

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	
Address (No. & Street, City, State, Zip Code) 2428 Easton Turnpike, Fairfield, CT 06824	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

For Department Use Only

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

General Information

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2021	Page 1	of 37
---------------------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cambridge Manor of Fairfield, LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

Table of Contents

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

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Cambridge Manor of Fairfield, LLC	Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 2428 Easton Turnpike, Fairfield, CT 06824			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/9/2022	
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. Total Wages Paid \$			
7. Total salaries paid \$			
8. Total Wages and Salaries Paid (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-372-0313		Report for Year Ended 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) Cambridge Manor of Fairfield, LLC			Address (No. & Street, City, State, Zip) 2428 Easton Turnpike, Fairfield, CT 06824		
License Numbers:	CCNH 2048-C	RHNS	(Specify)	Medicare Provider No. 07-5323	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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 9/30/2021	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 9/30/2021	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
 Related Parties***

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C		Report for Year Ended 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> 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? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / M11	19,173	19,173
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12d	2,242	2,242
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	633,361	633,361
Cambridge Manor Rlty	46 Stauderman Ave., Lynbrook, NY	<input type="radio"/>	<input checked="" type="radio"/>		Facility Lease***	22 / 9	1,548,216	1,548,216
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Consulting	13 / Various	789,321	735,361
National HealthCare Associates - Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15 / 1A5	1,143,654	1,143,654
Procure LTC Pharmacy of CT	1492 Highland Avenue, Cheshire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consult	Various / Various	645,311	584,943
Ludlowe Care Center	118 Jefferson Street Fairfield CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		HR Consulting	16 / m11	15,965	15,965
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	27,543	27,194

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Cambridge Health & Rehab		License No. 20488		Report for Year Ended 9/30/2021		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	%**				
PREFERRED PROFESSIONAL SERVICES	20 Sunrise Highway, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Nursing Agency	13 / Various	3,179	3,179
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>	0%	Radiology	20 / 5f	21,710	21,362
Regency House	181 East Maine St Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting - Dietary	13 / b1	1,753	1,753
Milford Health Care	195 Platt Street, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting - Dietary	13 / b1	900	900

* 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 9/30/2021	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? Yes No If "No," explain fully why such allocation was not made.

N/A

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

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Cambridge Manor of Fairfield, LLC			2048-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	5,645		5,645
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	41,295		41,295
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/18	39 Months	11,987		11,987
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	2,100		2,100
	<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 ***	61,839

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.

THE OFFICE WORKS

SALES ORDER

The Office Works, Inc.
 45 Corporate Avenue
 Plainville, CT 06062
 1-800-634-4810 1-860-793-9994

DATE: 7-13-21

BILL TO:
 Cambridge Manor Health and Rehabilitation Center
 2428 Easton Turnpike
 Fairfield, CT 06825

SHIP TO:

Same

ITEM	DESCRIPTION	QTY	SALE PRICE
e-Studio 4515AC	Toshiba 45 ppm color multifunction copier	2	
e-Studio 5518A	Toshiba 55 ppm multifunctional copier	1	
e-Studio 4518A	Toshiba 45 ppm multifunctional copier	2	
e-Studio 3518A	Toshiba 35 ppm multifunctional copier	2	
M2549dw	Kyocera 42 ppm desktop multifunction copier	3	
MR4000B	Document Handler	3	
MR3031B	Document Handler	3	
MJ1042B	Document finisher	5	
MJ1111B	Document finisher	1	39-month lease
KD1059B	LCF Pedestal	2	\$987.55 per month
Stand 5005	Cabinet stand	4	(Includes all items listed)
GD1370N	Fax board	3	
		DELIVERY	Included
		SALES TAX	6.35% of each payment
		TOTAL DUE	N/A

Notes / Provisions

- Delivery, installation, network connection and training is included.
- The Office works will remove the currently leased copiers and return them to the leasing company at no charge.
- The monthly service and maintenance billing to cover all parts, labor and toner will be billed at \$.0065 for black pages and \$.049 for color pages.

CUSTOMER: Cambridge Manor Health and Rehabilitation

The Office Works, Inc.

Authorized Signature [Signature] FOR CAMBRIDGE

Accepted By _____

Print Name MICHAEL BOKOW

Print Name _____

Title PURCHASING

Title _____

Date 7/29/21

Phone 516 705 4800

Sales Associate _____



LEASE AGREEMENT

45 Corporate Ave, Plainville, CT 06062
Phone: 860-793-9994

LESSEE LEGAL NAME: Cambridge Manor Health And Rehabilitation		Telephone No. 2033720313	
Billing Address: 2428 Easton Turnpike, Fairfield, CT 06825		Equipment Location (if other than Billing Address): 2428 Easton Turnpike, Fairfield, CT 06825	
EQUIPMENT DESCRIPTION: (indicate quantity, new or used and include make, model, serial # and all attachments - see below and/or attached Schedule A)			
Unit Quantity	Description of Equipment Leased	Make and Type	Model Number
* PLEASE REFER TO SCHEDULE A			
BASE TERM IN MONTHS 32	TOTAL NUMBER OF LEASE PAYMENTS @ \$987.55 (plus taxes)	END OF LEASE PURCHASE OPTION	
		<input checked="" type="checkbox"/> Fair market value, plus taxes <input type="checkbox"/> 10% of Equipment cost, plus taxes <input type="checkbox"/> \$1.00, plus taxes (FMV unless another option is selected. You may not exercise a purchase option if you are in default. If you exercise a purchase option we will convey all of our right, title and interest in such Equipment to you on an AS-IS WHERE IS without warranty.)	
		(a) Advance Payment:	\$0.00
		(b) Security Deposit:	\$0.00
		(c) Documentation Fee:	\$95.00
		Total due a + b + c =:	\$95.00

****If more than one lease payment is required as an Advance Payment, the balance will be applied to lease payments in inverse order, starting with the last lease payment. Your obligation to pay all amounts and perform all other obligations is non-cancellable, absolute, unconditional and not subject to abatement, set-off or defense.**

In this agreement ("Lease"), "we," "our," and "us" refers to The Office Works Inc as Lessor and "you" and "your" refer to the Lessee. You agree to lease the Equipment upon the following terms and conditions:

- LEASE PAYMENTS AND TERM:** The Lease is enforceable on you upon your execution. The term of the Lease shall commence on the date the Equipment is delivered to you ("Lease Commencement Date"). The first Lease Payment shall be due on the date we specify in the month following the Lease Commencement Date as set forth in our invoice, and the remaining Lease Payments will be due on the same day of each subsequent month (each, a "Payment Date") until paid in full. The Base Term shall commence on the date one month prior to the first Payment Date. We may charge you a portion of one Lease Payment for the period from the Lease Commencement Date until the first day of the Base Term ("Interim Rent"). The Interim Rent shall be due as invoiced. We may adjust the Lease Payments up to 15% if the actual costs are different than the estimate used to calculate the Lease Payments. On an annual basis, the Monthly Payment may be increased by a maximum of 15% of the amount previously then in effect.
- DELIVERY, ACCEPTANCE, USE AND REPAIR:** You are responsible for Equipment delivery and installation. You unconditionally accept the Equipment upon the earlier of (a) your oral or written acceptance of the Equipment, or (b) 10 days after delivery of the Equipment. You authorize us to fill in the Lease Commencement Date, serial numbers and other information. You will not move the Equipment from the above location without our written consent and are responsible for maintaining the Equipment in good repair. We are not responsible for Equipment or vendor failures.
- INDEMNIFICATION:** You agree to indemnify, defend and hold us harmless from and against any losses, damages, penalties, claims and suits, including attorneys' fees and expenses related to the ordering, manufacture, installation, ownership, condition, use, lease, possession, delivery or return of Equipment.
- LEASE EXPIRATION, RENEWAL:** Unless you notify us at least 90 days prior to the expiration of the Lease of your election to return or purchase the Equipment, this Lease will renew on a month-to-month basis at the same monthly Lease Payment until you either exercise the purchase option or provide us with at least 90 days notice and return the Equipment. If you return the Equipment, (i) it must be to the location we designate and you are responsible for all return costs and we may charge a Restocking Fee equal to one Lease Payment, and (ii) you must securely remove all data from any and all disk drives or magnetic media prior to returning the Equipment (and you are solely responsible for selecting an appropriate removal standard that meets your business needs and complies with applicable laws). You will pay us for any loss in value resulting from failure to maintain the Equipment in accordance with this Lease or for damages incurred in shipping and handling. If you exercise a purchase option we will convey all of our interest in such Equipment to you on an AS-IS WHERE IS basis without representation or warranty.
- LATE FEES AND CHARGES:** If any amount is not paid within three (3) days of when due, you agree to pay us a late charge equal to the lesser of 10% of the amount past due or the maximum legal amount. Amounts which are not paid within 30 days of when due shall accrue interest at 1.5% per month (or if less, the maximum legal rate) until paid. You agree to pay \$25 for each pay by phone and \$35 for each returned payment.
- NO WARRANTY:** We do not manufacture the Equipment and you have selected the Equipment and the supplier. WE MAKE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY OR FITNESS FOR A PURPOSE AND ARE NOT RESPONSIBLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES.
- INSURANCE, RISK OF LOSS:** You bear all risk of loss or damage to the Equipment from its order until it is returned in the required condition or purchased by you ("Risk Period"). During the Risk Period you will maintain property and liability insurance on the Equipment acceptable to us, naming us loss payee and additional insured. If you do not provide us with proof of such insurance, we may secure insurance on the Equipment to cover

- our interests (and only our interests). If we obtain such insurance, you will pay us an additional amount for the cost of it and an administrative fee, the cost of which may be more than the cost to obtain your own insurance and on which we may make a profit.
- OWNERSHIP AND TAXES:** We own the Equipment (excluding licensed software). If you are deemed to own it, you grant us a security interest in the Equipment. You authorize us to file UCC financing statements to confirm our interest. You will pay, when due, all taxes, fines and penalties relating to the purchase, use, leasing and/or ownership of the Equipment. If we pay any taxes, (including property tax), fees or penalties on your behalf, you will pay us the amount we paid plus an administrative fee. You agree to pay us the documentation fee specified above or if not so specified, the greater of either \$125 or 0.5% of the Equipment cost. If we require an Equipment site inspection, or you request administrative services, you agree to reimburse our costs.
- DEFAULT:** If you or any guarantor do not pay us any amount within ten (10) days of its due date, or breach any terms of this Lease, any guaranty or any license relating to the Equipment, you will be in default. If you default, we may require you to do any combination of the following: (a) immediately pay all amounts then due, plus the present value of the remaining Lease Payments, Interim Rent and residual value of the Equipment, as determined by us, discounted at an annual rate of 3%; (b) return all of the Equipment; (c) allow us to repossess the Equipment, or (d) use any and all remedies available to us under applicable law. If you default, you agree to pay the cost of repossession and our attorney's fees and costs. In addition to all other charges and as reimbursement for expenses incurred and not as a penalty, we may require you to reimburse us for the phone calls, letters, and any additional expense incurred in the collection or servicing of this Lease for you. If we take possession of the Equipment, we may sell or otherwise dispose of it with or without notice, at a public or private sale, and apply the net proceeds (after we have deducted all costs related to the sale or disposition of the Equipment) to the amounts that you owe us. You agree that if notice of sale is required by law, 10 days' notice shall constitute reasonable notice. You remain responsible for any amounts that are due after we have applied such net proceeds. We may apply any security deposits to your obligations and if you do not default, the balance will be refunded without interest.
- ASSIGNMENT:** You have no right to sell or assign the Equipment or Lease. We may sell or assign our rights in the Lease and/or Equipment and the new owner will have all our rights but will not be subject to any claim or defense you have against us.
- ARTICLE 2A:** You agree this Lease is a "finance lease" as defined in Article 2A of the Uniform Commercial Code. You waive all rights and remedies conferred upon a lessee by Article 2A (508-522) of the UCC. You have received a copy of the Supply Contract or been informed of the identity of the Supplier and you may have rights under the Supply Contract and may contact the Supplier for a description of those rights.
- CREDIT INFORMATION:** You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.
- CHOICE OF LAW: THIS LEASE WILL BE GOVERNED BY PENNSYLVANIA LAW. YOU CONSENT TO JURISDICTION IN THE STATE OR FEDERAL COURTS IN PENNSYLVANIA AND WAIVE ANY RIGHT TO A TRIAL BY JURY.**
- MISCELLANEOUS:** This Lease is the parties' entire agreement and can be amended only in writing signed by both parties. This Lease may be executed in counterparts (manually or by electronic means) and, when transmitted to us shall be binding upon you for all purposes. This Lease is not binding on us until we sign it. You agree not to raise as a defense to the enforcement of this Lease that it was executed or transmitted to us by electronic means. You will use the Equipment only for business purposes and not for personal, family or household use. The USA PATRIOT Act requires us to obtain, verify, and record information that identifies you thus we ask for your name, address and other information or documents that substantiate your identity.

ACCEPTED BY LESSEE: Cambridge Manor Health And Rehabilitation	Print Name: MICHAEL BOKOW	Title: PURCHASING
<i>[Signature]</i>	E-Mail Address:	Date: 7/29/21
Lessee Authorized Signature	Tax ID Number: 06-1601853	

PERSONAL GUARANTEE: Undersigned guarantees that Lessee will make all payments and perform all other obligations under the Lease when due. Undersigned agrees that this is a guaranty of payment and not of collection, and that we can proceed directly against undersigned without first proceeding against Lessee or the Equipment. Undersigned also waives all suretyship defenses and notification if the Lessee is in default and consents to any extensions or modifications granted to Lessee. Undersigned will pay us all expenses (including attorneys' fees) we incur in enforcing our rights against undersigned or Lessee. If more than one person signs this guaranty, each agrees that his/her liability is joint and several. Undersigned authorizes us and our affiliates to obtain credit bureau reports and make inquiries regarding undersigned's personal credit. You consent to jurisdiction in the State or Federal courts in Pennsylvania and expressly waive any right to a trial by jury.

SIGNED X	Print Name:	E-Mail Address:
Accepted by:	The Office Works Inc By:	Title: Date:



**SCHEDULE A TO LEASE AGREEMENT
(EQUIPMENT DESCRIPTION)**

Lease Application No.: **668395**

QNT	Equipment Description	New/Used	Make	Model	Serial Number
-----	-----------------------	----------	------	-------	---------------

Location: 2428 Easton Turnpike, Fairfield, CT 06825

Toshiba E-Studio 4515AC

1	Toshiba E-Studio 5518A	New		E-Studio 5518A	
2	Toshiba E-Studio 4518A	New		E-Studio 4518A	
2	Toshiba E-Studio 3518A	New		E-Studio 3518A	
3	Kyocera M2540dw	New		M2540dw	

LESSEE: Cambridge Manor Health And Rehabilitation

THE OFFICE WORKS INC

BY: [Signature] FOR CAMBRIDGE

BY: _____

PRINT NAME: MICHAEL BOLCOW

PRINT NAME: _____

TITLE: PURCHASING

TITLE: _____

DATE: 7/29/11

DATE: _____

General Information and Questionnaire
Accounting Basis

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2021	Page 7	of 37
-------------------------------------------------------	-----------------------	------------------------------------	-----------	----------

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

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	26,405
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 26,405

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 ROGIN NASSAU, LLC 2 BERCHEM MOSES & DEVLIN PC 3 CONA ELDER LAW PLLC 4 FAIRFIELD PROBATE COURT 5 Various	Telephone Number 860-256-6300 203-783-1200 631-619-2533 203-256-3041 Various
---------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------

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

1	CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
2	75 BROAD STREET MILFORD, CT 06460
3	225 Broadhollow Road, suite 200, Melville, NY 11747
4	725 Old Post Road, Fairfield, CT 06824
5	Various

Services Provided by This Firm (*describe fully*)

1	Loan Modification Fees (Disallowed on Pg 28)	\$	1,170
2	Settlement of Legal Case (\$1,178 Disallowed on Pg 28)	\$	2,356
3	Research of Banks for Patients	\$	853
4	Conservatorship (Disallowed on Pg 28)	\$	50
5	Various - See Attached (\$52,646 Disallowed on Pg 28)	\$	53,576
			Charge for Services Provided
			\$ 58,005

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

General Information and Questionnaire
Accounting Basis

Name of Facility Cambridge Health & Rehab		License No. 20488	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	MURTHA CULLINA LLP			860-240-6000	
2	REED SMITH LLP			469-680-4200	
3	GOLDMAN GRUDER & WOOD			203-899-8900	
4	TREASURER STATE OF CONNECTICUT			860-702-3000	
5	CONSTABLE			N/A	
Address (No. & Street, City, State, Zip Code)					
1	Dept.101011 PO Box 150435 Hartford, CT 06115-0435				
2	2850 N. Harwood Street Suite 1500, Dallas, TX 75201				
3	200 CONNECTICUT AVENUE NORWALK CT 06854				
4	55 Elm St #2, Hartford, CT 06106				
5	N/A				
Services Provided by This Firm (describe fully)					
1	Review 2567 in preparation for IDR			\$	930
2	PROPERTY TAX ASSESSMENT WORK (Disallowed on Pg 28)			\$	13,100
3	COLLECTIONS (Disallowed on Pg 28)			\$	38,396
4	Conservatorship Court Filing Fee (Disallowed on Pg 28)			\$	1,000
5	Conservatorship Court Filing Fee (Disallowed on Pg 28)			\$	150
				Charge for Services Provided	
				\$	53,576
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e					

Schedule of Resident Statistics

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C			Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	160	160			160	160						
B. On last day of THIS report period	160	160							160	160		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	109	109			109	109						
B. As of midnight of THIS report period	129	129							129	129		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,223	4,223			3,066	3,066			1,157	1,157		
B. Medicaid (Conn.)	33,868	33,868			24,579	24,579			9,289	9,289		
C. Medicaid (other states)												
D. Private Pay	2,430	2,430			1,822	1,822			608	608		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	5,210	5,210			3,830	3,830			1,380	1,380		
G. Total Care Days During Period (3A thru F)	45,731	45,731			33,297	33,297			12,434	12,434		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	28	28			28	28						
5. Total Resident Days (3G + 4A + 4B)	45,759	45,759			33,325	33,325			12,434	12,434		

Schedule of Resident Statistics (Cont'd)

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change:													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	11	92		26									
Per Diem Rate													
a. One bed rm.	Various	311.03		570.00									
b. Two bed rms.	Various	311.03		555.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,861	1,861			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,636	1,636			
C. Other									12,492	12,492			
D. <i>Total Physical Therapy Treatments</i>									15,989	15,989			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									640	640			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									213	213			
C. Other									1,770	1,770			
D. <i>Total Speech Therapy Treatments</i>									2,623	2,623			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,283	1,283			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									1,439	1,439			
C. Other									12,891	12,891			
D. <i>Total Occupational Therapy Treatments</i>									15,613	15,613			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	160,076	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	211,972	8,062				
5. Dietary Service						
a. Head Dietitian	68,429	1,804				
b. Food Service Supervisor	66,992	1,624				
c. Dietary Workers	441,739	22,799				
6. Housekeeping Service						
a. Head Housekeeper	70,122	2,080				
b. Other Housekeeping Workers	414,474	22,839				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	84,643	2,143				
b. Other Maintenance Workers	48,642	2,248				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	120,737	7,079				
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	178,601	2,530				
b. RN						
1. Direct Care	848,146	20,775				
2. Administrative**	243,322	6,398				
c. LPN						
1. Direct Care	1,436,145	42,594				
2. Administrative**	52,382	1,583				
d. Aides and Attendants	2,495,036	125,641				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	126,662	5,598				
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	167,621	5,546				
n. Marketing	80,728	2,080				
o. Other (Specify)						
See Attached Schedule	151,231	4,313				
<i>A-13. Total Salary Expenditures</i>	7,467,700	289,816				

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

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

**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	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher - 184 Wildacre Avenue, Lawrence, NY				Non Discriminatory	Supervises operations, deals with DNS & financial management	52	16 / m11	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	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

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	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Anna Durkovic	160,076			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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	2,653	67				
2. Dentist	8,583	57				
3. Pharmacist	17,310	115				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	337,687	5,362				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	38,400	141				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	133,867	3,772				
b. Other						
10. Occupational Therapist						
a. Resident Care	326,202	5,461				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	50,961	706				
2. Administrative***						
b. LPN						
1. Direct Care	50,572	877				
2. Administrative***						
c. Aides	20,526	740				
d. Other						
12. Other (Specify)						
See Attached Schedule	68,143	289				
B-13 Total Fees Paid in Lieu of Salaries	1,054,904	17,587				

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

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

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2021	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 / Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Thearpy-809 Main St, E.Hartford,CT, 06108	PT, OT, ST & Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
TRISTINE EDWARD M, 38 Block Farm Road Monroe CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Goldfarb, George MD 1305 Post Road, STE 102 Fairfield CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR PHIL SIMKOVITZ 5520 PARK AVE STE 1-900 TRUMBULL CT 06611	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Northeast Medical Group- 112 Quarry Road Suite 400, Trumbull, CT 06611	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	Contract RNs / LPNs / CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
AAA Nursing Care 3303 Main St, Stratford, CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Armm, Milton F md 3180 main st ste 305 bridgeport ct 06606	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DOCS MEDICAL INC 521 BOSTON POST RD ORANGE CT 06477	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regency House of Wallingford, 181 E Main St, Wallingford, CT 06492	Dietary Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX 21 WATERVILLE RD AVON, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Constellation Home Health Care, 14 Westport Avenue, Norwalk, CT 06851	Nursing Agency	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
JP American Staffing	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Five Star Care	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Milford Health Care	Dietary Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Goldfarb, George MD 1305 Post Road, STE 102 Fairfield CT 06824	Physician Services	<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"/>		

* 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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 495,859	495,859			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 73,293	73,293			
4. Social Security (F.I.C.A.)	\$ 543,520	543,520			
5. Health Insurance	\$ 1,144,634	1,144,634			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 127,411	127,411			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,716	6,716			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 196,421	196,421			
d. Accounting and Auditing	\$ 26,405	26,405			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 58,005	58,005			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 28,136	28,136			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 32,052	32,052			
2. Cellular Phones	\$ 3,114	3,114			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 32,774	32,774			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 29,136	29,136			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 778,244	778,244			
Subtotal	\$ 3,575,720	3,575,720			

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,575,720	3,575,720		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 14,803	14,803			
4. Employee Travel	\$ 3,171	3,171			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 61	61			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,596	1,596			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 8,747	8,747			
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	\$ 2,471	2,471			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 12,786	12,786			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,313	1,313			
9. Subscriptions	\$ 11,029	11,029			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 200,622	200,622			
12. Administrative Management Services**	\$ 652,534	652,534			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 33,572	33,572			
C-14 Total Administrative & General Expenditures	\$ 4,518,425	4,518,425			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 8,747		
Total Other Advertising	\$ 8,747	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges (\$5,788 Disallowed on Pg 28a)	\$ 14,852		
Licenses and Permits-Cambridge-Administration	2,883		
Misc. Expense-Cambrdg-Administration (Disallowed on Pg 28a)	2,475		
Prior Period Expense-Cambridge-Administration (Disallowed on Pg 28a)	13,362		
Total Other Administrative and General	\$ 33,572	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	652,534	Shared Expenses	Page 16, Line M12

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2021		Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$	380,980	380,980			
2. Non-Food Supplies	\$	24,431	24,431			
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
	\$	29,308	29,308			
c. Other (Specify) _____ Other Dietary Supplies						
	\$	3,230	3,230			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	437,949	437,949		
2E. Dietary Questionnaire						
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		
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		
N. Is any revenue collected from employees?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2021	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	10,901	10,901	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Supplies	\$	68,681	68,681	
3D. Total Laundry Expenditures (3a + b + c)	\$	79,582	79,582	
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	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 49,957	49,957			
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.	\$ 10	10			
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 49,967	49,967			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$ 604,021	604,021			
2. Purchased from		\$				
b. Medicine Cabinet Drugs		\$ 22,215	22,215			
c. Medical and Therapeutic Supplies		\$ 223,963	223,963			
d. Ambulance/Limousine***		\$ 12,476	12,476			
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 8,946	8,946			
f. X-rays and Related Radiological Procedures***		\$ 21,710	21,710			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 76,163	76,163			
i. Recreation		\$ 35,229	35,229			
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)**** See Attached Schedule		\$ 78,313	78,313			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 1,083,036	1,083,036			

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
IV Thy Supplies-Cambridge-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	\$ 10,939		
Minor Equip-Cambridge-Nursing (\$7,167 Disallowed on Pg 29a)	12,157		
Purch Services-Cambridge-Nursing	5,027		
Equip Rental-Cambridge-Nursing (Disallowed on Pg 29a)	12,592		
Equip Rental-Cambridge-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	13,460		
Equip Rental-Cambridge-Respiratory (Disallowed on Pg 29a)	24,138		
Total Other Resident Care	\$ 78,313	\$ -	\$ -

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 9/30/2021			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Recycling Services	38,857			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	15,593			16	m11
MANHATTAN TECH SUPPORT	55 W 39TH ST NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	30,151			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	12,487			16	m11
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	26,563			16	m11
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	24,439			18	2b
Agnello Landscaping	P.O. Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	17,699			22	6f
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	22,422			22	6f
Schindler Elevator	850 Brook Street, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	21,515			22	6f
EMCORE SERVICES	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	22,722			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	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 54,774	54,774				
c. Light & Power	\$ 92,943	92,943				
d. Water	\$ 74,117	74,117				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 61,839	61,839				
f. Other (<i>itemize</i>) See Attached Schedule	\$ 182,775	182,775				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 466,448	466,448				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 145,512	145,512				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 145,512	145,512				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 62,633	62,633				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 62,633	62,633				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,548,216	1,548,216				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 193,343	193,343				
c. Personal property taxes	\$ 18,097	18,097				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,967,801	1,967,801				

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

Depreciation Schedule

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C		Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,946,867		1,946,867	1,260,973	S/L	Various	138,209	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	53,979		53,979		S/L	Various	7,303	
D-3. Subtotal													145,512
E. Total Depreciation													145,512

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

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048-C		Report for Year Ended 9/30/2021			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	2,007,125	1,570,203	S/L	Var	61,421	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	10,041		S/L	Var	1,212	
C-4. Subtotal									62,633
D. Total Amortization									62,633

* 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	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS											
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,938,105	1,508,482	57,955	1,566,437	54,722	1,621,159	316,946
2019 Additions											
LI	Glass Installations 2nd floor	3/31/2019	S/L	15	1,825	122	122	244	122	366	1,459
LI	Water Purifying	4/30/2019	S/L	10	4,024	402	402	804	402	1,206	2,818
LI	Water Purifying	4/30/2019	S/L	10	3,669	367	367	734	367	1,101	2,568
LI	Precast Concrete Parking Curbs	8/9/2019	S/L	15	2,391	159	159	318	159	477	1,914
LI	Furnish & Install 6 units Glas	9/30/2019	S/L	15	1,916	128	128	256	128	384	1,532
2020 Additions											
LI	Install New Bioler Fan	12/30/2019	S/L	10	4,615	-	231	231	462	693	3,922
LI	Replace Water Storage Tank	2/29/2020	S/L	10	45,996	-	1,150	1,150	4,600	5,750	40,246
LI	Expansion Storage Tank	4/30/2020	S/L	10	4,585	-	29	29	459	488	4,097
2021 Additions											
LI	FAN3035 Combustion Fan Assembl	3/29/2021	S/L	10	2,943	-	-	-	147	147	2,796
LI	Replace EEV metering device &	8/13/2021	S/L	3	2,381	-	-	-	397	397	1,984
LI	Glass Installations	9/20/2021	S/L	5	1,774	-	-	-	177	177	1,597
LI	Replace condenser coil	9/30/2021	S/L	3	2,943	-	-	-	491	491	2,453
TOTAL LEASEHOLD IMPROVEMENTS					2,017,166	1,509,660	60,543	1,570,203	62,633	1,632,836	384,330

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MOVABLE EQUIPMENT											
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,838,809	1,091,697	152,026	1,243,723	120,458	1,364,181	474,628
2019 Additions											
MME	Monitor, Vital Spot OXII Temp	10/31/2018	S/L	7	2,034	291	291	582	291	873	1,161
MME	Commercial Blender/Mixer	11/30/2018	S/L	10	3,025	303	303	606	303	909	2,116
MME	Beverage Service Cart	11/30/2018	S/L	10	850	85	85	170	85	255	595
MME	Based, for Smart-Term STS-II	12/8/2018	S/L	5	2,264	453	453	906	453	1,359	905
MME	HP 260 Desktop & Software	12/17/2018	S/L	3	775	258	258	516	258	774	1
MME	2 x Power Recliners TOBACO	12/28/2018	S/L	10	1,307	131	131	262	131	393	914
MME	HP 260 Desktop Mini PC	2/28/2019	S/L	3	772	257	257	514	257	771	1
MME	22 iSeries kiosk Tablet*	4/30/2019	S/L	3	2,459	820	820	1,640	819	2,459	0
MME	Ice Maker	6/30/2019	S/L	10	2,666	267	267	534	267	801	1,865
MME	Dinex Base Charger	6/30/2019	S/L	5	2,411	482	482	964	482	1,446	965
MME	Rice Lake Digital Chair Scale	8/31/2019	S/L	10	1,372	137	137	274	137	411	961
MME	Capri Two-Way Lift Chair	8/31/2019	S/L	10	1,072	107	107	214	107	321	751
MME	Circulator for Lochinvar boiler	9/13/2019	S/L	10	2,635	264	264	528	264	792	1,843
MME	Refrigerator	9/13/2019	S/L	10	2,857	286	286	572	286	858	1,999
MME	Tablet Equipment - SPRINT	9/21/2019	S/L	3	1,127	376	376	752	375	1,127	0
MME	HP Mini Desktop Mini PC+Office	9/30/2019	S/L	3	971	324	324	648	323	971	0
MME	Firwall Sophos XG135 Appliance	9/30/2019	S/L	3	847	282	282	564	282	846	1
MME	HP Desktop Mini PC+Office	9/30/2019	S/L	3	971	324	324	648	323	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	-	492	492	2,110	2,602	12,169
MME	15x20 Cafeteria Trays x 15 pks	10/31/2019	S/L	10	4,688	-	234	234	469	703	3,985
MME	Latitude Laptop	10/31/2019	S/L	5	1,663	-	277	277	333	610	1,053
MME	Sales Tax-Refrigerator	10/31/2019	S/L	7	181	-	1	1	26	27	155
MME	LG32 LED TV w Pillow Speaker"	12/1/2019	S/L	5	544	-	54	54	109	163	381
MME	LG32 LED TV Pillow Spker x 2"	12/1/2019	S/L	5	1,072	-	107	107	214	321	751
MME	Installed Camera for Laundry	12/30/2019	S/L	7	1,148	-	57	57	164	221	926
MME	Conveyor Toaster	12/30/2019	S/L	5	2,522	-	126	126	504	630	1,892
MME	Cart, Beverage	12/30/2019	S/L	7	4,466	-	223	223	638	861	3,604
MME	Circulating Pump Potable Water	12/30/2019	S/L	10	744	-	124	124	74	198	546
MME	Capri Two-Way Lift Chair x 2	12/31/2019	S/L	10	1,059	-	53	53	106	159	900
MME	Mechanical Push Button Lockset	1/7/2020	S/L	5	621	-	104	104	124	228	394
MME	Platform Scale for Laundry	1/29/2020	S/L	5	882	-	29	29	176	205	676
MME	SmartBuy 800G3 Computer	1/29/2020	S/L	10	1,306	-	131	131	131	262	1,045
MME	Capri Two-Way Lift Chairs x 2	1/31/2020	S/L	7	1,059	-	53	53	151	204	855
MME	Dinex DX821061 Base Food Serve	2/1/2020	S/L	7	2,275	-	227	227	325	552	1,722
MME	Tray Starter Station, Mobile	2/1/2020	S/L	10	4,991	-	250	250	499	749	4,242
MME	Aiphone Installation at Receipt	3/25/2020	S/L	5	5,918	-	592	592	1,184	1,776	4,142
MME	COVID-Ipad Tablets x 2	3/31/2020	S/L	5	542	-	90	90	108	198	344
MME	Pump Kangaroo E Pump	4/1/2020	S/L	5	3,054	-	305	305	611	916	2,138

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MME	5 Liter Oxygen Concentrator	4/3/2020	S/L	5	609	-	102	102	122	224	385
MME	Desktop	4/10/2020	S/L	5	1,077	-	180	180	215	395	683
MME	Victory Electro Hand Sprayer	4/16/2020	S/L	7	1,072	-	107	107	153	260	812
MME	COVID-Lenovo Ideapad Laptop	4/30/2020	S/L	5	845	-	141	141	169	310	535
MME	5 LTR Concentrators Oxygen x 5	5/4/2020	S/L	5	2,919	-	487	487	584	1,071	1,849
MME	Pellet Ice Maker	5/26/2020	S/L	10	5,949	-	297	297	595	892	5,057
MME	Desktop OPTIPLEX3070 MLK I3 9-	6/15/2020	S/L	3	654	-	65	65	218	283	370
MME	32 Healthcare Television"	6/15/2020	S/L	5	509	-	51	51	102	153	356
MME	Desktop-OPTIPLEX 3070 MLK I3 9	7/3/2020	S/L	3	667	-	111	111	222	333	334
MME	32 Healthcare Television"	7/14/2020	S/L	5	509	-	51	51	102	153	356
MME	Desktop & Software-OPTIPLEX 30	7/22/2020	S/L	3	1,162	-	194	194	387	581	581
MME	Phone expansion module Install	7/31/2020	S/L	10	3,159	-	316	316	316	632	2,527
MME	Desktop OPTIPLEX 2070 MLK I3 9	8/1/2020	S/L	3	1,092	-	182	182	364	546	546
MME	LG 32 HDTV with Speaker Port"	9/30/2020	S/L	10	509	-	85	85	51	136	373
MME	Storage/Drying Cart x 2	9/30/2020	S/L	7	4,567	-	457	457	652	1,109	3,458
2021 Additions											
MME	Pump Kangaroo E Pump	11/30/2020	S/L	5	1,527	-	-	-	153	153	1,374
MME	Lift Patient Reliant	12/9/2020	S/L	10	1,721	-	-	-	86	86	1,635
MME	APC Smart-UPS 1500 LCD System	1/6/2021	S/L	5	1,130	-	-	-	113	113	1,017
MME	Color Printer Identification	1/15/2021	S/L	5	1,521	-	-	-	152	152	1,369
MME	SIGNA Pump & APM With LAL	2/9/2021	S/L	3	1,234	-	-	-	206	206	1,028
MME	Monitor, BP Spot 4400	3/31/2021	S/L	5	2,099	-	-	-	210	210	1,889
MME	Cradlepoint NetCloud License	4/1/2021	S/L	3	1,221	-	-	-	204	204	1,018
MME	Install Com2000 system	4/1/2021	S/L	5	1,366	-	-	-	137	137	1,229
MME	Capri Two-Way Lift Chair	5/1/2021	S/L	10	1,072	-	-	-	54	54	1,018
MME	Monitor, BP Spot 4400 w/NIBP	5/1/2021	S/L	3	2,113	-	-	-	352	352	1,761
MME	Dell Desktop Computer	5/14/2021	S/L	3	1,093	-	-	-	182	182	911
MME	Dell Desktop Computer	5/18/2021	S/L	3	1,093	-	-	-	182	182	911
MME	Monitor, BP Spot 4400 W/NIBP	5/18/2021	S/L	3	2,113	-	-	-	352	352	1,761
MME	Dell Desktop Computer	5/24/2021	S/L	3	1,129	-	-	-	188	188	941
MME	Dell Desktop Computer	5/24/2021	S/L	3	1,215	-	-	-	202	202	1,012
MME	Dell Desktop Computers x 4	5/24/2021	S/L	3	4,174	-	-	-	696	696	3,478
MME	Monitor, BP Spot 4400W/NIBP	6/9/2021	S/L	3	2,115	-	-	-	352	352	1,762
MME	ELOView Control Managed Device	6/28/2021	S/L	3	2,489	-	-	-	415	415	2,074
MME	MX105 Security License	7/9/2021	S/L	3	12,107	-	-	-	2,018	2,018	10,089
MME	Dell Desktop	7/16/2021	S/L	3	1,129	-	-	-	188	188	941
MME	Dell Desktop	7/16/2021	S/L	3	1,236	-	-	-	206	206	1,030
MME	Rech-In Refrigerator & Parts	8/17/2021	S/L	10	6,700	-	-	-	335	335	6,365
MME	LG 32 HDTV with Pro: Idio"	9/10/2021	S/L	5	1,149	-	-	-	115	115	1,034
MME	SIGNA Pumps x 2	9/30/2021	S/L	3	1,234	-	-	-	206	206	1,028
TOTAL MOVABLE EQUIPMENT					2,000,847	1,097,144	163,829	1,260,973	145,512	1,406,485	594,362
TOTAL ASSETS PER CR SCHEDULE					4,018,013	2,606,804	224,372	2,831,176	208,145	3,039,321	978,692
TOTAL ASSETS PER TRIAL BALANCE					4,018,013	2,606,804	208,145	1,632,836	208,145	3,039,321	978,692
ROUNDING VARIANCE					0	-	16,227	1,198,340	-	-	0

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 9/30/2021	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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable	Variable		
b. Date Mortgage Obtained	03/04/16			
c. Interest Rate for the Cost Year	Libor			
d. Term of Mortgage (number of years)	6 Year - Balloon	5 Years		
e. Amount of Principal Borrowed	5,172,753			
f. Principal balance outstanding as of 9/30/2021	4,030,941			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC		2048-C	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. 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		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	4,691	4,691	
Computer Loan / Late Fee Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	4,691	4,691	
14. Insurance							
a. Insurance on Property (buildings only)				\$	26,924	26,924	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	7,358	7,358	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	99,350	99,350	
Liability / Crime Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	133,632	133,632	
15. Total All Expenditures (A-13 thru C-14)				\$	17,264,135	17,264,135	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Cambridge Manor of Fairfield, LLC			2048-C	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 90,513	90,513		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10a	Occupational Therapy	\$ 326,202	326,202		
7.			Other - See attached Schedule	\$ 68,143	68,143		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 196,421	196,421		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 55,045	55,045		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,674	1,674		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 14,803	14,803		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 61	61		
18.	16	m2/3	Unallowable Advertising *	\$ 8,747	8,747		
19.	15	1J	Income Tax / Corporate Business Tax	\$ 32,524	32,524		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 266,860	266,860		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 73,234	73,234		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,134,227	1,134,227		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	b12o	Respiratory Therapist	\$ 9,785		
10	12n	Marketing Salary	80,728		
Total Other Salaries Adjustment			\$ 90,513	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Cardiology Fees	\$ 17,177		
13	b12o	IV Nursing Consultant / Rehab Consultant	20,966		
13	b12o	Physician Fees	30,000		
Total Other Fees Adjustments			\$ 68,143	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 5,788		
16	m8a	Chamber Dues	1,313		
16	m13	Misc. Expense-Cambrdg-Administration	2,475		
16	m13	Prior Period Expense-Cambridge-Administration	13,362		
15	Var	Benefits Associated with Marketing & Respiratory Therapy Salaries	21,160		
15	1k1	CT PET Tax	29,136		
Total Other A&G Adjustments			\$ 73,234	\$ -	\$ -

Marketing / Resp Therapist Benefits Disallowance

Marketing / Resp Therapy Salaries	89,710	Page 10
Total Salaries	<u>7,467,700</u>	TB Linked
Percent to Total Salaries	1.20%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,761,447	TB Linked
Total Benefits Disallowed	21,160	Page 28 attachment

**Cambridge Health & Rehab
 Disallowance Schedule for Cell Phones
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	3,114	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,674</u></u>	

Cambridge Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2021

<u>Description</u>	<u>Amount</u>	
Management fees Charged	652,534	Page 16, Line m12
Accounting Charges	26,405	Page 15, Line 1d
Total Management Fees Per Agreement	<u>678,939</u>	
Patient Days	45,759	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>52,560</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 12.92	
PPD Allowance Per Client 2020	7.83	
2021 CPI Increase %	<u>1.02%</u>	J.01b
PPD Allowance 9/30/2021	<u>7.84</u>	
Amount over (Under)	\$ 5.0773	
Total Days	<u>52,560</u>	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 266,860</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC				2048-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,134,227	1,134,227		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 604,021	604,021		
28.	20	5d	Ambulance/Limousine	\$ 12,476	12,476		
29.	20	5f	X-rays, etc	\$ 21,710	21,710		
30.	20	5h	Laboratory	\$ 76,163	76,163		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,946	8,946		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 128,795	128,795		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 3,613	3,613		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 41,836	41,836		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,031,787	2,031,787		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Cambridge-Rehab Tpy and Ancllry	\$ 10,939		
20	5l	Equip Rental-Cambridge-Rehab Tpy and Ancllry	13,460		
20	5l	Equip Rental-Cambridge-Respiratory	24,138		
20	5i	Cable Television Disallowance (See Attached)	19,565		
20	5c	Med B Nursing Supplies	40,934		
20	5l	Equip Rental-Cambridge-Nursing	12,592		
20	5l	Minor Equip-Cambridge-Nursing	7,167		
Total Other Ancillary Costs			\$ 128,795	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 3,613		
Total Excess Movable Equipment Depreciation			\$ 3,613	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Rebates / Refunds	\$ 35,249		
30	IV 8	Miscellaneous Revenue	6,000		
30	IV 8	Transcription Income	587		
Total Other Adjustments			\$ 41,836	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Cambridge Health & Rehab
Cable TV Disallowance
September 30, 2021**

Pg. 29b

Total Cable TV Expense	23,165	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 19,565</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C		Report for Year Ended 9/30/2021		Page of 30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	15,368,085	15,368,085		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(6,636,474)	(6,636,474)		
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	2,303,025	2,303,025		
	b.	Medicare Room and Board Contractual Allowance **	\$	(1,846,383)	(1,846,383)		
4.	a.	Private-Pay Residents and Other	\$	6,435,895	6,435,895		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(1,830,816)	(1,830,816)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	201,301	201,301		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(230,489)	(230,489)		
	c.	Prescription Drugs - Non-Medicare	\$	310,696	310,696		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(355,705)	(355,705)		
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	217,651	217,651		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	252,529	252,529		
	c.	Physical Therapy - Non-Medicare	\$	385,244	385,244		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(196,747)	(196,747)		
4.	a.	Speech Therapy - Medicare	\$	101,800	101,800		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	145,295	145,295		
	c.	Speech Therapy - Non-Medicare	\$	133,317	133,317		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(69,267)	(69,267)		
5.	a.	Occupational Therapy - Medicare	\$	228,002	228,002		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	210,636	210,636		
	c.	Occupational Therapy - Non-Medicare	\$	386,488	386,488		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(224,784)	(224,784)		
6.	a.	Other (<i>Specify</i>) - Medicare	\$	1,554,983	1,554,983		
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	546,866	546,866		
III. Total Resident Revenue (Section I. thru Section II.)				\$	17,391,148	17,391,148	
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>)			\$	446	446	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$	696,329	696,329	
V. Total Other Revenue (1 thru 8)				\$	696,775	696,775	
VI. Total All Revenue (III +V)				\$	18,087,923	18,087,923	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Cambridge	\$ 610,518		
30 II 6a	Medicare A Ns1g Comp Contra-Cambridge	879,536		
30 II 6a	Medicare Pt A IV Therapy-Cambridge	29,905		
30 II 6a	Medicare Pt A Lab-Cambridge	27,453		
30 II 6a	Medicare Pt A X-Cambridge	7,571		
Total Other Resident Revenue - Medicare		\$ 1,554,983	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Hospice Contra Other-Cambridge	\$ (31)		
30 II 6b	Hospice Lab-Cambridge	31		
30 II 6b	Medicaid Lab-Cambridge	3,488		
30 II 6b	Medicaid X-Cambridge	232		
30 II 6b	Comm Ins Lab-Cambridge	5,878		
30 II 6b	Comm Ins X-Cambridge	1,757		
30 II 6b	Mgd Medicare NTA Contra-Cambridge	187,909		
30 II 6b	Mgd Medicare Nsng Comp Contra-Cambridge	262,892		
30 II 6b	Mgd Medicare IV Therapy-Cambridge	44,652		
30 II 6b	Mgd Medicare Lab-Cambridge	29,715		
30 II 6b	Mgd Medicare X-Cambridge	11,919		
30 II 6b	Mgd Medicare Prior Period-Cambridge	(1,576)		
Total Other Resident Revenue		\$ 546,866	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	988,219	\$ 446		
Total Interest Income			\$ 446	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Rebates / Refunds (Disallowed on Pg 29a)	\$ 35,249		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	6,000		
30 IV 8	Stimulus Revenue	410,966		
30 IV 8	Transcription Income (Disallowed on Pg 29a)	587		
30 IV 8	Reversal of PY Health Insurance Expense	243,067		
30 IV 8	Reversal of PY Radiology Expense	460		
Total Other Revenue		\$ 696,329	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,519,844
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,419,271
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,447,705
4 Inventories			\$	48,018
5. Prepaid Expenses			\$	258,678
a. _____				
b. _____				
c. _____				
d. See Schedule	258,678			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	19,852
CT PET Deferred Tax-Cambridge	19,852			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	6,713,368
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>2,017,166</u>		\$	384,330
	Accum. Depreciation <u>1,632,836</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>2,000,846</u>		\$	594,361
	Accum. Depreciation <u>1,406,485</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	978,692

* 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	\$ 37,495
31	A5	Prepaid Gen. Ins-Cambridge	9,300
31	A5	Prepaid Expense Other-Cambridge	184,983
31	A5	Prepaid Personal Property Taxes-Cambridge	4,414
31	A5	Prepaid Mgmt Assets-Cambridge	22,486
Total Prepaid Expenses			\$ 258,678

Schedule of Other Current Assets (Itemize) 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 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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	7,692,060
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 22,019	
			Accum. Depreciation 22,019	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	15,269
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,707,329

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2021	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 751,366
2. Notes Payable (<i>itemize</i>)				\$
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 35,955
Name of Lender	Purpose	Amount	Date Due	
	Equipment Loan	35,955	N/A	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 599,053
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 32,774
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>)				\$ 704,335
Loans and Exchanges	7,903	Accrued Expenses - Other	249,771	
Unclaimed Checks	4,764	Accrued Pension	127,411	
Patient Funds	113,310	Accrued Worker's Comp-	192,071	
Security Deposits	9,105	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,123,483

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,123,483	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 3,263,888	
Name and Address of Lender	Amount	Loan Date			
Due to Realty, Medicaid, Related	3,263,888	N/A			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,263,888	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,387,371	

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	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,496,170
6. Gain or Loss for Period			\$	823,788
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	2,319,958
C. Total Reserves and Net Worth			\$	2,319,958
D. Total Liabilities, Reserves, and Net Worth			\$	7,707,329

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of	
Cambridge Manor of Fairfield, LLC	2048-C	9/30/2021	36	37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,493,021	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,087,923	
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,264,135	
D. Net Income or Deficit			\$	823,788	
E. Balance			\$	2,316,809	
F. Additions					
1. Additional Capital Contributed <i>(itemize)</i>					
2. Other <i>(itemize)</i> <div style="margin-left: 40px;">Prior Period Adjustment 3,149</div>					
F-3. Total Additions			\$	3,149	
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			\$	2,319,958	

I. Preparer's/Reviewer's Certification

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Cambridge Manor of Fairfield, LLC for the year ended September 30, 2021, 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 9, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: National Health Care Associates, Inc. (CT)
 Engagement: Medicaid - Cambridge Health & Rehab
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
101000-0103-00-000-0	Cash - Operating-Cambridge	(9,105.00)			(9,105.00)	(9,105.00)
101200-0103-00-000-0	Cash - Operating 2-Cambridge	391,485.00			391,485.00	257,097.00
103200-0103-00-000-0	Cash - Payroll 2-Cambridge	4,443.00			4,443.00	3,101.00
104000-0103-00-000-0	Cash - Savings-Cambridge	988,219.00			988,219.00	1,248,005.00
105000-0103-00-000-0	Cash - Savings Patients-Cambridge	113,310.00			113,310.00	91,418.00
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	20,087.00			20,087.00	3,422.00
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	333,386.00			333,386.00	455,211.00
111000-0103-00-000-0	A/R Private-Cambridge	920,521.00			920,521.00	767,461.00
111200-0103-00-000-0	A/R Comm Ins-Cambridge	67,335.00			67,335.00	46,587.00
111300-0103-00-000-0	AR Hospice-Cambridge	215,774.00			215,774.00	109,914.00
111400-0103-00-000-0	A/R Mgd Medicare-Cambridge	612,567.00			612,567.00	238,971.00
112000-0103-00-000-0	A/R Medicare Pt A-Cambridge	278,027.00			278,027.00	354,481.00
112500-0103-00-000-0	A/R Medicare Pt B-Cambridge	7,076.00			7,076.00	5,087.00
113000-0103-00-000-0	A/R Medicaid-Cambridge	1,171,971.00			1,171,971.00	638,709.00
113100-0103-00-000-0	A/R Mgd Medicaid-Cambridge	1,446.00			1,446.00	0.00
114000-0103-00-000-0	A/R Patient Ptipication-Cambridge	195,867.00			195,867.00	55,192.00
116100-0103-00-000-0	Medicare CoIns Bad Debt-Cambridge	13,495.00			13,495.00	23,417.00
116200-0103-00-000-0	Allowance for Doubtful Accounts-Cambridge	(398,194.00)			(398,194.00)	(389,521.00)
121400-0103-00-000-0	Prepaid Workers Comp-Cambridge	37,495.00			37,495.00	37,268.00
122200-0103-00-000-0	Prepaid Gen. Ins-Cambridge	9,300.00			9,300.00	12,854.00
129000-0103-00-000-0	Prepaid Expense Other-Cambridge	184,983.00			184,983.00	20,037.00
129110-0103-00-000-0	Prepaid Personal Property Taxes-Cambridge	4,414.00			4,414.00	4,480.00
129300-0103-00-000-0	Prepaid Mgmt Assets-Cambridge	22,486.00			22,486.00	24,840.00
129900-0103-00-000-0	CT PET Deferred Tax-Cambridge	19,852.00			19,852.00	48,988.00
130000-0103-00-000-0	Inventory-Cambridge	48,018.00			48,018.00	36,043.00
141400-0103-00-000-0	Due from Realty-Cambridge	514,191.00			514,191.00	514,191.00
141600-0103-00-000-0	Due from Related-Cambridge	933,514.00			933,514.00	555,571.00
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	2,019,801.00			2,019,801.00	2,007,125.00
156000-0103-00-000-0	Major Movable Equip-Cambridge	1,998,212.00			1,998,212.00	1,946,868.00
158000-0103-00-000-0	Organizational Costs-Cambridge	22,019.00			22,019.00	22,019.00
160000-0103-00-000-0	Accum Depreciation-Cambrdg	0.00			0.00	(1,260,973.00)
164000-0103-00-000-0	Accum Depr LHI-Cambridge	(1,632,836.00)			(1,632,836.00)	(1,570,203.00)
166000-0103-00-000-0	Accum Depr MME-Cambridge	(1,406,485.00)			(1,406,485.00)	0.00
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	(751,366.00)			(751,366.00)	(742,854.00)
211401-0103-00-000-0	Equipment Obligation ST 1-Cambridge	(9,750.00)			(9,750.00)	(9,240.00)
211411-0103-00-000-0	Equipment Obligation LT 1-Cambridge	(26,205.00)			(26,205.00)	(35,955.00)
220000-0103-00-000-0	Loans and Exchange-Cambridge	(7,903.00)			(7,903.00)	(965.00)
220200-0103-00-000-0	Unclaimed ADP checks-Cambridge	(4,764.00)			(4,764.00)	(2,847.00)
221400-0103-00-000-0	Due to Realty-Cambridge	(2,737,196.00)			(2,737,196.00)	(2,370,980.00)
221700-0103-00-000-0	Due to Medicaid-Cambridge	(173,000.00)			(173,000.00)	(173,000.00)
221760-0103-00-000-0	Deferred Revenue Rcf-Cambrdg	0.00			0.00	(242,000.00)
226200-0103-00-000-0	Patients Fund-Cambridge	(113,310.00)			(113,310.00)	(91,418.00)
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	(249,771.00)			(249,771.00)	(221,803.00)
250020-0103-00-000-0	Accrued Pension-Cambridge	(127,411.00)			(127,411.00)	(124,441.00)
250030-0103-00-000-0	Accrued Worker's Comp-Cambridge	(192,071.00)			(192,071.00)	(145,922.00)
250100-0103-00-000-0	Accrued Payroll-Cambridge	(599,053.00)			(599,053.00)	(485,316.00)
254900-0103-00-000-0	CT PET Tax Accrued Expense-Cambrdg- --	(32,774.00)			(32,774.00)	0.00
271500-0103-00-000-0	Due to Related-Cambridge	(353,692.00)			(353,692.00)	(154,343.00)
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	(3,149.00)			(3,149.00)	0.00
295000-0103-00-000-0	Retained Earnings-Cambridge	615,360.00			615,360.00	240,810.00
303005-0103-00-000-0	Hospice Contra Other-Cambridge	31.00			31.00	175.00
303100-0103-00-000-0	Hospice Revenue-Cambridge	(1,533,900.00)			(1,533,900.00)	(2,150,285.00)
303700-0103-00-000-0	Hospice C/A-Cambridge	670,064.00			670,064.00	1,048,095.00
304100-0103-00-000-0	Hospice Pharmacy-Cambridge	(1,556.00)			(1,556.00)	(886.00)
304105-0103-00-000-0	Hospice Pharmacy Contra-Cambridge	1,556.00			1,556.00	886.00
304300-0103-00-000-0	Hospice PT-Cambridge	(399.00)			(399.00)	(188.00)
304305-0103-00-000-0	Hospice PT Contra-Cambridge	(102.00)			(102.00)	0.00
304400-0103-00-000-0	Hospice ST-Cambridge	(1,524.00)			(1,524.00)	(2,072.00)
304405-0103-00-000-0	Hospice ST Contra-Cambridge	302.00			302.00	105.00
304600-0103-00-000-0	Hospice Lab-Cambridge	(31.00)			(31.00)	0.00
304800-0103-00-000-0	Hospice OT-Cambridge	(310.00)			(310.00)	(830.00)
304805-0103-00-000-0	Hospice OT Contra-Cambridge	4.00			4.00	53.00
305000-0103-00-000-0	Hospice X-Ray	0.00			0.00	(175.00)
311000-0103-00-000-0	Medicaid Room & Board-Cambridge	(15,368,085.00)			(15,368,085.00)	(15,674,660.00)
311005-0103-00-000-0	Medicaid Room & Board Contra-Cambridge	6,632,753.00			6,632,753.00	7,408,486.00
313005-0103-00-000-0	Medicaid Contra Other-Cambridge	3,721.00			3,721.00	2,077.00
314100-0103-00-000-0	Medicaid Pharmacy-Cambridge	(46,103.00)			(46,103.00)	(60,133.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
314105-0103-00-000-0	Medicaid Pharmacy Contra-Cambridge	46,702.00			46,702.00	60,136.00
314300-0103-00-000-0	Medicaid PT-Cambridge	(66,446.00)			(66,446.00)	(42,822.00)
314305-0103-00-000-0	Medicaid PT Contra-Cambridge	66,446.00			66,446.00	42,822.00
314400-0103-00-000-0	Medicaid ST-Cambridge	(19,536.00)			(19,536.00)	(13,240.00)
314405-0103-00-000-0	Medicaid ST Contra-Cambridge	19,536.00			19,536.00	13,240.00
314500-0103-00-000-0	Medicaid IV Therapy-Cambridge	(600.00)			(600.00)	(3.00)
314600-0103-00-000-0	Medicaid Lab-Cambridge	(3,488.00)			(3,488.00)	(1,361.00)
314800-0103-00-000-0	Medicaid OT-Cambridge	(61,952.00)			(61,952.00)	(39,101.00)
314805-0103-00-000-0	Medicaid OT Contra-Cambridge	61,952.00			61,952.00	39,101.00
315000-0103-00-000-0	Medicaid X-Cambridge	(232.00)			(232.00)	(717.00)
321000-0103-00-000-0	Medicare Pt A Room & Board-Cambridge	(2,303,025.00)			(2,303,025.00)	(2,717,015.00)
321005-0103-00-000-0	Medicare Pt A R and B Contra-Cambridge	1,825,075.00			1,825,075.00	2,157,437.00
321006-0103-00-000-0	Medicare A PT Contra-Cambridge	(451,145.00)			(451,145.00)	(531,530.00)
321007-0103-00-000-0	Medicare A OT Contra-Cambridge	(422,664.00)			(422,664.00)	(497,271.00)
321008-0103-00-000-0	Medicare A ST Contra-Cambridge	(223,699.00)			(223,699.00)	(251,289.00)
321009-0103-00-000-0	Medicare A NTA Contra-Cambridge	(610,518.00)			(610,518.00)	(716,600.00)
321010-0103-00-000-0	Medicare A Nsng Comp Contra-Cambridge	(879,536.00)			(879,536.00)	(1,000,176.00)
323005-0103-00-000-0	Medicare Pt A Contra Other-Cambridge	35,024.00			35,024.00	49,260.00
324100-0103-00-000-0	Medicare Pt A Pharmacy-Cambridge	(200,584.00)			(200,584.00)	(193,906.00)
324105-0103-00-000-0	Medicare Pt A Pharmacy Contra-Cambridge	230,489.00			230,489.00	215,786.00
324300-0103-00-000-0	Medicare Pt A PT-Cambridge	(194,792.00)			(194,792.00)	(243,660.00)
324305-0103-00-000-0	Medicare Pt A PT Contra-Cambridge	194,792.00			194,792.00	243,660.00
324400-0103-00-000-0	Medicare Pt A ST-Cambridge	(77,644.00)			(77,644.00)	(64,651.00)
324405-0103-00-000-0	Medicare Pt A ST Contra-Cambridge	77,644.00			77,644.00	64,651.00
324500-0103-00-000-0	Medicare Pt A IV Therapy-Cambridge	(29,905.00)			(29,905.00)	(21,879.00)
324600-0103-00-000-0	Medicare Pt A Lab-Cambridge	(27,453.00)			(27,453.00)	(30,458.00)
324800-0103-00-000-0	Medicare Pt A OT-Cambridge	(208,137.00)			(208,137.00)	(257,170.00)
324805-0103-00-000-0	Medicare Pt A OT Contra-Cambridge	208,137.00			208,137.00	257,170.00
325000-0103-00-000-0	Medicare Pt A X-Cambridge	(7,571.00)			(7,571.00)	(18,802.00)
328000-0103-00-000-0	Medicare Pt A Sequestration-Cambridge	(221.00)			(221.00)	36,637.00
329000-0103-00-000-0	Medicare Pt A Settlement-Cambridge	(13,495.00)			(13,495.00)	(23,417.00)
334300-0103-00-000-0	Medicare Pt B PT-Cambridge	(22,859.00)			(22,859.00)	(49,345.00)
334305-0103-00-000-0	Medicare Pt B PT Contra-Cambridge	3,824.00			3,824.00	9,031.00
334400-0103-00-000-0	Medicare Pt B ST-Cambridge	(24,156.00)			(24,156.00)	(14,394.00)
334405-0103-00-000-0	Medicare Pt B ST Contra-Cambridge	760.00			760.00	132.00
334800-0103-00-000-0	Medicare Pt B OT-Cambridge	(19,865.00)			(19,865.00)	(29,780.00)
334805-0103-00-000-0	Medicare Pt B OT Contra-Cambridge	3,891.00			3,891.00	6,251.00
335700-0103-00-000-0	Medicare Pt B Flu/Pneumonia-Cambridge	(717.00)			(717.00)	(612.00)
337300-0103-00-000-0	Mgd Medicare Pt B PT-Cambridge	(458.00)			(458.00)	1,129.00
337305-0103-00-000-0	Mgd Medicare Pt B PT Contra-Cambridge	331.00			331.00	(4,704.00)
337400-0103-00-000-0	Mgd Medicare Pt B ST-Cambrdg	0.00			0.00	1,672.00
337405-0103-00-000-0	Mgd Medicare Pt B ST Contra-Cambrdg	0.00			0.00	75.00
337800-0103-00-000-0	Mgd Medicare Pt B OT-Cambridge	(440.00)			(440.00)	1,338.00
337805-0103-00-000-0	Mgd Medicare Pt B OT Contra-Cambrdg	0.00			0.00	(346.00)
338000-0103-00-000-0	Medicare Pt B Prior Period-Cambrdg	0.00			0.00	979.00
341000-0103-00-000-0	Private Room & Board-Cambridge	(1,877,575.00)			(1,877,575.00)	(1,423,000.00)
341005-0103-00-000-0	Private Room & Board Contra-Cambridge	78,616.00			78,616.00	91,139.00
344100-0103-00-000-0	Private Pharmacy-Cambridge	(120.00)			(120.00)	0.00
344105-0103-00-000-0	Private Pharmacy Contra-Cambridge	1,041.00			1,041.00	2,170.00
344300-0103-00-000-0	Private PT-Cambridge	(448.00)			(448.00)	(1,199.00)
344400-0103-00-000-0	Private ST-Cambridge	(1,432.00)			(1,432.00)	(652.00)
344800-0103-00-000-0	Private OT-Cambridge	(1,821.00)			(1,821.00)	(1,196.00)
351000-0103-00-000-0	Comm Ins Room & Board-Cambridge	(409,440.00)			(409,440.00)	(281,520.00)
351005-0103-00-000-0	Comm Ins Room & Board Contra-Cambridge	52,165.00			52,165.00	79,481.00
353005-0103-00-000-0	Comm Ins Contra Other-Cambridge	7,635.00			7,635.00	6,935.00
354100-0103-00-000-0	Comm Ins Pharmacy-Cambridge	(35,113.00)			(35,113.00)	(18,706.00)
354105-0103-00-000-0	Comm Ins Pharmacy Contra-Cambridge	55,330.00			55,330.00	35,200.00
354300-0103-00-000-0	Comm Ins PT-Cambridge	(34,874.00)			(34,874.00)	(32,295.00)
354305-0103-00-000-0	Comm Ins PT Contra-Cambridge	34,874.00			34,874.00	32,295.00
354400-0103-00-000-0	Comm Ins ST-Cambridge	(10,254.00)			(10,254.00)	(6,748.00)
354405-0103-00-000-0	Comm Ins ST Contra-Cambridge	10,254.00			10,254.00	6,748.00
354500-0103-00-000-0	Comm Ins IV Therapy-Cambridge	(20,217.00)			(20,217.00)	(16,960.00)
354600-0103-00-000-0	Comm Ins Lab-Cambridge	(5,878.00)			(5,878.00)	(5,336.00)
354800-0103-00-000-0	Comm Ins OT-Cambridge	(37,908.00)			(37,908.00)	(33,408.00)
354805-0103-00-000-0	Comm Ins OT Contra-Cambridge	37,908.00			37,908.00	33,408.00
355000-0103-00-000-0	Comm Ins X-Cambridge	(1,757.00)			(1,757.00)	(1,599.00)
371000-0103-00-000-0	Mgd Medicare Room and Board-Cambridge	(2,470,875.00)			(2,470,875.00)	(2,429,855.00)
371005-0103-00-000-0	Mgd Medicare Room & Board Contra-Cambridge	978,818.00			978,818.00	642,438.00
371006-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	(153,724.00)			(153,724.00)	(33,212.00)
371007-0103-00-000-0	Mgd Medicare OT Contra-Cambridge	(143,408.00)			(143,408.00)	(30,925.00)
371008-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	(51,515.00)			(51,515.00)	(16,167.00)
371009-0103-00-000-0	Mgd Medicare NTA Contra-Cambridge	(187,909.00)			(187,909.00)	(55,300.00)
371010-0103-00-000-0	Mgd Medicare Nsng Comp Contra-Cambridge	(262,892.00)			(262,892.00)	(62,166.00)
373005-0103-00-000-0	Mgd Medicare Contra Other-Cambridge	41,634.00			41,634.00	50,010.00
374100-0103-00-000-0	Mgd Medicare Pharmacy-Cambridge	(207,980.00)			(207,980.00)	(157,170.00)
374105-0103-00-000-0	Mgd Medicare Pharmacy Contra-Cambridge	252,632.00			252,632.00	232,582.00
374200-0103-00-000-0	Mgd Medicare Chargeable Medical Supplies	0.00			0.00	(343.00)
374205-0103-00-000-0	Mgd Medicare Chargeable Med Supp Contra	0.00			0.00	343.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
374300-0103-00-000-0	Mgd Medicare PT-Cambridge	(243,138.00)			(243,138.00)	(224,199.00)
374305-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	243,138.00			243,138.00	224,199.00
374400-0103-00-000-0	Mgd Medicare ST-Cambridge	(75,869.00)			(75,869.00)	(63,844.00)
374405-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	75,869.00			75,869.00	63,844.00
374500-0103-00-000-0	Mgd Medicare IV Therapy-Cambridge	(44,652.00)			(44,652.00)	(80,780.00)
374600-0103-00-000-0	Mgd Medicare Lab-Cambridge	(29,715.00)			(29,715.00)	(33,426.00)
374800-0103-00-000-0	Mgd Medicare OT-Cambridge	(262,653.00)			(262,653.00)	(228,382.00)
374805-0103-00-000-0	Mgd Medicare OT Contra-Cambridge	262,653.00			262,653.00	228,382.00
375000-0103-00-000-0	Mgd Medicare X-Cambridge	(11,919.00)			(11,919.00)	(16,585.00)
375700-0103-00-000-0	Mgd Medicare Flu/Pneumonia-Cambridge	(563.00)			(563.00)	(2,798.00)
378000-0103-00-000-0	Mgd Medicare Prior Period-Cambridge	1,576.00			1,576.00	7,696.00
378100-0103-00-000-0	Medicare Mgd Care Pl B PT-Cambridge	(38,256.00)			(38,256.00)	(44,631.00)
378105-0103-00-000-0	Medicare Mgd Pl B PT Contra-Cambridge	4,559.00			4,559.00	348.00
378120-0103-00-000-0	Medicare Mgd Care Pl B ST-Cambridge	(24,702.00)			(24,702.00)	(31,667.00)
378125-0103-00-000-0	Medicare Mgd Pl B STContra-Cambridge	14,821.00			14,821.00	6,460.00
378130-0103-00-000-0	Medicare Mgd Care Pl B OT-Cambridge	(21,404.00)			(21,404.00)	(16,073.00)
378135-0103-00-000-0	Medicare Mgd Pl B OT Contra-Cambridge	5,675.00			5,675.00	1,608.00
381000-0103-00-000-0	Mgd Medicaid Room & Board-Cambridge	(3,330.00)			(3,330.00)	0.00
381005-0103-00-000-0	Mgd Medicaid Room & Board Contra-Cambridge	1,884.00			1,884.00	0.00
389010-0103-00-000-0	Patient Revenue Capitation -Cambridge	(140,775.00)			(140,775.00)	0.00
390900-0103-00-000-0	Cafe Income-Cambrdg	0.00			0.00	(2,367.00)
391100-0103-00-000-0	Interest Income-Cambridge	(446.00)			(446.00)	(458.00)
391500-0103-00-000-0	Misc. Other Income-Cambridge	(41,249.00)			(41,249.00)	(1,236,272.00)
			RJE - 2	(243,527.00)	(284,776.00)	
391500-0103-99-999-M	COVID-19 stimulus funds	(410,966.00)			(410,966.00)	0.00
391600-0103-00-000-0	Transcription Income-Cambridge	(587.00)			(587.00)	(1,158.00)
391900-0103-00-000-0	Long-Term CT PET Tax Income-Cambrdg--	29,136.00			29,136.00	(27,448.00)
400000-0103-03-007-0	Salary-Cambrdg-Administration-Administrative Ass-	98,458.00			98,458.00	90,420.00
400000-0103-03-009-0	Salary-Cambrdg-Administration-Administrator-	160,076.00			160,076.00	162,855.00
400000-0103-04-007-0	Salary-Cambrdg-Fiscal Operations-Administrative -	75,538.00			75,538.00	78,841.00
400000-0103-05-065-0	Salary-Cambrdg-Medical Records-Medical Records-	0.00			0.00	(2,123.00)
400000-0103-06-096-0	Salary-Cambrdg-Social service-Social Worker-	165,588.00			165,588.00	169,597.00
400000-0103-07-038-0	Salary-Cambrdg-Rec Therapy-Dir-	61,798.00			61,798.00	61,374.00
400000-0103-07-086-0	Salary-Cambrdg-Rec Therapy-Rec Therapist-	63,769.00			63,769.00	98,450.00
400000-0103-08-058-0	Salary-Cambrdg-Maintenance-Maintenance Worker-	47,473.00			47,473.00	49,038.00
400000-0103-08-101-0	Salary-Cambrdg-Maintenance-Supervisor-	79,515.00			79,515.00	79,171.00
400000-0103-09-048-0	Salary-Cambrdg-Housekeeping-Housekeeper-	414,723.00			414,723.00	490,600.00
400000-0103-09-101-0	Salary-Cambrdg-Housekeeping-Supervisor-	68,181.00			68,181.00	70,449.00
400000-0103-10-051-0	Salary-Cambrdg-Laundry-Laundry Aide-	123,399.00			123,399.00	222,446.00
400000-0103-11-038-0	Salary-Cambrdg-Admissions-Dir-	145,989.00			145,989.00	130,154.00
400000-0103-13-013-0	Salary-Cambrdg-Dietary-Aide-	251,593.00			251,593.00	372,189.00
400000-0103-13-031-0	Salary-Cambrdg-Dietary-Cook-	188,486.00			188,486.00	185,439.00
400000-0103-13-035-0	Salary-Cambrdg-Dietary-Dietician-	67,849.00			67,849.00	65,272.00
400000-0103-13-101-0	Salary-Cambrdg-Dietary-Supervisor-	59,578.00			59,578.00	78,077.00
400000-0103-14-012-0	Salary-Cambrdg-Nursing Admin-ADNS-	38,190.00			38,190.00	106,151.00
400000-0103-14-028-0	Salary-Cambrdg-Nursing Admin-Clerical-	61,543.00			61,543.00	118,333.00
400000-0103-14-044-0	Salary-Cambrdg-Nursing Admin-DNS-	147,655.00			147,655.00	136,272.00
400000-0103-14-052-0	Salary-Cambrdg-Nursing Admin-LPN-	53,026.00			53,026.00	96,358.00
400000-0103-15-021-0	Salary-Cambrdg-Nursing-CNA-	2,455,844.00			2,455,844.00	2,690,326.00
400000-0103-15-052-0	Salary-Cambrdg-Nursing-LPN-	1,422,449.00			1,422,449.00	1,428,311.00
400000-0103-15-092-0	Salary-Cambrdg-Nursing-RN-	1,028,918.00		(185,554.00)	843,364.00	1,109,838.00
			RJE - 1	(185,554.00)		
400000-0103-18-029-0	Salary-Cambrdg-Marketing-Community Relations-	79,925.00			79,925.00	82,645.00
400000-0103-21-040-0	Salary-Cambrdg-Human Resources-Dir of Human Reso-	23,410.00			23,410.00	25,787.00
400000-0103-21-049-0	Salary-Cambrdg-Human Resources-HR Asst-	6,814.00			6,814.00	1,929.00
400000-0103-24-157-0	Salary-Cambrdg-Respiratory- -	9,785.00			9,785.00	8,079.00
400050-0103-03-007-0	Salary - PTO-Cambrdg-Administration-Administrati-	(1,374.00)			(1,374.00)	1,295.00
400050-0103-04-007-0	Salary - PTO-Cambrdg-Fiscal Operations-Administr-	(378.00)			(378.00)	(1,542.00)
400050-0103-06-096-0	Salary - PTO-Cambrdg-Social service-Social Worke-	2,033.00			2,033.00	1,070.00
400050-0103-07-038-0	Salary - PTO-Cambrdg-Rec Therapy-Dir-	1,393.00			1,393.00	(1,993.00)
400050-0103-07-086-0	Salary - PTO-Cambrdg-Rec Therapy-Rec Therapist-	(298.00)			(298.00)	1,088.00
400050-0103-08-058-0	Salary - PTO-Cambrdg-Maintenance-Maintenance Wor-	1,169.00			1,169.00	(266.00)
400050-0103-08-101-0	Salary - PTO-Cambrdg-Maintenance-Supervisor-	5,128.00			5,128.00	(2,961.00)
400050-0103-09-048-0	Salary - PTO-Cambrdg-Housekeeping-Housekeeper-	(249.00)			(249.00)	(3,278.00)
400050-0103-09-101-0	Salary - PTO-Cambrdg-Housekeeping-Supervisor-	1,941.00			1,941.00	(526.00)
400050-0103-10-051-0	Salary - PTO-Cambrdg-Laundry-Laundry Aide-	(2,662.00)			(2,662.00)	(2,481.00)
400050-0103-11-038-0	Salary - PTO-Cambrdg-Admissions-Dir-	(4,543.00)			(4,543.00)	2,129.00
400050-0103-13-013-0	Salary - PTO-Cambrdg-Dietary-Aide-	(2,433.00)			(2,433.00)	1,307.00
400050-0103-13-031-0	Salary - PTO-Cambrdg-Dietary-Cook-	4,093.00			4,093.00	187.00
400050-0103-13-035-0	Salary - PTO-Cambrdg-Dietary-Dietician-	580.00			580.00	18.00
400050-0103-13-101-0	Salary - PTO-Cambrdg-Dietary-Supervisor-	7,414.00			7,414.00	(1,153.00)
400050-0103-14-012-0	Salary - PTO-Cambrdg-Nursing Admin-ADNS-	0.00			0.00	(5,221.00)
400050-0103-14-028-0	Salary - PTO-Cambrdg-Nursing Admin-Clerical-	(3,775.00)			(3,775.00)	(7,383.00)
400050-0103-14-044-0	Salary - PTO-Cambrdg-Nursing Admin-DNS-	(7,244.00)			(7,244.00)	5,657.00
400050-0103-14-052-0	Salary - PTO-Cambrdg-Nursing Admin-LPN-	(644.00)			(644.00)	(272.00)
400050-0103-15-021-0	Salary - PTO-Cambrdg-Nursing-CNA-	39,192.00			39,192.00	(20,858.00)
400050-0103-15-052-0	Salary - PTO-Cambrdg-Nursing-LPN-	13,696.00			13,696.00	(240.00)
400050-0103-15-092-0	Salary - PTO-Cambrdg-Nursing-RN-	4,782.00			4,782.00	(1,587.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
400050-0103-18-029-0	Salary - PTO-Cambrdg-Marketing-Community Relatio-	803.00			803.00	746.00
400050-0103-21-040-0	Salary - PTO-Cambrdg-Human Resources-Dir of Huma-	9,504.00			9,504.00	0.00
400050-0103-21-049-0	Salary - PTO-Cambrdg-Human Resources-HR Asst-	0.00			0.00	(1,929.00)
401000-0103-29-000-0	FICA-Cambrdg-Emp Benefits- -	543,520.00			543,520.00	609,830.00
401100-0103-29-000-0	FUI-Cambrdg-Emp Benefits- -	7,853.00			7,853.00	9,461.00
401200-0103-29-000-0	SUI-Cambrdg-Emp Benefits- -	65,440.00			65,440.00	80,457.00
401300-0103-29-000-0	Health Ins-Cambrdg-Emp Benefits- -	901,567.00		243,067.00	1,144,634.00	1,090,139.00
			RJE - 2	243,067.00		
401400-0103-29-000-0	Workers Compensation-Cambrdg-Emp Benefits- -	495,859.00			495,859.00	493,377.00
401700-0103-29-000-0	Pension-Cambrdg-Emp Benefits- -	127,411.00			127,411.00	124,441.00
402000-0103-03-000-0	Holiday Expense-Cambrdg-Administration- -	0.00			0.00	5,139.00
410000-0103-03-000-0	Supplies-Cambrdg-Administration- -	0.00			0.00	475.00
410000-0103-04-000-0	Supplies-Cambridge-Fiscal Operations	20,844.00			20,844.00	19,198.00
410000-0103-07-000-0	Supplies-Cambridge-Rec Therapy	5,999.00			5,999.00	4,527.00
410000-0103-08-000-0	Supplies-Cambridge-Maintenance	23,948.00			23,948.00	15,656.00
410000-0103-09-000-0	Supplies-Cambridge-Housekeeping	38,272.00			38,272.00	43,991.00
410000-0103-10-000-0	Supplies-Cambridge-Laundry	17,093.00			17,093.00	16,734.00
410000-0103-13-000-0	Supplies-Cambridge-Dietary	24,431.00			24,431.00	52,688.00
410000-0103-15-000-0	Supplies-Cambridge-Nursing	105,371.00			105,371.00	131,290.00
410000-0103-18-000-0	Supplies-Cambridge-Marketing	8,549.00			8,549.00	9,861.00
410000-0103-23-000-0	Supplies-Cambrdg-Rehab Tpy and Ancllry- -	0.00			0.00	266.00
410019-0103-07-000-0	Supplies COVID-Cambridge-Rec Therapy	233.00			233.00	323.00
410019-0103-08-000-0	Supplies COVID-Cambridge-Maintenance	342.00			342.00	0.00
410019-0103-09-000-0	Supplies COVID-Cambridge-Housekeeping	3,136.00			3,136.00	6,973.00
410019-0103-10-000-0	Supplies COVID19 - Cambrdg	0.00			0.00	30,926.00
410019-0103-13-000-0	Supplies COVID-Cambridge-Dietary	390.00			390.00	1,152.00
410019-0103-15-000-0	Supplies COVID-Cambridge-Nursing	118,592.00			118,592.00	106,452.00
411010-0103-22-000-0	Flu Vaccine-Cambrdg-Medical Services- -	0.00			0.00	93.00
411100-0103-23-000-0	Drugs Medicaid-Cambridge-Rehab Tpy and Ancllry	394.00			394.00	0.00
411200-0103-23-000-0	Drugs Medicare Pt A-Cambridge-Rehab Tpy and Ancll	603,627.00			603,627.00	561,480.00
411700-0103-22-000-0	House Drugs (OTC)-Cambrdg-Medical Services- -	22,215.00			22,215.00	26,468.00
412000-0103-13-000-0	Food-Cambridge-Dietary	341,277.00			341,277.00	355,326.00
412000-0103-38-000-0	Food-Cambrdg-Cafe	3,837.00			3,837.00	3,307.00
412019-0103-13-000-0	Dietary-Cambrdg	0.00			0.00	237.00
412100-0103-13-000-0	Food Supplements-Cambridge-Dietary	33,930.00			33,930.00	38,081.00
413001-0103-23-000-0	Oxygen Non Billable-Cambridge-Rehab Tpy and Ancllr	8,946.00			8,946.00	8,614.00
413500-0103-23-000-0	IV Thy Supplies-Cambridge-Rehab Tpy and Ancllry	10,939.00			10,939.00	14,585.00
414000-0103-10-000-0	Diapers-Cambridge-Laundry	51,588.00			51,588.00	55,805.00
414100-0103-10-000-0	Linen-Cambridge-Laundry	10,901.00			10,901.00	17,809.00
420000-0103-03-000-0	Minor Equip-Cambridge-Administration	1,279.00			1,279.00	0.00
420000-0103-15-000-0	Minor Equip-Cambridge-Nursing	12,157.00			12,157.00	2,867.00
430000-0103-15-000-0	Fees-Bloomfield-Cambridge-Nursing	637.00			637.00	0.00
431000-0103-02-000-0	Consulting Fees-Cambrdg-Admin Staff- -	0.00			0.00	1,916.00
431000-0103-03-000-0	Consulting Fees-Cambridge-Administration	14,201.00			14,201.00	9,025.00
431000-0103-04-000-0	Consulting Fees-Cambridge-Fiscal Operations	19,173.00		(19,173.00)	0.00	0.00
			RJE - 3	(19,173.00)		
431000-0103-13-000-0	Consulting Fees-Cambridge-Dietary	2,653.00			2,653.00	0.00
431000-0103-15-000-0	Consulting Fees-Cambridge-Nursing	20,966.00			20,966.00	15,125.00
431000-0103-21-000-0	Consulting Fees-Cambridge-Human Resources	15,965.00			15,965.00	10,234.00
431000-0103-22-000-0	Consulting Fees-Cambridge-Medical Services	30,000.00			30,000.00	0.00
431000-0103-23-000-0	Consulting Fees-Cambrdg-Rehab Tpy and Ancllry- -	0.00			0.00	3,809.00
431010-0103-23-000-0	Pharmacy fees-Cambrdg-Rehab Tpy and Ancllry- -	17,310.00			17,310.00	19,442.00
432000-0103-03-000-0	Accounting Fees-Cambridge-Administration	26,405.00			26,405.00	21,080.00
433000-0103-03-000-0	Legal Fees-Cambridge-Administration	16,102.00			16,102.00	949.00
433100-0103-03-000-0	Legal Fees-Cambridge-Administration	2,356.00			2,356.00	7,553.00
433200-0103-03-000-0	Legal Fees-Cambridge-Administration	38,397.00			38,397.00	28,386.00
433300-0103-03-000-0	Legal Fees-Cambridge-Administration	1,150.00			1,150.00	612.00
434000-0103-03-000-0	Shared Services-Cambridge-Administration	633,361.00		19,173.00	652,534.00	756,625.00
			RJE - 3	19,173.00		
435200-0103-03-000-0	IT ServicesAdministration-Cambridge-Administration	70,386.00			70,386.00	45,116.00
435210-0103-03-000-0	IT Rental-Cambridge-Administration	52,952.00		(6,013.00)	46,939.00	47,695.00
			RJE - 5	(6,013.00)		
436000-0103-22-000-0	Medical Director Fees-Cambridge-Medical Services	38,400.00			38,400.00	68,400.00
436200-0103-22-000-0	Dental Fees-Cambridge-Medical Services	8,583.00			8,583.00	8,832.00
436300-0103-22-000-0	Physician Fees-Cambrdg-Medical Services- -	17,177.00			17,177.00	44,845.00
437000-0103-23-000-0	PT Fees-Cambrdg-Rehab Tpy and Ancllry- -	337,687.00			337,687.00	375,927.00
437100-0103-23-000-0	OT Fees-Cambrdg-Rehab Tpy and Ancllry- -	326,202.00			326,202.00	328,783.00
437200-0103-23-000-0	Speech Fees-Cambrdg-Rehab Tpy and Ancllry- -	133,867.00			133,867.00	121,206.00
438010-0103-27-000-0	Radiology Fees-Cambridge-Laboratory	(79.00)			(79.00)	0.00
438019-0103-27-000-0	Lab Fees COVID 19-Cambrdg	0.00			0.00	215.00
438020-0103-27-000-0	X-Cambridge-Laboratory	21,250.00		460.00	21,710.00	28,799.00
			RJE - 2	460.00		
438030-0103-27-000-0	Lab Fees-Cambridge-Laboratory	76,163.00			76,163.00	87,792.00
440000-0103-02-000-0	Purch Services-Cambridge-Admin Staff	39,780.00			39,780.00	26,520.00
440000-0103-03-000-0	Purch Services-Cambridge-Administration	4,017.00			4,017.00	50.00
440000-0103-04-000-0	Purch Services-Cambridge-Fiscal Operations	53,836.00			53,836.00	51,205.00
440000-0103-07-000-0	Purch Services-Cambridge-Rec Therapy	5,832.00			5,832.00	10,204.00
440000-0103-08-000-0	Purch Services-Cambridge-Maintenance	76,416.00			76,416.00	61,331.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
440000-0103-09-000-0	Purch Services-Cambridge-Housekeeping	10.00			10.00	73.00
440000-0103-10-000-0	Purch Services-Cambrdg-Laundry- -	0.00			0.00	23.00
440000-0103-12-000-0	Purch Services-Cambridge-Security	2,516.00			2,516.00	894.00
440000-0103-13-000-0	Purch Services-Cambridge-Dietary	29,308.00			29,308.00	22,948.00
440000-0103-15-000-0	Purch Services-Cambridge-Nursing	5,027.00			5,027.00	4,141.00
440001-0103-08-000-0	Ground Services-Cambridge-Maintenance	40,440.00			40,440.00	39,095.00
440010-0103-15-000-0	Purch Services Ambulance-Cambridge-Nursing	12,476.00			12,476.00	4,381.00
440050-0103-07-000-0	Cable Expense-Cambridge-Rec Therapy	23,165.00			23,165.00	22,426.00
442000-0103-08-000-0	Pest Control-Cambrdg-Maintenance- -	2,079.00			2,079.00	1,595.00
443000-0103-08-000-0	Carting-Cambridge-Maintenance	39,550.00			39,550.00	41,182.00
452000-0103-04-000-0	Equip Rental-Cambridge-Fiscal Operations	14,900.00			14,900.00	15,197.00
452000-0103-13-000-0	Equip Rental-Cambridge-Dietary	3,230.00			3,230.00	3,549.00
452000-0103-15-000-0	Equip Rental-Cambridge-Nursing	12,592.00			12,592.00	41,199.00
452000-0103-23-000-0	Equip Rental-Cambridge-Rehab Tpy and Ancllry	13,460.00			13,460.00	12,011.00
452000-0103-24-000-0	Equip Rental-Cambridge-Respiratory	24,138.00			24,138.00	25,836.00
461000-0103-03-000-0	Telephone-Cambridge-Administration	32,052.00			32,052.00	32,711.00
461100-0103-03-000-0	Telephone - Cell-Cambridge-Administration	3,114.00			3,114.00	4,136.00
462000-0103-25-000-0	Electric-Cambridge-Property	92,943.00			92,943.00	139,198.00
463000-0103-25-000-0	Gas-Cambridge-Property	53,795.00			53,795.00	76,018.00
464000-0103-25-000-0	Sewer-Cambridge-Property	67,906.00			67,906.00	62,637.00
465000-0103-25-000-0	Oil-Cambridge-Property	979.00			979.00	4,314.00
466000-0103-25-000-0	Water-Cambridge-Property	6,211.00			6,211.00	1,785.00
471000-0103-25-000-0	Rent-Cambridge-Property	1,548,216.00			1,548,216.00	1,548,216.00
472000-0103-25-000-0	Personal Property Taxes-Cambridge-Property	18,097.00			18,097.00	20,298.00
472500-0103-25-000-0	Property Insurance-Cambridge-Property	26,924.00			26,924.00	19,290.00
473000-0103-25-000-0	Real Estate Taxes-Cambridge-Property	193,343.00			193,343.00	218,604.00
484000-0103-25-000-0	Depe Exp LHI-Cambridge	62,633.00			62,633.00	60,543.00
486000-0103-25-000-0	Depr Exp MME-Cambridge	145,512.00			145,512.00	163,829.00
491000-0103-03-000-0	Dues-Cambridge-Administration	14,099.00			12,786.00	12,786.00
			RJE - 4	(1,313.00)		
				(1,313.00)		
491001-0103-03-000-0	Subscriptions-Cambridge-Administration	11,029.00			11,029.00	10,403.00
500000-0103-03-000-0	Licenses and Permits-Cambridge-Administration	2,883.00			2,883.00	1,465.00
501000-0103-03-000-0	Advertising Employment-Cambridge-Administration	1,596.00			1,596.00	1,357.00
501100-0103-03-000-0	Advertising Promotional-Cambridge-Administration	420.00			420.00	78.00
501100-0103-18-000-0	Advertising Promotional-Cambrdg-Marketing- -	8,327.00			8,327.00	10,256.00
503100-0103-03-000-0	Interest-Cambridge-Administration	2,449.00			2,449.00	3,763.00
503130-0103-03-000-0	Interest on Computer Loan-Cambrdg-Administrati	2,242.00			2,242.00	2,726.00
503200-0103-03-000-0	Bank Charges-Cambridge-Administration	14,852.00			14,852.00	17,072.00
504000-0103-03-000-0	Postage-Cambridge-Administration	2,471.00			2,471.00	4,101.00
505000-0103-03-000-0	Background Check-Cambridge-Administration	6,716.00			6,716.00	2,595.00
507000-0103-03-000-0	Revenue Assessment-Cambridge-Administration	778,244.00			778,244.00	795,922.00
508000-0103-03-000-0	Bad Debt Expense-Cambridge-Administration	175,660.00			175,660.00	172,464.00
508010-0103-03-000-0	Bad Debt Mdcr-Cambridge-Administration	20,761.00			20,761.00	36,027.00
509000-0103-03-000-0	Seminars-Cambrdg-Administration- -	0.00			0.00	135.00
510000-0103-03-000-0	Liability Ins-Cambridge-Administration	97,990.00			97,990.00	90,978.00
512000-0103-03-000-0	Umbrella Ins-Cambridge-Administration	7,358.00			7,358.00	20,133.00
513000-0103-03-000-0	Crime Ins-Cambridge-Administration	1,360.00			1,360.00	1,960.00
520100-0103-03-000-0	Auto Lease Expense-Cambridge-Administration	61.00			61.00	0.00
521000-0103-03-000-0	Travel Expense-Cambridge-Administration	3,171.00			3,171.00	3,165.00
523000-0103-03-000-0	Emp Benefits-Cambridge-Administration	14,803.00			14,803.00	12,406.00
523019-0103-03-000-0	Employee Benefits Other COVID-Cambridge-Administra	1,546.00			1,546.00	19,595.00
530000-0103-15-000-0	Pool RNS-Cambridge-Nursing	50,324.00			50,324.00	56,627.00
531000-0103-15-000-0	Pool LPNs-Cambridge-Nursing	50,572.00			50,572.00	3,858.00
532000-0103-15-000-0	Pool CNA-Cambridge-Nursing	20,526.00			20,526.00	6,433.00
541000-0103-03-000-0	Misc. Expense-Cambrdg-Administration- -	2,475.00			2,475.00	4,472.00
541001-0103-03-000-0	Political Contributions -Cambrdg-Administration- -	0.00			0.00	1,600.00
541050-0103-03-000-0	Prior Period Expense-Cambridge-Administration	13,362.00			13,362.00	(1,044.00)
542000-0103-03-000-0	Corporate Tax - State-Cambrdg-Administration- -	32,774.00			32,774.00	0.00
Marcum 103	Chamber Dues	0.00		1,313.00	1,313.00	348.00
			RJE - 4	1,313.00		
Marcum 202	MDS Coordinator	0.00		87,050.00	87,050.00	74,604.00
			RJE - 1	87,050.00		
Marcum 203	Infection Control	0.00		61,935.00	61,935.00	0.00
			RJE - 1	61,935.00		
Marcum 204	Staff Development	0.00		36,569.00	36,569.00	0.00
			RJE - 1	36,569.00		
Marcum 205	Admin Equipment Rental	0.00		6,013.00	6,013.00	0.00
			RJE - 5	6,013.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
400000-0103-03-009-0	Salary-Cambrdg-Administration-Administrator-	160,076.00		0.00	160,076.00	162,853.00
Subtotal [2] Administrators		160,076.00		0.00	160,076.00	162,853.00
Subgroup : [4]	Other Administrative Salaries					
400000-0103-03-007-0	Salary-Cambrdg-Administration-Administrative Ass-	98,458.00		0.00	98,458.00	90,420.00
400000-0103-04-007-0	Salary-Cambrdg-Fiscal Operations-Administrative -	75,536.00		0.00	75,536.00	78,841.00
400000-0103-05-065-0	Salary-Cambrdg-Medical Records-Medical Records-	0.00		0.00	0.00	(2,123.00)
400000-0103-21-040-0	Salary-Cambrdg-Human Resources-Dir of Human Reso-	23,410.00		0.00	23,410.00	25,787.00
400000-0103-21-049-0	Salary-Cambrdg-Human Resources-HR Asst-	6,814.00		0.00	6,814.00	1,929.00
400050-0103-03-007-0	Salary - PTO-Cambrdg-Administration-Administrati-	(1,374.00)		0.00	(1,374.00)	1,295.00
400050-0103-04-007-0	Salary - PTO-Cambrdg-Fiscal Operations-Adminislr-	(378.00)		0.00	(378.00)	(1,542.00)
400050-0103-21-040-0	Salary - PTO-Cambrdg-Human Resources-Dir of Huma-	9,504.00		0.00	9,504.00	0.00
400050-0103-21-049-0	Salary - PTO-Cambrdg-Human Resources-HR Asst-	0.00		0.00	0.00	(1,929.00)
Subtotal [4] Other Administrative Salaries		211,972.00		0.00	211,972.00	192,678.00
Subgroup : [5A]	Head Dietitian					
400000-0103-13-035-0	Salary-Cambrdg-Dietary-Dietician-	67,849.00		0.00	67,849.00	65,272.00
400050-0103-13-035-0	Salary - PTO-Cambrdg-Dietary-Dietician-	580.00		0.00	580.00	18.00
Subtotal [5A] Head Dietitian		68,429.00		0.00	68,429.00	65,290.00
Subgroup : [5B]	Food Service Supervisor					
400000-0103-13-101-0	Salary-Cambrdg-Dietary-Supervisor-	59,578.00		0.00	59,578.00	78,077.00
400050-0103-13-101-0	Salary - PTO-Cambrdg-Dietary-Supervisor-	7,414.00		0.00	7,414.00	(1,153.00)
Subtotal [5B] Food Service Supervisor		66,992.00		0.00	66,992.00	76,924.00
Subgroup : [5C]	Dietary Workers					
400000-0103-13-013-0	Salary-Cambrdg-Dietary-Aide-	251,593.00		0.00	251,593.00	372,189.00
400000-0103-13-031-0	Salary-Cambrdg-Dietary-Cook-	188,486.00		0.00	188,486.00	185,439.00
400050-0103-13-013-0	Salary - PTO-Cambrdg-Dietary-Aide-	(2,433.00)		0.00	(2,433.00)	1,307.00
400050-0103-13-031-0	Salary - PTO-Cambrdg-Dietary-Cook-	4,093.00		0.00	4,093.00	187.00
Subtotal [5C] Dietary Workers		441,739.00		0.00	441,739.00	559,122.00
Subgroup : [6A]	Head Housekeeper					
400000-0103-09-101-0	Salary-Cambrdg-Housekeeping-Supervisor-	68,181.00		0.00	68,181.00	70,449.00
400050-0103-09-101-0	Salary - PTO-Cambrdg-Housekeeping-Supervisor-	1,941.00		0.00	1,941.00	(526.00)
Subtotal [6A] Head Housekeeper		70,122.00		0.00	70,122.00	69,923.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0103-09-048-0	Salary-Cambrdg-Housekeeping-Housekeeper-	414,723.00		0.00	414,723.00	490,600.00
400050-0103-09-048-0	Salary - PTO-Cambrdg-Housekeeping-Housekeeper-	(249.00)		0.00	(249.00)	(3,278.00)
Subtotal [6B] Other Housekeeping Workers		414,474.00		0.00	414,474.00	487,322.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0103-08-101-0	Salary-Cambrdg-Maintenance-Supervisor-	79,515.00		0.00	79,515.00	79,171.00
400050-0103-08-101-0	Salary - PTO-Cambrdg-Maintenance-Supervisor-	5,128.00		0.00	5,128.00	(2,991.00)
Subtotal [7A] Engineer or Chief of Maintenance		84,643.00		0.00	84,643.00	76,210.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0103-08-058-0	Salary-Cambrdg-Maintenance-Maintenance Worker-	47,473.00		0.00	47,473.00	49,038.00
400050-0103-08-058-0	Salary - PTO-Cambrdg-Maintenance-Maintenance Wor-	1,169.00		0.00	1,169.00	(269.00)
Subtotal [7B] Other Maintenance Workers		48,642.00		0.00	48,642.00	48,772.00
Subgroup : [8B]	Other Laundry Workers					
400000-0103-10-051-0	Salary-Cambrdg-Laundry-Laundry Aide-	123,399.00		0.00	123,399.00	222,446.00
400050-0103-10-051-0	Salary - PTO-Cambrdg-Laundry-Laundry Aide-	(2,662.00)		0.00	(2,662.00)	(2,481.00)
Subtotal [8B] Other Laundry Workers		120,737.00		0.00	120,737.00	219,965.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0103-14-012-0	Salary-Cambrdg-Nursing Admin-ADNS-	38,190.00		0.00	38,190.00	106,151.00
400000-0103-14-044-0	Salary-Cambrdg-Nursing Admin-DNS-	147,655.00		0.00	147,655.00	136,272.00
400050-0103-14-012-0	Salary - PTO-Cambrdg-Nursing Admin-ADNS-	0.00		0.00	0.00	(5,221.00)
400050-0103-14-044-0	Salary - PTO-Cambrdg-Nursing Admin-DNS-	(7,244.00)		0.00	(7,244.00)	5,657.00
Subtotal [12A] Director of Nurses/Assistant Director		178,601.00		0.00	178,601.00	242,859.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0103-15-092-0	Salary-Cambrdg-Nursing-RN-	1,028,918.00		(185,554.00)	843,364.00	1,109,838.00
400050-0103-15-092-0	Salary - PTO-Cambrdg-Nursing-RN-	4,782.00	RJE - 1	0.00	4,782.00	(1,587.00)
Subtotal [12B1] RNs - Direct Care		1,033,700.00		(185,554.00)	848,146.00	1,108,251.00
Subgroup : [12B2]	RNs - Administrative					
400000-0103-14-028-0	Salary-Cambrdg-Nursing Admin-Clerical-	61,543.00		0.00	61,543.00	118,333.00
400050-0103-14-028-0	Salary - PTO-Cambrdg-Nursing Admin-Clerical-	(3,775.00)		0.00	(3,775.00)	(7,383.00)
Marcum 202	MDS Coordinator	0.00		87,050.00	87,050.00	74,604.00
Marcum 203	Infection Control	0.00		61,935.00	61,935.00	0.00
Marcum 204	Staff Development	0.00		36,569.00	36,569.00	0.00
Subtotal [12B2] RNs - Administrative		57,768.00		185,554.00	243,322.00	185,554.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0103-15-052-0	Salary-Cambrdg-Nursing-LPN-	1,422,449.00		0.00	1,422,449.00	1,428,311.00
400050-0103-15-052-0	Salary - PTO-Cambrdg-Nursing-LPN-	13,096.00		0.00	13,096.00	(240.00)
Subtotal [12C1] LPNs - Direct Care		1,435,545.00		0.00	1,435,545.00	1,428,071.00
Subgroup : [12C2]	LPNs - Administrative					
400000-0103-14-052-0	Salary-Cambrdg-Nursing Admin-LPN-	53,026.00		0.00	53,026.00	96,358.00
400050-0103-14-052-0	Salary - PTO-Cambrdg-Nursing Admin-LPN-	(644.00)		0.00	(644.00)	(272.00)
Subtotal [12C2] LPNs - Administrative		52,382.00		0.00	52,382.00	96,086.00
Subgroup : [12D]	Aides and Attendants					
400000-0103-15-021-0	Salary-Cambrdg-Nursing-CNA-	2,455,844.00		0.00	2,455,844.00	2,690,326.00
400050-0103-15-021-0	Salary - PTO-Cambrdg-Nursing-CNA-	39,192.00		0.00	39,192.00	(20,858.00)
Subtotal [12D] Aides and Attendants		2,495,036.00		0.00	2,495,036.00	2,669,468.00
Subgroup : [12H]	Recreation Workers					
400000-0103-07-038-0	Salary-Cambrdg-Rec Therapy-Dir-	61,798.00		0.00	61,798.00	61,374.00
400000-0103-07-086-0	Salary-Cambrdg-Rec Therapy-Rec Therapist-	63,769.00		0.00	63,769.00	98,450.00
400050-0103-07-038-0	Salary - PTO-Cambrdg-Rec Therapy-Dir-	1,393.00		0.00	1,393.00	(1,993.00)
400050-0103-07-086-0	Salary - PTO-Cambrdg-Rec Therapy-Rec Therapist-	(298.00)		0.00	(298.00)	1,088.00
Subtotal [12H] Recreation Workers		126,662.00		0.00	126,662.00	168,919.00
Subgroup : [12M]	Social Workers/Case Management					

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CNNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400000-0103-06-096-0	Salary-Cambrdg-Social service-Social Worker-	165,588.00		0.00	165,588.00	169,597.00
400050-0103-06-096-0	Salary - PTO-Cambrdg-Social service-Social Worker-	2,033.00		0.00	2,033.00	1,070.00
Subtotal [12M] Social Workers/Case Management		167,621.00		0.00	167,621.00	170,667.00
Subgroup : [12N]	Marketing					
400000-0103-18-029-0	Salary-Cambrdg-Marketing-Community Relations-	79,925.00		0.00	79,925.00	82,645.00
400050-0103-18-029-0	Salary - PTO-Cambrdg-Marketing-Community Relations-	803.00		0.00	803.00	746.00
Subtotal [12N] Marketing		80,728.00		0.00	80,728.00	83,391.00
Subgroup : [12O]	Other					
400000-0103-11-038-0	Salary-Cambrdg-Admissions-Dir-	145,989.00		0.00	145,989.00	130,154.00
400000-0103-24-157-0	Salary-Cambrdg-Respiratory- -	9,785.00		0.00	9,785.00	8,079.00
400050-0103-11-038-0	Salary - PTO-Cambrdg-Admissions-Dir-	(4,543.00)		0.00	(4,543.00)	2,129.00
Subtotal [12O] Other		151,231.00		0.00	151,231.00	140,362.00
Total [10-A] Salaries and Wages		7,467,700.00		0.00	7,467,700.00	8,242,689.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
431000-0103-13-000-0	Consulting Fees-Cambridge-Dietary	2,653.00		0.00	2,653.00	0.00
Subtotal [1] Dietitian		2,653.00		0.00	2,653.00	0.00
Subgroup : [2]	Dentist					
436200-0103-22-000-0	Dental Fees-Cambridge-Medical Services	8,583.00		0.00	8,583.00	8,832.00
Subtotal [2] Dentist		8,583.00		0.00	8,583.00	8,832.00
Subgroup : [3]	Pharmacist					
431010-0103-23-000-0	Pharmacy fees-Cambrdg-Rehab Tpy and Ancilry- -	17,310.00		0.00	17,310.00	19,442.00
Subtotal [3] Pharmacist		17,310.00		0.00	17,310.00	19,442.00
Subgroup : [5A]	PT - Resident Care					
437000-0103-23-000-0	PT Fees-Cambrdg-Rehab Tpy and Ancilry- -	337,687.00		0.00	337,687.00	375,927.00
Subtotal [5A] PT - Resident Care		337,687.00		0.00	337,687.00	375,927.00
Subgroup : [8A]	Medical Director					
436300-0103-22-000-0	Medical Director Fees-Cambridge-Medical Services	38,400.00		0.00	38,400.00	68,400.00
Subtotal [8A] Medical Director		38,400.00		0.00	38,400.00	68,400.00
Subgroup : [9A]	ST - Resident Care					
437200-0103-23-000-0	Speech Fees-Cambrdg-Rehab Tpy and Ancilry- -	133,867.00		0.00	133,867.00	121,206.00
Subtotal [9A] ST - Resident Care		133,867.00		0.00	133,867.00	121,206.00
Subgroup : [10A]	OT - Resident Care					
437100-0103-23-000-0	OT Fees-Cambrdg-Rehab Tpy and Ancilry- -	328,202.00		0.00	328,202.00	328,783.00
Subtotal [10A] OT - Resident Care		328,202.00		0.00	328,202.00	328,783.00
Subgroup : [11A1]	RN's - Direct Care					
430000-0103-15-000-0	Fees-Bloomfield-Cambridge-Nursing	637.00		0.00	637.00	0.00
530000-0103-15-000-0	Pool RNs-Cambridge-Nursing	50,324.00		0.00	50,324.00	56,627.00
Subtotal [11A1] RN's - Direct Care		50,961.00		0.00	50,961.00	56,627.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0103-15-000-0	Pool LPNs-Cambridge-Nursing	50,572.00		0.00	50,572.00	3,858.00
Subtotal [11B1] LPN's - Direct Care		50,572.00		0.00	50,572.00	3,858.00
Subgroup : [11C]	Aides					
532000-0103-15-000-0	Pool CNA-Cambridge-Nursing	20,526.00		0.00	20,526.00	6,433.00
Subtotal [11C] Aides		20,526.00		0.00	20,526.00	6,433.00
Subgroup : [12]	Other					
431000-0103-15-000-0	Consulting Fees-Cambridge-Nursing	20,966.00		0.00	20,966.00	15,125.00
431000-0103-22-000-0	Consulting Fees-Cambridge-Medical Services	30,000.00		0.00	30,000.00	0.00
431000-0103-23-000-0	Consulting Fees-Cambrdg-Rehab Tpy and Ancilry- -	0.00		0.00	0.00	3,809.00
436300-0103-22-000-0	Physician Fees-Cambrdg-Medical Services- -	17,177.00		0.00	17,177.00	44,845.00
Subtotal [12] Other		68,143.00		0.00	68,143.00	63,779.00
Total [13-B] Professional Fees		1,054,904.00		0.00	1,054,904.00	1,053,287.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0103-29-000-0	Workers Compensation-Cambrdg-Emp Benefits- -	495,859.00		0.00	495,859.00	493,377.00
Subtotal [1A1] Workmen's Compensation		495,859.00		0.00	495,859.00	493,377.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0103-29-000-0	FUI-Cambrdg-Emp Benefits- -	7,853.00		0.00	7,853.00	9,461.00
401200-0103-29-000-0	SUI-Cambrdg-Emp Benefits- -	65,440.00		0.00	65,440.00	80,457.00
Subtotal [1A3] Unemployment Insurance		73,293.00		0.00	73,293.00	89,918.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0103-29-000-0	FICA-Cambrdg-Emp Benefits- -	543,520.00		0.00	543,520.00	609,830.00
Subtotal [1A4] Social Security (FICA)		543,520.00		0.00	543,520.00	609,830.00
Subgroup : [1A5]	Health Insurance					
401300-0103-29-000-0	Health Ins-Cambrdg-Emp Benefits- -	901,567.00		243,067.00	1,144,634.00	1,090,139.00
Subtotal [1A5] Health Insurance		901,567.00	RJE - 2	243,067.00	1,144,634.00	1,090,139.00
Subgroup : [1A7]	Pensions					
401700-0103-29-000-0	Pension-Cambrdg-Emp Benefits- -	127,411.00		0.00	127,411.00	124,441.00
Subtotal [1A7] Pensions		127,411.00		0.00	127,411.00	124,441.00
Subgroup : [1A9]	Other					
505000-0103-03-000-0	Background Check-Cambridge-Administration	6,716.00		0.00	6,716.00	2,595.00
Subtotal [1A9] Other		6,716.00		0.00	6,716.00	2,595.00
Subgroup : [1C]	Bad Debts					
508000-0103-03-000-0	Bad Debt Expense-Cambridge-Administration	175,860.00		0.00	175,860.00	172,464.00
508010-0103-03-000-0	Bad Debt Mdcr-Cambridge-Administration	23,761.00		0.00	23,761.00	38,027.00
Subtotal [1C] Bad Debts		199,621.00		0.00	199,621.00	208,491.00
Subgroup : [1D]	Accounting and Auditing					
432000-0103-03-000-0	Accounting Fees-Cambridge-Administration	26,405.00		0.00	26,405.00	21,080.00
Subtotal [1D] Accounting and Auditing		26,405.00		0.00	26,405.00	21,080.00
Subgroup : [1E]	Legal					
433000-0103-03-000-0	Legal Fees-Cambridge-Administration	16,102.00		0.00	16,102.00	949.00
433100-0103-03-000-0	Legal Fees-Cambridge-Administration	2,356.00		0.00	2,356.00	7,553.00
433200-0103-03-000-0	Legal Fees-Cambridge-Administration	38,397.00		0.00	38,397.00	28,396.00
433300-0103-03-000-0	Legal Fees-Cambridge-Administration	1,150.00		0.00	1,150.00	612.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subtotal [1E] Legal		58,005.00		0.00	58,005.00	37,500.00
Subgroup : [1G]	Office Supplies					
410000-0103-03-000-0	Supplies-Cambrdg-Administration -	0.00		0.00	0.00	475.00
410000-0103-04-000-0	Supplies-Cambridge-Fiscal Operations	20,844.00		0.00	20,844.00	19,198.00
420000-0103-03-000-0	Minor Equip-Cambridge-Administration	1,279.00		0.00	1,279.00	0.00
Marcum 205	Admin Equipment Rental	0.00		6,013.00	6,013.00	0.00
Subtotal [1G] Office Supplies		22,123.00	RJE - 5	6,013.00	28,136.00	19,673.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0103-03-000-0	Telephone-Cambridge-Administration	32,052.00		0.00	32,052.00	32,711.00
Subtotal [1H1] Telephone and Telegraph		32,052.00		0.00	32,052.00	32,711.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0103-03-000-0	Telephone - Cell-Cambridge-Administration	3,114.00		0.00	3,114.00	4,138.00
Subtotal [1H2] Cellular Phones and Beepers		3,114.00		0.00	3,114.00	4,138.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0103-03-000-0	Corporate Tax - State-Cambrdg-Administration -	32,774.00		0.00	32,774.00	0.00
Subtotal [1J] Corporation Business Taxes		32,774.00		0.00	32,774.00	0.00
Subgroup : [1K1]	Other Taxes - Income					
391900-0103-00-000-0	Long-Term CT PET Tax Income-Cambrdg -	29,136.00		0.00	29,136.00	(27,448.00)
Subtotal [1K1] Other Taxes - Income		29,136.00		0.00	29,136.00	(27,448.00)
Subgroup : [1K3]	Resident Day User Fee					
507000-0103-03-000-0	Revenue Assessment-Cambridge-Administration	778,244.00		0.00	778,244.00	795,922.00
Subtotal [1K3] Resident Day User Fee		778,244.00		0.00	778,244.00	795,922.00
Total [15] Expenditures Other than Salaries		3,328,640.00		249,080.00	3,576,720.00	3,502,365.00
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	5,139.00
Subtotal [2] Holiday Parties for Staff		0.00		0.00	0.00	5,139.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0103-03-000-0	Emp Benefits-Cambridge-Administration	14,803.00		0.00	14,803.00	12,406.00
Subtotal [3] Gifts to Staff and Residents		14,803.00		0.00	14,803.00	12,406.00
Subgroup : [4]	Employee Travel					
521000-0103-03-000-0	Travel Expense-Cambridge-Administration	3,171.00		0.00	3,171.00	3,185.00
Subtotal [4] Employee Travel		3,171.00		0.00	3,171.00	3,185.00
Subgroup : [5]	Education Expense					
509000-0103-03-000-0	Seminars-Cambrdg-Administration -	0.00		0.00	0.00	135.00
Subtotal [5] Education Expense		0.00		0.00	0.00	135.00
Subgroup : [6]	Automobile Expense					
520100-0103-03-000-0	Auto Lease Expense-Cambridge-Administration	61.00		0.00	61.00	0.00
Subtotal [6] Automobile Expense		61.00		0.00	61.00	0.00
Subgroup : [M1]	Advertising Help Wanted					
501000-0103-03-000-0	Advertising Employment-Cambridge-Administration	1,596.00		0.00	1,596.00	1,357.00
Subtotal [M1] Advertising Help Wanted		1,596.00		0.00	1,596.00	1,357.00
Subgroup : [M3]	Advertising Other					
501100-0103-03-000-0	Advertising Promotional-Cambridge-Administration	420.00		0.00	420.00	78.00
501100-0103-18-000-0	Advertising Promotional-Cambrdg-Marketing -	8,327.00		0.00	8,327.00	10,268.00
Subtotal [M3] Advertising Other		8,747.00		0.00	8,747.00	10,346.00
Subgroup : [M7]	Postage					
504000-0103-03-000-0	Postage-Cambridge-Administration	2,471.00		0.00	2,471.00	4,101.00
Subtotal [M7] Postage		2,471.00		0.00	2,471.00	4,101.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0103-03-000-0	Dues-Cambridge-Administration	14,099.00		(1,313.00)	12,786.00	12,786.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		14,099.00	RJE - 4	(1,313.00)	12,786.00	12,786.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00		1,313.00	1,313.00	348.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 4	1,313.00	1,313.00	348.00
Subgroup : [M9]	Subscriptions					
491001-0103-03-000-0	Subscriptions-Cambridge-Administration	11,029.00		0.00	11,029.00	10,403.00
Subtotal [M9] Subscriptions		11,029.00		0.00	11,029.00	10,403.00
Subgroup : [M10]	Contributions					
541001-0103-03-000-0	Political Contributions -Cambrdg-Administration -	0.00		0.00	0.00	1,600.00
Subtotal [M10] Contributions		0.00		0.00	0.00	1,600.00
Subgroup : [M11]	Services Provided by Contract					
431000-0103-02-000-0	Consulting Fees-Cambrdg-Admin Staff -	0.00		0.00	0.00	1,916.00
431000-0103-03-000-0	Consulting Fees-Cambridge-Administration	14,201.00		0.00	14,201.00	9,025.00
431000-0103-04-000-0	Consulting Fees-Cambridge-Fiscal Operations	19,173.00		(19,173.00)	0.00	0.00
431000-0103-21-000-0	Consulting Fees-Cambridge-Human Resources	15,965.00	RJE - 3	(19,173.00)	15,965.00	10,234.00
435200-0103-03-000-0	IT Services-Administration-Cambridge-Administration	70,386.00		0.00	70,386.00	45,116.00
436010-0103-27-000-0	Radiology Fees-Cambridge-Laboratory	(79.00)		0.00	(79.00)	0.00
440000-0103-02-000-0	Purch Services-Cambridge-Admin Staff	39,780.00		0.00	39,780.00	26,520.00
440000-0103-03-000-0	Purch Services-Cambridge-Administration	4,017.00		0.00	4,017.00	50.00
440000-0103-04-000-0	Purch Services-Cambridge-Fiscal Operations	53,836.00		0.00	53,836.00	51,205.00
440000-0103-12-000-0	Purch Services-Cambridge-Security	2,518.00		0.00	2,518.00	894.00
Subtotal [M11] Services Provided by Contract		219,795.00		(19,173.00)	200,622.00	144,960.00
Subgroup : [M12]	Administrative Management Services					
434000-0103-03-000-0	Shared Services-Cambridge-Administration	633,361.00		19,173.00	652,534.00	756,625.00
Subtotal [M12] Administrative Management Services		633,361.00	RJE - 3	19,173.00	652,534.00	756,625.00
Subgroup : [M13]	Other					
500000-0103-03-000-0	Licenses and Permits-Cambridge-Administration	2,883.00		0.00	2,883.00	1,465.00
503200-0103-03-000-0	Bank Charges-Cambridge-Administration	14,852.00		0.00	14,852.00	17,072.00
541000-0103-03-000-0	Misc. Expense-Cambrdg-Administration -	2,475.00		0.00	2,475.00	4,472.00
541050-0103-03-000-0	Prior Period Expense-Cambridge-Administration	13,362.00		0.00	13,362.00	(1,044.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medical - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subtotal [M13] Other		<u>33,572.00</u>		0.00	<u>33,572.00</u>	<u>21,965.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>842,705.00</u>		0.00	<u>842,705.00</u>	<u>985,324.00</u>
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
410019-0103-13-000-0	Supplies COVID-Cambridge-Dietary	390.00		0.00	390.00	1,152.00
412000-0103-13-000-0	Food-Cambridge-Dietary	341,277.00		0.00	341,277.00	355,326.00
412000-0103-38-000-0	Food-Cambridge-Cafe	3,637.00		0.00	3,637.00	3,307.00
412019-0103-13-000-0	Dietary-Cambridg	0.00		0.00	0.00	237.00
412100-0103-13-000-0	Food Supplements-Cambridge-Dietary	33,930.00		0.00	33,930.00	38,081.00
523019-0103-03-000-0	Employee Benefits Other COVID-Cambridge-Administra	1,546.00		0.00	1,546.00	19,595.00
Subtotal [2A1] Raw Food		<u>380,580.00</u>		0.00	<u>380,580.00</u>	<u>417,698.00</u>
Subgroup : [2A2]	Non-Food Supplies					
410000-0103-13-000-0	Supplies-Cambridge-Dietary	24,431.00		0.00	24,431.00	52,688.00
Subtotal [2A2] Non-Food Supplies		<u>24,431.00</u>		0.00	<u>24,431.00</u>	<u>52,688.00</u>
Subgroup : [2B]	Purchased Services					
440000-0103-13-000-0	Purch Services-Cambridge-Dietary	29,308.00		0.00	29,308.00	22,948.00
Subtotal [2B] Purchased Services		<u>29,308.00</u>		0.00	<u>29,308.00</u>	<u>22,948.00</u>
Subgroup : [2C]	Other					
452000-0103-10-000-0	Equip Rental-Cambridge-Dietary	3,230.00		0.00	3,230.00	3,549.00
Subtotal [2C] Other		<u>3,230.00</u>		0.00	<u>3,230.00</u>	<u>3,549.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>437,949.00</u>		0.00	<u>437,949.00</u>	<u>496,883.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc., washed, Ironed, Lnen-Cambridge-Laundry					
414100-0103-10-000-0	Lin-Cambridge-Laundry	10,901.00		0.00	10,901.00	17,809.00
Subtotal [3A1] Bed Linens, etc., washed, Ironed.		<u>10,901.00</u>		0.00	<u>10,901.00</u>	<u>17,809.00</u>
Subgroup : [3B]	Purchased Services					
410019-0103-10-000-0	Supplies COVID19 - Cambridg	0.00		0.00	0.00	30,926.00
440000-0103-10-000-0	Purch Services-Cambridg-Laundry- -	0.00		0.00	0.00	23.00
Subtotal [3B] Purchased Services		<u>0.00</u>		0.00	<u>0.00</u>	<u>30,949.00</u>
Subgroup : [3C]	Other					
410000-0103-10-000-0	Supplies-Cambridge-Laundry	17,093.00		0.00	17,093.00	16,734.00
414000-0103-10-000-0	Diapers-Cambridge-Laundry	51,588.00		0.00	51,588.00	55,805.00
Subtotal [3C] Other		<u>68,681.00</u>		0.00	<u>68,681.00</u>	<u>72,539.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>79,582.00</u>		0.00	<u>79,582.00</u>	<u>121,297.00</u>
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	38,272.00		0.00	38,272.00	43,991.00
410000-0103-18-000-0	Supplies-Cambridge-Marketing	8,549.00		0.00	8,549.00	9,861.00
410019-0103-09-000-0	Supplies COVID-Cambridge-Housekeeping	3,136.00		0.00	3,136.00	6,973.00
Subtotal [4A1] In-House Care Supplies		<u>49,957.00</u>		0.00	<u>49,957.00</u>	<u>60,825.00</u>
Subgroup : [4B]	Purchased Services					
440000-0103-09-000-0	Purch Services-Cambridge-Housekeeping	10.00		0.00	10.00	73.00
Subtotal [4B] Purchased Services		<u>10.00</u>		0.00	<u>10.00</u>	<u>73.00</u>
Subgroup : [5A1]	Own Pharmacy					
411100-0103-23-000-0	Drugs Medicaid-Cambridge-Rehab Tpy and Ancnry	394.00		0.00	394.00	0.00
411200-0103-23-000-0	Drugs Medicare Pt A-Cambridge-Rehab Tpy and Ancn	603,627.00		0.00	603,627.00	561,480.00
Subtotal [5A1] Own Pharmacy		<u>604,021.00</u>		0.00	<u>604,021.00</u>	<u>561,480.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs					
411010-0103-22-000-0	Flu Vaccine-Cambridg-Medical Services -	0.00		0.00	0.00	93.00
411700-0103-22-000-0	House Drugs (OTC)-Cambridg-Medical Services -	22,215.00		0.00	22,215.00	20,468.00
Subtotal [5B] Medicine Cabinet Drugs		<u>22,215.00</u>		0.00	<u>22,215.00</u>	<u>20,561.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0103-15-000-0	Supplies-Cambridge-Nursing	105,371.00		0.00	105,371.00	131,290.00
410019-0103-15-000-0	Supplies COVID-Cambridge-Nursing	118,592.00		0.00	118,592.00	106,452.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>223,963.00</u>		0.00	<u>223,963.00</u>	<u>237,742.00</u>
Subgroup : [5D]	Ambulance/Limousine					
440010-0103-15-000-0	Purch Services Ambulance-Cambridge-Nursing	12,476.00		0.00	12,476.00	4,381.00
Subtotal [5D] Ambulance/Limousine		<u>12,476.00</u>		0.00	<u>12,476.00</u>	<u>4,381.00</u>
Subgroup : [5E2]	Oxygen - Other					
410000-0103-23-000-0	Supplies-Cambridg-Rehab Tpy and Ancnry -	0.00		0.00	0.00	266.00
413001-0103-23-000-0	Oxygen Non Billable-Cambridge-Rehab Tpy and Ancn	8,946.00		0.00	8,946.00	8,514.00
Subtotal [5E2] Oxygen - Other		<u>8,946.00</u>		0.00	<u>8,946.00</u>	<u>8,780.00</u>
Subgroup : [5F]	X-Rays and related radiological					
438020-0103-27-000-0	X-Cambridge-Laboratory	21,250.00		460.00	21,710.00	28,799.00
Subtotal [5F] X-Rays and related radiological		<u>21,250.00</u>	RJE - 2	<u>460.00</u>	<u>21,710.00</u>	<u>28,799.00</u>
Subgroup : [5H]	Laboratory					
438019-0103-27-000-0	Lab Fees COVID 19-Cambridg	0.00		0.00	0.00	215.00
438030-0103-27-000-0	Lab Fees-Cambridge-Laboratory	76,163.00		0.00	76,163.00	87,792.00
Subtotal [5H] Laboratory		<u>76,163.00</u>		0.00	<u>76,163.00</u>	<u>88,007.00</u>
Subgroup : [5I]	Recreation					
410000-0103-07-000-0	Supplies-Cambridge-Rec Therapy	5,999.00		0.00	5,999.00	4,527.00
410019-0103-07-000-0	Supplies COVID-Cambridge-Rec Therapy	233.00		0.00	233.00	323.00
440000-0103-07-000-0	Purch Services-Cambridge-Rec Therapy	5,832.00		0.00	5,832.00	10,204.00
440050-0103-07-000-0	Cable Expense-Cambridge-Rec Therapy	23,165.00		0.00	23,165.00	22,426.00
Subtotal [5I] Recreation		<u>35,229.00</u>		0.00	<u>35,229.00</u>	<u>37,480.00</u>
Subgroup : [5L]	Other					
413500-0103-23-000-0	IV Thy Supplies-Cambridge-Rehab Tpy and Ancnry	10,939.00		0.00	10,939.00	14,595.00
420000-0103-15-000-0	Minor Equip-Cambridge-Nursing	12,157.00		0.00	12,157.00	2,867.00
440000-0103-15-000-0	Purch Services-Cambridge-Nursing	5,027.00		0.00	5,027.00	4,141.00
452000-0103-15-000-0	Equip Rental-Cambridge-Nursing	12,592.00		0.00	12,592.00	41,199.00
452000-0103-23-000-0	Equip Rental-Cambridge-Rehab Tpy and Ancnry	13,460.00		0.00	13,460.00	10,111.00
452000-0103-24-000-0	Equip Rental-Cambridge-Respiratory	24,138.00		0.00	24,138.00	25,836.00
Subtotal [5L] Other		<u>78,313.00</u>		0.00	<u>78,313.00</u>	<u>100,639.00</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>1,132,543.00</u>		460.00	<u>1,133,003.00</u>	<u>1,154,867.00</u>
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
463000-0103-25-000-0	Gas-Cambridge-Property	53,795.00		0.00	53,795.00	76,018.00
465000-0103-25-000-0	Oil-Cambridge-Property	979.00		0.00	979.00	4,314.00
Subtotal [6B] Heat		54,774.00		0.00	54,774.00	80,332.00
Subgroup : [6C]	Light & Power					
462000-0103-25-000-0	Electric-Cambridge-Property	92,943.00		0.00	92,943.00	139,198.00
Subtotal [6C] Light & Power		92,943.00		0.00	92,943.00	139,198.00
Subgroup : [6D]	Water					
464000-0103-25-000-0	Sewer-Cambridge-Property	67,906.00		0.00	67,906.00	62,637.00
466000-0103-25-000-0	Water-Cambridge-Property	6,211.00		0.00	6,211.00	1,785.00
Subtotal [6D] Water		74,117.00		0.00	74,117.00	64,422.00
Subgroup : [6E]	Equipment Lease					
435210-0103-03-000-0	IT Rental-Cambridge-Administration	52,952.00		(6,013.00)	46,939.00	47,695.00
452000-0103-04-000-0	Equip Rental-Cambridge-Fiscal Operations	14,900.00	RJE - 5	(6,013.00)	14,900.00	15,197.00
Subtotal [6E] Equipment Lease		67,852.00		(6,013.00)	61,839.00	62,892.00
Subgroup : [6F]	Other					
410000-0103-08-000-0	Supplies-Cambridge-Maintenance	23,948.00		0.00	23,948.00	15,656.00
410019-0103-08-000-0	Supplies COVID-Cambridge-Maintenance	342.00		0.00	342.00	0.00
440000-0103-08-000-0	Purch Services-Cambridge-Maintenance	76,416.00		0.00	76,416.00	61,331.00
440001-0103-08-000-0	Ground Services-Cambridge-Maintenance	40,440.00		0.00	40,440.00	39,095.00
442000-0103-08-000-0	Pest Control-Cambridge-Maintenance -	2,079.00		0.00	2,079.00	1,595.00
443000-0103-08-000-0	Carting-Cambridge-Maintenance	39,550.00		0.00	39,550.00	41,182.00
Subtotal [6F] Other		182,776.00		0.00	182,776.00	158,859.00
Subgroup : [7D]	Movable Equipment					
486000-0103-25-000-0	Depr Exp MME-Cambridge	145,512.00		0.00	145,512.00	163,829.00
Subtotal [7D] Movable Equipment		145,512.00		0.00	145,512.00	163,829.00
Subgroup : [8C]	Leasehold Improvements					
484000-0103-25-000-0	Depe Exp LHI-Cambridge	62,633.00		0.00	62,633.00	60,543.00
Subtotal [8C] Leasehold Improvements		62,633.00		0.00	62,633.00	60,543.00
Subgroup : [9]	Rental Payments					
471000-0103-25-000-0	Rent-Cambridge-Property	1,548,216.00		0.00	1,548,216.00	1,548,216.00
Subtotal [9] Rental Payments		1,548,216.00		0.00	1,548,216.00	1,548,216.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0103-25-000-0	Real Estate Taxes-Cambridge-Property	193,343.00		0.00	193,343.00	218,604.00
Subtotal [10B] Real estate taxes paid by lessor		193,343.00		0.00	193,343.00	218,604.00
Subgroup : [10C]	Personal property taxes					
472000-0103-25-000-0	Personal Property Taxes-Cambridge-Property	18,097.00		0.00	18,097.00	20,298.00
Subtotal [10C] Personal property taxes		18,097.00		0.00	18,097.00	20,298.00
Total [22] Maintenance and Property		2,440,262.00		(6,013.00)	2,434,249.00	2,517,193.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0103-03-000-0	Interest-Cambridge-Administration	2,449.00		0.00	2,449.00	3,763.00
503130-0103-03-000-0	Interest on Computer Loan-Cambridg-Administrati	2,242.00		0.00	2,242.00	2,726.00
Subtotal [12D] Other Interest Expense		4,691.00		0.00	4,691.00	6,489.00
Subgroup : [14A]	Insurance on Property					
472500-0103-25-000-0	Property Insurance-Cambridge-Property	26,924.00		0.00	26,924.00	19,290.00
Subtotal [14A] Insurance on Property		26,924.00		0.00	26,924.00	19,290.00
Subgroup : [14C1]	Umbrella					
512000-0103-03-000-0	Umbrella Ins-Cambridge-Administration	7,358.00		0.00	7,358.00	20,133.00
Subtotal [14C1] Umbrella		7,358.00		0.00	7,358.00	20,133.00
Subgroup : [14C3]	Other					
510000-0103-03-000-0	Liability Ins-Cambridge-Administration	97,990.00		0.00	97,990.00	90,978.00
513000-0103-03-000-0	Crime Ins-Cambridge-Administration	1,360.00		0.00	1,360.00	1,960.00
Subtotal [14C3] Other		99,350.00		0.00	99,350.00	92,938.00
Total [27] Interest and Insurance		136,323.00		0.00	136,323.00	136,850.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0103-00-000-0	Medicaid Room & Board-Cambridge	(15,368,085.00)		0.00	(15,368,085.00)	(15,674,660.00)
Subtotal [1A] Medicaid Residents (CT only)		(15,368,085.00)		0.00	(15,368,085.00)	(15,674,660.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0103-00-000-0	Medicaid Room & Board Contra-Cambridge	6,632,753.00		0.00	6,632,753.00	7,408,486.00
313005-0103-00-000-0	Medicaid Contra Other-Cambridge	3,721.00		0.00	3,721.00	2,077.00
Subtotal [1B] Medicaid room and board contractual allowance		6,636,474.00		0.00	6,636,474.00	7,410,563.00
Subgroup : [3A]	Medicare Residents (All Inclusive)					
321000-0103-00-000-0	Medicare Pt A Room & Board-Cambridge	(2,303,025.00)		0.00	(2,303,025.00)	(2,717,015.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(2,303,025.00)		0.00	(2,303,025.00)	(2,717,015.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0103-00-000-0	Medicare Pt A R and B Contra-Cambridge	1,825,075.00		0.00	1,825,075.00	2,157,437.00
323005-0103-00-000-0	Medicare Pt A Contra Other-Cambridge	35,024.00		0.00	35,024.00	49,260.00
328000-0103-00-000-0	Medicare Pt A Sequential-Cambridge	(221.00)		0.00	(221.00)	36,637.00
329000-0103-00-000-0	Medicare Pt A Settlement-Cambridge	(13,495.00)		0.00	(13,495.00)	(23,417.00)
Subtotal [3B] Medicare room and board contractual allowance		1,846,383.00		0.00	1,846,383.00	2,219,917.00
Subgroup : [4A]	Private-pay residents and other					
303100-0103-00-000-0	Hospice Revenue-Cambridge	(1,533,900.00)		0.00	(1,533,900.00)	(2,150,285.00)
341000-0103-00-000-0	Private Room & Board-Cambridge	(1,877,575.00)		0.00	(1,877,575.00)	(1,423,000.00)
351000-0103-00-000-0	Comm Ins Room & Board-Cambridge	(409,440.00)		0.00	(409,440.00)	(281,520.00)
371000-0103-00-000-0	Mgd Medicare Room and Board-Cambridge	(2,470,875.00)		0.00	(2,470,875.00)	(2,429,855.00)
381000-0103-00-000-0	Mgd Medicaid Room & Board-Cambridge	(3,330.00)		0.00	(3,330.00)	0.00
389010-0103-00-000-0	Patient Revenue Capitation -Cambridge	(140,775.00)		0.00	(140,775.00)	0.00
Subtotal [4A] Private-pay residents and other		(6,435,895.00)		0.00	(6,435,895.00)	(6,284,660.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0103-00-000-0	Hospice C/A-Cambridge	670,064.00		0.00	670,064.00	1,048,095.00
341005-0103-00-000-0	Private Room & Board Contra-Cambridge	78,616.00		0.00	78,616.00	91,139.00
351005-0103-00-000-0	Comm Ins Room & Board Contra-Cambridge	52,165.00		0.00	52,165.00	78,461.00
353005-0103-00-000-0	Comm Ins Contra Other-Cambridge	7,835.00		0.00	7,835.00	6,935.00
371005-0103-00-000-0	Mgd Medicare Room & Board Contra-Cambridge	978,818.00		0.00	978,818.00	842,438.00
373005-0103-00-000-0	Mgd Medicare Contra Other-Cambridge	41,634.00		0.00	41,634.00	50,010.00
381005-0103-00-000-0	Mgd Medicaid Room & Board Contra-Cambridge	1,884.00		0.00	1,884.00	0.00

Client: National Health Care Associates, Inc. (CT)
 Engagement: Medicaid - Cambridge Health & Rehab
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCHH
 Workpaper: A.03 - Grouping Report

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
Subtotal [4B] Private-pay room and board contractual allowance		1,830,816.00		0.00	1,830,816.00	1,915,058.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0103-00-000-0	Medicare Pt A Pharmacy-Cambridge	(200,584.00)		0.00	(200,584.00)	(193,906.00)
335700-0103-00-000-0	Medicare Pt B Flu/Pneumonia-Cambridge	(717.00)		0.00	(717.00)	(612.00)
Subtotal [5A] Prescription Drugs - Medicare		(201,301.00)		0.00	(201,301.00)	(194,518.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0103-00-000-0	Medicare Pt A Pharmacy Contra-Cambridge	230,489.00		0.00	230,489.00	215,786.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		230,489.00		0.00	230,489.00	215,786.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
314100-0103-00-000-0	Medicaid Pharmacy-Cambridge	(46,103.00)		0.00	(46,103.00)	(60,133.00)
314500-0103-00-000-0	Medicaid IV Therapy-Cambridge	(600.00)		0.00	(600.00)	(3.00)
344100-0103-00-000-0	Private Pharmacy-Cambridge	(120.00)		0.00	(120.00)	0.00
354100-0103-00-000-0	Comm Ins Pharmacy-Cambridge	(35,113.00)		0.00	(35,113.00)	(18,706.00)
354500-0103-00-000-0	Comm Ins IV Therapy-Cambridge	(20,217.00)		0.00	(20,217.00)	(16,969.00)
374100-0103-00-000-0	Mgd Medicare Pharmacy-Cambridge	(207,980.00)		0.00	(207,980.00)	(157,170.00)
375700-0103-00-000-0	Mgd Medicare Flu/Pneumonia-Cambridge	(563.00)		0.00	(563.00)	(2,798.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(310,696.00)		0.00	(310,696.00)	(255,770.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
314105-0103-00-000-0	Medicaid Pharmacy Contra-Cambridge	46,702.00		0.00	46,702.00	60,136.00
344105-0103-00-000-0	Private Pharmacy Contra-Cambridge	1,041.00		0.00	1,041.00	2,170.00
354105-0103-00-000-0	Comm Ins Pharmacy Contra-Cambridge	55,330.00		0.00	55,330.00	35,200.00
374105-0103-00-000-0	Mgd Medicare Pharmacy Contra-Cambridge	257,632.00		0.00	257,632.00	232,582.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		355,705.00		0.00	355,705.00	330,088.00
Subgroup : [6A]	Medical Supplies - Medicare					
374200-0103-00-000-0	Mgd Medicare Chargeable Medical Supplies	0.00		0.00	0.00	(343.00)
Subtotal [6A] Medical Supplies - Medicare		0.00		0.00	0.00	(343.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
374205-0103-00-000-0	Mgd Medicare Chargeable Med Supp Contra	0.00		0.00	0.00	343.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		0.00		0.00	0.00	343.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0103-00-000-0	Medicare Pt A PT-Cambridge	(194,792.00)		0.00	(194,792.00)	(243,660.00)
334300-0103-00-000-0	Medicare Pt B PT-Cambridge	(22,859.00)		0.00	(22,859.00)	(49,345.00)
Subtotal [7A] Physical Therapy - Medicare		(217,651.00)		0.00	(217,651.00)	(293,005.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0103-00-000-0	Medicare A PT Contra-Cambridge	(451,145.00)		0.00	(451,145.00)	(531,530.00)
324305-0103-00-000-0	Medicare Pt A PT Contra-Cambridge	194,792.00		0.00	194,792.00	243,660.00
334305-0103-00-000-0	Medicare Pt B PT Contra-Cambridge	3,824.00		0.00	3,824.00	9,931.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(252,529.00)		0.00	(252,529.00)	(277,839.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304100-0103-00-000-0	Hospice Pharmacy-Cambridge	(1,556.00)		0.00	(1,556.00)	(886.00)
304300-0103-00-000-0	Hospice PT-Cambridge	(399.00)		0.00	(399.00)	(188.00)
314300-0103-00-000-0	Medicaid PT-Cambridge	(66,446.00)		0.00	(66,446.00)	(42,822.00)
337300-0103-00-000-0	Mgd Medicare Pt B PT-Cambridge	(458.00)		0.00	(458.00)	(1,226.00)
337305-0103-00-000-0	Mgd Medicare Pt B PT Contra-Cambridge	331.00		0.00	331.00	(4,704.00)
344300-0103-00-000-0	Private PT-Cambridge	(448.00)		0.00	(448.00)	(1,199.00)
354300-0103-00-000-0	Comm Ins PT-Cambridge	(34,874.00)		0.00	(34,874.00)	(32,295.00)
374300-0103-00-000-0	Mgd Medicare PT-Cambridge	(243,138.00)		0.00	(243,138.00)	(224,199.00)
378100-0103-00-000-0	Medicare Mgd Care Pt B PT-Cambridge	(38,256.00)		0.00	(38,256.00)	(44,631.00)
Subtotal [7C] Physical Therapy - Non-medicare		(385,244.00)		0.00	(385,244.00)	(349,795.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304105-0103-00-000-0	Hospice Pharmacy Contra-Cambridge	1,556.00		0.00	1,556.00	886.00
304305-0103-00-000-0	Hospice PT Contra-Cambridge	(102.00)		0.00	(102.00)	0.00
314305-0103-00-000-0	Medicaid PT Contra-Cambridge	66,446.00		0.00	66,446.00	42,822.00
354305-0103-00-000-0	Comm Ins PT Contra-Cambridge	34,874.00		0.00	34,874.00	32,295.00
371006-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	(153,724.00)		0.00	(153,724.00)	(33,212.00)
374305-0103-00-000-0	Mgd Medicare PT Contra-Cambridge	243,138.00		0.00	243,138.00	224,199.00
378105-0103-00-000-0	Medicare Mgd Pt B PT Contra-Cambridge	4,559.00		0.00	4,559.00	348.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		196,747.00		0.00	196,747.00	267,338.00
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0103-00-000-0	Medicare Pt A ST-Cambridge	(77,644.00)		0.00	(77,644.00)	(64,651.00)
334400-0103-00-000-0	Medicare Pt B ST-Cambridge	(24,156.00)		0.00	(24,156.00)	(14,394.00)
337400-0103-00-000-0	Mgd Medicare Pt B ST-Cambridg	0.00		0.00	0.00	1,672.00
Subtotal [8A] Speech Therapy - Medicare		(101,800.00)		0.00	(101,800.00)	(77,373.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0103-00-000-0	Medicare A ST Contra-Cambridge	(223,699.00)		0.00	(223,699.00)	(251,289.00)
324405-0103-00-000-0	Medicare Pt A ST Contra-Cambridge	77,644.00		0.00	77,644.00	64,651.00
334405-0103-00-000-0	Medicare Pt B ST Contra-Cambridge	760.00		0.00	760.00	132.00
337405-0103-00-000-0	Mgd Medicare Pt B ST Contra-Cambridg	0.00		0.00	0.00	75.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(145,295.00)		0.00	(145,295.00)	(186,431.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0103-00-000-0	Hospice ST-Cambridge	(1,524.00)		0.00	(1,524.00)	(2,072.00)
314400-0103-00-000-0	Medicaid ST-Cambridge	(19,536.00)		0.00	(19,536.00)	(13,240.00)
344400-0103-00-000-0	Private ST-Cambridge	(1,432.00)		0.00	(1,432.00)	(852.00)
354400-0103-00-000-0	Comm Ins ST-Cambridge	(10,254.00)		0.00	(10,254.00)	(6,748.00)
374400-0103-00-000-0	Mgd Medicare ST-Cambridge	(75,869.00)		0.00	(75,869.00)	(63,844.00)
378120-0103-00-000-0	Medicare Mgd Care Pt B ST-Cambridge	(24,702.00)		0.00	(24,702.00)	(31,667.00)
Subtotal [8C] Speech Therapy - Non-medicare		(133,317.00)		0.00	(133,317.00)	(118,223.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0103-00-000-0	Hospice ST Contra-Cambridge	302.00		0.00	302.00	105.00
314405-0103-00-000-0	Medicaid ST Contra-Cambridge	19,536.00		0.00	19,536.00	13,240.00
354405-0103-00-000-0	Comm Ins ST Contra-Cambridge	10,254.00		0.00	10,254.00	6,749.00
371008-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	(51,515.00)		0.00	(51,515.00)	(16,167.00)
374405-0103-00-000-0	Mgd Medicare ST Contra-Cambridge	75,869.00		0.00	75,869.00	63,844.00
378125-0103-00-000-0	Medicare Mgd Pt B ST Contra-Cambridge	14,821.00		0.00	14,821.00	6,460.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		69,267.00		0.00	69,267.00	74,230.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0103-00-000-0	Medicare Pt A OT-Cambridge	(208,137.00)		0.00	(208,137.00)	(257,170.00)
334800-0103-00-000-0	Medicare Pt B OT-Cambridge	(19,865.00)		0.00	(19,865.00)	(29,780.00)
Subtotal [9A] Occupational Therapy - Medicare		(228,002.00)		0.00	(228,002.00)	(286,950.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0103-00-000-0	Medicare A OT Contra-Cambridge	(422,664.00)		0.00	(422,664.00)	(497,271.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCHH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
324805-0103-00-000-0	Medicare Pt A OT Contra-Cambridge	9/30/2021			9/30/2021	9/30/2020
334805-0103-00-000-0	Medicare Pt B OT Contra-Cambridge	208,137.00		0.00	208,137.00	257,170.00
	Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance	3,891.00		0.00	3,891.00	6,251.00
		<u>(210,636.00)</u>		0.00	<u>(210,636.00)</u>	<u>(233,850.00)</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0103-00-000-0	Hospice OT-Cambridge	(310.00)		0.00	(310.00)	(830.00)
314800-0103-00-000-0	Medicaid OT-Cambridge	(61,952.00)		0.00	(61,952.00)	(39,101.00)
337800-0103-00-000-0	Mgd Medicare Pt B OT-Cambridge	(440.00)		0.00	(440.00)	1,338.00
337805-0103-00-000-0	Mgd Medicare Pt B OT Contra-Cambridge	0.00		0.00	0.00	(348.00)
344800-0103-00-000-0	Private OT-Cambridge	(1,821.00)		0.00	(1,821.00)	(1,198.00)
354800-0103-00-000-0	Comm Ins OT-Cambridge	(37,908.00)		0.00	(37,908.00)	(33,408.00)
374800-0103-00-000-0	Mgd Medicare OT-Cambridge	(262,653.00)		0.00	(262,653.00)	(228,382.00)
378130-0103-00-000-0	Medicare Mgd Care Pt B OT-Cambridge	(21,404.00)		0.00	(21,404.00)	(16,073.00)
	Subtotal [9C] Occupational Therapy - Non-medicare	<u>(386,488.00)</u>		0.00	<u>(386,488.00)</u>	<u>(317,998.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0103-00-000-0	Hospice OT Contra-Cambridge	4.00		0.00	4.00	53.00
321010-0103-00-000-0	Medicaid OT Contra-Cambridge	61,952.00		0.00	61,952.00	39,101.00
354805-0103-00-000-0	Comm Ins OT Contra-Cambridge	(37,908.00)		0.00	37,908.00	33,408.00
371007-0103-00-000-0	Mgd Medicare OT Contra-Cambridge	(143,408.00)		0.00	(143,408.00)	(30,925.00)
374805-0103-00-000-0	Mgd Medicare OT Contra-Cambridge	262,653.00		0.00	262,653.00	228,382.00
378135-0103-00-000-0	Medicare Mgd Pt B OT Contra-Cambridge	5,675.00		0.00	5,675.00	1,608.00
	Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance	<u>224,784.00</u>		0.00	<u>224,784.00</u>	<u>271,627.00</u>
Subgroup : [10A]	Other - Medicare					
321009-0103-00-000-0	Medicare A NTA Contra-Cambridge	(610,518.00)		0.00	(610,518.00)	(716,600.00)
321010-0103-00-000-0	Medicare A Nsng Comp Contra-Cambridge	(879,538.00)		0.00	(879,538.00)	(1,000,178.00)
324500-0103-00-000-0	Medicare Pt A IV Therapy-Cambridge	(29,905.00)		0.00	(29,905.00)	(21,879.00)
324500-0103-00-000-0	Medicare Pt A Lab-Cambridge	(27,453.00)		0.00	(27,453.00)	(30,458.00)
325000-0103-00-000-0	Medicare Pt X-Cambridge	(7,571.00)		0.00	(7,571.00)	(18,602.00)
338000-0103-00-000-0	Medicare Pt B Prior Period-Cambridge	0.00		0.00	0.00	979.00
	Subtotal [10A] Other - Medicare	<u>(1,554,983.00)</u>		0.00	<u>(1,554,983.00)</u>	<u>(1,786,036.00)</u>
Subgroup : [10B]	Other - Non-medicare					
303005-0103-00-000-0	Hospice Contra Other-Cambridge	31.00		0.00	31.00	175.00
304600-0103-00-000-0	Hospice Lab-Cambridge	(31.00)		0.00	(31.00)	0.00
305000-0103-00-000-0	Hospice X-Ray	0.00		0.00	0.00	(175.00)
314600-0103-00-000-0	Medicaid Lab-Cambridge	(3,488.00)		0.00	(3,488.00)	(1,361.00)
316000-0103-00-000-0	Medicaid X-Cambridge	(232.00)		0.00	(232.00)	(717.00)
354600-0103-00-000-0	Comm Ins Lab-Cambridge	(5,878.00)		0.00	(5,878.00)	(5,336.00)
355000-0103-00-000-0	Comm Ins X-Cambridge	(1,757.00)		0.00	(1,757.00)	(1,599.00)
371009-0103-00-000-0	Mgd Medicare NTA Contra-Cambridge	(187,909.00)		0.00	(187,909.00)	(65,300.00)
371010-0103-00-000-0	Mgd Medicare Nsng Comp Contra-Cambridge	(262,892.00)		0.00	(262,892.00)	(62,166.00)
374500-0103-00-000-0	Mgd Medicare IV Therapy-Cambridge	(4,652.00)		0.00	(4,652.00)	(80,780.00)
374600-0103-00-000-0	Mgd Medicare Lab-Cambridge	(29,715.00)		0.00	(29,715.00)	(33,428.00)
375000-0103-00-000-0	Mgd Medicare X-Cambridge	(11,919.00)		0.00	(11,919.00)	(16,585.00)
378000-0103-00-000-0	Mgd Medicare Prior Period-Cambridge	1,576.00		0.00	1,576.00	7,696.00
	Subtotal [10B] Other - Non-medicare	<u>(646,866.00)</u>		0.00	<u>(646,866.00)</u>	<u>(249,574.00)</u>
Subgroup : [11]	Meals sold to guests, employees, and others					
390900-0103-00-000-0	Cafe Income-Cambridge	0.00		0.00	0.00	(2,367.00)
	Subtotal [11] Meals sold to guests, employees, and others	<u>0.00</u>		0.00	<u>0.00</u>	<u>(2,367.00)</u>
Subgroup : [15]	Interest Income					
391100-0103-00-000-0	Interest Income-Cambridge	(446.00)		0.00	(446.00)	(458.00)
	Subtotal [15] Interest Income	<u>(446.00)</u>		0.00	<u>(446.00)</u>	<u>(458.00)</u>
Subgroup : [18]	Other Revenue					
391500-0103-00-000-0	Misc. Other Income-Cambridge	(41,249.00)		(243,527.00)	(284,776.00)	(1,236,272.00)
391500-0103-99-999-M	COVID-19 stimulus funds	(410,668.00)	RJE - 2	0.00	(410,668.00)	0.00
391600-0103-00-000-0	Transcription Income-Cambridge	(587.00)		0.00	(587.00)	(1,158.00)
	Subtotal [18] Other Revenue	<u>(411,464.00)</u>		(243,527.00)	<u>(655,320.00)</u>	<u>(1,237,430.00)</u>
	Total [30] Statement of Revenue	<u>(17,644,398.00)</u>		(243,527.00)	<u>(18,087,923.00)</u>	<u>(17,838,205.00)</u>
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101000-0103-00-000-0	Cash - Operating-Cambridge	(9,105.00)		0.00	(9,105.00)	(9,105.00)
101200-0103-00-000-0	Cash - Operating 2-Cambridge	391,485.00		0.00	391,485.00	257,097.00
103200-0103-00-000-0	Cash - Payroll 2-Cambridge	4,443.00		0.00	4,443.00	3,101.00
104000-0103-00-000-0	Cash - Savings-Cambridge	988,219.00		0.00	988,219.00	1,248,005.00
105000-0103-00-000-0	Cash - Savings Patients-Cambridge	113,310.00		0.00	113,310.00	81,418.00
106000-0103-00-000-0	Petty Cash-Cambridge	1,500.00		0.00	1,500.00	1,500.00
106100-0103-00-000-0	Petty Cash - Resident Funds-Cambridge	800.00		0.00	800.00	800.00
107000-0103-00-000-0	Resident Refunds-Cambridge	20,087.00		0.00	20,087.00	3,422.00
108500-0103-00-000-0	Cash - Private Patient-Cambridge	9,105.00		0.00	9,105.00	9,105.00
	Subtotal [A1] Cash	<u>1,519,844.00</u>		0.00	<u>1,519,844.00</u>	<u>1,605,343.00</u>
Subgroup : [A2]	Resident Accounts Receivable					
110000-0103-00-000-0	Accounts Receivable-Cambridge	333,386.00		0.00	333,386.00	455,211.00
111000-0103-00-000-0	A/R Private-Cambridge	920,521.00		0.00	920,521.00	767,461.00
111200-0103-00-000-0	A/R Comm Ins-Cambridge	67,335.00		0.00	67,335.00	46,587.00
111300-0103-00-000-0	A/R Hospice-Cambridge	215,774.00		0.00	215,774.00	109,914.00
111400-0103-00-000-0	A/R Mgd Medicare-Cambridge	612,567.00		0.00	612,567.00	238,971.00
112000-0103-00-000-0	A/R Medicare Pt A-Cambridge	278,027.00		0.00	278,027.00	354,481.00
112500-0103-00-000-0	A/R Medicare Pt B-Cambridge	7,076.00		0.00	7,076.00	5,087.00
113000-0103-00-000-0	A/R Medicaid-Cambridge	1,171,971.00		0.00	1,171,971.00	638,709.00
113100-0103-00-000-0	A/R Mgd Medicaid-Cambridge	1,446.00		0.00	1,446.00	0.00
114000-0103-00-000-0	A/R Patient Participation-Cambridge	195,887.00		0.00	195,887.00	55,192.00
115100-0103-00-000-0	Medicare Coins Bed Debt-Cambridge	13,495.00		0.00	13,495.00	23,417.00
116200-0103-00-000-0	Allowance for Doubtful Accounts-Cambridge	(398,194.00)		0.00	(398,194.00)	(389,521.00)
	Subtotal [A2] Resident Accounts Receivable	<u>3,419,271.00</u>		0.00	<u>3,419,271.00</u>	<u>2,305,609.00</u>
Subgroup : [A3]	Other Accounts Receivable					
141400-0103-00-000-0	Due from Realty-Cambridge	514,191.00		0.00	514,191.00	514,191.00
141600-0103-00-000-0	Due from Related-Cambridge	933,514.00		0.00	933,514.00	555,571.00
	Subtotal [A3] Other Accounts Receivable	<u>1,447,705.00</u>		0.00	<u>1,447,705.00</u>	<u>1,069,762.00</u>
Subgroup : [A4]	Inventories					
130000-0103-00-000-0	Inventory-Cambridge	48,018.00		0.00	48,018.00	36,043.00
	Subtotal [A4] Inventories	<u>48,018.00</u>		0.00	<u>48,018.00</u>	<u>36,043.00</u>
Subgroup : [A5]	Prepaid Expenses					
121400-0103-00-000-0	Prepaid Workers Comp-Cambridge	37,495.00		0.00	37,495.00	37,268.00
122200-0103-00-000-0	Prepaid Gen. Ins-Cambridge	9,300.00		0.00	9,300.00	12,854.00
129000-0103-00-000-0	Prepaid Expense Other-Cambridge	184,983.00		0.00	184,983.00	20,037.00
129110-0103-00-000-0	Prepaid Personal Property Taxes-Cambridge	4,414.00		0.00	4,414.00	4,480.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
129300-0103-00-000-0	Prepaid Mgmt Assets-Cambridge	22,486.00		0.00	22,486.00	24,840.00
Subtotal [A5] Prepaid Expenses		258,678.00		0.00	258,678.00	99,479.00
Subgroup : [A8]	Other Current Assets					
129900-0103-00-000-0	CT PET Deferred Tax-Cambridge	19,852.00		0.00	19,852.00	48,988.00
Subtotal [A8] Other Current Assets		19,852.00		0.00	19,852.00	48,988.00
Subgroup : [B4]	Leasehold Improvements					
154000-0103-00-000-0	Lease hold Improvements-Cambridge	2,019,801.00		0.00	2,019,801.00	2,007,125.00
164000-0103-00-000-0	Accum Depr LHI-Cambridge	(1,632,836.00)		0.00	(1,632,836.00)	(1,570,203.00)
Subtotal [B4] Leasehold Improvements		386,965.00		0.00	386,965.00	436,922.00
Subgroup : [B6]	Movable Equipment					
156000-0103-00-000-0	Major Movable Equip-Cambridge	1,998,212.00		0.00	1,998,212.00	1,946,868.00
160000-0103-00-000-0	Accum Depreciation-Cambridg	0.00		0.00	0.00	(1,260,973.00)
168000-0103-00-000-0	Accum Depr MME-Cambridge	(1,406,485.00)		0.00	(1,406,485.00)	0.00
Subtotal [B6] Movable Equipment		591,727.00		0.00	591,727.00	685,895.00
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		7,707,329.00		0.00	7,707,329.00	6,303,210.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0103-00-000-0	Accounts Payable-Cambridge	(751,366.00)		0.00	(751,366.00)	(742,854.00)
Subtotal [A1] Trade Accounts Payable		(751,366.00)		0.00	(751,366.00)	(742,854.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0103-00-000-0	Equipment Obligation ST 1-Cambridge	(9,750.00)		0.00	(9,750.00)	(9,240.00)
211411-0103-00-000-0	Equipment Obligation LT 1-Cambridge	(35,205.00)		0.00	(35,205.00)	(35,955.00)
Subtotal [A3] Loans Payable for Equipment		(45,955.00)		0.00	(45,955.00)	(45,195.00)
Subgroup : [A4]	Accrued Payroll					
250100-0103-00-000-0	Accrued Payroll-Cambridge	(599,053.00)		0.00	(599,053.00)	(485,316.00)
Subtotal [A4] Accrued Payroll		(599,053.00)		0.00	(599,053.00)	(485,316.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable					
254900-0103-00-000-0	CT PET Tax Accrued Expense-Cambridg- --	(32,774.00)		0.00	(32,774.00)	0.00
Subtotal [A6] Accrued Payroll Taxes Payable		(32,774.00)		0.00	(32,774.00)	0.00
Subgroup : [A12]	Other Current Liabilities					
220000-0103-00-000-0	Loans and Exchange-Cambridge	(7,903.00)		0.00	(7,903.00)	(965.00)
220200-0103-00-000-0	Unclaimed ADP checks-Cambridge	(4,764.00)		0.00	(4,764.00)	(2,847.00)
221760-0103-00-000-0	Deferred Revenue Rcf-Cambridg	0.00		0.00	0.00	(242,000.00)
226200-0103-00-000-0	Patents Fund-Cambridge	(113,310.00)		0.00	(113,310.00)	(91,418.00)
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	(249,771.00)		0.00	(249,771.00)	(221,803.00)
250020-0103-00-000-0	Accrued Pension-Cambridge	(127,411.00)		0.00	(127,411.00)	(124,441.00)
250030-0103-00-000-0	Accrued Worker's Comp-Cambridge	(192,071.00)		0.00	(192,071.00)	(145,922.00)
Subtotal [A12] Other Current Liabilities		(704,335.00)		0.00	(704,335.00)	(836,501.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0103-00-000-0	Due to Realty-Cambridge	(2,737,196.00)		0.00	(2,737,196.00)	(2,370,980.00)
221700-0103-00-000-0	Due to Medicaid-Cambridge	(173,000.00)		0.00	(173,000.00)	(173,000.00)
271500-0103-00-000-0	Due to Related-Cambridge	(353,692.00)		0.00	(353,692.00)	(154,343.00)
Subtotal [B3] Loans from Owners or Related Parties		(3,263,888.00)		0.00	(3,263,888.00)	(2,698,323.00)
Total [33-34] Liabilities		(6,387,371.00)		0.00	(6,387,371.00)	(4,816,189.00)
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	(3,149.00)		0.00	(3,149.00)	0.00
295000-0103-00-000-0	Retained Earnings-Cambridge	615,360.00		0.00	615,360.00	240,810.00
Subtotal [B5] Cumulated Earnings		(1,496,170.00)		0.00	(1,496,170.00)	(1,867,571.00)
Total [35] Equity		(1,496,170.00)		0.00	(1,496,170.00)	(1,867,571.00)
Sum of Account Groups		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Cambridge Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS Coordinator, Staff Development and Infection Control Salaries to correct line of cost report				
Marcum 202	MDS Coordinator		87,050.00	
Marcum 203	Infection Control		61,935.00	
Marcum 204	Staff Development		36,569.00	
400000-0103-15-092	Salary-Cambrdg-Nursing-RN-			185,554.00
Total			185,554.00	185,554.00
Reclassifying Journal Entries JE # 2		N.01a		
To reclass reversals of PY radiology and health insurance expense to correct line of cost report				
101300-0103-29-000	(Health Ins-Cambrdg-Emp Benefits -		243,067.00	
138020-0103-27-000	(X-Cambridge-Laboratory		460.00	
191500-0103-00-000	(Misc. Other Income-Cambridge			243,527.00
Total			243,527.00	243,527.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass Mgmt Fees into correct line of cost report				
134000-0103-03-000	(Shared Services-Cambridge-Administration		19,173.00	
131000-0103-04-000	(Consulting Fees-Cambridge-Fiscal Operations			19,173.00
Total			19,173.00	19,173.00
Reclassifying Journal Entries JE # 4		D.01 - Tab Q		
To reclass chamber dues into correct line of cost report				
Marcum 103	Chamber Dues		1,313.00	
191000-0103-03-000	(Dues-Cambridge-Administration			1,313.00
Total			1,313.00	1,313.00
Reclassifying Journal Entries JE # 5		N.01a		
To reclass admin equipment rental into correct line of cost report				
Marcum 205	Admin Equipment Rental		6,013.00	
135210-0103-03-000	(IT Rental-Cambridge-Administration			6,013.00
Total			6,013.00	6,013.00



Provider Name: Cambridge Health & Rehab
Provider Number: 0000020488
Period Ended: 9/30/21

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: