

February 11, 2019

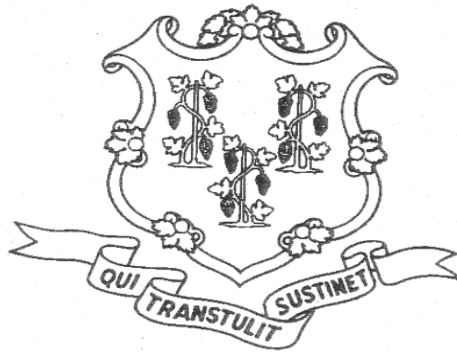
Mr. Chris LaVigne, Director  
Office of Reimbursement and CON  
Department of Social Services  
55 Farmington Ave  
Hartford, CT 06105

Dear Chris:

Enclosed please find the 2018 Medicaid Cost Report for Cambridge Manor of Fairfield, Inc.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	
Address (No. & Street, City, State, Zip Code) 2428 Easton Turnpike, Fairfield, CT 06824	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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

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### General Information

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 1	of 37
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#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cambridge Manor of Fairfield, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Cambridge Manor of Fairfield, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 2428 Easton Turnpike, Fairfield, CT 06824				
Report Prepared By Blum, Shapiro & Company, P.C.	Phone Number 203-944-2100	Date 2/11/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-372-0313		Report for Year Ended 9/30/2018	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.				
<b>Administrator</b>				
Name of Administrator Anna Durkovic		Nursing Home Administrator's License No.:	001825	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048 C	Report for Year Ended 9/30/2018	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		0.55	
Helen Ostreicher	1 Lakeside Drive, Lawrence, NY 11559	Member		0.35	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		0.05	
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member		0.05	







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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
See attachment		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report		Cost Reported	Actual Cost to the Related Party
		Yes	No	%**		Page # / Line #			
Preferred Therapy Solutions	850 Silas Deane Hwy, Weatherfield, Ct	<input checked="" type="checkbox"/>	<input type="checkbox"/>	45%	PT,OT,ST,Consulting	13	5a,9a,10a,12	1,174,394	1,150,915
Cambridge Manor Realty	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rental of Landing Building and Equip/RE Tax	22	9,10b	1,542,669	1,542,669
National Healthcare Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16	m12	708,175	708,175
National Healthcare Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Consulting Fees	16	m13	23,686	23,686
National Healthcare Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Interest Expense	27	12d	1,687	1,687
850 Silas Deane	850 Silas Deane Hwy Wethersfield, Ct 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rent/Other Expenses	16	m12	2,321	2,321
20Sunrise	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16	m12	20,775	20,775
Procure LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Drugs/OTC/Consultant	20/13	5a2/b; /b3	625,694	583,289
Procure LTC Pharmacy of MA LLC	155 Northboro Rd STE 4 Southborough MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Drugs/OTC/Consultant	20/13	5a2/b; /b3	2,069	1,929
National Healthcare Associates - Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Health Insurance	15	1a5	1,076,072	1,076,072
Regency House of Wallingford, Inc.	181 East Main St Wallingford CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Consulting Dietician	13	b1	4,273	4,273
Ludlowe Center for Health and Rehabilitation, LLC	118 Jefferson Street Fairfield CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Consulting Dietician/ Social Services Consulta	13	b1/b6	96,177	96,177
Milford Health Care Center	195 Platt St Milford CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Social Services Consulting	13	b6	67,425	67,425
NOA Diagnostics	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	63%	Radiology	20	5f	42,689	39,871

\* Use additional sheets if necessary.

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

\*\*\* Consolidated for all National Healthcare CT Facilities, control and ownership pass upon transfer of funds to insurance company manager. Information required by previous state auditor.

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048-C	Report for Year Ended 9/30/2018	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="checkbox"/> Yes <input checked="" type="checkbox"/> 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="checkbox"/> Yes <input type="checkbox"/> 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	%**				
Rutland Crossings, LLC d/b/a The Pines at Rutland Center	99 Allen Street, Rutland, VT 05701	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	443	443
Hebrew Home, Inc.	1 Abrahms Boulevard, West Hartford, CT 06117	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	30,154	30,154
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	190,984	190,984
The Pines at Heartwood Assisted Living Program	2405 15th Street, Troy, NY 12180	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	251	251
Regency House Nursing and Rehabilitation Center	181 East Main Street, Wallingford, CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	40,248	40,248
Newton Wellesley Center for Alzheimer's Care	694 Worcester Street, Wellesley, MA 02482	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	2,192	2,192
Dover Center for Health and Rehabilitation	307 Plaza Drive, Dover, NH 03820	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	492	492
Procare LTC Pharmacy	1492 Highland Avenue, Cheshire, CT 06410	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	394	394
Eliot Center for Health and Rehabilitation	168 West Central Street, Natick, MA 01760	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	224	224
Bloomfield Health Care Center of CT, LLC	355 Park Avenue, Bloomfield, CT 06002, USA	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	179	179
Marlborough Health Care Center, Inc.	85 Stage Harbor Road, Marlborough, CT 06447	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	2,507	2,507
National Health Care Associates - Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Accounts Payable	33 A1	(128,249)	(128,249)
Cambridge Manor Realty	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Realty	33 A12	1,212,624	1,212,624
Cold Spring Hills Center for Nursing & Rehabilitation	378 Syosset-Woodbury Road, Woodbury, NY 11797	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33 A12	38,235	38,235
Preferred Therapy Solutions	850 Silas Deane Highway, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	45%	Due to Related	33 A12	11,306	11,306
NOA Diagnostics	6851 Jericho Turnpike, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	63%	Due to Related	33 A12	13,741	13,741
Ludlowe Center for Health & Rehab., LLC	118 Jefferson Street, Fairfield, CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33 A12	139,070	139,070
Milford Health Care Center, Inc.	195 Platt Street, Milford, CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33 A12	74,251	74,251
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related (Debt)	33/34 A12/B4	62,247	62,247
Procare LTC Pharmacy of CT	1492 Highland Avenue, Cheshire, CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Due to Related	33 A12	333,674	333,674
Procare LTC Pharmacy of MA	155 Northboro Road, STE 4, Southborough, MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Due to Related	33 A12	460	460

\* Use additional sheets if necessary.

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

\*\*\* Consolidated for all National Healthcare CT Facilities, control and ownership pass upon transfer of funds to insurance company manager. Information required by previous state auditor.

**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 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
Shared expenses, allocated by bed size or geographic territory. See page 17 attachment.				
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.)				
<p align="right"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C	Report for Year Ended 9/30/2018			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems - 2010 Nostrand Avenue, Brooklyn, NY	<input type="radio"/>	<input checked="" type="radio"/>	Computer Software	10/1/2008 / ongoing	60	5,645	5,645	
Wescom Solutions - P.O. Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Computer Software	03/07/12	ongoing	32,410	32,410	
Toshiba/ DE Lage Landen #500801 P.O. Box 41602, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/08/14	39	1,776	1,033	
LEAF - P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/01/15	36	9,038	6,025	
LEAF - P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	11/01/15	36	1,074	716	
LEAF - P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/01/18	36	14,385	5,994	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							51,823	

\* 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.



**LEASE AGREEMENT**

1720A Crete Street, Moberly, MO 65270  
Phone: 800-662-3759, Fax: 800-426-2626

LESSEE LEGAL NAME: Cambridge Manor Health & 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 <u>39</u>	TOTAL NUMBER OF LEASE PAYMENTS <u>@ \$1,127.15 (plus taxes)</u>	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.			

**TERMS AND CONDITIONS**

In this agreement ("Lease"), "we," "our," and "us" refers to LEAF Capital Funding, LLC 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.
- 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 such insurance 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.

**8. 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.

**9. 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.

**10. 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.

**11. 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.

**12. CREDIT INFORMATION:** You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.

**13. 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.**

**14. 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.

ACCEPTED BY LESSEE: Cambridge Manor Health & Rehabilitation		Print Name: <u>Michael Bokow</u>	Title: <u>Purchasing</u>
X <u>[Signature]</u>		E-Mail Address: _____	Date: <u>5/2/18</u>
Lessee Authorized Signature		Tax ID Number: _____	
<p><b>PERSONAL GUARANTY:</b> 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.</p>			
SIGNED X _____		Print Name: _____	E-Mail Address: _____
Accepted by: <u>LEAF Capital Funding, LLC By:</u>		Title: _____	Date: _____



SCHEDULE A TO LEASE AGREEMENT  
(EQUIPMENT DESCRIPTION)

Lease Application No.: 449298

QNT	Equipment Description	New/Used	Make	Model	Serial Number
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Location: 2428 Easton Turnpike, Fairfield, CT 06825

Toshiba E-STUDIO 7508A

Toshiba E-STUDIO 5508A

Toshiba E-STUDIO 3008A

1	Toshiba E-STUDIO 4508A	New		E-STUDIO 4508A	
1	Toshiba E-STUDIO 3508A	New		E-STUDIO 3508A	
1	Toshiba E-STUDIO 4505AC	New		E-STUDIO 4505AC	

LESSEE: Cambridge Manor Health & Rehabilitation

LEAF CAPITAL FUNDING, LLC

BY: [Signature]

BY: \_\_\_\_\_

PRINT NAME: Michael Baker

PRINT NAME: \_\_\_\_\_

TITLE: Purchasing

TITLE: \_\_\_\_\_

DATE: 5/21/8

DATE: \_\_\_\_\_



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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Drive, P.O. Box 2488, Shelton, CT 06484-1488
---	--

Services Provided by This Firm (*describe fully*)

1 Review, preparation of Medicare and Medicaid cost reports, and year end tax services.	\$ 30,590
2	\$
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 30,590

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 See attachment 2 3 4 5	Telephone Number
--	------------------

Address (*No. & Street, City, State, Zip Code*)  
 1  
 2  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 See attachment	\$ 44,583
2	\$
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$ 44,583

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 Manor of Fairfield, LLC		License No. 9134	Report for Year Ended 9/30/2018	Page 7	of 37
<b>Legal Services Information</b>					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Murtha Cullina LLP		860-240-6000		
2	Rogin Nassau, LLC		860-256-6300		
3	Berchem Moses & Devlin P.C.		203-783-1200		
4	Goldman Gruber & Wood		203-899-8900		
5	Treasurer State of Connecticut		860-702-3000		
6	Constable				
Address (No. & Street, City, State, Zip Code)					
1	P.O. Box 150435, Hartford, CT 06103				
2	City Place 1, 22nd Floor, 185 Asylum Street, Hartford, CT 06103				
3	75 Broad Street, Milford, CT 06460				
4	200 Connecticut Avenue, Norwalk, CT 06854				
5					
6					
Services Provided by This Firm (describe fully)					
1	Reorganization/Refinance - Disallowed			\$	3,288
2	Reorganization/Refinance - Disallowed			\$	810
3	Labor			\$	33,872
4	Collections - Disallowed			\$	5,338
5	Probate - Disallowed			\$	1,175
6	Probate - Disallowed			\$	100
				Charge for Services Provided	
				\$	44,583
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 9/30/2018				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	160	160			160	160			160	160		
B. On last day of THIS report period	160	160			160	160			160	160		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	156	156			156	156			157	157		
B. As of midnight of THIS report period	156	156			157	157			156	156		
3. Total Number of Days Care Provided During Period												
A. Medicare	10,130	10,130			7,596	7,596			2,534	2,534		
B. Medicaid (Conn.)	38,915	38,915			29,155	29,155			9,760	9,760		
C. Medicaid (other states)												
D. Private Pay	5,361	5,361			3,532	3,532			1,829	1,829		
E. State SSI for RCH												
F. Other (Specify) Managed Care	509	509			378	378			131	131		
G. Total Care Days During Period (3A thru F)	54,915	54,915			40,661	40,661			14,254	14,254		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	125	125			53	53			72	72		
B. Other Bed Reserve Days	48	48			44	44			4	4		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	55,088	55,088			40,758	40,758			14,330	14,330		

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

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	15		116			25							
Per Diem Rate													
a. One bed rm.	PPS		253.61			530/550							
b. Two bed rms.	PPS		253.61			500/535							
c. Three or more bed rms.	PPS												
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B									TOTAL	CCNH	RHNS	(Specify)	
B. Medicaid (Exclusive of Part B)									3,578	3,578			
1. Maintenance Treatments													
2. Restorative Treatments									736	736			
C. Other									23,528	23,528			
D. <b>Total Physical Therapy Treatments</b>									27,842	27,842			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									588	588			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									194	194			
C. Other									1,638	1,638			
D. <b>Total Speech Therapy Treatments</b>									2,420	2,420			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,260	3,260			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									785	785			
C. Other									26,289	26,289			
D. <b>Total Occupational Therapy Treatments</b>									30,334	30,334			

### Report of Expenditures - Salaries & Wages

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)		61				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	150,498	2,128				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	194,424	7,807				
5. Dietary Service						
a. Head Dietitian	58,276	1,699				
b. Food Service Supervisor	45,368	1,656				
c. Dietary Workers	531,741	31,346				
6. Housekeeping Service						
a. Head Housekeeper	71,426	2,397				
b. Other Housekeeping Workers	430,745	26,218				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	72,812	2,148				
b. Other Maintenance Workers	45,840	2,437				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	213,399	11,381				
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	182,260	3,064				
b. RN						
1. Direct Care	978,808	27,277				
2. Administrative**	186,820	4,293				
c. LPN						
1. Direct Care	1,316,818	46,145				
2. Administrative**	135,623	2,187				
d. Aides and Attendants	2,833,582	165,299				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	158,571	8,016				
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	191,560	7,961				
n. Marketing	11,112	Disallowed				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,809,683	353,520				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Consulting Fees - Rehabilitation Therapy and Ancillary	\$ 9,685	Disallowed				
Consulting Fees - Nursing	\$ 30,475	Disallowed				
Fees - Nursing	\$ 79	Disallowed				
<b>Total</b>	\$ 40,239	Disallowed	\$ -	-	\$ -	-

**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	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher - 184 Wildacre Avenue, Lawrence, NY				Same as employees	Supervises operations, deals with DNS & financial management	61	p.16/m13-\$	See attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

MARVIN J. OSTREICHER- OWNER  
 TIME STUDY  
 YEAR END SEPTEMBER 30, 2018

	<b>BEDS</b>	<b>Total w/ Bnft</b>
Augusta	72	45.19
Belair	102	50.90
Bethel	161	57.21
Bloomfield	120	53.32
Brattleboro	80	47.05
Brentwood	78	45.83
Brewer	111	53.11
Bristol	132	52.61
Cambridge	160	60.60
Catskill	136	55.04
Colony	92	51.58
Country	111	56.86
Dover	112	53.47
Eastside	69	46.37
Eliot	114	53.93
Glen Falls	120	53.32
Huntington	320	72.22
Kennebunk	78	50.58
Hebrew Home	257	75.23
Ludlowe	144	57.39
Maple View	120	52.32
Marlborough	120	50.32
Maywood	120	57.57
Milford	120	51.07
Newton Wellseley	110	51.76
Norway	70	46.23
Poughkeepsie	200	59.88
Regency	130	50.89
Reservoir	144	65.64
Riverside	345	74.64
Rutland	125	51.36
Sachem	111	49.36
Sands Point	180	61.74
Utica	117	46.00
Village Crest	95	51.40
Water's Edge	150	57.53
Westgate	104	49.61
Winship	72	45.44
<b>Total</b>	<b>5,002</b>	<b>2,064.62</b>
Vacation		
Sick		
Personal		
Holiday		
<b>Total</b>		



**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	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Joanne Jinete (10/1/17-2/16/18)	40,654			Same as employees	Management and Supervision of a Healthcare Facility	648	A2			
Anna Durkovic (1/19/18-9/30/18)	109,844			Same as employees	Management and Supervision of a Healthcare Facility	1,480	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	6,476	116				
2. Dentist	9,146	Disallowed				
3. Pharmacist	20,430	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	516,575	8,560				
b. Other						
6. Social Worker	161,399	3,813				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	40,050	172				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	34,342	138				
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	94,627	2,186				
b. Other						
10. Occupational Therapist						
a. Resident Care	556,102	8,993				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	8,118	111				
2. Administrative***						
b. LPN						
1. Direct Care	2,931	26				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	40,239	Disallowed				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,490,435</b>	<b>24,115</b>				

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

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

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048 C		Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Regency House of Wallingford - 181 East Main Street, Wallingford, CT 06492	Dietary	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Ludlowe Center for Health and Rehabilitation - 118 Jefferson Street, Fairfield, CT 06825	Dietary / Social Service	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Gerident Solutions - P.O. Box 290539 Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Procure LTC Pharmacy of CT - 111 Executive Boulevard, Farmingdale, NY, 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy Solutions - 809 Main Street, East Hartford, CT 06108	PT, OT, ST & Therapy Consulting	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr. Lazaros Lazarides - 31 Heavenly Lane, Trumbull, CT 06611	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Philip Simkovitz - 5520 Park Avenue, Trumbull, CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
St. Vincent's Medical Center - 2800 Main Street, Bridgeport CT, 06606	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Edward Tristine, MD - 38 Block Farm Road Monroe CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Northeast Medical Group - 112 Quarry Road, Suite 400, Trumbull, CT 06611	Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Connecticut Orthopedic Specialist - 2408 Whitney Avenue Hamden, CT 06518-3209	Physician	<input type="radio"/>	<input checked="" type="radio"/>			
OSM Center - Orthopedic & Sports Medicine CTR - 888 White Plains Road, Suite 105, Trumbull, CT	Physician	<input type="radio"/>	<input checked="" type="radio"/>			
AAA Nursing Care LLC. - 3303 Main Street, Stratford, CT 06614	LPN/RN	<input type="radio"/>	<input checked="" type="radio"/>			
Swallowing Diagnostics - P.O. BOX 484, Avon, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>			
Masstex Imaging LLC - 3 Electronic Avenue, #201 Danvers, MA 01923-1099	ST	<input type="radio"/>	<input checked="" type="radio"/>			
Milford Health Care Center, 195 Platt St Milford CT 06460	Social Service	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

CSP-15 Rev. 10/2005

**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	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 711,673	711,673		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 84,693	84,693		
4. Social Security (F.I.C.A.)	\$ 584,597	584,597		
5. Health Insurance	\$ 1,076,379	1,076,379		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 129,942	129,942		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 30,590	30,590		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 44,583	44,583		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 28,621	28,621		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 35,903	35,903		
2. Cellular Phones	\$ 6,485	6,485		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 409	409		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 945,016	945,016		
<b>Subtotal</b>	\$ 3,679,141	3,679,141		

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

(Carry Subtotals forward to next page)

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

Cambridge Manor of Fairfield, LLC  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

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

---

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	3,679,141	3,679,141			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,770	2,770			
3. Gifts to Staff and Residents	\$ 15,125	15,125			
4. Employee Travel	\$ 2,651	2,651			
5. Education Expenses Related to Seminars and Conventions	\$ 1,128	1,128			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 39,577	39,577			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,390	4,390			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 18,619	18,619			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,425	5,425			
10. Contributions*** See Attached Schedule	\$ 675	675			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 731,271	731,271			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 249,020	249,020			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 4,749,792	4,749,792			

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

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

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

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Promotional Advertising - Admin - Disallowed	\$ 519		
Promotional Advertising - Marketing - Disallowed	\$ 39,058		
<b>Total Other Advertising</b>	\$ 39,577	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 11,536		
St. Vincent's Health Partners Membership Dues	\$ 7,083		
<b>Total Dues</b>	\$ 18,619	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Political Contributions - Disallowed	\$ 675		
<b>Total Contributions</b>	\$ 675	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Consulting Fees-Administration	\$ 23,686		
IT Services	\$ 47,030		
Purch Services-Administrative staff	\$ 39,780		
Purch Services-Fiscal Operations	\$ 40,505		
Licenses and Permits - Cambridge Administration	\$ 2,121		
Bank Charges - Disallowed	\$ 10,440		
Background Check	\$ 4,194		
Crime Insurance - Disallowed	\$ 1,360		
Miscellaneous Administrative Expense - Disallowed	\$ 12,849		
Consulting Fees-Cambridge-Human Resources	\$ 42,821		
Purch Services-Administrative	\$ 365		
Prior Period Expense - Cambridge	\$ 23,869		
<b>Total Other Administrative and General</b>	\$ 249,020	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018	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.	731,271	See Attached	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 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1.	Raw Food	\$ 435,660	435,660		
2.	Non-Food Supplies	\$ 53,857	53,857		
3.	Other (Specify) _____	\$			
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>					
<b>c. Other (Specify) _____</b>					
Equipment Rental - Dietary		\$ 3,161	3,161		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 492,678</b>	<b>492,678</b>		
<b>2F. Dietary Questionnaire</b>					
<b>G. Resident Meals:</b> Total no. of meals served per day:*					
<b>H. Is cost of employee meals included in 2E?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No					
<b>I. Did you receive revenue from employees?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
<b>J. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
<b>L. Is any revenue collected from these people?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
<b>M. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
<b>O. Is any revenue collected from employees?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
<b>P. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048 C	Report for Year Ended 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	29,661	29,661		
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) Diapers: \$69,434; Supplies: \$15,501		\$	84,935	84,935		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	114,596	114,596		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue 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)				

\* 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 3E.

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

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

Name of Facility Cambridge Manor of Fairfield, LLC		License No. 2048 C	Report for Year Ended 9/30/2018		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	53,148	53,148		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	53,148	53,148		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	560,862	560,862		
b.	Medicine Cabinet Drugs	\$	17,659	17,659		
c.	Medical and Therapeutic Supplies	\$	176,505	176,505		
d.	Ambulance/Limousine***	\$	5,059	5,059		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	18,961	18,961		
f.	X-rays and Related Radiological Procedures***	\$	43,761	43,761		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	70,028	70,028		
i.	Recreation	\$	52,176	52,176		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	136,209	136,209		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	1,081,220	1,081,220		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Rehabilitation Therapy & Ancillary Supplies	\$ 12,973		
Nursing Purchased Services	\$ 5,900		
Nursing Equipment Rental	\$ 97,934		
Rehabilitation Therapy & Ancillary Equipment Rental	\$ 12,606		
Equipment Rental - Respiratory	\$ 6,796		
<b>Total Other Resident Care</b>	\$ 136,209	\$ -	\$ -

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

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C		Report for Year Ended 9/30/2018			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
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Paycheck Service	21,884			16	m13
Iron Mountain	P.O. Box 27128, New York, NY 10087	<input type="radio"/>	<input checked="" type="radio"/>		Record Management	21,866			16	m13
ADM Environmental Group	Avenue, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	36,424			22	6f
CT Landscapes, LLC	P.O. Box 320295, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping & Snow Removal	18,059			22	6f
Milford Quality Landscaping	P.O. Box 329, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping & Snow Removal	21,845			22	6f
Intergrated Health Systems	Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance Systems	14,211			16	m13
Smartlinx	333 Thornall Street, 4th Floor, Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	10,570			16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

**C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property**

Name of Facility	License No.	Report for Year Ended			Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 102,302	102,302				
b. Heat	\$ 68,255	68,255				
c. Light & Power	\$ 187,802	187,802				
d. Water	\$ 60,026	60,026				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 51,823	51,823				
f. Other ( <i>itemize</i> )	\$ 84,627	84,627				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 554,835</b>	<b>554,835</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 157,981	157,981				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 157,981</b>	<b>157,981</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 58,472	58,472				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 58,472</b>	<b>58,472</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,542,669	1,542,669				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 209,200	209,200				
c. Personal property taxes	\$ 11,277	11,277				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,979,599</b>	<b>1,979,599</b>				

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

**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Purchased Services - Security	\$ 4,623		
Ground Services - Purchased	\$ 39,904		
Pest Control	\$ 1,462		
Carting Maintenance	\$ 37,856		
Short - Term Lease - Pitney Bowes Mailing Machine	\$ 782		
<b>Total Other Repairs and Maintenance</b>	\$ 84,627	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C			Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,746,303		1,746,303	775,325	SL	Various	152,644	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						92,506		92,506		SL	Various	5,337	
D-3. Subtotal													157,981
<b>E. Total Depreciation</b>													157,981

Cambridge Manor of Fairfield, LLC  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/4/2017	Heated Plate Dispenser	\$ 6,496	10	\$ 325
10/4/2017	Lift Sit to Stand	\$ 2,413	10	\$ 121
10/23/2017	CPU Desktop	\$ 920	5	\$ 92
11/21/2017	Tray Conveyor	\$ 6,874	10	\$ 344
11/21/2017	Steamtable	\$ 6,149	15	\$ 205
11/29/2017	Huntington Glass & Mirror	\$ 1,825	5	\$ 182
12/19/2017	5 Cart Side Mount	\$ 3,043	5	\$ 304
12/4/2017	PC Conn - Laptop & Software	\$ 1,433	3	\$ 239
2/20/2018	4 Chromebook Software	\$ 1,014	3	\$ 169
2/23/2018	Pump-G	\$ 5,317	10	\$ 266
2/2/2016	Food Slicer	\$ 1,462	10	\$ 73
2/6/2018	Latitude PC & Software	\$ 1,407	3	\$ 234
2/13/2018	UniMac Washer	\$ 22,233	15	\$ 741
4/5/2018	Scale W/C Portable Folding	\$ 2,256	10	\$ 113
4/30/2018	Panel Recliners Tobacco Non	\$ 1,168	10	\$ 58
5/17/2018	5 Power Recliners	\$ 2,760	10	\$ 138
6/30/2018	Door Alarm	\$ 6,977	10	\$ 349
5/31/2018	Recliner	\$ 637	10	\$ 32
5/24/2018	Base for Smart Therm	\$ 2,432	7	\$ 174
6/30/2018	Negative Pressure Wound Therapy	\$ 6,664	10	\$ 333
6/30/2018	Motor for Boiler	\$ 779	3	\$ 130
7/31/2018	SMART BUY Desktop	\$ 738	5	\$ 74
7/31/2018	HP Monitor & Desktop	\$ 908	5	\$ 91
7/31/2018	Airphone Installation	\$ 2,578	5	\$ 258
7/31/2018	2 Power Recliner	\$ 1,098	10	\$ 55
8/31/2018	2 Recliners	\$ 1,098	10	\$ 55
9/21/2018	H/P 3/4 Shift	\$ 664	5	\$ 66
9/21/2018	H/P 3/4 Shift 115/230	\$ 1,163	5	\$ 116
<b>Total additions for Movable Equipment</b>		\$ 92,506		\$ 5,337 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>				
		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C		Report for Year Ended 9/30/2018			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period			Various	1,938,105	1,393,122	SL		58,472	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									58,472
<b>D. Total Amortization</b>									58,472

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		01/01/01		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		160		
6. Square Footage		65,490		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
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 9/30/18		4,653,747		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)	\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC		2048 C		9/30/2018		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)				\$	2,528	2,528	
Computer Loan \$1,687; Administration \$841							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	2,528	2,528	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,677	14,677	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	12,480	12,480	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	64,966	64,966	
Liability Insurance							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	92,123	92,123	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	18,420,637	18,420,637	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC				2048 C	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	12n/1	Salaries not related to Resident Care	\$ 16,252	16,252		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 14,458	14,458		
<b>Page 13 - Professional Fees</b>							
5.	13	8c	Resident Care Physicians **	\$ 34,342	34,342		
6.	13	10a	Occupational Therapy	\$ 556,102	556,102		
7.			Other - See attached Schedule	\$ 113,252	113,252		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 10,711	10,711		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 5,045	5,045		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
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)	\$			
18.	16	M1-3	Unallowable Advertising *	\$ 39,577	39,577		
19.	15	j & k	Income Tax / Corporate Business Tax	\$ 659	659		
20.	16	M4 &	Fund Raising / Contributions	\$ 675	675		
21.	15 &	1a1-d	Unallowable Management Fees	\$ 331,804	331,804		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 285,675	285,675		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,408,552	1,408,552		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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



**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A2	Administrator Salary (overlap)	\$ 3,346		
10	12n	Marketing	\$ 11,112		
<b>Total Other Salaries Adjustment</b>			\$ 14,458	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 9,146		
13	B3	Pharmacist	\$ 20,430		
13	B12	Consulting Fees - Rehabilitation Therapy & Ancillary	\$ 9,685		
13	B12	Consulting Fees - Nursing	\$ 30,475		
13	B12	Fees - Nursing	\$ 79		
13	B8a	Medical Director (over the limit)	\$ 11,157		
16	M13	Consulting Fees - Social Service	\$ 32,280		
<b>Total Other Fees Adjustments</b>			\$ 113,252	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L3	Gifts to Staff	\$ 15,125		
16	M13	Bank Charges	\$ 10,440		
16	M13	Crime Insurance	\$ 1,360		
16	M13	Miscellaneous Expense	\$ 12,849		
15	1a1	Workers Compensation Retro Expense	\$ 212,694		
16	M13	Prior Period Expense	\$ 23,869		
10	12M	Benefits on Salaries not related to Resident Care	\$ 9,338		
<b>Total Other A&amp;G Adjustments</b>			\$ 285,675	\$ -	\$ -

**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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,408,552	1,408,552		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 560,862	560,862		
28.	20	5d	Ambulance/Limousine	\$ 5,059	5,059		
29.	20	5f	X-rays, etc	\$ 43,761	43,761		
30.	20	5h	Laboratory	\$ 70,028	70,028		
31.	20	5c	Medical Supplies	\$ 11,915	11,915		
32.	20	e2	Oxygen (non emergency)	\$ 18,961	18,961		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 150,630	150,630		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 9,105	9,105		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 9,467	9,467		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 2,288,340	2,288,340		

\*\*\* 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.

Cambridge Manor of Fairfield, LLC  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Equipment Rental - Nursing	\$ 97,934		
20	51	Equipment Rental - Rehabilitation Therapy and Ancillary	\$ 12,606		
20	51	Rehabilitation Therapy and Ancillary - IV Therapy Supplies	\$ 12,973		
20	5a2/b	Procure Disallowance	\$ 196		
20	5I	Cable TV Expense - Resident Rooms	\$ 20,125		
20	51	Equipment Rental - Respiratory	\$ 6,796		
<b>Total Other Ancillary Costs</b>			\$ 150,630	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Disallowed Depreciation on TV's and Mattresses	\$ 9,105		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 9,105	\$ -	\$ -

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV5	Interest Income	\$ 877		
27	12D	Interest - Administration	\$ 841		
30	IV8	Miscellaneous Other Income	\$ 5,010		
30	IV8	Transcription Income	\$ 1,554		
30	IV8	Vending Machine Income	\$ 1,185		
<b>Total Other Adjustments</b>			\$ 9,467	\$ -	\$ -

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 18,115,043	18,115,043			
b. Medicaid Room and Board Contractual Allowance **	\$ (9,283,673)	(9,283,673)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 5,398,348	5,398,348			
b. Medicare Room and Board Contractual Allowance **	\$ 391,279	391,279			
4. a. Private-Pay Residents and Other	\$ 4,713,812	4,713,812			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,469,847)	(1,469,847)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 415,938	415,938			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (403,845)	(403,845)			
c. Prescription Drugs - Non-Medicare	\$ 81,169	81,169			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (81,169)	(81,169)			
2. a. Medical Supplies - Medicare	\$ 589	589			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (589)	(589)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 996,840	996,840			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (913,447)	(913,447)			
c. Physical Therapy - Non-Medicare	\$ 62,319	62,319			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (58,575)	(58,575)			
4. a. Speech Therapy - Medicare	\$ 193,775	193,775			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (160,525)	(160,525)			
c. Speech Therapy - Non-Medicare	\$ 13,201	13,201			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (6,651)	(6,651)			
5. a. Occupational Therapy - Medicare	\$ 1,133,913	1,133,913			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,032,591)	(1,032,591)			
c. Occupational Therapy - Non-Medicare	\$ 73,201	73,201			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (66,851)	(66,851)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 13,035	13,035			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (2,896)	(2,896)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 18,121,803	18,121,803			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 991	991			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 877	877			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 30,204	30,204			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 32,072	32,072			
<b>VI. Total All Revenue</b> (III +V)	\$ 18,153,875	18,153,875			

\* 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, line II6a	Medicare A Contra Other	\$ (94,887)		
30, line II6a	Medicare Part A IV Therapy	\$ 19,055		
30, line II6a	Medicare A Lab	\$ 35,063		
30, line II6a	Medicare Part A Specialty Beds	\$ 16,827		
30, line II6a	Medicare A X Ray	\$ 23,942		
30, line II6a	Medicare Part A Oxygen	\$ 3,505		
30, line II6a	Medicare Part A Oxygen Contra	\$ (3,505)		
30, line II6a	Medicare Part A Settlement	\$ 11,046		
30, line II6a	Medicare Part B Flu / Pneumonia	\$ 3,874		
30, line II6a	Medicare Part B Prior Period	\$ (2,719)		
30, line II6a	Mgd Medicare Contra Other	\$ (101,005)		
30, line II6a	Mgd Medicare Specialty Beds	\$ 9,360		
30, line II6a	Mgd Medicare Oxygen	\$ 2,876		
30, line II6a	Mgd Medicare Oxygen Contra	\$ (2,876)		
30, line II6a	Medicare IV Therapy	\$ 46,328		
30, line II6a	Medicare Lab	\$ 26,489		
30, line II6a	Medicare X-Ray	\$ 18,827		
30, line II6a	Mgd Medicare Flu / Pneumonia	\$ 835		
<b>Total Other Resident Revenue - Medicare</b>		\$ 13,035	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line II6b	Medicaid Lab	\$ 785		
30, line II6b	Medicaid Contra Other	\$ 3,217		
30, line II6b	Common Insurance Lab	\$ 4,385		
30, line II6b	Common Insurance X-Ray	\$ 2,883		
30, line II6b	Common Insurance Contra Other	\$ (16,225)		
30, line II6b	Hospice Specialty Beds	\$ (27)		
30, line II6b	Medicaid Specialty Beds	\$ (4,790)		
30, line II6b	Medicaid X-Ray	\$ 223		
30, line II6b	Common Insurance IV Therapy	\$ 5,560		
30, line II6b	Common Insurance Specialty Beds	\$ 3,335		
30, line II6b	Hospice Contra Other	\$ (214)		
30, line II6b	Hospice Lab	\$ 241		
30, line II6b	Private Oxygen	\$ 113		
30, line II6b	Common Insurance Oxygen	\$ 10		
30, line II6b	Common Insurance Oxygen Contra	\$ 51		
30, line II6b	Private Specialty Beds	\$ (3,007)		
30, line II6b	Hospice Oxygen	\$ (3)		
30, line II6b	Hospice Oxygen Contra	\$ 3		
30, line II6b	Medicaid IV Therapy	\$ 564		
30, line II6b	Medicaid Oxygen	\$ 2,004		
30, line II6b	Medicaid Oxygen Contra	\$ (2,004)		
<b>Total Other Resident Revenue</b>		\$ (2,896)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, line IV5	Interest Income		\$ 877		
<b>Total Interest Income</b>			\$ 877	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line IV8	Miscellaneous Other Income (\$143 Medical Records, \$3,835 Other, Meals \$1,032, UHC \$5,350)	\$ 10,360		
30, line IV8	Transcription Income	\$ 1,554		
30, line IV8	Vending Machine Income	\$ 1,185		
30, line IV8	Provision for Income Taxes	\$ 17,105		
<b>Total Other Revenue</b>		\$ 30,204	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	884,959
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,674,981
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	23,575
5. Prepaid Expenses			\$	114,736
a. Prepaid Expenses	54,750			
b. Prepaid Taxes	4,760			
c. Other	16,042			
d. See Schedule	39,184			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	381,897
Patient Funds	113,829			
Due From Related Parties	268,068			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	4,080,148
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,938,105</u>		\$	486,511
	Accum. Depreciation <u>1,451,594</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,838,809</u>		\$	905,503
	Accum. Depreciation <u>933,306</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>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,392,014

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	5,472,162
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	8,157,769		
	Accum. Depreciation	486,458	Net	\$ 7,671,311
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				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	<b>7,671,311</b>
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care ( <i>itemize</i> )				
\$				
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
\$				
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets ( <i>itemize</i> )				
Deposits			15,000	\$ 32,105
Net Deferred Tax Asset			17,105	\$
See Schedule			\$	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	<b>32,105</b>
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	<b>13,175,578</b>

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



Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5d	Prepaid Workers Compensation	\$ 37,567
31	A5d	Prepaid General Insurance	\$ 1,617
<b>Total Prepaid Expenses</b>			<b>\$ 39,184</b>

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	State Revenue Assessment	\$ 247,952
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 247,952</b>

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

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

## Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC		2048 C	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	598,884
2. Notes Payable ( <i>itemize</i> )				\$	
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	453,901
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	2,484,309
Accrued Expenses		43,468	Due to Related Parties - S	619,034	
Patient Funds		113,829		1,212,624	
Accrued Pension		129,942	Accrued Accounting Fees	26,640	
Accrued Workers Compensation		90,820	See Schedule	247,952	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	3,537,094

\* 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 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,537,094	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Due to Related Parties - Long Term		53,950	53,950	
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 53,950
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,591,044

**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	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	7,671,311
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	7,671,311
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,179,985
6. Gain or Loss for Period			\$	(266,762)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	1,913,223
<b>C. Total Reserves and Net Worth</b>			\$	9,584,534
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	13,175,578

### H. Changes in Total Net Worth

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,194,985
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,153,875
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,420,637
D. Net Income or Deficit			\$	(266,762)
E. Balance			\$	1,928,223
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	15,000
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Comissioner of Revenue			15,000	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	15,000
H. <b>Balance at End of Period</b>			\$	1,913,223

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

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2018	Page 37	of 37
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<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**

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.

Signature of Preparer	Title	Date Signed

Printed Name of Preparer

Blum, Shapiro & Company, P.C.

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