400-0103-00-000-0	Due from Realty-Cambridge	12,839.00			12,839.00	604,913.00
141600-0103-00-000-0	Due from Related-Cambridge	2,410,434.00			2,410,434.00	1,764,377.00
141900-0103-00-000-0	CT PET Tax Receivable-Cambrdg- - -	0.00			0.00	(18,244.00)
145000-0103-00-000-0	Security Deposits-Cambridge	15,269.00			15,269.00	15,269.00
154000-0103-00-000-0	Lease hold Improvements-Cambridge	2,075,325.00			2,128,336.00	2,033,823.00
156000-0103-00-000-0	Major Movable Equip-Cambridge	2,156,843.00			2,103,832.00	2,051,271.00
158000-0103-00-000-0	Organizational Costs-Cambridge	22,019.00			22,019.00	22,019.00
164000-0103-00-000-0	Accum Depr LHI-Cambridge	(1,753,249.00)			(1,753,249.00)	(1,693,502.00)
166000-0103-00-000-0	Accum Depr MME-Cambridge	(1,650,147.00)			(1,650,147.00)	(1,528,656.00)
168000-0103-00-000-0	Accum Amort Organaz Costs-Cambridge	(22,019.00)			(22,019.00)	(22,019.00)
210000-0103-00-000-0	Accounts Payable-Cambridge	(775,435.00)			(775,435.00)	(764,866.00)
211401-0103-00-000-0	Equipment Obligation ST 1-Cambridge	(10,289.00)			(10,289.00)	(10,289.00)
211411-0103-00-000-0	Equipment Obligation LT 1-Cambridge	(5,627.00)			(5,627.00)	(15,916.00)
220000-0103-00-000-0	Loans and Exchange-Cambridge	3,251.00			3,251.00	(5,790.00)
220200-0103-00-000-0	Unclaimed ADP checks-Cambridge	(6,047.00)			(6,047.00)	(5,871.00)
221400-0103-00-000-0	Due to Realty-Cambridge	(2,255,567.00)			(2,255,567.00)	(2,837,196.00)
221800-0103-00-000-0	Due to HMS-Cambridge	(100,960.00)			(100,960.00)	0.00
226200-0103-00-000-0	Patients Fund-Cambridge	(79,214.00)			(79,214.00)	(113,310.00)
226300-0103-00-000-0	Patient Recreation Fund-Cambridge	0.00			0.00	(1,332.00)
227000-0103-00-000-0	Sec Deposit Private Patient-Cambridge	(9,105.00)			(9,105.00)	(9,105.00)
250000-0103-00-000-0	Accrued Expenses-Cambridge	(307,714.00)			(307,714.00)	(266,606.00)
250020-0103-00-000-0	Accrued Pension-Cambridge	(420,850.00)			(420,850.00)	(307,934.00)
250030-0103-00-000-0	Accrued Worker's Comp-Cambridge	(151,179.00)			(151,179.00)	(110,794.00)
250100-0103-00-000-0	Accrued Payroll-Cambridge	(681,675.00)			(681,675.00)	(573,381.00)
254900-0103-00-000-0	CT PET Tax Accrued Expense-Cambridge	(237,171.00)			(237,171.00)	0.00
271000-0103-00-000-0	Due to Aging in Amer-Cambridge	(10,274.00)			(10,274.00)	0.00
271500-0103-00-000-0	Due to Related-Cambridge	(371,447.00)			(371,447.00)	(332,214.00)
280000-0103-00-000-0	Capital-Cambridge	(2,108,381.00)			(2,108,381.00)	(2,108,381.00)
286000-0103-00-000-0	Ptner Drawings-Cambridge	4,286,363.00			4,286,363.00	0.00
295000-0103-00-000-0	Retained Earnings-Cambridge	(4,198,901.00)			(4,198,901.00)	(211,577.00)
303005-0103-00-000-0	Hospice Contra Other-Cambridge	42.00			42.00	318.00
303100-0103-00-000-0	Hospice Revenue-Cambridge	(1,147,185.00)			(1,147,185.00)	(1,432,600.00)
303700-0103-00-000-0	Hospice C/A-Cambridge	411,253.00			411,253.00	567,963.00
304100-0103-00-000-0	Hospice Pharmacy-Cambridge	(6,368.00)			(6,368.00)	(879.00)
304105-0103-00-000-0	Hospice Pharmacy Contra-Cambridge	6,368.00			6,368.00	879.00
304300-0103-00-000-0	Hospice PT-Cambridge	(216.00)			(216.00)	(464.00)
304305-0103-00-000-0	Hospice PT Contra-Cambridge	108.00			108.00	7.00
304400-0103-00-000-0	Hospice ST-Cambridge	(365.00)			(365.00)	(1,209.00)
304405-0103-00-000-0	Hospice ST Contra-Cambridge	182.00			182.00	372.00
304600-0103-00-000-0	Hospice Lab-Cambridge	(42.00)			(42.00)	(318.00)

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
304800-0103-00-000-0	Hospice OT-Cambridge	(752.00)			(752.00)	(385.00)
304805-0103-00-000-0	Hospice OT Contra-Cambridge	264.00			264.00	25.00
311000-0103-00-000-0	Medicaid Room & Board-Cambridge	(18,453,730.00)			(18,453,730.00)	(17,322,115.00)
311005-0103-00-000-0	Medicaid Room & Board Contra-Cambridge	6,741,569.00			6,741,569.00	6,841,351.00
313005-0103-00-000-0	Medicaid Contra Other-Cambridge	3,970.00			3,970.00	6,534.00
314100-0103-00-000-0	Medicaid Pharmacy-Cambridge	(88,525.00)			(88,525.00)	(55,704.00)
314105-0103-00-000-0	Medicaid Pharmacy Contra-Cambridge	88,159.00			88,159.00	55,702.00
314300-0103-00-000-0	Medicaid PT-Cambridge	(53,345.00)			(53,345.00)	(54,230.00)
314305-0103-00-000-0	Medicaid PT Contra-Cambridge	53,345.00			53,345.00	54,230.00
314400-0103-00-000-0	Medicaid ST-Cambridge	(15,305.00)			(15,305.00)	(30,189.00)
314405-0103-00-000-0	Medicaid ST Contra-Cambridge	15,305.00			15,305.00	30,189.00
314500-0103-00-000-0	Medicaid IV Therapy-Cambridge	367.00			367.00	1.00
314600-0103-00-000-0	Medicaid Lab-Cambridge	(3,861.00)			(3,861.00)	(5,730.00)
314800-0103-00-000-0	Medicaid OT-Cambridge	(53,776.00)			(53,776.00)	(56,005.00)
314805-0103-00-000-0	Medicaid OT Contra-Cambridge	53,776.00			53,776.00	56,005.00
315000-0103-00-000-0	Medicaid X-Cambridge	(109.00)			(109.00)	(804.00)
321000-0103-00-000-0	Medicare Pt A Room & Board-Cambridge	(3,364,840.00)			(3,364,840.00)	(3,129,250.00)
321005-0103-00-000-0	Medicare Pt A R and B Contra-Cambridge	2,687,871.00			2,687,871.00	2,497,808.00
321006-0103-00-000-0	Medicare A PT Contra-Cambridge	(627,894.00)			(627,894.00)	(590,213.00)
321007-0103-00-000-0	Medicare A OT Contra-Cambridge	(586,453.00)			(586,453.00)	(552,032.00)
321008-0103-00-000-0	Medicare A ST Contra-Cambridge	(303,739.00)			(303,739.00)	(289,412.00)
321009-0103-00-000-0	Medicare A NTA Contra-Cambridge	(929,820.00)			(929,820.00)	(834,531.00)
321010-0103-00-000-0	Medicare A Nsng Comp Contra-Cambridge	(1,510,677.00)			(1,510,677.00)	(1,290,610.00)
323005-0103-00-000-0	Medicare Pt A Contra Other-Cambridge	122,466.00			122,466.00	108,602.00
324000-0103-00-000-0	Medicare Pt A Ambulance-Cambridge	(226.00)			(226.00)	(294.00)
324100-0103-00-000-0	Medicare Pt A Pharmacy-Cambridge	(480,711.00)			(480,711.00)	(401,916.00)
324105-0103-00-000-0	Medicare Pt A Pharmacy Contra-Cambridge	517,582.00			517,582.00	465,613.00
324200-0103-00-000-0	MCR Pt A Chargeable Med Supp-Cambridge	(710.00)			(710.00)	0.00
324205-0103-00-000-0	MCR Pt A Charge Med Supp Contra-Cambridge	710.00			710.00	0.00
324300-0103-00-000-0	Medicare Pt A PT-Cambridge	(436,510.00)			(436,510.00)	(360,738.00)
324305-0103-00-000-0	Medicare Pt A PT Contra-Cambridge	436,510.00			436,510.00	360,738.00
324400-0103-00-000-0	Medicare Pt A ST-Cambridge	(141,880.00)			(141,880.00)	(117,396.00)
324405-0103-00-000-0	Medicare Pt A ST Contra-Cambridge	141,880.00			141,880.00	117,396.00
324500-0103-00-000-0	Medicare Pt A IV Therapy-Cambridge	(36,872.00)			(36,872.00)	(63,697.00)
324600-0103-00-000-0	Medicare Pt A Lab-Cambridge	(65,720.00)			(65,720.00)	(65,154.00)
324800-0103-00-000-0	Medicare Pt A OT-Cambridge	(517,540.00)			(517,540.00)	(398,226.00)
324805-0103-00-000-0	Medicare Pt A OT Contra-Cambridge	517,540.00			517,540.00	398,226.00
325000-0103-00-000-0	Medicare Pt A X-Cambridge	(56,520.00)			(56,520.00)	(43,154.00)
328000-0103-00-000-0	Medicare Pt A Sequestration-Cambridge	82,946.00			82,946.00	31,679.00
329000-0103-00-000-0	Medicare Pt A Settlement-Cambridge	(12,065.00)			(12,065.00)	(18,017.00)
334300-0103-00-000-0	Medicare Pt B PT-Cambridge	(55,877.00)			(55,877.00)	(30,855.00)
334305-0103-00-000-0	Medicare Pt B PT Contra-Cambridge	32,427.00			32,427.00	9,219.00
334400-0103-00-000-0	Medicare Pt B ST-Cambridge	(17,549.00)			(17,549.00)	(28,650.00)
334405-0103-00-000-0	Medicare Pt B ST Contra-Cambridge	8,796.00			8,796.00	5,622.00
334800-0103-00-000-0	Medicare Pt B OT-Cambridge	(57,493.00)			(57,493.00)	(35,545.00)
334805-0103-00-000-0	Medicare Pt B OT Contra-Cambridge	33,378.00			33,378.00	11,561.00
335700-0103-00-000-0	Medicare Pt B Flu/Pneumonia-Cambridge	(6,755.00)			(6,755.00)	(986.00)
337300-0103-00-000-0	Mgd Medicare Pt B PT-Cambridge	(4,117.00)			(4,117.00)	(182.00)
337305-0103-00-000-0	Mgd Medicare Pt B PT Contra-Cambridge	2,207.00			2,207.00	1,841.00
337800-0103-00-000-0	Mgd Medicare Pt B OT-Cambridge	(1,201.00)			(1,201.00)	(375.00)
337805-0103-00-000-0	Mgd Medicare Pt B OT Contra-Cambridge	605.00			605.00	598.00
338000-0103-00-000-0	Medicare Pt B Prior Period-Cambridge	1,049.00			1,049.00	385.00
341000-0103-00-000-0	Private Room & Board-Cambridge	(1,940,560.00)			(1,940,560.00)	(1,959,785.00)
341005-0103-00-000-0	Private Room & Board Contra-Cambridge	(16,858.00)			(16,858.00)	81,701.00
344100-0103-00-000-0	Private Pharmacy-Cambridge	(272.00)			(272.00)	(120.00)
344105-0103-00-000-0	Private Pharmacy Contra-Cambridge	1,366.00			1,366.00	110.00
344300-0103-00-000-0	Private PT-Cambridge	164.00			164.00	(1,262.00)
344600-0103-00-000-0	Private Lab-Cambridge	(879.00)			(879.00)	(72.00)
344800-0103-00-000-0	Private OT-Cambridge	147.00			147.00	(1,346.00)
345000-0103-00-000-0	Private X-Cambridge	(320.00)			(320.00)	0.00
345700-0103-00-000-0	Private Flu/Pneumonia-Cambridge	0.00			0.00	(95.00)
351000-0103-00-000-0	Comm Ins Room & Board-Cambridge	(283,840.00)			(283,840.00)	(315,255.00)
351005-0103-00-000-0	Comm Ins Room & Board Contra-Cambridge	10,339.00			10,339.00	35,274.00
353005-0103-00-000-0	Comm Ins Contra Other-Cambridge	7,443.00			7,443.00	11,032.00
354100-0103-00-000-0	Comm Ins Pharmacy-Cambridge	(38,575.00)			(38,575.00)	(64,536.00)
354105-0103-00-000-0	Comm Ins Pharmacy Contra-Cambridge	75,068.00			75,068.00	75,956.00
354300-0103-00-000-0	Comm Ins PT-Cambridge	(48,230.00)			(48,230.00)	(36,634.00)
354305-0103-00-000-0	Comm Ins PT Contra-Cambridge	48,230.00			48,230.00	35,339.00
354400-0103-00-000-0	Comm Ins ST-Cambridge	(6,134.00)			(6,134.00)	(8,897.00)
354405-0103-00-000-0	Comm Ins ST Contra-Cambridge	6,134.00			6,134.00	8,897.00
354500-0103-00-000-0	Comm Ins IV Therapy-Cambridge	(36,493.00)			(36,493.00)	(15,701.00)
354600-0103-00-000-0	Comm Ins Lab-Cambridge	(5,695.00)			(5,695.00)	(8,434.00)
354800-0103-00-000-0	Comm Ins OT-Cambridge	(51,323.00)			(51,323.00)	(38,330.00)
354805-0103-00-000-0	Comm Ins OT Contra-Cambridge	51,323.00			51,323.00	37,166.00
355000-0103-00-000-0	Comm Ins X-Cambridge	(1,747.00)			(1,747.00)	(2,598.00)

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
371000-0103-00-000-0	Mgd Medicare Room and Board-Cambridge	(3,811,130.00)			(3,811,130.00)	(2,957,210.00)
371005-0103-00-000-0	Mgd Medicare Room & Board Contra-Cambridge	1,287,041.00			1,287,041.00	1,062,061.00
371006-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	(181,862.00)			(181,862.00)	(139,311.00)
371007-0103-00-000-0	Mgd Medicare OT Contra-Cambridge	(170,634.00)			(170,634.00)	(130,001.00)
371008-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	(80,250.00)			(80,250.00)	(42,694.00)
371009-0103-00-000-0	Mgd Medicare NTA Contra-Cambridge	(267,471.00)			(267,471.00)	(185,159.00)
371010-0103-00-000-0	Mgd Medicare Nsnsg Comp Contra-Cambridge	(408,713.00)			(408,713.00)	(265,919.00)
373005-0103-00-000-0	Mgd Medicare Contra Other-Cambridge	136,208.00			136,208.00	100,160.00
374000-0103-00-000-0	Mgd Medicare Ambulance-Cambridge	(1,493.00)			(1,493.00)	0.00
374100-0103-00-000-0	Mgd Medicare Pharmacy-Cambridge	(607,347.00)			(607,347.00)	(414,837.00)
374105-0103-00-000-0	Mgd Medicare Pharmacy Contra-Cambridge	675,484.00			675,484.00	459,623.00
374200-0103-00-000-0	Mgd Medicare Chargeable Medical Supplies-Cambridge	(77.00)			(77.00)	0.00
374205-0103-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Cambridge	77.00			77.00	0.00
374300-0103-00-000-0	Mgd Medicare PT-Cambridge	(737,811.00)			(737,811.00)	(356,913.00)
374305-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	737,803.00			737,803.00	356,919.00
374400-0103-00-000-0	Mgd Medicare ST-Cambridge	(129,334.00)			(129,334.00)	(63,073.00)
374405-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	129,334.00			129,334.00	63,073.00
374500-0103-00-000-0	Mgd Medicare IV Therapy-Cambridge	(80,581.00)			(80,581.00)	(46,318.00)
374600-0103-00-000-0	Mgd Medicare Lab-Cambridge	(76,737.00)			(76,737.00)	(55,997.00)
374800-0103-00-000-0	Mgd Medicare OT-Cambridge	(834,120.00)			(834,120.00)	(385,866.00)
374805-0103-00-000-0	Mgd Medicare OT Contra-Cambridge	834,120.00			834,120.00	385,866.00
374900-0103-00-000-0	Mgd Medicare Specialty Beds-Cambridge	(2,000.00)			(2,000.00)	0.00
375000-0103-00-000-0	Mgd Medicare X-Cambridge	(55,978.00)			(55,978.00)	(44,163.00)
375700-0103-00-000-0	Mgd Medicare Flu/Pneumonia-Cambridge	(8,906.00)			(8,906.00)	(1,555.00)
378000-0103-00-000-0	Mgd Medicare Prior Period-Cambridge	32,398.00			32,398.00	7,560.00
378100-0103-00-000-0	Medicare Mgd Care Pt B PT-Cambridge	(70,527.00)			(70,527.00)	(28,441.00)
378105-0103-00-000-0	Medicare Mgd Pt B PT Contra-Cambridge	44,220.00			44,220.00	12,494.00
378120-0103-00-000-0	Medicare Mgd Care Pt B ST-Cambridge	(35,752.00)			(35,752.00)	(23,296.00)
378125-0103-00-000-0	Medicare Mgd Pt B STContra-Cambridge	22,607.00			22,607.00	12,981.00
378130-0103-00-000-0	Medicare Mgd Care Pt B OT-Cambridge	(48,154.00)			(48,154.00)	(39,430.00)
378135-0103-00-000-0	Medicare Mgd Pt B OT Contra-Cambridge	35,211.00			35,211.00	25,142.00
381000-0103-00-000-0	Mgd Medicaid Room & Board-Cambridge	0.00			0.00	(1,665.00)
381005-0103-00-000-0	Mgd Medicaid Room & Board Contra-Cambridge	0.00			0.00	746.00
389010-0103-00-000-0	Patient Revenue Capitation -Cambridge	(265,942.00)			(265,942.00)	(192,695.00)
390900-0103-00-000-0	Cafe Income-Cambridge	0.00			0.00	(2,915.00)
391100-0103-00-000-0	Interest Income-Cambridge	(3,759.00)			(3,759.00)	(1,356.00)
391500-0103-00-000-0	Misc. Other Income-Cambridge	(25,186.00)			(25,186.00)	(92,260.00)
391600-0103-00-000-0	Transcription Income-Cambridge	(150.00)			(150.00)	(480.00)
391700-0103-00-000-0	Employee Retention Tax Credit Revenue-Cambridge	(783.00)			(783.00)	0.00
391900-0103-00-000-0	Long- Term CT PET Tax Income-Cambrdg- - -	27,477.00			27,477.00	(7,503.00)
400000-0103-01-073-0	Salary-Cambrdg-Operator-Owner-	39,889.00			39,889.00	16,721.00
400000-0103-03-007-0	Salary-Cambrdg-Administration-Administrative Ass-	114,548.00			114,548.00	116,727.00
400000-0103-03-009-0	Salary-Cambrdg-Administration-Administrator-	184,394.00			184,394.00	166,198.00
400000-0103-03-017-0	Salary-Cambrdg-Administration-Assst Administrator-	0.00			0.00	45,265.00
400000-0103-03-133-0	Salary-Cambrdg-Administration-Coordinator-	12,420.00			12,420.00	0.00
400000-0103-04-007-0	Salary-Cambrdg-Fiscal Operations-Administrative -	133,839.00			133,839.00	107,777.00
400000-0103-05-065-0	Salary-Cambrdg-Medical Records-Medical Records-	72,443.00			72,443.00	0.00
400000-0103-06-038-0	Salary-Cambrdg-Social service-Dir-	0.00			0.00	270.00
400000-0103-06-096-0	Salary-Cambrdg-Social service-Social Worker-	218,373.00			218,373.00	212,434.00
400000-0103-07-038-0	Salary-Cambrdg-Rec Therapy-Dir-	67,398.00			67,398.00	64,527.00
400000-0103-07-086-0	Salary-Cambrdg-Rec Therapy-Rec Therapist-	82,062.00			82,062.00	80,739.00
400000-0103-08-058-0	Salary-Cambrdg-Maintenance-Maintenance Worker-	54,478.00			54,478.00	50,701.00
400000-0103-08-101-0	Salary-Cambrdg-Maintenance-Supervisor-	87,060.00			87,060.00	83,446.00
400000-0103-09-048-0	Salary-Cambrdg-Housekeeping-Housekeeper-	467,064.00			467,064.00	452,945.00
400000-0103-09-101-0	Salary-Cambrdg-Housekeeping-Supervisor-	72,827.00			72,827.00	72,860.00
400000-0103-10-051-0	Salary-Cambrdg-Laundry-Laundry Aide-	172,986.00			172,986.00	128,133.00
400000-0103-11-011-0	Salary-Cambrdg-Admissions-Admissions Coordinator-	2,986.00			2,986.00	0.00
400000-0103-11-038-0	Salary-Cambrdg-Admissions-Dir-	202,383.00			202,383.00	177,326.00
400000-0103-13-013-0	Salary-Cambrdg-Dietary-Aide-	359,286.00			359,286.00	316,739.00
400000-0103-13-031-0	Salary-Cambrdg-Dietary-Cook-	197,569.00			197,569.00	165,216.00
400000-0103-13-035-0	Salary-Cambrdg-Dietary-Dietician-	72,602.00			72,602.00	69,429.00
400000-0103-13-101-0	Salary-Cambrdg-Dietary-Supervisor-	80,307.00			80,307.00	111,077.00
400000-0103-14-012-0	Salary-Cambrdg-Nursing Admin-ADNS-	119,784.00			119,784.00	74,715.00
400000-0103-14-028-0	Salary-Cambrdg-Nursing Admin-Clerical-	131,732.00			131,732.00	102,667.00
400000-0103-14-044-0	Salary-Cambrdg-Nursing Admin-DNS-	159,505.00			159,505.00	122,792.00
400000-0103-14-052-0	Salary-Cambrdg-Nursing Admin-LPN-	29,479.00			29,479.00	112,164.00
400000-0103-15-021-0	Salary-Cambrdg-Nursing-CNA-	3,157,012.00			3,157,012.00	2,954,785.00
400000-0103-15-052-0	Salary-Cambrdg-Nursing-LPN-	1,839,468.00			1,839,468.00	1,588,526.00
400000-0103-15-092-0	Salary-Cambrdg-Nursing-RN-	1,288,987.00			914,254.00	696,028.00
				(374,733.00)		
				(374,733.00)		
			RJE - 1			
400000-0103-18-029-0	Salary-Cambrdg-Marketing-Community Relations-	88,448.00			88,448.00	84,279.00
400000-0103-21-040-0	Salary-Cambrdg-Human Resources-Dir of Human Reso-	112,628.00			112,628.00	68,174.00
400000-0103-24-157-0	Salary-Cambrdg-Respiratory- -	27,322.00			27,322.00	6,914.00
400050-0103-03-007-0	Salary - PTO-Cambrdg-Administration-Administrati-	1,067.00			1,067.00	127.00
400050-0103-04-007-0	Salary - PTO-Cambrdg-Fiscal Operations-Administr-	(1,036.00)			(1,036.00)	2,108.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
400050-0103-05-065-0	Salary - PTO-Cambrdg-Medical Records-Medical Rec-	1,193.00			1,193.00	0.00
400050-0103-06-038-0	Salary - PTO-Cambrdg-Social service-Dir-	6,563.00			6,563.00	6,783.00
400050-0103-06-096-0	Salary - PTO-Cambrdg-Social service-Social Worke-	1,192.00			1,192.00	(2,262.00)
400050-0103-07-038-0	Salary - PTO-Cambrdg-Rec Therapy-Dir-	1,980.00			1,980.00	2,787.00
400050-0103-07-086-0	Salary - PTO-Cambrdg-Rec Therapy-Rec Therapist-	1,044.00			1,044.00	(633.00)
400050-0103-08-058-0	Salary - PTO-Cambrdg-Maintenance-Maintenance Wor-	408.00			408.00	2,025.00
400050-0103-08-101-0	Salary - PTO-Cambrdg-Maintenance-Supervisor-	(1,364.00)			(1,364.00)	1,402.00
400050-0103-09-048-0	Salary - PTO-Cambrdg-Housekeeping-Housekeeper-	2,336.00			2,336.00	4,835.00
400050-0103-09-101-0	Salary - PTO-Cambrdg-Housekeeping-Supervisor-	(10,308.00)			(10,308.00)	(9.00)
400050-0103-10-051-0	Salary - PTO-Cambrdg-Laundry-Laundry Aide-	2,135.00			2,135.00	4,482.00
400050-0103-11-038-0	Salary - PTO-Cambrdg-Admissions-Dir-	5,374.00			5,374.00	6,850.00
400050-0103-13-013-0	Salary - PTO-Cambrdg-Dietary-Aide-	6,983.00			6,983.00	(341.00)
400050-0103-13-031-0	Salary - PTO-Cambrdg-Dietary-Cook-	3,571.00			3,571.00	(5,289.00)
400050-0103-13-035-0	Salary - PTO-Cambrdg-Dietary-Dietician-	(381.00)			(381.00)	945.00
400050-0103-13-101-0	Salary - PTO-Cambrdg-Dietary-Supervisor-	(783.00)			(783.00)	978.00
400050-0103-14-012-0	Salary - PTO-Cambrdg-Nursing Admin-ADNS-	936.00			936.00	2,348.00
400050-0103-14-028-0	Salary - PTO-Cambrdg-Nursing Admin-Clerical-	1,995.00			1,995.00	752.00
400050-0103-14-044-0	Salary - PTO-Cambrdg-Nursing Admin-DNS-	3,528.00			3,528.00	10,439.00
400050-0103-14-052-0	Salary - PTO-Cambrdg-Nursing Admin-LPN-	0.00			0.00	(10,324.00)
400050-0103-15-021-0	Salary - PTO-Cambrdg-Nursing-CNA-	17,321.00			17,321.00	6,173.00
400050-0103-15-052-0	Salary - PTO-Cambrdg-Nursing-LPN-	11,521.00			11,521.00	18,296.00
400050-0103-15-092-0	Salary - PTO-Cambrdg-Nursing-RN-	8,488.00			8,488.00	10,322.00
400050-0103-18-029-0	Salary - PTO-Cambrdg-Marketing-Community Relatio-	1,693.00			1,693.00	3,641.00
400050-0103-21-040-0	Salary - PTO-Cambrdg-Human Resources-Dir of Huma-	3,611.00			3,611.00	(213.00)
400050-0103-24-037-0	Salary - PTO-Cambrdg-Respiratory-Dir Respiratory-	(114.00)			(114.00)	114.00
401000-0103-29-000-0	FICA-Cambrdg-Emp Benefits- -	727,801.00			727,801.00	651,882.00
401100-0103-29-000-0	FUI-Cambrdg-Emp Benefits- -	14,408.00			14,408.00	9,105.00
401200-0103-29-000-0	SUI-Cambrdg-Emp Benefits- -	61,972.00			61,972.00	66,417.00
401300-0103-29-000-0	Health Ins-Cambrdg-Emp Benefits- -	1,348,302.00			1,348,302.00	869,146.00
401400-0103-29-000-0	Workers Compensation-Cambrdg-Emp Benefits- -	434,342.00			434,342.00	456,603.00
401450-0103-29-000-0	Workers Comp Retro Exp-Cambrdg-Emp Benefits- -	0.00			0.00	32,203.00
401700-0103-29-000-0	Pension-Cambrdg-Emp Benefits- -	593,824.00			593,824.00	307,934.00
402000-0103-03-000-0	Holiday Expense-Cambridge-Administration	0.00			0.00	209.00
410000-0103-03-000-0	Supplies-Cambridge-Administration	1,034.00			1,034.00	196.00
410000-0103-04-000-0	Supplies-Cambridge-Fiscal Operations	38,156.00			38,156.00	29,021.00
410000-0103-07-000-0	Supplies-Cambridge-Rec Therapy	8,872.00			8,872.00	7,483.00
410000-0103-08-000-0	Supplies-Cambridge-Maintenance	29,267.00			29,267.00	33,249.00
410000-0103-09-000-0	Supplies-Cambridge-Housekeeping	49,411.00			49,411.00	41,865.00
410000-0103-10-000-0	Supplies-Cambridge-Laundry	33,422.00			33,422.00	24,435.00
410000-0103-13-000-0	Supplies-Cambridge-Dietary	68,122.00			68,122.00	44,409.00
410000-0103-15-000-0	Supplies-Cambridge-Nursing	170,140.00			170,140.00	138,699.00
410000-0103-18-000-0	Supplies-Cambridge-Marketing	12,995.00			12,995.00	13,485.00
410019-0103-09-000-0	Supplies COVID-Cambridge-Housekeeping	1,330.00			1,330.00	2,542.00
410019-0103-13-000-0	Supplies COVID-Cambridge-Dietary	1,581.00			1,581.00	966.00
410019-0103-15-000-0	Supplies COVID-Cambridge-Nursing	53,512.00			53,512.00	66,717.00
411010-0103-22-000-0	Flu Vaccine-Cambrdg-Medical Services- -	15,007.00			15,007.00	5,125.00
411200-0103-23-000-0	Drugs Medicare Pt A-Cambridge-Rehab Tpy and Ancll	690,582.00			690,582.00	540,822.00
411700-0103-22-000-0	House Drugs (OTC)-Cambrdg-Medical Services- -	24,775.00			24,775.00	24,577.00
412000-0103-13-000-0	Food-Cambridge-Dietary	567,510.00			567,510.00	469,170.00
412000-0103-38-000-0	Food-Cambrdg-Cafe	13,293.00			13,293.00	7,412.00
412100-0103-13-000-0	Food Supplements-Cambridge-Dietary	40,529.00			40,529.00	35,844.00
413001-0103-23-000-0	Oxygen Non Billable-Cambridge-Rehab Tpy and Ancllr	7,987.00			7,987.00	8,753.00
413500-0103-23-000-0	IV Thy Supplies-Cambridge-Rehab Tpy and Ancllry	18,622.00			18,622.00	12,994.00
414000-0103-10-000-0	Diapers-Cambridge-Laundry	58,667.00			58,667.00	60,000.00
414100-0103-10-000-0	Linen-Cambridge-Laundry	15,506.00			15,506.00	12,888.00
420000-0103-03-000-0	Minor Equip-Cambridge-Administration	0.00			0.00	760.00
420000-0103-04-000-0	Minor Equip-Cambridge-Fiscal Operations	2,140.00			2,140.00	0.00
420000-0103-07-000-0	Minor Equip-Cambridge-Rec Therapy	2,110.00			2,110.00	0.00
420000-0103-08-000-0	Minor Equip-Cambridge-Maintenance	250.00			250.00	83.00
420000-0103-15-000-0	Minor Equip-Cambridge-Nursing	5,128.00			5,128.00	8,507.00
431000-0103-03-000-0	Consulting Fees-Cambridge-Administration	14,782.00			14,782.00	6,299.00
431000-0103-04-000-0	Consulting Fees-Cambridge-Fiscal Operations	5,510.00		(5,510.00)	0.00	0.00
431000-0103-15-000-0	Consulting Fees-Cambridge-Nursing	35,665.00	RJE - 2	(5,510.00)	35,665.00	63,938.00
431000-0103-22-000-0	Consulting Fees-Cambridge-Medical Services	0.00			0.00	50,000.00
431000-0103-23-000-0	Consulting Fees-Cambridge-Rehab Tpy and Ancllry	50.00			50.00	25.00
431000-0103-24-000-0	Consulting Fees-Cambridge-Respiratory	0.00			0.00	55.00
431010-0103-23-000-0	Pharmacy fees-Cambrdg-Rehab Tpy and Ancllry- -	24,202.00			24,202.00	18,102.00
432000-0103-03-000-0	Accounting Fees-Cambridge-Administration	28,685.00			28,685.00	48,185.00
433000-0103-03-000-0	Legal Fees-Cambridge-Administration	1,267.00			1,267.00	29,238.00
433100-0103-03-000-0	Legal Fees - Labor-Cambridge-Administration	2,849.00			2,849.00	2,257.00
433200-0103-03-000-0	Legal Fees - Collections-Cambridge-Administration	44,983.00			44,983.00	41,311.00
433300-0103-03-000-0	Legal Fees - Non-reimbursable-Cambridge-Admin	5,170.00			5,170.00	9,315.00
434000-0103-03-000-0	Shared Services-Cambridge-Administration	898,073.00			898,073.00	803,236.00
			RJE - 2	5,510.00		

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
435200-0103-03-000-0	IT ServicesAdministration-Cambridge-Administration	114,867.00			114,867.00	105,488.00
435210-0103-03-000-0	IT Rental-Cambridge-Administration	54,837.00		(7,327.00)	47,510.00	51,119.00
			RJE - 4	(7,327.00)		
436000-0103-22-000-0	Medical Director Fees-Cambridge-Medical Services	38,400.00			38,400.00	38,400.00
436200-0103-22-000-0	Dental Fees-Cambridge-Medical Services	9,216.00			9,216.00	9,541.00
436300-0103-22-000-0	Physician Fees-Cambrdg-Medical Services- -	93,194.00			93,194.00	5,000.00
437000-0103-23-000-0	PT Fees-Cambrdg-Rehab Tpy and Ancllry- -	441,223.00			441,223.00	389,595.00
437100-0103-23-000-0	OT Fees-Cambrdg-Rehab Tpy and Ancllry- -	468,707.00			468,707.00	405,257.00
437200-0103-23-000-0	Speech Fees-Cambrdg-Rehab Tpy and Ancllry- -	106,614.00			106,614.00	130,910.00
438010-0103-27-000-0	Radiology Fees-Cambridge-Laboratory	492.00			492.00	271.00
438020-0103-27-000-0	X-Cambridge-Laboratory	53,118.00			53,118.00	42,767.00
438030-0103-27-000-0	Lab Fees-Cambridge-Laboratory	84,220.00			84,220.00	81,701.00
440000-0103-02-000-0	Purch Services-Cambridge-Admin Staff	0.00			0.00	23,205.00
440000-0103-03-000-0	Purch Services-Cambridge-Administration	0.00			0.00	270.00
440000-0103-04-000-0	Purch Services-Cambridge-Fiscal Operations	96,953.00			96,953.00	60,736.00
440000-0103-07-000-0	Purch Services-Cambridge-Rec Therapy	16,315.00			16,315.00	15,316.00
440000-0103-08-000-0	Purch Services-Cambridge-Maintenance	94,685.00			94,685.00	84,910.00
440000-0103-12-000-0	Purch Services-Cambridge-Security	5,713.00			5,713.00	2,737.00
440000-0103-13-000-0	Purch Services-Cambridge-Dietary	6,822.00			6,822.00	22,816.00
440000-0103-15-000-0	Purch Services-Cambridge-Nursing	4,745.00			4,745.00	5,548.00
440001-0103-08-000-0	Ground Services-Cambridge-Maintenance	45,422.00			45,422.00	40,157.00
440010-0103-15-000-0	Purch Services Ambulance-Cambridge-Nursing	18,261.00			18,261.00	4,316.00
440050-0103-07-000-0	Cable Expense-Cambridge-Rec Therapy	25,050.00			25,050.00	19,704.00
442000-0103-08-000-0	Pest Control-Cambrdg-Maintenance- -	2,018.00			2,018.00	1,643.00
443000-0103-08-000-0	Carting-Cambridge-Maintenance	53,453.00			53,453.00	45,355.00
450000-0103-08-000-0	Rental Expenses-Cambridge-Maintenance	0.00			0.00	883.00
452000-0103-04-000-0	Equip Rental-Cambridge-Fiscal Operations	12,544.00			12,544.00	13,419.00
452000-0103-13-000-0	Equip Rental-Cambridge-Dietary	3,230.00			3,230.00	3,230.00
452000-0103-15-000-0	Equip Rental-Cambridge-Nursing	10,376.00			10,376.00	23,649.00
452000-0103-23-000-0	Equip Rental-Cambridge-Rehab Tpy and Ancllry	16,003.00			16,003.00	15,005.00
452000-0103-24-000-0	Equip Rental-Cambridge-Respiratory	36,436.00			36,436.00	27,894.00
461000-0103-03-000-0	Telephone-Cambridge-Administration	19,059.00			19,059.00	34,594.00
461100-0103-03-000-0	Telephone - Cell-Cambridge-Administration	2,565.00			2,565.00	2,943.00
462000-0103-25-000-0	Electric-Cambridge-Property	118,719.00			118,719.00	124,898.00
463000-0103-25-000-0	Gas-Cambridge-Property	68,381.00			68,381.00	55,338.00
464000-0103-25-000-0	Sewer-Cambridge-Property	74,523.00			74,523.00	76,018.00
465000-0103-25-000-0	Oil-Cambridge-Property	3,931.00			3,931.00	794.00
466000-0103-25-000-0	Water-Cambridge-Property	1,785.00			1,785.00	1,413.00
471000-0103-25-000-0	Rent-Cambridge-Property	1,500,000.00			1,500,000.00	1,200,000.00
472000-0103-25-000-0	Personal Property Taxes-Cambridge-Property	17,622.00			17,622.00	18,517.00
472500-0103-25-000-0	Property Insurance-Cambridge-Property	16,110.00			16,110.00	29,134.00
473000-0103-25-000-0	Real Estate Taxes-Cambridge-Property	59,347.00			59,347.00	117,845.00
484000-0103-25-000-0	Depe Exp LHI-Cambridge	59,747.00			70,349.00	60,666.00
				10,602.00		
			RJE - 5	10,602.00		
486000-0103-25-000-0	Depr Exp MME-Cambridge	121,491.00		(10,602.00)	110,889.00	122,171.00
			RJE - 5	(10,602.00)		
491000-0103-03-000-0	Dues-Cambridge-Administration	15,545.00		(3,615.00)	11,930.00	11,233.00
			RJE - 3	(3,615.00)		
491001-0103-03-000-0	Subscriptions-Cambridge-Administration	8,137.00		322.00	8,459.00	7,956.00
			RJE - 3	322.00		
500000-0103-03-000-0	Licenses and Permits-Cambridge-Administration	2,908.00		1,630.00	4,538.00	4,294.00
			RJE - 3	1,630.00		
501000-0103-03-000-0	Advertising Employment-Cambridge-Administration	1,200.00			1,200.00	1,200.00
501100-0103-03-000-0	Advertising Promotional-Cambridge-Administration	16,788.00			16,788.00	2,975.00
501100-0103-18-000-0	Advertising Promotional-Cambrdg-Marketing- -	9,279.00			9,279.00	11,406.00
503000-0103-03-000-0	Penalties-Cambridge-Administration	7,477.00			7,477.00	900.00
503100-0103-03-000-0	Interest-Cambridge-Administration	3,473.00			3,473.00	1,774.00
503130-0103-03-000-0	Interest on Computer Loan-Cambrdg-Administrati	1,193.00			1,193.00	1,731.00
503200-0103-03-000-0	Bank Charges-Cambridge-Administration	38,652.00			38,652.00	22,275.00
504000-0103-03-000-0	Postage-Cambridge-Administration	2,398.00			2,398.00	2,233.00
505000-0103-03-000-0	Background Check-Cambridge-Administration	4,892.00			4,892.00	6,484.00
507000-0103-03-000-0	Revenue Assessment-Cambridge-Administration	860,603.00			860,603.00	841,345.00
508000-0103-03-000-0	Bad Debt Expense-Cambridge-Administration	846,820.00			846,820.00	766,916.00
508010-0103-03-000-0	Bad Debt Mdcr-Cambridge-Administration	18,562.00			18,562.00	27,719.00
508100-0103-03-000-0	Bad Debt Mdcr-Cambridge-Administration	8,223.00			8,223.00	0.00
509000-0103-03-000-0	Seminars-Cambridge-Administration	136.00			136.00	9,340.00
510000-0103-03-000-0	Liability Ins-Cambridge-Administration	114,734.00			114,734.00	101,368.00
513000-0103-03-000-0	Crime Ins-Cambridge-Administration	3,246.00			3,246.00	2,645.00
521000-0103-03-000-0	Travel Expense-Cambridge-Administration	7,123.00			7,123.00	5,297.00
522000-0103-03-000-0	Hotel Expense-Cambridge-Administration	542.00			542.00	0.00
523000-0103-03-000-0	Emp Benefits-Cambridge-Administration	22,492.00			22,492.00	23,301.00
530000-0103-15-000-0	Pool RNs-Cambridge-Nursing	259,734.00			259,734.00	193,455.00
531000-0103-15-000-0	Pool LPNs-Cambridge-Nursing	326,776.00			326,776.00	281,381.00
532000-0103-15-000-0	Pool CNA-Cambridge-Nursing	39,433.00			39,433.00	28,779.00
540000-0103-03-000-0	Donations-Cambridge-Administration	200.00			200.00	0.00

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
541000-0103-03-000-0	Misc. Expense-Cambrdg-Administration- -	1,041.00			1,041.00	1,950.00
541001-0103-03-000-0	Political Contributions -Cambrdg-Administration- -	0.00			0.00	1,250.00
541050-0103-03-000-0	Prior Period Expense-Cambridge-Administration	(97,520.00)			(97,520.00)	(16,301.00)
542000-0103-03-000-0	Corporate Tax - State-Cambrdg-Administration- -	125,250.00			125,250.00	89,170.00
Marcum 103	Chamber Dues	0.00		1,663.00	1,663.00	1,476.00
Marcum 202	MDS Coordinator	0.00	RJE - 3	1,663.00		
			RJE - 1	224,460.00	224,460.00	206,154.00
Marcum 203	Infection Control	0.00	RJE - 1	78,575.00	78,575.00	31,520.00
Marcum 204	Staff Development	0.00	RJE - 1	78,575.00		
			RJE - 1	71,698.00	71,698.00	110,028.00
Marcum 205	Admin Equipment Rental	0.00	RJE - 1	71,698.00		
			RJE - 4	7,327.00	7,327.00	5,962.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		116,410.00		0.00	116,410.00	113,326.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0103-01-073-0	Salary-Cambrdg-Operator-Owner-	39,889.00		0.00	39,889.00	16,721.00
Subtotal [1] Operators/Owners		39,889.00		0.00	39,889.00	16,721.00
Subgroup : [2]	Administrators					
400000-0103-03-009-0	Salary-Cambrdg-Administration-Administrator-	184,394.00		0.00	184,394.00	166,198.00
Subtotal [2] Administrators		184,394.00		0.00	184,394.00	166,198.00
Subgroup : [3]	Assistant Administrator					
400000-0103-03-017-0	Salary-Cambrdg-Administration-Asst Administrator-	0.00		0.00	0.00	45,265.00
Subtotal [3] Assistant Administrator		0.00		0.00	0.00	45,265.00
Subgroup : [4]	Other Administrative Salaries					
400000-0103-03-007-0	Salary-Cambrdg-Administration-Administrative Ass-	114,548.00		0.00	114,548.00	116,727.00
400000-0103-03-133-0	Salary-Cambrdg-Administration-Coordinator-	12,420.00		0.00	12,420.00	0.00
400000-0103-04-007-0	Salary-Cambrdg-Fiscal Operations-Administrative -	133,839.00		0.00	133,839.00	107,777.00
400000-0103-05-065-0	Salary-Cambrdg-Medical Records-Medical Records-	72,443.00		0.00	72,443.00	0.00
400000-0103-21-040-0	Salary-Cambrdg-Human Resources-Dir of Human Reso-	112,628.00		0.00	112,628.00	68,174.00
400050-0103-03-007-0	Salary - PTO-Cambrdg-Administration-Administrati-	1,067.00		0.00	1,067.00	127.00
400050-0103-04-007-0	Salary - PTO-Cambrdg-Fiscal Operations-Administ-	(1,036.00)		0.00	(1,036.00)	2,108.00
400050-0103-05-065-0	Salary - PTO-Cambrdg-Medical Records-Medical Rec-	1,193.00		0.00	1,193.00	0.00
400050-0103-21-040-0	Salary - PTO-Cambrdg-Human Resources-Dir of Huma-	3,611.00		0.00	3,611.00	(213.00)
Subtotal [4] Other Administrative Salaries		450,713.00		0.00	450,713.00	294,700.00
Subgroup : [5A]	Head Dietitian					
400000-0103-13-035-0	Salary-Cambrdg-Dietary-Dietician-	72,602.00		0.00	72,602.00	69,429.00
400050-0103-13-035-0	Salary - PTO-Cambrdg-Dietary-Dietician-	(381.00)		0.00	(381.00)	945.00
Subtotal [5A] Head Dietitian		72,221.00		0.00	72,221.00	70,374.00
Subgroup : [5B]	Food Service Supervisor					
400000-0103-13-101-0	Salary-Cambrdg-Dietary-Supervisor-	80,307.00		0.00	80,307.00	111,077.00
400050-0103-13-101-0	Salary - PTO-Cambrdg-Dietary-Supervisor-	(783.00)		0.00	(783.00)	978.00
Subtotal [5B] Food Service Supervisor		79,524.00		0.00	79,524.00	112,055.00
Subgroup : [5C]	Dietary Workers					
400000-0103-13-013-0	Salary-Cambrdg-Dietary-Aide-	359,286.00		0.00	359,286.00	316,739.00
400000-0103-13-031-0	Salary-Cambrdg-Dietary-Cook-	197,569.00		0.00	197,569.00	165,216.00
400050-0103-13-013-0	Salary - PTO-Cambrdg-Dietary-Aide-	6,983.00		0.00	6,983.00	(341.00)
400050-0103-13-031-0	Salary - PTO-Cambrdg-Dietary-Cook-	3,571.00		0.00	3,571.00	(5,289.00)
Subtotal [5C] Dietary Workers		567,409.00		0.00	567,409.00	476,325.00
Subgroup : [6A]	Head Housekeeper					
400000-0103-09-101-0	Salary-Cambrdg-Housekeeping-Supervisor-	72,827.00		0.00	72,827.00	72,860.00
400050-0103-09-101-0	Salary - PTO-Cambrdg-Housekeeping-Supervisor-	(10,308.00)		0.00	(10,308.00)	(9.00)
Subtotal [6A] Head Housekeeper		62,519.00		0.00	62,519.00	72,851.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0103-09-048-0	Salary-Cambrdg-Housekeeping-Housekeeper-	467,064.00		0.00	467,064.00	452,945.00
400050-0103-09-048-0	Salary - PTO-Cambrdg-Housekeeping-Housekeeper-	2,336.00		0.00	2,336.00	4,835.00
Subtotal [6B] Other Housekeeping Workers		469,400.00		0.00	469,400.00	457,780.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0103-08-101-0	Salary-Cambrdg-Maintenance-Supervisor-	87,060.00		0.00	87,060.00	83,446.00
400050-0103-08-101-0	Salary - PTO-Cambrdg-Maintenance-Supervisor-	(1,364.00)		0.00	(1,364.00)	1,402.00
Subtotal [7A] Engineer or Chief of Maintenance		85,696.00		0.00	85,696.00	84,848.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0103-08-058-0	Salary-Cambrdg-Maintenance-Maintenance Worker-	54,478.00		0.00	54,478.00	50,701.00
400050-0103-08-058-0	Salary - PTO-Cambrdg-Maintenance-Maintenance Wor-	408.00		0.00	408.00	2,025.00
Subtotal [7B] Other Maintenance Workers		54,886.00		0.00	54,886.00	52,726.00
Subgroup : [8B]	Other Laundry Workers					
400000-0103-10-051-0	Salary-Cambrdg-Laundry-Laundry Aide-	172,986.00		0.00	172,986.00	128,133.00
400050-0103-10-051-0	Salary - PTO-Cambrdg-Laundry-Laundry Aide-	2,135.00		0.00	2,135.00	4,482.00
Subtotal [8B] Other Laundry Workers		175,121.00		0.00	175,121.00	132,615.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0103-14-012-0	Salary-Cambrdg-Nursing Admin-ADNS-	119,784.00		0.00	119,784.00	74,715.00
400000-0103-14-044-0	Salary-Cambrdg-Nursing Admin-DNS-	159,505.00		0.00	159,505.00	122,792.00
400050-0103-14-012-0	Salary - PTO-Cambrdg-Nursing Admin-ADNS-	936.00		0.00	936.00	2,348.00
400050-0103-14-044-0	Salary - PTO-Cambrdg-Nursing Admin-DNS-	3,528.00		0.00	3,528.00	10,439.00
Subtotal [12A] Director of Nurses/Assistant Director		283,753.00		0.00	283,753.00	210,294.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0103-15-092-0	Salary-Cambrdg-Nursing-RN-	1,288,987.00		(374,733.00)	914,254.00	696,028.00
400050-0103-15-092-0	Salary - PTO-Cambrdg-Nursing-RN-	8,488.00		(374,733.00)	8,488.00	10,322.00
Subtotal [12B1] RNs - Direct Care		1,297,475.00		(374,733.00)	922,742.00	706,350.00
Subgroup : [12B2]	RNs - Administrative					
400000-0103-14-028-0	Salary-Cambrdg-Nursing Admin-Clerical-	131,732.00		0.00	131,732.00	102,667.00
400050-0103-14-028-0	Salary - PTO-Cambrdg-Nursing Admin-Clerical-	1,995.00		0.00	1,995.00	752.00
Marcum 202	MDS Coordinator	0.00		224,460.00	224,460.00	206,154.00
Marcum 203	Infection Control	0.00		224,460.00	78,575.00	31,520.00
Marcum 204	Staff Development	0.00		78,575.00	71,698.00	110,028.00
Subtotal [12B2] RNs - Administrative		133,727.00		374,733.00	508,460.00	451,121.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0103-14-052-0	Salary-Cambrdg-Nursing Admin-LPN-	29,479.00		0.00	29,479.00	112,164.00
400000-0103-15-052-0	Salary-Cambrdg-Nursing-LPN-	1,839,468.00		0.00	1,839,468.00	1,588,526.00
400050-0103-14-052-0	Salary - PTO-Cambrdg-Nursing Admin-LPN-	0.00		0.00	0.00	(10,324.00)
400050-0103-15-052-0	Salary - PTO-Cambrdg-Nursing-LPN-	11,521.00		0.00	11,521.00	18,296.00
Subtotal [12C1] LPNs - Direct Care		1,880,468.00		0.00	1,880,468.00	1,708,662.00
Subgroup : [12D]	Aides and Attendants					
400000-0103-15-021-0	Salary-Cambrdg-Nursing-CNA-	3,157,012.00		0.00	3,157,012.00	2,954,785.00
400050-0103-15-021-0	Salary - PTO-Cambrdg-Nursing-CNA-	17,321.00		0.00	17,321.00	6,173.00
Subtotal [12D] Aides and Attendants		3,174,333.00		0.00	3,174,333.00	2,960,958.00
Subgroup : [12H]	Recreation Workers					
400000-0103-07-038-0	Salary-Cambrdg-Rec Therapy-Dir-	67,398.00		0.00	67,398.00	64,527.00
400000-0103-07-086-0	Salary-Cambrdg-Rec Therapy-Rec Therapist-	82,062.00		0.00	82,062.00	80,739.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2023</u>			<u>9/30/2023</u>	<u>9/30/2022</u>
400050-0103-07-038-0	Salary - PTO-Cambrdg-Rec Therapy-Dir-	1,980.00		0.00	1,980.00	2,787.00
400050-0103-07-086-0	Salary - PTO-Cambrdg-Rec Therapy-Rec Therapist-	1,044.00		0.00	1,044.00	(633.00)
Subtotal [12H] Recreation Workers		<u>152,484.00</u>		<u>0.00</u>	<u>152,484.00</u>	<u>147,420.00</u>
Subgroup : [12M]	Social Workers/Case Management					
400000-0103-06-038-0	Salary-Cambrdg-Social service-Dir-	0.00		0.00	0.00	270.00
400000-0103-06-096-0	Salary-Cambrdg-Social service-Social Worker-	218,373.00		0.00	218,373.00	212,434.00
400050-0103-06-038-0	Salary - PTO-Cambrdg-Social service-Dir-	6,563.00		0.00	6,563.00	6,783.00
400050-0103-06-096-0	Salary - PTO-Cambrdg-Social service-Social Worker-	1,192.00		0.00	1,192.00	(2,262.00)
Subtotal [12M] Social Workers/Case Management		<u>226,128.00</u>		<u>0.00</u>	<u>226,128.00</u>	<u>217,225.00</u>
Subgroup : [12N]	Marketing					
400000-0103-18-029-0	Salary-Cambrdg-Marketing-Community Relations-	88,448.00		0.00	88,448.00	84,279.00
400050-0103-18-029-0	Salary - PTO-Cambrdg-Marketing-Community Relations-	1,693.00		0.00	1,693.00	3,641.00
Subtotal [12N] Marketing		<u>90,141.00</u>		<u>0.00</u>	<u>90,141.00</u>	<u>87,920.00</u>
Subgroup : [12O]	Other					
400000-0103-11-011-0	Salary-Cambrdg-Admissions-Admissions Coordinator-	2,986.00		0.00	2,986.00	0.00
400000-0103-11-038-0	Salary-Cambrdg-Admissions-Dir-	202,383.00		0.00	202,383.00	177,326.00
400000-0103-24-157-0	Salary-Cambrdg-Respiratory- -	27,322.00		0.00	27,322.00	6,914.00
400050-0103-11-038-0	Salary - PTO-Cambrdg-Admissions-Dir-	5,374.00		0.00	5,374.00	6,850.00
400050-0103-24-037-0	Salary - PTO-Cambrdg-Respiratory-Dir Respiratory-	(114.00)		0.00	(114.00)	114.00
Subtotal [12O] Other		<u>237,951.00</u>		<u>0.00</u>	<u>237,951.00</u>	<u>191,204.00</u>
Total [10-A] Salaries and Wages		<u>9,718,232.00</u>		<u>0.00</u>	<u>9,718,232.00</u>	<u>8,663,612.00</u>
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
436200-0103-22-000-0	Dental Fees-Cambridge-Medical Services	9,216.00		0.00	9,216.00	9,541.00
Subtotal [2] Dentist		<u>9,216.00</u>		<u>0.00</u>	<u>9,216.00</u>	<u>9,541.00</u>
Subgroup : [3]	Pharmacist					
431010-0103-23-000-0	Pharmacy fees-Cambrdg-Rehab Tpy and Ancnlyr- -	24,202.00		0.00	24,202.00	18,102.00
Subtotal [3] Pharmacist		<u>24,202.00</u>		<u>0.00</u>	<u>24,202.00</u>	<u>18,102.00</u>
Subgroup : [5A]	PT - Resident Care					
437000-0103-23-000-0	PT Fees-Cambrdg-Rehab Tpy and Ancnlyr- -	441,223.00		0.00	441,223.00	389,595.00
Subtotal [5A] PT - Resident Care		<u>441,223.00</u>		<u>0.00</u>	<u>441,223.00</u>	<u>389,595.00</u>
Subgroup : [8A]	Medical Director					
436000-0103-22-000-0	Medical Director Fees-Cambridge-Medical Services	38,400.00		0.00	38,400.00	38,400.00
Subtotal [8A] Medical Director		<u>38,400.00</u>		<u>0.00</u>	<u>38,400.00</u>	<u>38,400.00</u>
Subgroup : [8C]	Resident Care					
436300-0103-22-000-0	Physician Fees-Cambrdg-Medical Services- -	93,194.00		0.00	93,194.00	5,000.00
Subtotal [8C] Resident Care		<u>93,194.00</u>		<u>0.00</u>	<u>93,194.00</u>	<u>5,000.00</u>
Subgroup : [9A]	ST - Resident Care					
437200-0103-23-000-0	Speech Fees-Cambrdg-Rehab Tpy and Ancnlyr- -	106,614.00		0.00	106,614.00	130,910.00
Subtotal [9A] ST - Resident Care		<u>106,614.00</u>		<u>0.00</u>	<u>106,614.00</u>	<u>130,910.00</u>
Subgroup : [10A]	OT - Resident Care					
437100-0103-23-000-0	OT Fees-Cambrdg-Rehab Tpy and Ancnlyr- -	468,707.00		0.00	468,707.00	405,257.00
Subtotal [10A] OT - Resident Care		<u>468,707.00</u>		<u>0.00</u>	<u>468,707.00</u>	<u>405,257.00</u>
Subgroup : [11A1]	RN's - Direct Care					
530000-0103-15-000-0	Pool RNs-Cambridge-Nursing	259,734.00		0.00	259,734.00	193,455.00
Subtotal [11A1] RN's - Direct Care		<u>259,734.00</u>		<u>0.00</u>	<u>259,734.00</u>	<u>193,455.00</u>
Subgroup : [11B1]	LPN's - Direct Care					
531000-0103-15-000-0	Pool LPNs-Cambridge-Nursing	326,776.00		0.00	326,776.00	281,381.00
Subtotal [11B1] LPN's - Direct Care		<u>326,776.00</u>		<u>0.00</u>	<u>326,776.00</u>	<u>281,381.00</u>
Subgroup : [11C]	Aides					
532000-0103-15-000-0	Pool CNA-Cambridge-Nursing	39,433.00		0.00	39,433.00	28,779.00
Subtotal [11C] Aides		<u>39,433.00</u>		<u>0.00</u>	<u>39,433.00</u>	<u>28,779.00</u>
Subgroup : [12]	Other					
431000-0103-15-000-0	Consulting Fees-Cambridge-Nursing	35,665.00		0.00	35,665.00	63,938.00
431000-0103-22-000-0	Consulting Fees-Cambridge-Medical Services	0.00		0.00	0.00	50,000.00
431000-0103-24-000-0	Consulting Fees-Cambridge-Respiratory	0.00		0.00	0.00	55.00
Subtotal [12] Other		<u>35,665.00</u>		<u>0.00</u>	<u>35,665.00</u>	<u>113,993.00</u>
Total [13-B] Professional Fees		<u>1,843,164.00</u>		<u>0.00</u>	<u>1,843,164.00</u>	<u>1,614,413.00</u>
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0103-29-000-0	Workers Compensation-Cambrdg-Emp Benefits- -	434,342.00		0.00	434,342.00	456,603.00
401450-0103-29-000-0	Workers Comp Retro Exp-Cambrdg-Emp Benefits- -	0.00		0.00	0.00	32,203.00
Subtotal [1A1] Workmen's Compensation		<u>434,342.00</u>		<u>0.00</u>	<u>434,342.00</u>	<u>488,806.00</u>
Subgroup : [1A3]	Unemployment Insurance					
401100-0103-29-000-0	FUI-Cambrdg-Emp Benefits- -	14,408.00		0.00	14,408.00	9,105.00
401200-0103-29-000-0	SUI-Cambrdg-Emp Benefits- -	61,972.00		0.00	61,972.00	66,417.00
Subtotal [1A3] Unemployment Insurance		<u>76,380.00</u>		<u>0.00</u>	<u>76,380.00</u>	<u>75,522.00</u>
Subgroup : [1A4]	Social Security (FICA)					
401000-0103-29-000-0	FICA-Cambrdg-Emp Benefits- -	727,801.00		0.00	727,801.00	651,882.00
Subtotal [1A4] Social Security (FICA)		<u>727,801.00</u>		<u>0.00</u>	<u>727,801.00</u>	<u>651,882.00</u>
Subgroup : [1A5]	Health Insurance					
401300-0103-29-000-0	Health Ins-Cambrdg-Emp Benefits- -	1,348,302.00		0.00	1,348,302.00	869,146.00
Subtotal [1A5] Health Insurance		<u>1,348,302.00</u>		<u>0.00</u>	<u>1,348,302.00</u>	<u>869,146.00</u>
Subgroup : [1A7]	Pensions					
401700-0103-29-000-0	Pension-Cambrdg-Emp Benefits- -	593,824.00		0.00	593,824.00	307,934.00
Subtotal [1A7] Pensions		<u>593,824.00</u>		<u>0.00</u>	<u>593,824.00</u>	<u>307,934.00</u>
Subgroup : [1A9]	Other					
505000-0103-03-000-0	Background Check-Cambridge-Administration	4,892.00		0.00	4,892.00	6,484.00
Subtotal [1A9] Other		<u>4,892.00</u>		<u>0.00</u>	<u>4,892.00</u>	<u>6,484.00</u>
Subgroup : [1C]	Bad Debts					
508000-0103-03-000-0	Bad Debt Expense-Cambridge-Administration	846,820.00		0.00	846,820.00	766,916.00
508010-0103-03-000-0	Bad Debt Mdcr-Cambridge-Administration	18,562.00		0.00	18,562.00	27,719.00
508100-0103-03-000-0	Bad Debt Mdcr-Cambridge-Administration	8,223.00		0.00	8,223.00	0.00
Subtotal [1C] Bad Debts		<u>873,605.00</u>		<u>0.00</u>	<u>873,605.00</u>	<u>794,635.00</u>
Subgroup : [1D]	Accounting and Auditing					

Client: **National Health Care Associates, Inc. (CT)**
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 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
432000-0103-03-000-0	Accounting Fees-Cambridge-Administration	28,685.00		0.00	28,685.00	48,185.00
Subtotal [1D] Accounting and Auditing		28,685.00		0.00	28,685.00	48,185.00
Subgroup : [1E]	Legal					
433000-0103-03-000-0	Legal Fees-Cambridge-Administration	1,267.00		0.00	1,267.00	29,238.00
433100-0103-03-000-0	Legal Fees - Labor-Cambridge-Administration	2,849.00		0.00	2,849.00	2,257.00
433200-0103-03-000-0	Legal Fees - Collections-Cambridge-Administration	44,983.00		0.00	44,983.00	41,311.00
433300-0103-03-000-0	Legal Fees - Non-reimbursable-Cambridge-Admin	5,170.00		0.00	5,170.00	9,315.00
Subtotal [1E] Legal		54,269.00		0.00	54,269.00	82,121.00
Subgroup : [1G]	Office Supplies					
410000-0103-03-000-0	Supplies-Cambridge-Administration	1,034.00		0.00	1,034.00	196.00
410000-0103-04-000-0	Supplies-Cambridge-Fiscal Operations	38,156.00		0.00	38,156.00	29,021.00
420000-0103-03-000-0	Minor Equip-Cambridge-Administration	0.00		0.00	0.00	760.00
450000-0103-08-000-0	Rental Expenses-Cambridge-Maintenance	0.00		0.00	0.00	883.00
Marcum 205	Admin Equipment Rental	0.00		7,327.00	7,327.00	5,962.00
Subtotal [1G] Office Supplies		39,190.00	RJE - 4	7,327.00	46,517.00	36,822.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0103-03-000-0	Telephone-Cambridge-Administration	19,059.00		0.00	19,059.00	34,594.00
Subtotal [1H1] Telephone and Telegraph		19,059.00		0.00	19,059.00	34,594.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0103-03-000-0	Telephone - Cell-Cambridge-Administration	2,565.00		0.00	2,565.00	2,943.00
Subtotal [1H2] Cellular Phones and Beepers		2,565.00		0.00	2,565.00	2,943.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0103-03-000-0	Corporate Tax - State-Cambrdg-Administration - -	125,250.00		0.00	125,250.00	89,170.00
Subtotal [1J] Corporation Business Taxes		125,250.00		0.00	125,250.00	89,170.00
Subgroup : [1K1]	Other Taxes - Income					
391900-0103-00-000-0	Long- Term CT PET Tax Income-Cambrdg- - -	27,477.00		0.00	27,477.00	(7,503.00)
Subtotal [1K1] Other Taxes - Income		27,477.00		0.00	27,477.00	(7,503.00)
Subgroup : [1K3]	Resident Day User Fee					
507000-0103-03-000-0	Revenue Assessment-Cambridge-Administration	860,603.00		0.00	860,603.00	841,345.00
Subtotal [1K3] Resident Day User Fee		860,603.00		0.00	860,603.00	841,345.00
Total [15] Expenditures Other than Salaries		5,216,244.00		7,327.00	5,223,571.00	4,322,086.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0103-03-000-0	Holiday Expense-Cambridge-Administration	0.00		0.00	0.00	209.00
Subtotal [2] Holiday Parties for Staff		0.00		0.00	0.00	209.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0103-03-000-0	Emp Benefits-Cambridge-Administration	22,492.00		0.00	22,492.00	23,301.00
Subtotal [3] Gifts to Staff and Residents		22,492.00		0.00	22,492.00	23,301.00
Subgroup : [4]	Employee Travel					
521000-0103-03-000-0	Travel Expense-Cambridge-Administration	7,123.00		0.00	7,123.00	5,297.00
Subtotal [4] Employee Travel		7,123.00		0.00	7,123.00	5,297.00
Subgroup : [5]	Education Expense					
509000-0103-03-000-0	Seminars-Cambridge-Administration	136.00		0.00	136.00	9,340.00
Subtotal [5] Education Expense		136.00		0.00	136.00	9,340.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0103-03-000-0	Advertising Employment-Cambridge-Administration	1,200.00		0.00	1,200.00	1,200.00
Subtotal [M1] Advertising Help Wanted		1,200.00		0.00	1,200.00	1,200.00
Subgroup : [M3]	Advertising Other					
501100-0103-03-000-0	Advertising Promotional-Cambridge-Administration	16,788.00		0.00	16,788.00	2,975.00
501100-0103-18-000-0	Advertising Promotional-Cambrdg-Marketing - -	9,279.00		0.00	9,279.00	11,406.00
Subtotal [M3] Advertising Other		26,067.00		0.00	26,067.00	14,381.00
Subgroup : [M7]	Postage					
504000-0103-03-000-0	Postage-Cambridge-Administration	2,398.00		0.00	2,398.00	2,233.00
Subtotal [M7] Postage		2,398.00		0.00	2,398.00	2,233.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0103-03-000-0	Dues-Cambridge-Administration	15,545.00	RJE - 3	(3,615.00)	11,930.00	11,233.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		15,545.00		(3,615.00)	11,930.00	11,233.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00	RJE - 3	1,663.00	1,663.00	1,476.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		1,663.00	1,663.00	1,476.00
Subgroup : [M9]	Subscriptions					
491001-0103-03-000-0	Subscriptions-Cambridge-Administration	8,137.00	RJE - 3	322.00	8,459.00	7,956.00
Subtotal [M9] Subscriptions		8,137.00		322.00	8,459.00	7,956.00
Subgroup : [M10]	Contributions					
540000-0103-03-000-0	Donations-Cambridge-Administration	200.00		0.00	200.00	0.00
541001-0103-03-000-0	Political Contributions -Cambrdg-Administration - -	0.00		0.00	0.00	1,250.00
Subtotal [M10] Contributions		200.00		0.00	200.00	1,250.00
Subgroup : [M11]	Services Provided by Contract					
431000-0103-03-000-0	Consulting Fees-Cambridge-Administration	14,782.00		0.00	14,782.00	6,299.00
431000-0103-04-000-0	Consulting Fees-Cambridge-Fiscal Operations	5,510.00	RJE - 2	(5,510.00)	0.00	0.00
435200-0103-03-000-0	IT ServicesAdministration-Cambridge-Administration	114,867.00		0.00	114,867.00	105,498.00
438010-0103-27-000-0	Radiology Fees-Cambridge-Laboratory	492.00		0.00	492.00	271.00
440000-0103-02-000-0	Purch Services-Cambridge-Admin Staff	0.00		0.00	0.00	23,205.00
440000-0103-03-000-0	Purch Services-Cambridge-Administration	0.00		0.00	0.00	270.00
440000-0103-04-000-0	Purch Services-Cambridge-Fiscal Operations	96,953.00		0.00	96,953.00	60,736.00
440000-0103-12-000-0	Purch Services-Cambridge-Security	5,713.00		0.00	5,713.00	2,737.00
Subtotal [M11] Services Provided by Contract		238,317.00		(5,510.00)	232,807.00	199,006.00
Subgroup : [M12]	Administrative Management Services					
434000-0103-03-000-0	Shared Services-Cambridge-Administration	898,073.00	RJE - 2	5,510.00	903,583.00	803,236.00
Subtotal [M12] Administrative Management Services		898,073.00		5,510.00	903,583.00	803,236.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [M13]	Other					
500000-0103-03-000-0	Licenses and Permits-Cambridge-Administration	2,908.00	RJE - 3	1,630.00	4,538.00	4,294.00
503000-0103-03-000-0	Penalties-Cambridge-Administration	7,477.00		0.00	7,477.00	900.00
503200-0103-03-000-0	Bank Charges-Cambridge-Administration	38,652.00		0.00	38,652.00	22,275.00
522000-0103-03-000-0	Hotel Expense-Cambridge-Administration	542.00		0.00	542.00	0.00
541000-0103-03-000-0	Misc. Expense-Cambridge-Administration-	1,041.00		0.00	1,041.00	1,950.00
Subtotal [M13] Other		50,620.00		1,630.00	52,250.00	29,419.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,270,308.00		0.00	1,270,308.00	1,109,537.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
410019-0103-13-000-0	Supplies COVID-Cambridge-Dietary	1,581.00		0.00	1,581.00	966.00
412000-0103-13-000-0	Food-Cambridge-Dietary	567,510.00		0.00	567,510.00	469,170.00
412000-0103-38-000-0	Food-Cambrdg-Cafe	13,293.00		0.00	13,293.00	7,412.00
412100-0103-13-000-0	Food Supplements-Cambridge-Dietary	40,529.00		0.00	40,529.00	35,844.00
Subtotal [2A1] Raw Food		622,913.00		0.00	622,913.00	513,392.00
Subgroup : [2A2]	Non-Food Supplies					
410000-0103-13-000-0	Supplies-Cambridge-Dietary	68,122.00		0.00	68,122.00	44,409.00
Subtotal [2A2] Non-Food Supplies		68,122.00		0.00	68,122.00	44,409.00
Subgroup : [2B]	Purchased Services					
440000-0103-13-000-0	Purch Services-Cambridge-Dietary	6,822.00		0.00	6,822.00	22,816.00
Subtotal [2B] Purchased Services		6,822.00		0.00	6,822.00	22,816.00
Subgroup : [2C]	Other					
452000-0103-13-000-0	Equip Rental-Cambridge-Dietary	3,230.00		0.00	3,230.00	3,230.00
Subtotal [2C] Other		3,230.00		0.00	3,230.00	3,230.00
Total [18] Dietary Basis for Allocation of Costs		701,087.00		0.00	701,087.00	583,847.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0103-10-000-0	Linen-Cambridge-Laundry	15,506.00		0.00	15,506.00	12,888.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		15,506.00		0.00	15,506.00	12,888.00
Subgroup : [3C]	Other					
410000-0103-10-000-0	Supplies-Cambridge-Laundry	33,422.00		0.00	33,422.00	24,435.00
414000-0103-10-000-0	Diapers-Cambridge-Laundry	58,667.00		0.00	58,667.00	60,000.00
Subtotal [3C] Other		92,089.00		0.00	92,089.00	84,435.00
Total [19] Laundry-Basis for Allocation of Costs		107,595.00		0.00	107,595.00	97,323.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0103-09-000-0	Supplies-Cambridge-Housekeeping	49,411.00		0.00	49,411.00	41,865.00
410000-0103-18-000-0	Supplies-Cambridge-Marketing	12,995.00		0.00	12,995.00	13,485.00
410019-0103-09-000-0	Supplies COVID-Cambridge-Housekeeping	1,330.00		0.00	1,330.00	2,542.00
Subtotal [4A1] In-House Care Supplies		63,736.00		0.00	63,736.00	57,892.00
Subgroup : [5A1]	Own Pharmacy					
411200-0103-23-000-0	Drugs Medicare Pt A-Cambridge-Rehab Tpy and Ancilr	690,582.00		0.00	690,582.00	540,822.00
Subtotal [5A1] Own Pharmacy		690,582.00		0.00	690,582.00	540,822.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411010-0103-22-000-0	Flu Vaccine-Cambrdg-Medical Services- -	15,007.00		0.00	15,007.00	5,125.00
411700-0103-22-000-0	House Drugs (OTC)-Cambrdg-Medical Services- -	24,775.00		0.00	24,775.00	24,577.00
Subtotal [5B] Medicine Cabinet Drugs		39,782.00		0.00	39,782.00	29,702.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0103-15-000-0	Supplies-Cambridge-Nursing	170,140.00		0.00	170,140.00	138,699.00
410019-0103-15-000-0	Supplies COVID-Cambridge-Nursing	53,512.00		0.00	53,512.00	66,717.00
Subtotal [5C] Medical and Therapeutic Supplies		223,652.00		0.00	223,652.00	205,416.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0103-15-000-0	Purch Services Ambulance-Cambridge-Nursing	18,261.00		0.00	18,261.00	4,316.00
Subtotal [5D] Ambulance/Limousine		18,261.00		0.00	18,261.00	4,316.00
Subgroup : [5E2]	Oxygen - Other					
413001-0103-23-000-0	Oxygen Non Billable-Cambridge-Rehab Tpy and Ancilr	7,987.00		0.00	7,987.00	8,753.00
Subtotal [5E2] Oxygen - Other		7,987.00		0.00	7,987.00	8,753.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0103-27-000-0	X-Cambridge-Laboratory	53,118.00		0.00	53,118.00	42,767.00
Subtotal [5F] X-Rays and related radiological		53,118.00		0.00	53,118.00	42,767.00
Subgroup : [5H]	Laboratory					
438030-0103-27-000-0	Lab Fees-Cambridge-Laboratory	84,220.00		0.00	84,220.00	81,701.00
Subtotal [5H] Laboratory		84,220.00		0.00	84,220.00	81,701.00
Subgroup : [5I]	Recreation					
410000-0103-07-000-0	Supplies-Cambridge-Rec Therapy	8,872.00		0.00	8,872.00	7,483.00
420000-0103-07-000-0	Minor Equip-Cambridge-Rec Therapy	2,110.00		0.00	2,110.00	0.00
440000-0103-07-000-0	Purch Services-Cambridge-Rec Therapy	16,315.00		0.00	16,315.00	15,316.00
Subtotal [5I] Recreation		27,297.00		0.00	27,297.00	22,799.00
Subgroup : [5L]	Cable Television					
440050-0103-07-000-0	Cable Expense-Cambridge-Rec Therapy	25,050.00		0.00	25,050.00	19,704.00
Subtotal [5L] Cable Television		25,050.00		0.00	25,050.00	19,704.00
Subgroup : [5M]	Other					
413500-0103-23-000-0	IV Thy Supplies-Cambridge-Rehab Tpy and Ancilry	18,622.00		0.00	18,622.00	12,994.00
420000-0103-15-000-0	Minor Equip-Cambridge-Nursing	5,128.00		0.00	5,128.00	8,507.00
431000-0103-23-000-0	Consulting Fees-Cambridge-Rehab Tpy and Ancilry	50.00		0.00	50.00	25.00
440000-0103-15-000-0	Purch Services-Cambridge-Nursing	4,745.00		0.00	4,745.00	5,548.00
452000-0103-15-000-0	Equip Rental-Cambridge-Nursing	10,376.00		0.00	10,376.00	23,649.00
452000-0103-23-000-0	Equip Rental-Cambridge-Rehab Tpy and Ancilry	16,003.00		0.00	16,003.00	15,005.00
452000-0103-24-000-0	Equip Rental-Cambridge-Respiratory	36,436.00		0.00	36,436.00	27,894.00
Subtotal [5M] Other		91,360.00		0.00	91,360.00	93,622.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,325,045.00		0.00	1,325,045.00	1,107,494.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0103-25-000-0	Gas-Cambridge-Property	68,381.00		0.00	68,381.00	55,338.00
465000-0103-25-000-0	Oil-Cambridge-Property	3,931.00		0.00	3,931.00	794.00
Subtotal [6B] Heat		72,312.00		0.00	72,312.00	56,132.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [6C]	Light & Power					
462000-0103-25-000-0	Electric-Cambridge-Property	118,719.00		0.00	118,719.00	124,898.00
Subtotal [6C] Light & Power		118,719.00		0.00	118,719.00	124,898.00
Subgroup : [6D]	Water					
464000-0103-25-000-0	Sewer-Cambridge-Property	74,523.00		0.00	74,523.00	76,018.00
466000-0103-25-000-0	Water-Cambridge-Property	1,785.00		0.00	1,785.00	1,413.00
Subtotal [6D] Water		76,308.00		0.00	76,308.00	77,431.00
Subgroup : [6E]	Equipment Lease					
435210-0103-03-000-0	IT Rental-Cambridge-Administration	54,837.00		(7,327.00)	47,510.00	51,119.00
452000-0103-04-000-0	Equip Rental-Cambridge-Fiscal Operations	12,544.00	RJE - 4	(7,327.00)	12,544.00	13,419.00
Subtotal [6E] Equipment Lease		67,381.00		(7,327.00)	60,054.00	64,538.00
Subgroup : [6F]	Other					
410000-0103-08-000-0	Supplies-Cambridge-Maintenance	29,267.00		0.00	29,267.00	33,249.00
420000-0103-04-000-0	Minor Equip-Cambridge-Fiscal Operations	2,140.00		0.00	2,140.00	0.00
420000-0103-08-000-0	Minor Equip-Cambridge-Maintenance	250.00		0.00	250.00	83.00
440000-0103-08-000-0	Purch Services-Cambridge-Maintenance	94,685.00		0.00	94,685.00	84,910.00
440001-0103-08-000-0	Ground Services-Cambridge-Maintenance	45,422.00		0.00	45,422.00	40,157.00
442000-0103-08-000-0	Pest Control-Cambridge-Maintenance- -	2,018.00		0.00	2,018.00	1,643.00
443000-0103-08-000-0	Carting-Cambridge-Maintenance	53,453.00		0.00	53,453.00	45,355.00
Subtotal [6F] Other		227,235.00		0.00	227,235.00	205,397.00
Subgroup : [7D]	Movable Equipment					
486000-0103-25-000-0	Depr Exp MME-Cambridge	121,491.00		(10,602.00)	110,889.00	122,171.00
Subtotal [7D] Movable Equipment		121,491.00		(10,602.00)	110,889.00	122,171.00
Subgroup : [8C]	Leasehold Improvements					
484000-0103-25-000-0	Depe Exp LHI-Cambridge	59,747.00		10,602.00	70,349.00	60,666.00
Subtotal [8C] Leasehold Improvements		59,747.00		10,602.00	70,349.00	60,666.00
Subgroup : [9]	Rental Payments					
471000-0103-25-000-0	Rent-Cambridge-Property	1,500,000.00		0.00	1,500,000.00	1,200,000.00
Subtotal [9] Rental Payments		1,500,000.00		0.00	1,500,000.00	1,200,000.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0103-25-000-0	Real Estate Taxes-Cambridge-Property	59,347.00		0.00	59,347.00	117,845.00
Subtotal [10B] Real estate taxes paid by lessor		59,347.00		0.00	59,347.00	117,845.00
Subgroup : [10C]	Personal property taxes					
472000-0103-25-000-0	Personal Property Taxes-Cambridge-Property	17,622.00		0.00	17,622.00	18,517.00
Subtotal [10C] Personal property taxes		17,622.00		0.00	17,622.00	18,517.00
Total [22] Maintenance and Property		2,320,162.00		(7,327.00)	2,312,835.00	2,047,595.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0103-03-000-0	Interest-Cambridge-Administration	3,473.00		0.00	3,473.00	1,774.00
503130-0103-03-000-0	Interest on Computer Loan-Cambrdg-Administrati	1,193.00		0.00	1,193.00	1,731.00
Subtotal [12D] Other Interest Expense		4,666.00		0.00	4,666.00	3,505.00
Subgroup : [14A]	Insurance on Property					
472500-0103-25-000-0	Property Insurance-Cambridge-Property	16,110.00		0.00	16,110.00	29,134.00
Subtotal [14A] Insurance on Property		16,110.00		0.00	16,110.00	29,134.00
Subgroup : [14C3]	Other					
510000-0103-03-000-0	Liability Ins-Cambridge-Administration	114,734.00		0.00	114,734.00	101,368.00
513000-0103-03-000-0	Crime Ins-Cambridge-Administration	3,246.00		0.00	3,246.00	2,645.00
Subtotal [14C3] Other		117,980.00		0.00	117,980.00	104,013.00
Total [27] Interest and Insurance		139,756.00		0.00	139,756.00	136,652.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0103-00-000-0	Medicaid Room & Board-Cambridge	(18,453,730.00)		0.00	(18,453,730.00)	(17,322,115.00)
Subtotal [1A] Medicaid Residents (CT only)		(18,453,730.00)		0.00	(18,453,730.00)	(17,322,115.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0103-00-000-0	Medicaid Room & Board Contra-Cambridge	6,741,569.00		0.00	6,741,569.00	6,841,351.00
313005-0103-00-000-0	Medicaid Contra Other-Cambridge	3,970.00		0.00	3,970.00	6,534.00
Subtotal [1B] Medicaid room and board contractual allowance		6,745,539.00		0.00	6,745,539.00	6,847,885.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0103-00-000-0	Medicare Pt A Room & Board-Cambridge	(3,364,840.00)		0.00	(3,364,840.00)	(3,129,250.00)
Subtotal [3A] Medicare Residents (All inclusive)		(3,364,840.00)		0.00	(3,364,840.00)	(3,129,250.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0103-00-000-0	Medicare Pt A R and B Contra-Cambridge	2,687,871.00		0.00	2,687,871.00	2,497,808.00
323005-0103-00-000-0	Medicare Pt A Contra Other-Cambridge	122,466.00		0.00	122,466.00	108,602.00
328000-0103-00-000-0	Medicare Pt A Sequestration-Cambridge	82,946.00		0.00	82,946.00	31,679.00
329000-0103-00-000-0	Medicare Pt A Settlement-Cambridge	(12,065.00)		0.00	(12,065.00)	(18,017.00)
Subtotal [3B] Medicare room and board contractual allowance		2,881,218.00		0.00	2,881,218.00	2,620,072.00
Subgroup : [4A]	Private-pay residents and other					
303100-0103-00-000-0	Hospice Revenue-Cambridge	(1,147,185.00)		0.00	(1,147,185.00)	(1,432,600.00)
341000-0103-00-000-0	Private Room & Board-Cambridge	(1,940,560.00)		0.00	(1,940,560.00)	(1,959,785.00)
351000-0103-00-000-0	Comm Ins Room & Board-Cambridge	(283,840.00)		0.00	(283,840.00)	(315,255.00)
371000-0103-00-000-0	Mgd Medicare Room and Board-Cambridge	(3,811,130.00)		0.00	(3,811,130.00)	(2,957,210.00)
381000-0103-00-000-0	Mgd Medicaid Room & Board-Cambridge	0.00		0.00	0.00	(1,665.00)
389010-0103-00-000-0	Patient Revenue Capitation -Cambridge	(265,942.00)		0.00	(265,942.00)	(192,695.00)
Subtotal [4A] Private-pay residents and other		(7,448,657.00)		0.00	(7,448,657.00)	(6,859,210.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0103-00-000-0	Hospice C/A-Cambridge	411,253.00		0.00	411,253.00	567,963.00
341005-0103-00-000-0	Private Room & Board Contra-Cambridge	(16,858.00)		0.00	(16,858.00)	81,701.00
351005-0103-00-000-0	Comm Ins Room & Board Contra-Cambridge	10,339.00		0.00	10,339.00	35,274.00
353005-0103-00-000-0	Comm Ins Contra Other-Cambridge	7,443.00		0.00	7,443.00	11,032.00
371005-0103-00-000-0	Mgd Medicare Room & Board Contra-Cambridge	1,287,041.00		0.00	1,287,041.00	1,062,061.00
373005-0103-00-000-0	Mgd Medicare Contra Other-Cambridge	136,208.00		0.00	136,208.00	100,160.00
381005-0103-00-000-0	Mgd Medicaid Room & Board Contra-Cambridge	0.00		0.00	0.00	746.00
Subtotal [4B] Private-pay room and board contractual allowance		1,835,426.00		0.00	1,835,426.00	1,858,937.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0103-00-000-0	Medicare Pt A Pharmacy-Cambridge	(480,711.00)		0.00	(480,711.00)	(401,916.00)
335700-0103-00-000-0	Medicare Pt B Flu/Pneumonia-Cambridge	(6,755.00)		0.00	(6,755.00)	(986.00)

Client: **National Health Care Associates, Inc. (CT)**
Engagement: **Medicaid - Cambridge Health & Rehab**
Period Ending: **9/30/2023**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subtotal [5A] Prescription Drugs - Medicare		(487,466.00)		0.00	(487,466.00)	(402,902.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0103-00-000-0	Medicare Pt A Pharmacy Contra-Cambridge	517,582.00		0.00	517,582.00	465,613.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		517,582.00		0.00	517,582.00	465,613.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0103-00-000-0	Medicaid Pharmacy-Cambridge	(88,525.00)		0.00	(88,525.00)	(55,704.00)
314500-0103-00-000-0	Medicaid IV Therapy-Cambridge	367.00		0.00	367.00	1.00
344100-0103-00-000-0	Private Pharmacy-Cambridge	(272.00)		0.00	(272.00)	(120.00)
345700-0103-00-000-0	Private Flu/Pneumonia-Cambridge	0.00		0.00	0.00	(85.00)
354100-0103-00-000-0	Comm Ins Pharmacy-Cambridge	(38,575.00)		0.00	(38,575.00)	(64,536.00)
354500-0103-00-000-0	Comm Ins IV Therapy-Cambridge	(36,493.00)		0.00	(36,493.00)	(15,701.00)
374100-0103-00-000-0	Mgd Medicare Pharmacy-Cambridge	(607,347.00)		0.00	(607,347.00)	(414,837.00)
375700-0103-00-000-0	Mgd Medicare Flu/Pneumonia-Cambridge	(8,906.00)		0.00	(8,906.00)	(1,555.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(779,751.00)		0.00	(779,751.00)	(552,547.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0103-00-000-0	Medicaid Pharmacy Contra-Cambridge	88,159.00		0.00	88,159.00	55,702.00
344105-0103-00-000-0	Private Pharmacy Contra-Cambridge	1,366.00		0.00	1,366.00	110.00
354105-0103-00-000-0	Comm Ins Pharmacy Contra-Cambridge	75,068.00		0.00	75,068.00	75,956.00
374105-0103-00-000-0	Mgd Medicare Pharmacy Contra-Cambridge	675,484.00		0.00	675,484.00	459,623.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		840,077.00		0.00	840,077.00	591,391.00
Subgroup : [6A]	Medical Supplies - Medicare					
324000-0103-00-000-0	Medicare Pt A Ambulance-Cambridge	(226.00)		0.00	(226.00)	(294.00)
324200-0103-00-000-0	MCR Pt A Chargeable Med Supp-Cambridge	(710.00)		0.00	(710.00)	0.00
374200-0103-00-000-0	Mgd Medicare Chargeable Medical Supplies-Cambridge	(77.00)		0.00	(77.00)	0.00
374900-0103-00-000-0	Mgd Medicare Specialty Beds-Cambridge	(2,000.00)		0.00	(2,000.00)	0.00
Subtotal [6A] Medical Supplies - Medicare		(3,013.00)		0.00	(3,013.00)	(294.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
324205-0103-00-000-0	MCR Pt A Charge Med Supp Contra-Cambridge	710.00		0.00	710.00	0.00
374205-0103-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Cambridge	77.00		0.00	77.00	0.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		787.00		0.00	787.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0103-00-000-0	Medicare Pt A PT-Cambridge	(436,510.00)		0.00	(436,510.00)	(360,738.00)
334300-0103-00-000-0	Medicare Pt B PT-Cambridge	(55,877.00)		0.00	(55,877.00)	(30,855.00)
Subtotal [7A] Physical Therapy - Medicare		(492,387.00)		0.00	(492,387.00)	(391,593.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321009-0103-00-000-0	Medicare A PT Contra-Cambridge	(627,894.00)		0.00	(627,894.00)	(590,213.00)
324305-0103-00-000-0	Medicare A ST Contra-Cambridge	436,510.00		0.00	436,510.00	360,738.00
334305-0103-00-000-0	Medicare Pt B PT Contra-Cambridge	32,427.00		0.00	32,427.00	9,219.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(158,957.00)		0.00	(158,957.00)	(220,256.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304100-0103-00-000-0	Hospice Pharmacy-Cambridge	(6,368.00)		0.00	(6,368.00)	(879.00)
304300-0103-00-000-0	Hospice PT-Cambridge	(216.00)		0.00	(216.00)	(464.00)
314300-0103-00-000-0	Medicaid PT-Cambridge	(53,345.00)		0.00	(53,345.00)	(54,230.00)
337300-0103-00-000-0	Mgd Medicare Pt B PT-Cambridge	(4,117.00)		0.00	(4,117.00)	(182.00)
337305-0103-00-000-0	Mgd Medicare Pt B PT Contra-Cambridge	2,207.00		0.00	2,207.00	1,841.00
344300-0103-00-000-0	Private PT-Cambridge	164.00		0.00	164.00	(1,262.00)
354300-0103-00-000-0	Comm Ins PT-Cambridge	(48,230.00)		0.00	(48,230.00)	(36,634.00)
374300-0103-00-000-0	Mgd Medicare PT-Cambridge	(737,811.00)		0.00	(737,811.00)	(356,913.00)
378100-0103-00-000-0	Medicare Mgd Care Pt B PT-Cambridge	(70,527.00)		0.00	(70,527.00)	(28,441.00)
Subtotal [7C] Physical Therapy - Non-medicare		(918,243.00)		0.00	(918,243.00)	(477,164.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304105-0103-00-000-0	Hospice Pharmacy Contra-Cambridge	6,368.00		0.00	6,368.00	879.00
304305-0103-00-000-0	Hospice PT Contra-Cambridge	108.00		0.00	108.00	7.00
314305-0103-00-000-0	Medicaid PT Contra-Cambridge	53,345.00		0.00	53,345.00	54,230.00
354305-0103-00-000-0	Comm Ins PT Contra-Cambridge	48,230.00		0.00	48,230.00	35,339.00
371009-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	(181,862.00)		0.00	(181,862.00)	(139,311.00)
374305-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	737,803.00		0.00	737,803.00	356,919.00
378105-0103-00-000-0	Medicare Mgd Pt B PT Contra-Cambridge	44,220.00		0.00	44,220.00	12,494.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		708,212.00		0.00	708,212.00	320,557.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0103-00-000-0	Medicare Pt A ST-Cambridge	(141,880.00)		0.00	(141,880.00)	(117,396.00)
334400-0103-00-000-0	Medicare Pt B ST-Cambridge	(17,549.00)		0.00	(17,549.00)	(28,650.00)
Subtotal [8A] Speech Therapy - Medicare		(159,429.00)		0.00	(159,429.00)	(146,046.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321009-0103-00-000-0	Medicare A ST Contra-Cambridge	(303,739.00)		0.00	(303,739.00)	(289,412.00)
324405-0103-00-000-0	Medicare Pt A ST Contra-Cambridge	141,880.00		0.00	141,880.00	117,396.00
334405-0103-00-000-0	Medicare Pt B ST Contra-Cambridge	8,796.00		0.00	8,796.00	5,622.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(153,063.00)		0.00	(153,063.00)	(166,394.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0103-00-000-0	Hospice ST-Cambridge	(365.00)		0.00	(365.00)	(1,209.00)
314400-0103-00-000-0	Medicaid ST-Cambridge	(15,305.00)		0.00	(15,305.00)	(30,189.00)
354400-0103-00-000-0	Comm Ins ST-Cambridge	(6,134.00)		0.00	(6,134.00)	(8,897.00)
374400-0103-00-000-0	Mgd Medicare ST-Cambridge	(129,334.00)		0.00	(129,334.00)	(63,073.00)
378120-0103-00-000-0	Medicare Mgd Care Pt B ST-Cambridge	(35,752.00)		0.00	(35,752.00)	(23,296.00)
Subtotal [8C] Speech Therapy - Non-medicare		(186,890.00)		0.00	(186,890.00)	(126,664.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0103-00-000-0	Hospice ST Contra-Cambridge	182.00		0.00	182.00	372.00
314405-0103-00-000-0	Medicaid ST Contra-Cambridge	15,305.00		0.00	15,305.00	30,189.00
354405-0103-00-000-0	Comm Ins ST Contra-Cambridge	6,134.00		0.00	6,134.00	8,897.00
371009-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	(80,250.00)		0.00	(80,250.00)	(42,694.00)
374405-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	129,334.00		0.00	129,334.00	63,073.00
378125-0103-00-000-0	Medicare Mgd Pt B ST Contra-Cambridge	22,607.00		0.00	22,607.00	12,961.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		93,312.00		0.00	93,312.00	72,818.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0103-00-000-0	Medicare Pt A OT-Cambridge	(517,540.00)		0.00	(517,540.00)	(398,226.00)
334800-0103-00-000-0	Medicare Pt B OT-Cambridge	(57,493.00)		0.00	(57,493.00)	(35,545.00)
Subtotal [9A] Occupational Therapy - Medicare		(575,033.00)		0.00	(575,033.00)	(433,771.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0103-00-000-0	Medicare A OT Contra-Cambridge	(586,453.00)		0.00	(586,453.00)	(552,032.00)
324805-0103-00-000-0	Medicare Pt A OT Contra-Cambridge	517,540.00		0.00	517,540.00	398,226.00
334805-0103-00-000-0	Medicare Pt B OT Contra-Cambridge	33,378.00		0.00	33,378.00	11,561.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(35,535.00)		0.00	(35,535.00)	(142,245.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
129300-0103-00-000-0	Prepaid Mgmt Assets-Cambridge	25,739.00		0.00	25,739.00	18,258.00
Subtotal [A5] Prepaid Expenses		144,679.00		0.00	144,679.00	129,500.00
Subgroup : [A8]	Other Current Assets					
129900-0103-00-000-0	CT PET Deferred Tax-Cambridge	0.00		0.00	0.00	27,355.00
141900-0103-00-000-0	CT PET Tax Receivable-Cambrdg- -	0.00		0.00	0.00	(18,244.00)
Subtotal [A8] Other Current Assets		0.00		0.00	0.00	9,111.00
Subgroup : [B4]	Leasehold Improvements					
154000-0103-00-000-0	Lease hold Improvements-Cambridge	2,075,325.00		53,011.00	2,128,336.00	2,033,823.00
164000-0103-00-000-0	Accum Depr LHI-Cambridge	(1,753,249.00)	RJE - 5	0.00	(1,753,249.00)	(1,693,502.00)
Subtotal [B4] Leasehold Improvements		322,076.00		53,011.00	375,087.00	340,321.00
Subgroup : [B6]	Movable Equipment					
156000-0103-00-000-0	Major Movable Equip-Cambridge	2,156,843.00		(53,011.00)	2,103,832.00	2,051,271.00
166000-0103-00-000-0	Accum Depr MME-Cambridge	(1,650,147.00)	RJE - 5	(53,011.00)	(1,650,147.00)	(1,528,656.00)
Subtotal [B6] Movable Equipment		506,696.00		(53,011.00)	453,685.00	522,615.00
Subgroup : [D3]	Organization Expense					
158000-0103-00-000-0	Organizational Costs-Cambridge	22,019.00		0.00	22,019.00	22,019.00
168000-0103-00-000-0	Accum Amort Organaz Costs-Cambridge	(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-Cambridge	15,269.00		0.00	15,269.00	15,269.00
Subtotal [D7] Other Assets		15,269.00		0.00	15,269.00	15,269.00
Total [31-32] Assets		8,176,128.00		0.00	8,176,128.00	8,749,824.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0103-00-000-0	Accounts Payable-Cambridge	(775,435.00)		0.00	(775,435.00)	(764,866.00)
Subtotal [A1] Trade Accounts Payable		(775,435.00)		0.00	(775,435.00)	(764,866.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0103-00-000-0	Equipment Obligation ST 1-Cambridge	(10,289.00)		0.00	(10,289.00)	(10,289.00)
Subtotal [A3] Loans Payable for Equipment		(10,289.00)		0.00	(10,289.00)	(10,289.00)
Subgroup : [A4]	Accrued Payroll					
250100-0103-00-000-0	Accrued Payroll-Cambridge	(681,675.00)		0.00	(681,675.00)	(573,381.00)
Subtotal [A4] Accrued Payroll		(681,675.00)		0.00	(681,675.00)	(573,381.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable					
254900-0103-00-000-0	CT PET Tax Accrued Expense-Cambridge	(237,171.00)		0.00	(237,171.00)	0.00
Subtotal [A6] Accrued Payroll Taxes Payable		(237,171.00)		0.00	(237,171.00)	0.00
Subgroup : [A12]	Other Current Liabilities					
220000-0103-00-000-0	Loans and Exchange-Cambridge	3,251.00		0.00	3,251.00	(5,790.00)
220200-0103-00-000-0	Unclaimed ADP checks-Cambridge	(6,047.00)		0.00	(6,047.00)	(5,871.00)
226200-0103-00-000-0	Patients Fund-Cambridge	(79,214.00)		0.00	(79,214.00)	(113,310.00)
226300-0103-00-000-0	Patient Recreation Fund-Cambridge	0.00		0.00	0.00	(1,332.00)
227000-0103-00-000-0	Sec Deposit Private Patient-Cambridge	(9,105.00)		0.00	(9,105.00)	(9,105.00)
250000-0103-00-000-0	Accrued Expenses-Cambridge	(307,714.00)		0.00	(307,714.00)	(266,606.00)
250020-0103-00-000-0	Accrued Pension-Cambridge	(420,850.00)		0.00	(420,850.00)	(307,934.00)
250030-0103-00-000-0	Accrued Worker's Comp-Cambridge	(151,179.00)		0.00	(151,179.00)	(110,794.00)
Subtotal [A12] Other Current Liabilities		(970,858.00)		0.00	(970,858.00)	(820,742.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0103-00-000-0	Equipment Obligation LT 1-Cambridge	(5,627.00)		0.00	(5,627.00)	(15,916.00)
Subtotal [B1] Loans Payable - Equipment		(5,627.00)		0.00	(5,627.00)	(15,916.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0103-00-000-0	Due to Realty-Cambridge	(2,255,567.00)		0.00	(2,255,567.00)	(2,837,196.00)
271500-0103-00-000-0	Due to Related-Cambridge	(371,447.00)		0.00	(371,447.00)	(332,214.00)
Subtotal [B3] Loans from Owners or Related Parties		(2,627,014.00)		0.00	(2,627,014.00)	(3,169,410.00)
Subgroup : [B4]	Other Long-Term Liabilities					
221800-0103-00-000-0	Due to HMS-Cambridge	(100,960.00)		0.00	(100,960.00)	0.00
271000-0103-00-000-0	Due to Aging in Amer-Cambridge	(10,274.00)		0.00	(10,274.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(111,234.00)		0.00	(111,234.00)	0.00
Total [33-34] Liabilities		(5,419,303.00)		0.00	(5,419,303.00)	(5,354,604.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0103-00-000-0	Capital-Cambridge	(2,108,381.00)		0.00	(2,108,381.00)	(2,108,381.00)
286000-0103-00-000-0	Ptner Drawings-Cambridge	4,286,363.00		0.00	4,286,363.00	0.00
295000-0103-00-000-0	Retained Earnings-Cambridge	(4,198,901.00)		0.00	(4,198,901.00)	(2,111,577.00)
Subtotal [B5] Cumulated Earnings		(2,020,919.00)		0.00	(2,020,919.00)	(2,319,958.00)
Total [35] Equity		(2,020,919.00)		0.00	(2,020,919.00)	(2,319,958.00)
	Sum of Account Groups	116,410.00		0.00	116,410.00	113,326.00
	Net (Income) Loss	116,410.00		0.00	116,410.00	113,326.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2023**
 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		N.01a		
To reclass MDS Coordinator, Staff Development and Infection Control Salaries to correct line of cost report				
Marcum 202	MDS Coordinator		224,460.00	
Marcum 203	Infection Control		78,575.00	
Marcum 204	Staff Development		71,698.00	
400000-0103-15-092-	Salary-Cambrdg-Nursing-RN-			374,733.00
Total			374,733.00	374,733.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass Mgmt Fees into correct line of cost report				
134000-0103-03-000-	(Shared Services-Cambridge-Administration		5,510.00	
131000-0103-04-000-	(Consulting Fees-Cambridge-Fiscal Operations			5,510.00
Total			5,510.00	5,510.00
Reclassifying Journal Entries JE # 3		D.01 - Tab O		
To reclass chamber dues, licenses and subscriptions into correct line of cost report				
491001-0103-03-000-	Subscriptions-Cambridge-Administration		322.00	
500000-0103-03-000-	Licenses and Permits-Cambridge-		1,630.00	
Marcum 103	Chamber Dues		1,663.00	
491000-0103-03-000-	Dues-Cambridge-Administration			3,615.00
Total			3,615.00	3,615.00
Reclassifying Journal Entries JE # 4		D.01 - Tab T		
To reclass admin equipment rental into correct line of cost report				
Marcum 205	Admin Equipment Rental		7,327.00	
435210-0103-03-000-	IT Rental-Cambridge-Administration			7,327.00
Total			7,327.00	7,327.00
Reclassifying Journal Entries JE # 5		D.01		
To reclass fixed assets into correct line of cost report.				
154000-0103-00-000-	(Lease hold Improvements-Cambridge		53,011.00	
184000-0103-25-000-	(Depe Exp LHI-Cambridge		10,602.00	
156000-0103-00-000-	(Major Movable Equip-Cambridge			53,011.00
186000-0103-25-000-	(Depr Exp MME-Cambridge			10,602.00
Total			63,613.00	63,613.00



Provider Name: Cambridge Health & Rehab
 Provider Number:
 Period Ended: 9/30/23

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: