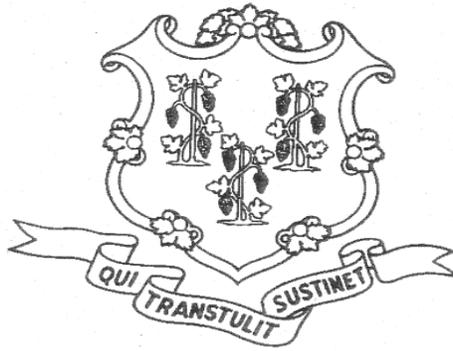


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 10/1/2016	Report for Year Ending 9/30/2017

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

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

For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed) Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2017	Page 1	of 37
---	-----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cambridge Manor of Fairfield, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Joanne Wallak			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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cambridge Manor of Fairfield, LLC		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 2428 Easton Turnpike, Fairfield, CT 06824				
Report Prepared By Blum Shapiro & Company, P.C.		Phone Number 203-944-2100	Date 2/1/2018	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-372-0313		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Cambridge Manor of Fairfield, LLC		Address (No. & Street, City, State, Zip) 2428 Easton Turnpike, Fairfield, CT 06824		
License Numbers:	CCNH 2048 C	RHNS (Specify)	Medicare Provider No. 07-5323	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Joanne Wallak		Nursing Home Administrator's License No.:	001787	
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 9/30/2017	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 Dr, Lawrence, NY 11559	Member		0.35	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		0.05	
Ira Geffner	253 Woodward Ave, 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 9/30/2017	Page 4	of 37
---	-----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
See attachment		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input 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 9/30/2017		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		Cost Reported	Actual Cost to the Related Party
		Yes	No	%**		Page # / Line #			
Preferred Therapy Solutions	850 Silas Deane Highway, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	37%	PT,OT,ST Services/Consulting	13	5a,9a,10a,12	1,155,797	1,141,754
NOA Diagnostics	6851 Jericho Turnpike, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	82%	Radiology	20	5f	45,430	41,952
National Health Care Associates - Aetna	850 Silas Deane Hwy Wethersfield, CT	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Health Insurance Trust***	15	1a5	1,164,104	1,164,104
Cambridge Manor Realty	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rent & Real Estate Taxes	22	9, 10b	1,623,218	1,623,218
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16	M12 / M13	670,100	670,100
850 Silas Deane Realty	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16	M12 / M13	2,321	2,321
VK Newburyport, LLC	180 Low St, Newburyport, MA 01950	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16	M12 / M13	317	317
20Sunrise	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16	M12 / M13	12,754	12,754
Regency House Nursing and Rehabilitation Center	181 East Main St Wallingford CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Cook for promotional event - disallowed	16	M3	1,683	1,683
New Milford Crossings LLC	19 Poplar St., New Milford, CT 06776	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Nursing Consulting	13	12	1,395	1,395
Milford Health Care	195 Platt St, Milford, CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Nursing	13	B11b	6,826	6,826
Ludlowe Care Center	118 Jefferson Street Fairfield CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		IT Services / Cellphone	15/16	1H2 / M13	654	654
Procure LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Drugs/OTC's/Consultant/Supplies/Fees	20/13	5a2,b/B3	536,238	479,640
Procure LTC Pharmacy of MA	155 Northboro Rd, Suite 4 Southorough, MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Drugs/OTC's/Consultant/Supplies/Fees	20/13	5a2,b/B3	31,213	27,919

* 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 9/30/2017	Page 4	of 37
---	-----------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report		Cost Reported	Actual Cost to the Related Party
		Yes	No	%**		Page # / Line #			
Rutland Crossings, LLC d/b/a The Pines at Rutland Center National Health Care Associates	99 Allen St, Rutland, VT 05701	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	1,361	1,361
	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	67,260	67,260
The Pines at Heartwood Assisted Living Program	2405 15th St, Troy, NY 12180	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	1,204	1,204
Cold Spring Hills Center for Nursing & Rehabilitation	378 Syosset-Woodbury Rd, Woodbury, NY 11797	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	54,465	54,465
Marlborough Health Care Center, Inc.	85 Stage Harbor Rd., Marlborough, CT 06447	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	3,091	3,091
Cambridge Manor Realty	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	832,475	832,475
Preferred Therapy Solutions	850 Silas Deane Highway, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	37%	Due to Related	33	A12	14,912	14,912
NOA Diagnostics	6851 Jericho Turnpike, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	82%	Due to Related	33	A12	7,220	7,220
Ludlowe Center for Health & Rehab., LLC	118 Jefferson Street, Fairfield, CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	11,621	11,621
Milford Health Care Center, Inc.	195 Platt St Milford CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	6,826	6,826
Bristol Crossings LLC National Health Care Associates	61 Bellevue Ave, Bristol, CT 06010	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	1,470	1,470
	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related (Debt)	33	A12	66,532	66,532
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford, CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	11,710	11,710
Procare LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Due to Related	33	A12	250,736	250,736
Procare LTC Pharmacy of MA	155 Northboro Rd STE 4 Southborough MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Due to Related	33	A12	17,576	17,576

* 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 9/30/2017	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 9/30/2017			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 Ave, Brooklyn, NY	<input type="radio"/>	<input checked="" type="radio"/>	Computer Software	10/1/2008 / ongoing	60	5,707	5,707	
Wescom Solutions - P.O. Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Computer Software	03/07/12	ongoing	23,468	23,468	
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	1,776	
Nissan Motor Acceptance Corp. P.O. Box 9001133, Louisville, KY. 40290-1133	<input type="radio"/>	<input checked="" type="radio"/>	Auto - Transferred from Ludlowe	08/22/15	36	4,428	738	
LEAF - P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/01/15	36	9,038	9,038	
LEAF - P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	11/01/15	36	1,074	1,074	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							41,801	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2017	Page 7	of 37
---	-----------------------	------------------------------------	-----------	----------

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

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

Independent Accounting Firm

Name of Accounting Firm 1 Blum Shapiro 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	\$ 26,640
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 26,640

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	\$ 56,845
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 56,845

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 9/30/2017	Page 7	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Rogin Nassau, LLC		(860) 278-7480	
2	Berchem & Moses, P.C.		(203)-783-1200	
3	The Wladis Law Firm		(315) 445-1700	
4	Catherine Cassidy			
5	Goldman Gruber & Wood		(203)-899-8900	
6	Leonard A. McDermott			
7	Non-Reimbursable			
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	185 Asylum Street 2nd Floor, Hartford CT 06103-3460			
2	75 Broad Street Milford, CT. 06460			
3	6312 Fly Road, East Syracuse, NY 13057			
4				
5	200 Connecticut Avenue, Norwalk, CT 06854			
6				
7				
Services Provided by This Firm (<i>describe fully</i>)				
1	Reorganization/Refinance - Disallowed		\$	3,788
2	Labor		\$	29,033
3	Reorganization/Refinance - Disallowed		\$	2,313
4	Labor		\$	6,000
5	Collections - Disallowed		\$	13,436
6	Labor		\$	2,000
7	Non-Reimbursable - Disallowed		\$	275
			Charge for Services Provided	
			\$	56,845
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 9/30/2017				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	153	153			153	153			148	148		
B. As of midnight of THIS report period	156	156			148	148			156	156		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,840	9,840			7,400	7,400			2,440	2,440		
B. Medicaid (Conn.)	39,144	39,144			29,079	29,079			10,065	10,065		
C. Medicaid (other states)												
D. Private Pay	4,761	4,761			3,617	3,617			1,144	1,144		
E. State SSI for RCH												
F. Other (Specify) Managed Care	1,002	1,002			734	734			268	268		
G. Total Care Days During Period (3A thru F)	54,747	54,747			40,830	40,830			13,917	13,917		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	69	69			31	31			38	38		
B. Other Bed Reserve Days	47	47			43	43			4	4		
5. Total Resident Days (3G + 4A + 4B)	54,863	54,863			40,904	40,904			13,959	13,959		

Schedule of Resident Statistics (Cont'd)

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	25		111			20							
Per Diem Rate													
a. One bed rm.	PPS		244.14			510/530							
b. Two bed rms.	PPS		244.14			490/512							
c. Three or more bed rms.	PPS												
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									2,662	2,662			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									179	179			
C. Other									24,891	24,891			
D. Total Physical Therapy Treatments									27,732	27,732			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									581	581			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									22	22			
C. Other									1,958	1,958			
D. Total Speech Therapy Treatments									2,561	2,561			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,118	2,118			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									89	89			
C. Other									28,742	28,742			
D. Total Occupational Therapy Treatments									30,949	30,949			

Report of Expenditures - Salaries & Wages

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	143,449	2,120				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	250,552	10,212				
5. Dietary Service						
a. Head Dietitian	54,710	1,685				
b. Food Service Supervisor	61,447	2,088				
c. Dietary Workers	545,645	30,207				
6. Housekeeping Service						
a. Head Housekeeper	76,492	2,080				
b. Other Housekeeping Workers	466,440	27,064				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	73,005	2,088				
b. Other Maintenance Workers	77,914	4,532				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	218,736	11,545				
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	195,969	3,549				
b. RN						
1. Direct Care	1,176,264	30,923				
2. Administrative**	165,204	4,279				
c. LPN						
1. Direct Care	1,354,729	46,704				
2. Administrative**	49,881	1,461				
d. Aides and Attendants	2,922,569	171,501				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	168,889	8,680				
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	330,659	10,770				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,332,554	371,488				

* 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 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	9/30/2017				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher, 184 Wildacre Ave, Lawrence, NY				Same as employees	Supervises operations, deals with DNS & financial management	46	p.16/m13-\$39,780	See attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

MARVIN J. OSTREICHER - OWNER
 TIME STUDY
 YEAR END SEPTEMBER 30, 2017

Name	Beds	Total w/ Bnft
Augusta	72	53.82
Belair	102	52.61
Bethel	161	76.49
Bloomfield	120	55.03
Brattleboro	80	58.96
Brentwood	78	36.58
Brewer	111	67.73
Bristol	132	64.40
Cambridge	160	45.65
Catskill	136	51.40
Cold Spring Hills	-	-
Colony	92	44.44
Country	111	43.24
Dover	112	61.98
Eastside	69	48.07
Eliot	114	68.33
Glen Falls	120	48.68
Hudson	-	-
Huntington	320	54.42
Kennebunk	78	55.63
Hebrew Home	257	60.77
Ludlowe	144	65.00
Maple View	120	59.26
Marlborough	120	60.47
Maywood	120	47.47
Milford	120	52.00
Newton Wellseley	110	54.42
Norway	70	53.51
Poughkeepsie	200	63.19
Regency	130	48.68
Reservoir	144	53.51
Riverside	345	50.19
Ross	135	-
Rutland	125	55.93
Sachem	111	59.56
Sands Point	180	67.42
Utica	117	54.42
Village Crest	95	48.38
Water's Edge	150	57.75
Westgate	104	52.00
Winship	72	51.10
Total	5,137	2,102.50
Vacation		
Sick		
Personal		
Holiday		
Total Hours		

**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	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lewis Abramson (10/1/16-2/24/17)	33,385			Same as employees	Management and Supervision of a healthcare facility	624	A2			
Eric Stein (1/20/17-4/14/17)	22,615			Same as employees	Management and Supervision of a healthcare facility	480	A2			
Joanne Wallak (3/24/17-9/30/17)	87,449			Same as employees	Management and Supervision of a healthcare facility	1,016	A2			
Section IV - Assistant Administrators										

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

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

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

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	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	262	8				
2. Dentist	8,759	Disallowed				
3. Pharmacist	20,222	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	496,708	8,187				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,292	208				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	32,650	175				
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	111,301	1,457				
b. Other						
10. Occupational Therapist						
a. Resident Care	541,559	11,018				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	111,384	978				
2. Administrative***						
b. LPN						
1. Direct Care	19,590	285				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	24,470	Disallowed				
B-13 Total Fees Paid in Lieu of Salaries	1,415,197	22,316				

* 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 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions - P.O. Box 290539 Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Procure LTC Pharmacy of CT, 111 Executive Blvd, Farmingdale, NY, 11735	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy Solutions - 809 Main St., E.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	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
St Vincent's Medical Center - 2800 Main St, Bridgeport CT, 06606	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Northeast Medical Group- 112 Quarry Road Suite 400, Trumbull, CT 06611	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Philip Simkovitz - 5520 Park Ave. Trumbull, CT 06611	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics - PO BOX 484, Avon, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>		
Village Crest Center for Health & Rehab - 19 Poplar Street, Fairfield, CT 06776	Nurse consulting	<input checked="" type="radio"/>	<input type="radio"/>	Affiliated Entity	
Melissa Alward - 56 Nashville Rd, Bethel, CT 06801	Dietary	<input type="radio"/>	<input checked="" type="radio"/>		
Fairfield Oral Surgery - 1305 Post Rd. Suite 303, Fairfield, CT 06824-6016	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
360 Healthcare Staffing - PO Box 674009, Dallas, TX 75267-4009	RN	<input type="radio"/>	<input checked="" type="radio"/>		
Clinical Resources, LLC - 3338 Peachtree Rd. NE Suite 102, Atlanta, GA 30326	RN	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care LLC - 3303 Main St, Stratford, CT 06614	LPN	<input type="radio"/>	<input checked="" type="radio"/>		
Bettina Nardi, 89 Berrian Rd, Stamford, CT 06905	Nurse consulting	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 472,313	472,313		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 94,267	94,267		
4. Social Security (F.I.C.A.)	\$ 619,061	619,061		
5. Health Insurance	\$ 1,165,784	1,165,784		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 119,136	119,136		
8. Uniform Allowance	\$ 4,727	4,727		
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	\$ 26,640	26,640		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 56,845	56,845		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 34,475	34,475		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 34,775	34,775		
2. Cellular Phones	\$ 3,502	3,502		
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*	\$ 996	996		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 946,383	946,383		
Subtotal	\$ 3,579,154	3,579,154		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	3,579,154	3,579,154			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 8,667	8,667			
3. Gifts to Staff and Residents	\$ 12,311	12,311			
4. Employee Travel	\$ 2,522	2,522			
5. Education Expenses Related to Seminars and Conventions	\$ 2,694	2,694			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ (783)	(783)			
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	\$ 45,562	45,562			
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	\$ 5,676	5,676			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 16,186	16,186			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,425	3,425			
10. Contributions*** See Attached Schedule	\$ 1,250	1,250			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 672,061	672,061			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 215,269	215,269			
C-14 Total Administrative & General Expenditures	\$ 4,563,994	4,563,994			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising - Admin - Disallowed	\$ 2,815		
Promotional Advertising - Marketing - Disallowed	\$ 42,747		
Total Other Advertising	\$ 45,562	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 11,186		
St. Vincent's Health Partners Membership Dues	\$ 5,000		
Total Dues	\$ 16,186	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Political Contributions - Disallowed	\$ 1,250		
Total Contributions	\$ 1,250	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Consulting Fees-Administration - Disallowed via management fee	\$ 13,431		
Consulting Fees-Fiscal Operations	\$ 8,000		
IT Services	\$ 53,716		
Purch Services-Administrative staff	\$ 39,780		
Purch Services-Fiscal Operations	\$ 48,014		
Purch Services- Purchasing	\$ 64		
Licenses and Permits	\$ 2,737		
Penalties - Disallowed	\$ 19,416		
Bank Charges - Disallowed	\$ 11,847		
Background Check	\$ 4,864		
Crime Insurance - Disallowed	\$ 1,303		
Consulting Fees - Administration	\$ 3,908		
Consulting Fees - HR	\$ 3,419		
Miscellaneous Administrative Expense - Disallowed	\$ 4,770		
Total Other Administrative and General	\$ 215,269	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	672,061	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.**

National Health Care
Profit and Loss Allocated by GL Account

Start Date: 10/1/2016
End Date: 9/30/2017

	0101	0102	0103	0104	0105	0106	0107	0108	0109	0110	0112	0113	0114
	Bloomfield	Bristol	Cambridge	Ludlowe	Maple View Manor	Marlborough	Milford	New Milford	Regency	Riverside	Water's Edge	Bethel Health and Rehabilitation Center	HEBREW HOME
300001-0000-00-000-0	TROY Shared Cost	(3,082.11)	(3,390.21)	(4,109.29)	(3,698.60)	(3,082.11)	(3,082.11)	(2,439.75)	(3,338.75)	(8,861.25)	(3,852.66)	(9,214.41)	(4,920.43)
391500-0000-00-000-0	Misc. Other Income-Nat. Mgmt. - -	(230.77)	(253.85)	(307.69)	(230.77)	(230.77)	(230.77)	(182.66)	(249.96)	(663.47)	(288.48)	(493.21)	(494.21)
400000-0000-00-000-0	Salary-National Healthcare Management - -	315,626.39	347,189.87	416,571.18	378,754.68	315,626.39	315,626.39	251,580.28	344,284.39	907,444.85	394,532.95	539,945.39	510,738.73
401000-0000-04-000-0	FICA-National Healthcare Management-Fiscal Op -	20,604.17	22,664.72	27,084.42	24,725.44	20,604.17	20,604.17	16,511.41	22,595.70	59,238.55	25,755.42	35,585.87	35,056.66
401100-0000-04-000-0	FUI-National Healthcare Management-Fiscal Op -	91.21	100.31	120.44	109.45	91.21	91.21	72.19	98.81	262.25	114.01	156.06	184.12
401200-0000-04-000-0	SUI-National Healthcare Management-Fiscal Op -	1,334.59	1,468.09	1,754.79	1,601.56	1,334.59	1,334.59	1,055.97	1,445.10	3,837.06	1,668.31	2,274.74	2,740.85
401201-0000-00-000-0	SUI - NY-National Healthcare Management - -	(102.24)	(112.46)	(136.33)	(122.72)	(102.24)	(102.24)	(80.96)	(110.78)	(293.99)	(127.83)	(172.98)	(109.49)
401250-0000-00-000-0	NY MTA Tax-Nat. Mgmt. - -	596.40	656.05	779.98	715.79	596.40	596.40	596.40	480.35	657.42	1,714.83	745.53	1,039.96
401300-0000-04-000-0	Health Insurance-National Healthcare-Fiscal Op -	33,107.00	36,417.24	44,141.92	39,730.92	33,107.00	33,107.00	26,207.09	35,864.31	95,186.98	41,386.05	56,027.91	57,068.30
401400-0000-04-000-0	Workers Compensation-National Health-Fiscal Op -	2,355.62	2,591.29	3,140.82	2,826.94	2,355.62	2,355.62	1,864.50	2,551.68	6,772.78	2,944.77	3,985.43	5,044.92
401500-0000-04-000-0	Medical Benefits-National Healthcare-Fiscal Op -	(7.67)	(8.44)	(10.33)	(9.20)	(7.67)	(7.67)	(6.07)	(8.31)	(22.05)	(9.59)	(12.98)	(16.43)
401600-0000-04-000-0	Disability Expense-National Healthca-Fiscal Op -	(91.06)	(100.12)	(121.39)	(109.29)	(91.06)	(91.06)	(91.06)	(72.05)	(98.64)	(261.82)	(113.84)	(154.04)
401700-0000-04-000-0	Pension-National Healthcare Managem-Fiscal Op -	6,418.84	7,060.44	8,558.00	7,702.73	6,418.84	6,418.84	5,081.06	6,953.32	18,454.51	8,023.53	10,859.59	10,007.07
401800-0000-04-000-0	Employee Benefits - Other-National H-Fiscal Op -	708.47	779.27	944.60	850.19	708.47	708.47	560.82	767.42	2,036.84	885.57	1,198.07	1,118.67
402000-0000-04-000-0	Holiday Expense-National Healthcare - Fiscal Op -	106.86	117.55	142.46	128.21	106.86	106.86	84.59	115.76	307.20	133.55	180.77	74.55
410000-0000-04-000-0	Supplies-National Healthcare Managem-Fiscal Op -	2,856.68	3,142.36	3,808.96	3,428.12	2,856.68	2,856.68	2,261.43	3,094.65	8,213.37	3,570.94	4,791.09	5,014.89
410000-0000-08-000-0	Supplies-National Healthcare Managem-Maintenan-	10.69	11.75	14.25	12.82	10.69	10.69	8.47	11.60	30.73	13.69	18.09	0.70
410000-0000-09-000-0	Supplies-National Healthcare Managem-Housekeep-	22.52	24.76	30.00	27.01	22.52	22.52	17.84	24.36	64.72	28.15	40.42	42.47
411000-0000-04-000-0	Food-National Healthcare Management-Fiscal Op -	27.76	30.52	37.01	33.33	27.76	27.76	21.96	30.08	79.83	30.08	46.97	35.88
431000-0000-03-000-0	Consulting Fees-National Healthcare -Administ-	18.03	19.84	24.04	21.64	18.03	18.03	14.27	19.53	51.84	22.54	30.51	38.62
431000-0000-04-000-0	Consulting Fees-National Healthcare -Fiscal Op -	8,620.19	9,481.77	11,493.28	10,344.69	8,620.19	8,620.19	6,823.93	9,338.21	24,783.91	10,775.60	14,401.14	12,800.60
432000-0000-03-000-0	Accounting Fees-National Healthcare -Administ-	541.16	595.30	721.49	649.41	541.16	541.16	428.36	586.30	1,555.96	676.47	915.53	749.23
433000-0000-03-000-0	Legal Fees-National Healthcare Managem-Administ-	8,472.34	9,219.49	11,296.21	10,167.38	8,472.34	8,472.34	6,706.49	9,177.86	24,359.05	10,690.96	14,331.19	14,974.30
440000-0000-03-000-0	Purch Services-National Healthcare M-Administ-	11,050.58	12,155.52	14,733.60	13,261.53	11,050.58	11,050.58	8,747.49	11,970.89	31,771.33	13,813.66	18,696.03	18,753.34
440000-0000-08-000-0	Purch Services-National Healthcare M-Maintenan-	4,060.58	4,466.78	5,414.06	4,872.98	4,060.58	4,060.58	3,214.16	4,398.65	11,674.64	5,076.06	6,869.97	7,979.89
440000-0000-09-000-0	Purch Services-National Healthcare M-Housekeep-	1,489.60	1,638.50	1,986.19	1,787.73	1,489.60	1,489.60	1,179.29	1,613.64	4,282.32	1,862.18	2,520.33	2,368.28
440000-0000-12-000-0	Purch Services-National Healthcare Ma-Security -	3.49	3.83	4.65	4.18	3.49	3.49	2.76	3.78	10.03	4.36	5.90	7.47
440001-0000-08-000-0	Ground Services-Nat. Mgmt.-Maintenance -	18.25	20.07	24.33	21.89	18.25	18.25	14.42	19.77	52.43	22.81	30.84	27.68
441000-0000-03-000-0	Computer Expense-National Healthcare-Administ-	12,976.69	14,274.04	17,301.36	15,572.95	12,976.69	12,976.69	10,272.48	14,057.75	37,308.86	16,221.30	21,685.61	18,439.19
442000-0000-08-000-0	Pest Control-Nat. Mgmt.-Maintenance -	8.17	8.98	10.89	9.80	8.17	8.17	6.47	8.85	23.49	10.21	13.82	
452000-0000-25-000-0	Equipment Rental-National Healthcare-Fiscal Op -	2,879.22	3,166.92	3,838.70	3,455.18	2,879.22	2,879.22	2,279.21	3,119.01	8,277.99	3,599.21	4,871.10	4,882.71
461000-0000-03-000-0	Telephone-National Healthcare Managem-Administ-	3,831.96	4,215.02	5,109.25	4,598.59	3,831.96	3,831.96	3,033.57	4,151.25	11,017.47	4,790.27	6,483.10	5,691.40
461100-0000-03-000-0	Telephone - Cell-National Healthcare-Administ-	1,779.85	1,957.75	2,373.00	2,135.85	1,779.85	1,779.85	1,408.86	1,928.03	5,117.10	2,224.80	3,004.55	2,866.05
462000-0000-25-000-0	Electric-National Healthcare Managem-Property -	2,842.62	3,126.81	3,790.05	3,411.30	2,842.62	2,842.62	2,250.29	3,079.44	8,172.84	3,553.35	4,809.26	4,075.05
463000-0000-25-000-0	Gas-National Healthcare Managem-Property -	286.27	314.91	381.68	343.56	286.27	286.27	226.63	310.10	823.08	357.94	484.34	512.52
464000-0000-25-000-0	Water-National Healthcare Management-Property -	125.39	137.94	167.19	150.50	125.39	125.39	99.25	135.83	360.51	156.75	212.16	197.85
471000-0000-25-000-0	Rent-National Healthcare Management-Property -	11,904.14	13,093.27	15,871.29	14,285.51	11,904.14	11,904.14	9,424.58	12,896.53	34,225.14	14,880.11	20,139.49	12,476.79
472000-0000-25-000-0	Personal Property Taxes-National Hsa-Fiscal Op -	1,061.56	1,167.79	1,415.52	1,273.89	1,061.56	1,061.56	840.35	1,150.01	3,052.09	1,326.90	1,795.85	2,207.16
473000-0000-25-000-0	Real Estate Taxes-National Healthcare-Fiscal Op -	3,443.49	3,788.25	4,591.57	4,132.72	3,443.49	3,443.49	2,725.32	3,729.98	9,900.97	4,305.09	5,826.20	9,261.26
484000-0000-04-000-0	Amort Exp - LHI-National Healthcare -Fiscal Op -	2,516.86	2,768.45	3,355.70	3,020.36	2,516.86	2,516.86	1,992.36	2,726.52	7,236.24	3,146.16	4,258.13	3,941.29
486000-0000-04-000-0	Dep Exp - Moveable Equip-National He-Fiscal Op -	11,227.34	12,349.82	14,969.42	13,473.47	11,227.34	11,227.34	8,887.35	12,162.26	32,279.85	14,034.76	18,994.98	19,585.47
491000-0000-03-000-0	Dues and Subscriptions-National Heal-Administ-	923.05	1,015.35	1,230.71	1,107.72	923.05	923.05	730.65	999.93	2,653.89	1,153.87	1,561.71	1,636.89
500000-0000-03-000-0	Licenses and Permits-National Health-Administ-	581.40	639.59	775.21	697.74	581.40	581.40	460.26	629.82	1,671.67	726.81	983.64	1,079.59
501000-0000-03-000-0	Advertising Employment-National Heal-Administ-	5,904.90	6,494.59	7,872.45	7,085.66	5,904.90	5,904.90	4,674.72	6,396.87	16,976.31	7,380.55	9,989.70	5,795.97
501100-0000-03-000-0	Advertising Promotional-National Health-Administ-	6,751.42	7,426.73	9,002.04	8,102.13	6,751.42	6,751.42	5,344.56	7,313.87	19,411.29	8,439.87	11,380.63	10,816.81
502000-0000-03-000-0	Interest-National Healthcare Managem-Administ-	2,273.15	2,500.56	3,030.81	2,728.05	2,273.15	2,273.15	1,799.44	2,462.54	6,535.70	2,841.61	3,846.98	3,787.91
503000-0000-03-000-0	Penalties-National Healthcare Managem-Administ-												
503600-0000-03-000-0	Bank Charges-Nat. Mgmt.-Administration -	1,390.29	1,529.34	1,853.49	1,668.44	1,390.29	1,390.29	1,100.51	1,506.09	3,997.26	1,737.92	2,352.16	2,304.72
504000-0000-03-000-0	Postage-National Healthcare Managem-Administ-	1,028.24	1,131.09	1,370.92	1,233.97	1,028.24	1,028.24	813.92	1,113.82	2,956.35	1,285.36	1,739.60	1,917.74
509000-0000-03-000-0	Seminars-National Healthcare Managem-Administ-	580.46	638.51	773.95	696.66	580.46	580.46	459.55	628.81	1,668.93	725.66	981.20	904.13
510000-0000-03-000-0	Liability Insurance-National Healthca-Administ-	2,222.62	2,444.82	2,963.43	2,667.30	2,222.62	2,222.62	1,759.39	2,407.73	6,390.26	2,778.40	3,760.36	3,648.18
511000-0000-03-000-0	Auto Insurance-National Healthcare M-Administ-	1,464.24	1,610.68	1,952.30	1,757.20	1,464.24	1,464.24	1,159.11	1,586.22	4,209.98	1,830.43	2,477.33	2,517.47
512000-0000-03-000-0	Umbrella Insurance-National Healthca-Administ-	1,199.48	1,319.43	1,599.27	1,439.48	1,199.48	1,199.48	949.48	1,299.36	3,448.64	1,499.41	2,029.36	2,047.90
513000-0000-03-000-0	Crime Insurance-National Healthcare -Administ-	67.24	73.99	89.66	80.71	67.24	67.24	53.23	72.86	193.35	84.07	113.74	125.48
517000-0000-03-000-0	Workmans Comp Insurance-National	1,245.82	1,370.25	1,660.94	1,494.91	1,245.82	1,245.82	986.23	1,349.58	3,581.65	1,557.19	2,107.67	1,318.23
520000-0000-03-000-0	Auto Expense-National Healthcare Man-Administ-	1,940.32	2,134.10	2,586.87	2,328.27	1,940.32	1,940.32	1,536.21	2,102.07	5,578.30	2,425.16	3,282.49	1,300.95
520100-0000-03-000-0	Auto Lease Expense-National Healthca-Administ-	3,326.39	3,658.73	4,434.78	3,991.57	3,326.39	3,326.39	2,633.34	3,603.08	9,563.31	4,157.82	5,641.63	4,606.91
521000-0000-00-000-0	Travel Expense-Nat. Mgmt. - -	11.04	12.14	14.72	13.24	11.04	11.04	8.74	11.95	31.74	13.79	18.67	23.63
521000-0000-03-000-0	Travel Expense-National Healthcare M-Administ-	7,274.81	8,002.45	9,699.71									

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

Name of Facility		License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC		2048 C	9/30/2017	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 410,444	410,444		
2.	Non-Food Supplies	\$ 48,270	48,270		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Management Services**					
d. Other (Specify) _____ Equipment rental- Dietary					
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 457,861	457,861		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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 9/30/2017	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. \$	24,985	24,985	
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>) (Complete Schedule C-2 att. Page 21)		\$	2,261	2,261	
c. Management Services**		\$			
d. Other (<i>Specify</i>) Diapers: \$74,336, Supplies: \$17,308		\$	91,644	91,644	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	118,890	118,890	
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.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC		2048 C	9/30/2017		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	53,413	53,413		
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.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	53,413	53,413		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	492,241	492,241		
b.	Medicine Cabinet Drugs	\$	38,036	38,036		
c.	Medical and Therapeutic Supplies	\$	186,406	186,406		
d.	Ambulance/Limousine***	\$	1,697	1,697		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	23,456	23,456		
f.	X-rays and Related Radiological Procedures***	\$	45,978	45,978		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	67,369	67,369		
i.	Recreation	\$	46,594	46,594		
j.	Other (Specify)**** See Attached Schedule	\$	85,785	85,785		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	987,562	987,562		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Nursing Purchased Services	\$ 2,840		
Nursing Equipment Rental	\$ 48,326		
Rehab Therapy & Ancillary - Equipment Rental	\$ 13,794		
Flu Vaccine- Medical Services	\$ 5,940		
Rehab Therapy & Ancillary Supplies	\$ 14,885		
Total Other Resident Care	\$ 85,785	\$ -	\$ -

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 9/30/2017			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 842872, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Paycheck Service	15,758			16	M13
ADM Environmental Group	Avenue, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	45,215			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	18,139			22	6F
Integrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance Systems	28,868			16	M13
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	10,555			16	M13
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>		Record Management	21,114			16	M13
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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	9/30/2017	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 90,558	90,558		
b. Heat	\$ 73,809	73,809		
c. Light & Power	\$ 146,806	146,806		
d. Water	\$ 52,075	52,075		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 41,801	41,801		
f. Other (<i>itemize</i>)	\$ 85,892	85,892		
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 490,941	490,941		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$			
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 126,242	126,242		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 126,242	126,242		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$ 68,724	68,724		
d. Other (<i>Specify</i>)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 68,724	68,724		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,437,669	1,437,669		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 188,720	188,720		
c. Personal property taxes	\$ 8,731	8,731		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,830,086	1,830,086		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Purchased Services - Security	\$ 479		
Ground Services - Purchased	\$ 36,198		
Pest Control	\$ 1,595		
Carting Maintenance	\$ 45,971		
Rental Expenses - Maintenance	\$ 479		
Short-Term Lease - Pitney Bowes Mailing Machine	\$ 564		
IT rentals	\$ 606		
Total Other Repairs and Maintenance	\$ 85,892	\$ -	\$ -

Depreciation Schedule

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C			Report for Year Ended 9/30/2017			Page 23	of 37			
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,236,359		1,236,359	649,083	SL	Various	95,724	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						509,944		509,944		SL	Various	30,518	
D-3. Subtotal													126,242
E. Total Depreciation													126,242

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2016	Furniture	\$ 326,760	10	\$ 16,338
10/27/2016	Cooler	\$ 556	5	\$ 56
10/31/2016	Cable wiring	\$ 3,085	5	\$ 308
10/31/2016	Cable wiring -Integrated	\$ 12,975	5	\$ 1,297
11/14/2016	Storage Shed	\$ 749	10	\$ 37
12/20/2016	Ecolab Heater 6 Gallon	\$ 3,907	10	\$ 195
2/1/2017	Motor	\$ 768	15	\$ 26
3/7/2017	Heavy Duty Upright Vacuum	\$ 635	8	\$ 40
3/21/2017	TV	\$ 628	5	\$ 63
4/24/2017	Sys Scan VITA Scan LT Bladder	\$ 8,341	7	\$ 596
4/30/2017	Satellite Dish/System	\$ 3,060	5	\$ 306
4/30/2017	Shades	\$ 6,784	10	\$ 339
4/30/2017	Shades	\$ 4,570	10	\$ 229
5/1/2017	Integrated Health System - Chromebooks, Servers, Software	\$ 66,532	5	\$ 6,653
5/2/2017	Nursing Consoles	\$ 8,902	15	\$ 297
5/18/2017	Lift Patient Reliant	\$ 1,469	10	\$ 73
6/19/2017	Bathroom Shelf Finish	\$ 4,290	10	\$ 215
6/22/2017	Signs	\$ 927	5	\$ 93
6/30/2017	Roller Shades	\$ 1,774	10	\$ 89
7/1/2017	Headboards	\$ 1,821	5	\$ 182
7/1/2017	HDTV	\$ 4,147	5	\$ 415
7/1/2017	RS/Bulletin Board	\$ 10,587	10	\$ 529
7/1/2017	Table, chairs, sofa	\$ 24,321	12	\$ 1,013
8/8/2017	Motor	\$ 636	5	\$ 64
8/11/2017	Integrated Health System - Chromebooks, Servers, Software	\$ 9,592	5	\$ 959
8/30/2017	Home Depot - Fridge	\$ 539	10	\$ 27
9/5/2017	Culinary Depot - Food processor	\$ 1,589	10	\$ 79
Total additions for Movable Equipment		\$ 509,944		\$ 30,518 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/12/2016	Glass mirror	\$ 1,987	15	\$ 66
1/1/2017	Elevator Upgrade	\$ 5,226	10	\$ 261
4/30/2017	Gas Water Heater	\$ 22,450	10	\$ 1,122
7/12/2017	Edgerton-Condenser Coil	\$ 6,210	15	\$ 207
Total additions for Leasehold Improvement		\$ 35,873		\$ 1,656 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Depreciation Schedule

Name of Facility Cambridge Manor of Fairfield, LLC				License No. 2048 C		Report for Year Ended 9/30/2017			Page 23-2	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
B. Building and Building Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)				8,020,183		8,020,183	-	S/L	25	160,404	
B-4. Subtotal											160,404
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No								
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period											
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
D-3. Subtotal											
E. Total Depreciation											160,404

Schedule of Additions

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
2017	COPIES	237	25	5
2017	PROFESSIONAL SERVICES	2,798	25	56
2017	PROFESSIONAL SERVICES	2,625	25	53
2017	PROFESSIONAL SERVICES	24,135	25	483
2017	COPIES	183	25	4
2017	COPIES	452	25	9
2017	PROFESSIONAL SERVICES	2,647	25	53
2017	COPIES	249	25	5
2017	RENOVATIONS	179,065	25	3,581
2017	PROFESSIONAL SERVICES	95	25	2
2017	INSTALLATION OF EQUIPMENT	526	25	11
2017	PROFESSIONAL SERVICES	3,008	25	60
2017	RENOVATIONS	178,400	25	3,568
2017	CONCRETE INSPECTION	696	25	14
2017	PROFESSIONAL SERVICES	2,681	25	54
2017	RENOVATIONS	486,006	25	9,720
2017	CONCRETE INSPECTION	950	25	19
2017	PROFESSIONAL SERVICES	2,779	25	56
2017	SERVICE	593	25	12
2017	RENOVATIONS	741,601	25	14,832
2017	PROFESSIONAL SERVICES	1,847	25	37
2017	PROFESSIONAL SERVICES	970	25	19
2017	SAMPLES AND TESTS	131	25	3
2017	PROFESSIONAL SERVICES	2,584	25	52
2017	RENOVATIONS	516,271	25	10,325
2017	CONCRETE INSPECTION	232	25	5
2017	PROFESSIONAL SERVICES	2,778	25	56
2017	RENOVATIONS	301,227	25	6,025
2017	RENOVATIONS	221,354	25	4,427
2017	REINSTALLED ANNUNCIATOR	415	25	8
2017	INSTALLED SIGMA PANEL	2,494	25	50
2017	INSTALLATION OF EQUIPMENT	253	25	5
2017	PROFESSIONAL SERVICES	2,670	25	53
2017	HOURS OF SAMPLING	117	25	2
2017	HOURS OF SAMPLING	2,933	25	59
2017	RENOVATIONS	355,492	25	7,110
2017	RENOVATIONS	301,227	25	6,025
2017	PROFESSIONAL SERVICES	2,622	25	52
2017	PROFESSIONAL SERVICES	68	25	1
2017	PROFESSIONAL SERVICES	1,551	25	31
2017	RENOVATIONS	321,712	25	6,434
2017	RENOVATIONS	246,317	25	4,926

2017	PROFESSIONAL SERVICES	1,355	25	27
2017	RENOVATIONS	365,062	25	7,301
2017	PROFESSIONAL SERVICES	1,393	25	28
2017	PROFESSIONAL SERVICES	408	25	8
2017	RENOVATIONS	218,579	25	4,372
2017	RENOVATIONS	391,499	25	7,830
2017	PROFESSIONAL SERVICES	2,666	25	53
2017	PROFESSIONAL SERVICES	188	25	4
2017	RENOVATIONS	326,456	25	6,529
2017	PROFESSIONAL SERVICES	1,386	25	28
2017	RENOVATIONS	386,663	25	7,733
2017	RENOVATIONS	151,893	25	3,038
2017	RENOVATIONS	326,785	25	6,536
2017	PROFESSIONAL SERVICES	1,180	25	24
2017	RENOVATIONS	131,611	25	2,632
2017	PROFESSIONAL SERVICES	1,599	25	32
2017	REALTY	979	25	20
2017	REALTY	950	25	19
2017	RENOVATIONS	250,165	25	5,003
2017	RENOVATIONS	185,878	25	3,718
2017	PROFESSIONAL SERVICES	1,004	25	20
2017	RENOVATIONS	194,347	25	3,887
2017	RENOVATIONS	260,864	25	5,217
2017	RENOVATIONS	100,217	25	2,004
2017	PROFESSIONAL SERVICES	1,184	25	24
2017	RENOVATIONS	16,540	25	331
2017	PROFESSIONAL SERVICES	1,097	25	22
2017	RENOVATIONS	70,339	25	1,407
2017	PROFESSIONAL SERVICES	224	25	4
2017	RENOVATIONS	35,668	25	713
2017	REALTY	950	25	19
2017	REALTY	950	25	19
2017	SUPPLIES	6,253	25	125
2017	CONSTRUCTION	2,150	25	43
2017	REALTY	950	25	19
2017	REALTY	950	25	19
2017	REALTY	950	25	19
2017	REALTY	950	25	19
2017	CONSTRUCTION	27,447	25	549
2017	CONSTRUCTION	19,600	25	392
2017	CONSTRUCTION	4,161	25	83
2017	CONSTRUCTION	600	25	12
2017	CONSTRUCTION	600	25	12
2017	CONSTRUCTION	387,263	25	7,745
2017	CONSTRUCTION	4,500	25	90
2017	CAPITALIZED INTEREST	134,734	25	2,695
2017	CAPITALIZED INTEREST	9,213	25	184

2017	CLOSING COSTS	60,677	25	1,214
2017	CLOSING COSTS	10,807	25	216
2017	PROFESSIONAL SERVICES	2,096	25	42
2017	PROFESSIONAL SERVICES	1,112	25	22
2017	PROFESSIONAL SERVICES	60	25	1
2017	PROFESSIONAL SERVICES	45	25	1
		<u>8,020,183</u>		<u>160,404</u>

Summary of Certificate of Need Assets (Fiscal Year 2016 - Fiscal Year 2017)

Realty - LHI

***Assets Placed In Service:
2017***

	<u>Amt</u>	<u>Years</u>	<u>2017 Depr/Amort</u>	<u>Total Depr/Amort</u>	<u>Net</u>
HARD COSTS - APPLICATIONS	7,631,961	25	152,639	152,639	7,479,321
SITE WORK/INSPECTIONS	12,959	25	259	259	12,699
ARCHITECTURE	52,486	25	1,050	1,050	51,436
ENGINEERING AND OTHER FEES	4,855	25	97	97	4,758
LEGAL	-	25	-	-	-
OTHER	78,357	25	1,567	1,567	76,791
CAPITALIZED INTEREST	143,947	25	2,879	2,879	141,068
OTHER LOAN COSTS	95,619	25	1,912	1,912	93,707
TOTAL LHI Realty	<u>8,020,183</u>		<u>160,404</u>	<u>160,404</u>	<u>7,859,780</u>

Cambridge Operations - LHI

***Assets Placed In Service:
2016***

	<u>Amt</u>	<u>Years</u>	<u>2017 Depr/Amort</u>	<u>2016 Depr/Amort</u>	<u>Total Depr/Amort</u>	<u>Net</u>
HARD COSTS - APPLICATIONS					-	-
SITE WORK/INSPECTIONS					-	-
ARCHITECTURE					-	-
ENGINEERING AND OTHER FEES					-	-
LEGAL					-	-
OTHER	483,085	Various	40,658	20,329	60,987	422,098
CAPITALIZED INTEREST	-					
OTHER LOAN COSTS	-					
TOTAL FROM C.I.P. Realty	<u>483,085</u>		<u>40,658</u>	<u>20,329</u>	<u>60,987</u>	<u>422,098</u>

Cambridge Operations - MME

Assets Placed In Service:

<i>2016</i>	474,315
<i>2017</i>	326,762
Total MME on Operations Books	<u>801,076</u>
Total CON Costs	<u>9,304,344</u>

Amortization Schedule*

Name of Facility Cambridge Manor of Fairfield, LLC			License No. 2048 C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period			Various	1,902,232	1,324,398	SL		67,068	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)			Various	35,873		SL		1,656	
C-4. Subtotal									68,724
D. Total Amortization									68,724

* 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 9/30/2017	Page 25	of 37
11. Property Questionnaire				
Part A				
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 NOT Original Owner, Date of Purchase		01/01/01		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		160		
6. Square Footage		65,490		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable	Variable	
b. Date Mortgage Obtained		03/04/16		
c. Interest Rate for the Cost Year		Libor		
d. Term of Mortgage (number of years)		6 year - balloon	5 years	
e. Amount of Principal Borrowed		5,172,753		
f. Principal balance outstanding as of 9/30/2017		4,861,350		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Cambridge Manor of Fairfield, LLC		2048 C	9/30/2017			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Cambridge Manor of Fairfield, LLC		2048 C		9/30/2017		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)				\$	779	779	
Property interest \$104, interest admin \$675							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	779	779	
14. Insurance							
a. Insurance on Property (buildings only)				\$	21,030	21,030	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	12,971	12,971	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	64,855	64,855	
Liability Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	98,856	98,856	
15. Total All Expenditures (A-13 thru C-14)				\$	18,350,133	18,350,133	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC				2048 C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	10	12M	Salaries not related to Resident Care	\$ 43,541	43,541		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 8,076	8,076		
Page 13 - Professional Fees							
5.	13	8c	Resident Care Physicians **	\$ 32,650	32,650		
6.	13	10a	Occupational Therapy	\$ 541,559	541,559		
7.			Other - See attached Schedule	\$ 67,431	67,431		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 19,812	19,812		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,062	2,062		
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)	\$ (783)	(783)		
18.	16	M13	Unallowable Advertising *	\$ 45,562	45,562		
19.	16	1j / 1	Income Tax / Corporate Business Tax	\$ 1,246	1,246		
20.	16	M10	Fund Raising / Contributions	\$ 1,250	1,250		
21.	16 / 1	m12,	Unallowable Management Fees	\$ 291,322	291,322		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 64,981	64,981		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,118,709	1,118,709		

* 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	Salary - Administrator Overlap	\$ 8,076		
Total Other Salaries Adjustment			\$ 8,076	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B2	Dentist	\$ 8,759		
13	B3	Pharmacist	\$ 20,222		
13	B12	Consulting Fees - Rehab Therapy & Ancillary	\$ 7,401		
13	B12	Consulting Fees - Nursing	\$ 17,069		
13	B8a	Medical Director (over the limit)	\$ 13,980		
Total Other Fees Adjustments			\$ 67,431	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L3	Gifts to staff	\$ 12,311		
15	1a	Benefits on Salaries not related to resident care	15,333		
16	M13	Penalties	\$ 19,416		
16	M13	Bank Charges	\$ 11,847		
16	M13	Crime Insurance	\$ 1,303		
16	M13	Misc. Expense	\$ 4,771		
Total Other A&G Adjustments			\$ 64,981	\$ -	\$ -

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	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,118,709	1,118,709		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 492,241	492,241		
28.	20	5d	Ambulance/Limousine	\$ 1,697	1,697		
29.	20	5f	X-rays, etc	\$ 45,978	45,978		
30.	20	5h	Laboratory	\$ 67,369	67,369		
31.	20	5c	Medical Supplies	\$ 15,715	15,715		
32.	20	5e2	Oxygen (non emergency)	\$ 23,456	23,456		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 101,215	101,215		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 8,630	8,630		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10c	Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 738	738		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 14,727	14,727		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,890,475	1,890,475		

*** 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.

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV5	Interest Income	\$ 2,553		
27	12D	Interest - Admin	\$ 779		
30	IV8	Misc Other Income	\$ 10,921		
30	IV8	Transcription Income	\$ 474		
Total Other Adjustments			\$ 14,727	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 17,638,734	17,638,734				
b. Medicaid Room and Board Contractual Allowance **	\$ (8,953,658)	(8,953,658)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,989,694	4,989,694				
b. Medicare Room and Board Contractual Allowance **	\$ 937,947	937,947				
4. a. Private-Pay Residents and Other	\$ 4,592,819	4,592,819				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,051,635)	(1,051,635)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 376,951	376,951				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (362,256)	(362,256)				
c. Prescription Drugs - Non-Medicare	\$ 124,219	124,219				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (122,840)	(122,840)				
2. a. Medical Supplies - Medicare	\$ 1,874	1,874				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,874)	(1,874)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 921,087	921,087				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (835,409)	(835,409)				
c. Physical Therapy - Non-Medicare	\$ 87,921	87,921				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (83,997)	(83,997)				
4. a. Speech Therapy - Medicare	\$ 201,882	201,882				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (149,474)	(149,474)				
c. Speech Therapy - Non-Medicare	\$ 23,370	23,370				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (21,003)	(21,003)				
5. a. Occupational Therapy - Medicare	\$ 1,075,519	1,075,519				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,004,975)	(1,004,975)				
c. Occupational Therapy - Non-Medicare	\$ 98,656	98,656				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (96,513)	(96,513)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 14,738	14,738				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,934	5,934				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,407,711	18,407,711				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 2,553	2,553				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 33,836	33,836				
V. Total Other Revenue (1 thru 8)	\$ 36,389	36,389				
VI. Total All Revenue (III +V)	\$ 18,444,100	18,444,100				

* 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 II6	Medicare A Contra Other	\$ (112,664)		
30, line II6	Medicare Pt A IV Therapy	\$ 38,886		
30, line II6	Medicare A Lab	\$ 42,294		
30, line II6	Medicare Pt A Specialty Beds-	\$ 4,750		
30, line II6	Medicare A X Ray	\$ 26,735		
30, line II6	Medicare Pt A Oxygen	\$ 9,135		
30, line II6	Medicare Pt A Oxygen Contra	\$ (9,135)		
30, line II6	Medicare Part A Settlement	\$ 17,326		
30, line II6	Medicare Pt B Prior Period	\$ (2,589)		
30, line II6	Mgd Medicare Contra Other	\$ (63,801)		
30, line II6	Mgd Medicare Specialty Beds	\$ 2,974		
30, line II6	Mgd Medicare Oxygen	\$ 1,451		
30, line II6	Mgd Medicare Oxygen Contra	\$ (1,451)		
30, line II6	Medicare IV Therapy	\$ 30,711		
30, line II6	Medicare Lab	\$ 18,624		
30, line II6	Medicare X-Ray	\$ 11,492		
Total Other Resident Revenue - Medicare		\$ 14,738	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30, line II6	Medicaid Lab	\$ 717		
30, line II6	Medicaid Contra Other	\$ (13,895)		
30, line II6	Common Insurance Lab	\$ 5,526		
30, line II6	Common Insurance X Ray	\$ 3,501		
30, line II6	Common InsuranceContra Other	\$ (15,949)		
30, line II6	Hospice Speciality Beds	\$ 27		
30, line II6	Medicaid Speciality Beds	\$ 12,993		
30, line II6	Medicaid X-Ray	\$ 194		
30, line II6	Common Insurance IV Therapy	\$ 7,261		
30, line II6	Common Insurance Speciality Beds	\$ 479		
30, line II6	Hospice Contra Other	\$ (77)		
30, line II6	Hospice Lab	\$ 50		
30, line II6	Private Oxygen	\$ 212		
30, line II6	Common Insurance Oxygen	\$ 3,165		
30, line II6	Common Insurance Oxygen Contra	\$ (2,181)		
30, line II6	Private Specialty Beds	\$ 3,911		
Total Other Resident Revenue		\$ 5,934	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, line IV3	Interest Income		\$ 2,553		
Total Interest Income			\$ 2,553	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30, line IV8	Prior Period Other	\$ 22,441		
30, line IV8	Miscellaneous Other Income (\$1,716 - Medical Records, \$9,205 refunds/other)	\$ 10,921		
30, line IV8	Transcription Income	\$ 474		
Total Other Revenue		\$ 33,836	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC	2048 C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	680,789
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,598,338
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	28,985
5. Prepaid Expenses			\$	139,329
a. Prepaid Expenses	68,444			
b. Prepaid Taxes	54,690			
c. Other	16,195			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	402,325
Patient Funds	55,309			
Due from related parties	347,016			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,849,766
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>		\$	544,983
	Accum. Depreciation <u>1,393,122</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,746,303</u>		\$	970,978
	Accum. Depreciation <u>775,325</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,515,961

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	5,365,727
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	8,020,183		
	Accum. Depreciation	160,404	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,859,779
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>)			\$	15,000
Deposits				
		15,000		

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	15,000
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,240,506

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Cambridge Manor of Fairfield, LLC		2048 C	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	660,782
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	514,857
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>)				\$	1,956,368
Accrued Expenses	58,216	Pension Accrual	119,136		
Patient Funds	55,309	Accrued Accounting Fees	26,640		
Due to Related Parties	388,603	Accrued Workers Compe	44,379		
Revenue Assessment	242,129	Due to Realty	1,021,956		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,132,007

* 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 9/30/2017	Page 34	of 37
Account				Amount
Total Brought Forward:				3,132,007
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,132,007

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	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	7,859,779
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			\$	7,859,779
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,154,753
6. Gain or Loss for Period			\$	93,967
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	2,248,720
C. Total Reserves and Net Worth			\$	10,108,499
D. Total Liabilities, Reserves, and Net Worth			\$	13,240,506

H. Changes in Total Net Worth

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	2,154,753
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	18,444,100
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	18,350,133
D. Net Income or Deficit			\$	93,967
E. Balance			\$	2,248,720
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>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,248,720

I. Preparer's/Reviewer's Certification

Name of Facility Cambridge Manor of Fairfield, LLC	License No. 2048 C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Blum Shapiro & Company, P.C.				
Address		Phone Number		
2 Enterprise Drive, P.O. Box 2488, Shelton, CT 06484-1488		203-944-2100		