

February 11, 2021

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

Dear Mr. Gilmartin,

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

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

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

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

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

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

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

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

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$135.93	\$91.24	\$51.57	\$28.60

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

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

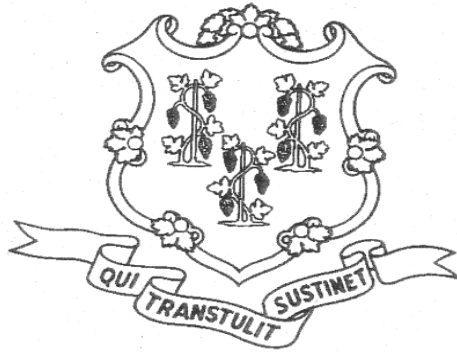
Very truly yours,

MARCUM LLP
Matthew S Bavolack

Matthew S. Bavolack
Principal
Healthcare Services Leader

**BLOOMFIELD HEALTH CARE CENTER OF CT, LLC
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Bloomfield Health Care Center of CT, LLC	
Address (No. & Street, City, State, Zip Code) 335 Park Ave Bloomfield, CT 06002	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 913-C	RHNS	(Specify)	Medicare Provider 07-5138
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Medicaid Provider Numbers:	CCNH 9134	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Bloomfield Health Care Center of CT, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions. **

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

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

** Subject to Desk Audit Report

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Kimberly Phulgence			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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Bloomfield Health Care Center of CT, LLC		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 335 Park Ave Bloomfield, CT 06002				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/7/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 860-242-8595	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Bloomfield Health Care Center of CT, LLC		Address (No. & Street, City, State, Zip) 335 Park Ave Bloomfield, CT 06002		
License Numbers:	CCNH 913-C	RHNS	(Specify)	Medicare Provider No. 07-5138
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 Kimberly Phulgence		Nursing Home Administrator's License No.:	1856	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	548,534	548,534
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input checked="" type="radio"/>	<input type="radio"/>	53%	PT, OT, ST Services / Consulting	Various / Various	572,308	551,305
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	8,047	7,374
Bloomfield Healthcare Realty	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Lease of Facility	Page 22 / Line 9	840,000	840000***
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting	Page 16 / Line M11	14,046	14,046
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Services	Page 16 / Line M12	537,232	537,232
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest on Computer Loan / Misc.	Various / Various	6,448	6,448
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		COVID Expenses	Various / Various	31,816	31,816
See additional Page 4a Attached		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Bloomfield Health Center for Nursing & Rehab	License No. 913-C	Report for Year Ended 9/30/2020	Page 4a	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Other Expenses	Various / Various	5,577	5,577
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	95%	Drugs/OTC/RX Consult	Various	266,635	238,295
Maple View Manor	856 Maple St Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting - Admissions	Page 13 / Line B12	453	453
Hebrew Home	1 Abrahms Blvd, West Hartford, CT 06117	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting	Page 16 / Line M11	2,903	2,903
Water's Edge Center for Health and Rehabilitation	11 Church Street, Middletown, CT 06457	<input type="radio"/>	<input checked="" type="radio"/>	0%	HR Consulting	Page 16 / Line M11	2,770	2,770
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	Page 16 / Line M13	13,364	13,364
PREFERRED PROFESSIONAL SERVICES	850 Silas Deane Hwy Wethersfield, CT 0610	<input type="radio"/>	<input checked="" type="radio"/>	0%	RN/LPN/Aides Agency	Page 13 / Various	340,718	340,718
		<input type="radio"/>	<input checked="" type="radio"/>	0%				
		<input type="radio"/>	<input checked="" type="radio"/>	0%				

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 ***N/A Fair rent replaces rent during rate setting

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	Ongoing	3,742	3,742	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	31,700	31,700	
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/01/16	39 Months	5,349	5,349	
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	04/30/13	Ongoing	1,034	1,034	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ? <input type="radio"/> Yes <input checked="" type="radio"/> No Total ***							41,825	

* 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 Bloomfield Health Care Center of C	License No. 913-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1		\$	
2	Financial Statements, Tax return and related cost report filings	\$	18,773
3		\$	
4		\$	
		Charge for Services Provided	
		\$	18,773

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

- Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Rogin Nassau 2 Genser, Dbow, Genser & Cona LLP 3 Berchman Moses 4 Jackson Lewis 5 Various	Telephone Number 860-256-6300 203-783-1200 914-872-8060 Various
---	---

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

- 1 185 Asylum Street, Hartford, CT 06103
 2 225 Broadhollow Road, Melville, NY 11747
 3 75 Broad Street, Milford, CT
 4 44 South Broadway 14th floor, White Plains, NY 10601
 5 Various

Services Provided by This Firm (*describe fully*)

1	Mortgage Extension with Bank (Disallowed)	\$	7,703
2	Resident Estate Issue (Disallowed)	\$	948
3	EEOC Complaint - Dismissed	\$	3,931
4	Union Negotiations	\$	2,321
5	Collections / Conservatorship Fees (Disallowed)	\$	11,973
		Charge for Services Provided	
		\$	26,876

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

- Yes No Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C		Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120							
B. On last day of THIS report period	120	120							120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	107	107			107	107							
B. As of midnight of THIS report period	94	94							94	94			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,974	1,974			1,674	1,674			300	300			
B. Medicaid (Conn.)	32,220	32,220			24,283	24,283			7,937	7,937			
C. Medicaid (other states)													
D. Private Pay	1,581	1,581			1,084	1,084			497	497			
E. State SSI for RCH													
F. Other (Specify)	1,961	1,961			1,642	1,642			319	319			
G. Total Care Days During Period (3A thru F)	37,736	37,736			28,683	28,683			9,053	9,053			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	2	2			2	2							
B. Other Bed Reserve Days	2	2			2	2							
5. Total Resident Days (3G + 4A + 4B)	37,740	37,740			28,687	28,687			9,053	9,053			

Schedule of Resident Statistics (Cont'd)

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	2	81		11									
Per Diem Rate													
a. One bed rm.	Various	252.46		420.00									
b. Two bed rms.	Various	252.46		390.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,453	4,453			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									2,770	2,770			
C. Other									4,563	4,563			
D. Total Physical Therapy Treatments									11,786	11,786			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									605	605			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									444	444			
C. Other									1,066	1,066			
D. Total Speech Therapy Treatments									2,115	2,115			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,502	2,502			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									2,061	2,061			
C. Other									4,412	4,412			
D. Total Occupational Therapy Treatments									8,975	8,975			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	164,363	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	213,684	9,996				
5. Dietary Service						
a. Head Dietitian	21,873	606				
b. Food Service Supervisor	64,842	2,225				
c. Dietary Workers	440,282	23,580				
6. Housekeeping Service						
a. Head Housekeeper	61,869	2,455				
b. Other Housekeeping Workers	291,444	16,452				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,317	2,088				
b. Other Maintenance Workers	31,660	1,809				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	159,372	8,132				
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	245,226	4,091				
b. RN						
1. Direct Care	613,065	13,763				
2. Administrative**	143,903	2,311				
c. LPN						
1. Direct Care	934,999	30,144				
2. Administrative**						
d. Aides and Attendants	1,603,569	87,730				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	111,191	7,309				
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	138,453	4,115				
n. Marketing						
o. Other (Specify) See Attached Schedule	73,811	2,088				
<i>A-13. Total Salary Expenditures</i>	<i>5,378,923</i>	<i>220,974</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 73,811	2,088				
Total	\$ 73,811	2,088	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 453	13				
Social Services	\$ 2,903	83				
Therapy Consultant	\$ 384	8				
Total	\$ 3,740	104	\$ -	-	\$ -	-

**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
Bloomfield Health Care Center of CT, LLC				913-C	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	18,800			Non Discriminatory	Supervises operations, deals with DNS & Financial Mgmt	59	16, m11	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

**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	
Bloomfield Health Care Center of CT, LLC				913-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Kimberly Phulgence	164,363			Non Discriminatory	Administrator	2,080	A2	N/A		
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,431	216				
3. Pharmacist	12,838	128				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	274,369	5,237				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	29,131	209				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	93,118	1,110				
b. Other						
10. Occupational Therapist						
a. Resident Care	204,875	4,121				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	162,260	1,876				
2. Administrative***						
b. LPN						
1. Direct Care	126,553	2,664				
2. Administrative***						
c. Aides	197,177	7,485				
d. Other						
12. Other (Specify)						
See Attached Schedule	3,740	104				
B-13 Total Fees Paid in Lieu of Salaries	1,111,492	23,150				

* 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 Bloomfield Health Care Center of CT, LLC		License No. 913-C		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST / Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr Santo Buccheri - 357 Franklin Ave, Hartford, CT 06114	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maxim Staffing Solutions, 12558 Collections Center Drive, Chicago, Il 60693	RNs / LPNs/ CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	RNs / LPNs/ CNAs	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
The Nurse Network, 653 Main St, Plantsville, CT 06479	RNs / LPNs/ CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WORLDWIDE STAFFING, 175 Dwight Rd #202, Longmeadow, MA 01106	LPN / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hebrew Home, 1 Abrahms Blvd, West Hartford, CT 06117	Admissions/Social Worker Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Maple View Manor of CT, LLC, 856 Maple Street, Rocky Hill, CT 06067	Medical Records Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 203,373	203,373		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 76,473	76,473		
4. Social Security (F.I.C.A.)	\$ 395,222	395,222		
5. Health Insurance	\$ 548,289	548,289		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 495	495		
8. Uniform Allowance	\$ 33,317	33,317		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 6,071	6,071		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 119,756	119,756		
d. Accounting and Auditing	\$ 18,773	18,773		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 26,876	26,876		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 10,935	10,935		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 33,977	33,977		
2. Cellular Phones	\$ 1,239	1,239		
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*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 708,626	708,626		
Subtotal	\$ 2,183,672	2,183,672		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Background Check	\$ 6,071		
Total	\$ 6,071	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,183,672	2,183,672		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	6,557	6,557		
4. Employee Travel	\$	3,338	3,338		
5. Education Expenses Related to Seminars and Conventions	\$	605	605		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	800	800		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	16,946	16,946		
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	\$	1,828	1,828		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	8,539	8,539		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	1,200	1,200		
9. Subscriptions	\$	5,225	5,225		
10. Contributions*** See Attached Schedule	\$	1,200	1,200		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	74,323	74,323		
12. Administrative Management Services**	\$	551,278	551,278		
13. Other (<i>Specify</i>) See Attached Schedule	\$	27,636	27,636		
C-14 Total Administrative & General Expenditures	\$	2,883,147	2,883,147		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 16,946		
Total Other Advertising	\$ 16,946	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 8,539		
Total Dues	\$ 8,539	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Contributions (Disallowed)	\$ 1,200		
Total Contributions	\$ 1,200	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
COVID 19 Admin Supplies	\$ 474		
Licenses and Permits	\$ 3,316		
Bank Charges (Disallow \$2,046 LOC Fees)	\$ 22,669		
Misc. Expense (Disallow)	\$ 1,177		
Total Other Administrative and General	\$ 27,636	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Bloomfield Health Care Center of CT, LL	License No. 913-C	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	551,278	Management Fees	Page 16, Line M11/M12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Bloomfield Health Care Center of CT, LLC		913-C	9/30/2020		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 292,517	292,517			
2.	Non-Food Supplies	\$				
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 8,493	8,493			
c. Other (Specify) _____						
	Other Dietary Supplies	\$ 32,969	32,969			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 333,979	333,979			
2E. Dietary Questionnaire						
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$ 7,036	7,036		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Supplies	\$ 74,143	74,143		
3D. Total Laundry Expenditures (3a + b + c)	\$ 81,179	81,179		
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	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. \$	35,669	35,669		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	35,669	35,669		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	218,337	218,337		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	12,044	12,044		
c. Medical and Therapeutic Supplies	\$	140,219	140,219		
d. Ambulance/Limousine***	\$	6,733	6,733		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	7,294	7,294		
f. X-rays and Related Radiological Procedures***	\$	8,130	8,130		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	27,857	27,857		
i. Recreation	\$	28,325	28,325		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	52,440	52,440		
5M. Total Resident Care Expenditures (5a - 5j)	\$	501,379	501,379		

* 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.

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

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C		Report for Year Ended 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	Avenue, Brooklyn, Ny 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waster Service/ Monthly Recycling Service	30,759			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	12,070			16	m11
XTREME LANDSCAPING	40 Stark Drive East Granby, CT 06026	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	19,048			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	63,030	63,030			
c. Light & Power	\$	131,418	131,418			
d. Water	\$	33,670	33,670			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	41,825	41,825			
f. Other (<i>itemize</i>)	\$	117,108	117,108			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	387,051	387,051			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$	1,155	1,155			
d. Movable Equipment	\$	67,072	67,072			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	68,227	68,227			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	58,455	58,455			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	58,455	58,455			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	840,000	840,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	100,815	100,815			
c. Personal property taxes	\$	15,586	15,586			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,083,083	1,083,083			

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

Depreciation Schedule

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period			5,657,365		5,657,365	4,961,152	S/L	Various				
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			36,366		36,366	34,735	S/L	Various	1,155			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal										1,155		
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				Var	Var	596,222	596,222	245,515	S/L	Various	64,730	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)				Var	Var	29,906	29,906		S/L	Various	2,342	
D-3. Subtotal												67,072
E. Total Depreciation												68,227

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see attached	\$ 29,906	Various	\$ 2,342
Total additions for Movable Equipmen		\$ 29,906		\$ 2,342 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Please see attached	\$ 23,257	Various	\$ 490
Total additions for Leasehold Improvemen		\$ 23,257		\$ 490 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Bloomfield Health Center for Nursing & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEHOLD IMPROVEMENTS									
LI	Prior Period Acquisitions (Per 9/30/19 CR)	Various	S/L	Various	865,552	522,745	54,515	577,260	288,292
2019 Additions									
LI	Roofing Replacements	10/15/2018	S/L	10	4,632	463	463	926	3,706
LI	HVAC - Installed new assemblie	1/31/2019	S/L	15	5,028	335	335	670	4,358
LI	HVAC-Changed actuator	1/31/2019	S/L	15	4,349	290	290	580	3,769
LI	HVAC-Ceiling Fan Heater Repair	2/28/2019	S/L	15	8,073	538	538	1,076	6,997
LI	HVAC-Ceiling Fan Heater Repair	2/28/2019	S/L	15	8,073	538	538	1,076	6,997
LI	Roofing Replacements	3/31/2019	S/L	10	2,251	225	225	450	1,801
LI	Roofing Replacements	6/1/2019	S/L	10	2,375	238	238	476	1,899
LI	Power Supply on Fire Alarm	9/29/2019	S/L	10	3,880	388	388	776	3,104
LI	New Flex Control Panel & Float	9/30/2019	S/L	15	6,522	435	435	870	5,652
2020 Additions									
LI	LCN door closer	12/1/2019	S/L	10	1,519	-	127	127	1,392
LI	XCU1 Compressor Replacement	7/9/2020	S/L	15	12,462	-	208	208	12,254
LI	Replace thermal expansio Valve	8/19/2020	S/L	10	2,972	-	50	50	2,922
LI	Replace exhaust fan motors	8/31/2020	S/L	10	2,017	-	34	34	1,983
LI	Replace Jenco Ex Fan#16	8/31/2020	S/L	10	2,547	-	42	42	2,505
LI	Installed new sealite-HVAC	9/30/2020	S/L	5	1,740	-	29	29	1,711
TOTAL LEASEHOLD IMPROVEMENTS					933,991	526,195	58,455	584,650	349,341
Building Improvements									
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	5,657,365	5,208,247	247,095	5,455,342	202,023
TOTAL Building Improvements					5,657,365	5,208,247	247,095	5,455,342	202,023
NON-MOVABLE EQUIPMENT									
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	36,366	34,735	1,155	35,890	476
TOTAL NON-MOVABLE EQUIPMENT					36,366	34,735	1,155	35,890	476
MOVABLE EQUIPMENT									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	558,520	239,694	58,909	298,603	259,917
2019 Additions									
MME	Table Base & Top	11/30/2018	S/L	10	1,097	110	110	220	877
MME	Dining Armchair	11/30/2018	S/L	10	5,005	501	501	1,002	4,003
MME	Video Entry System	11/30/2018	S/L	5	2,270	454	454	908	1,362
MME	HP260 G3 Desktop Mini PC	1/31/2019	S/L	3	776	259	259	518	258
MME	Install Airphone Intercom Syste	2/28/2019	S/L	10	5,929	593	593	1,186	4,743
MME	HP 260 G3 Desktop Mini PC	2/28/2019	S/L	3	561	187	187	374	187
MME	HP 260 G3 Desktop Mini PC	2/28/2019	S/L	3	776	259	259	518	258
MME	LATI 7490 Laptop	2/28/2019	S/L	3	1,422	474	474	948	474
MME	Chair, Table & Couch	5/21/2019	S/L	10	9,893	989	989	1,978	7,915
MME	2 x MCQUAY PTAC installation	8/31/2019	S/L	5	9,974	1,995	1,995	3,990	5,984
2020 Additions									
MME	Relief Max Mattress x 1	10/1/2019	S/L	5	1,010	-	202	202	808
MME	Monitor Vital spot Oxi Temp	11/5/2019	S/L	6	2,034	-	311	311	1,723
MME	Reduce Max Mattress	12/1/2019	S/L	5	718	-	120	120	598
MME	Wheelcharir & Elev. Legrests	12/1/2019	S/L	5	727	-	121	121	606
MME	Latitude 5400 I5 Laptop	2/29/2020	S/L	3	1,229	-	273	273	956
MME	Victory Electro Hand Sprayer	4/17/2020	S/L	10	1,072	-	54	54	1,018
MME	KIT BP/THERM/OXM SPTVTL	4/22/2020	S/L	10	5,172	-	259	259	4,914
MME	3 Parameter Temp Pulse Oximete	4/30/2020	S/L	7	3,416	-	244	244	3,172
MME	PVC MINI Isolation Station	4/30/2020	S/L	10	1,212	-	61	61	1,152
MME	Smart Buy Elhtedesk Desktop	4/30/2020	S/L	3	968	-	161	161	807
MME	5 Liter Oxygen Concentrator	4/30/2020	S/L	3	609	-	102	102	507
MME	Steamer, Convection, Boilerles	5/20/2020	S/L	10	6,240	-	260	260	5,980
MME	COVID- 32 Class 720P HD LEDTV"	5/31/2020	S/L	5	606	-	51	51	556
MME	Mattress-Panacea Support Foam	7/21/2020	S/L	5	519	-	26	26	493
MME	IT Equipments	8/11/2020	S/L	5	1,560	-	52	52	1,508
MME	Laundry Parts-Control & Carton	9/30/2020	S/L	5	1,876	-	31	31	1,845
MME	Mattress	9/30/2020	S/L	5	936	-	16	16	920
TOTAL MOVABLE EQUIPMENT					626,127	245,515	67,072	312,587	313,540
TOTAL ASSETS PER CR SCHEDULE					7,253,849	6,014,692	373,777	6,388,469	865,380
TOTAL ASSETS PER TRIAL BALANCE					1,596,484	6,013,537	126,682	933,127	663,357
LESS REALTY ASSETS					(5,657,365)	(5,208,247)	(247,095)	(5,455,342)	(202,023)
ROUNDING VARIANCE					0	-	-	-	0
TOTAL REALTY ASSETS PER SCHEDULE					5,657,365				
TOTAL REALTY ASSETS PER REALTY TB					7,189,076				
HISTORICAL VARIANCE ROLLED FORWARD**					1,531,711				

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Bloomfield Health Care Center of CT, LLC			913-C		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	910,734	526,195	S/L	Various	57,965	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	23,257		S/L	Various	490	
C-4. Subtotal									58,455
D. Total Amortization									58,455

* 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 Bloomfield Health Care Center of CT,	License No. 913-C	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		120		
6. Square Footage				
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)		Fixed		
b. Date Mortgage Obtained		07/01/02		
c. Interest Rate for the Cost Year		733.00%		
d. Term of Mortgage (number of years)		15		
e. Amount of Principal Borrowed		8,226,480		
f. Principal balance outstanding as of 9/30/19		2,412,910		
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
Bloomfield Health Care Center of CT		913-C	9/30/2020		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
Bloomfield Health Care Center of		913-C		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	18,140	18,140	
Admin / Computer Loan / Equipment Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	18,140	18,140	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,199	14,199	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	10,761	10,761	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	63,448	63,448	
Liability / Crime Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	88,408	88,408	
15. Total All Expenditures (A-13 thru C-14)				\$	11,902,450	11,902,450	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Bloomfield Health Care Center of CT, LLC			913-C	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 14,762	14,762		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 204,875	204,875		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 119,756	119,756		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 20,624	20,624		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 6,557	6,557		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 38	38		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 16,946	16,946		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,200	1,200		
21.	16	m12	Unallowable Management Fees	\$ 292,922	292,922		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 7,747	7,747		
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)				\$ 685,427	685,427		

* 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	12o	Admissions Salary Relating to Marketing	\$ 14,762		
Total Other Salaries Adjustment			\$ 14,762	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 3,324		
16	M13	Bank Charges (Disallow \$2,046 LOC Fees)	\$ 2,046		
16	M13	Misc. Expense (Disallow)	\$ 1,177		
16	8a	Chamber of Commerce Dues	\$ 1,200		
Total Other A&G Adjustments			\$ 7,747	\$ -	\$ -

**Bloomfield Health Center for Nursing & Rehab
 Calculation of Allowable Management Fee
 September 30, 2020**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	551,278	Page 16, Line m12
Accounting Charges	18,773	Page 15, Line 1d
Total Management Fees Per Agreement	570,051	
Patient Days	37,740	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	39,420	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 14.46	
PPD Allowance Per Client 9/30/19	7.02	
2020 CPI Increase %	1.02%	J.01b
PPD Allowance 9/30/2019	7.03	
Amount over (Under)	\$ 7.4308	
Total Days	39,420	Page 8 of C/R
Disallowed Management Fee	\$ 292,922	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LLC				913-C	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 685,427	685,427		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 218,337	218,337		
28.	20	5d	Ambulance/Limousine	\$ 6,733	6,733		
29.	20	5f	X-rays, etc	\$ 8,130	8,130		
30.	20	5h	Laboratory	\$ 27,857	27,857		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,294	7,294		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 74,144	74,144		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 878	878		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 2,454	2,454		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,458	6,458		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,037,712	1,037,712		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable (See attached)	\$ 12,147		
20	5c	Med B Nursing Supplies	\$ 9,557		
20	5l	IV Therapy Supplies (Disallowed)	\$ 6,306		
20	5l	Nursing Equipment Rental (Disallowed)	\$ 19,657		
20	5l	RT Equipment (Disallowed)	\$ 26,477		
Total Other Ancillary Costs			\$ 74,144	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	TV and Mattress Disallowed Depreciation Expense	\$ 878		
Total Excess Movable Equipment Depreciation			\$ 878	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV1	Meals sold to guest, employees and other	\$ 2,454		
Total Other Adjustments			\$ 2,454	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	ITT Rebate Program (Disallowed)	\$ 1,099		
30	IV8	Synergy Rebate (Disallowed)	\$ 5,000		
30	IV8	Transcription Revenue (Disallowed)	\$ 359		
Total Other Adjustments			\$ 6,458	\$ -	\$ -

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2020

Pg. 29b

Total Cable TV Expense	15,747	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 12,147</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Bloomfield Health Care Center of CT, LLC(913-C		9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,991,305	11,991,305				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,132,782)	(4,132,782)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 787,110	787,110				
b. Medicare Room and Board Contractual Allowance **	\$ (607,053)	(607,053)				
4. a. Private-Pay Residents and Other	\$ 1,981,590	1,981,590				
b. Private-Pay Room and Board Contractual Allowance **	\$ (260,177)	(260,177)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 71,238	71,238				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (75,103)	(75,103)				
c. Prescription Drugs - Non-Medicare	\$ 132,505	132,505				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (132,595)	(132,595)				
2. a. Medical Supplies - Medicare	\$ 4,133	4,133				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (4,133)	(4,133)				
c. Medical Supplies - Non-Medicare	\$ (424)	(424)				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 388,261	388,261				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (114,185)	(114,185)				
c. Physical Therapy - Non-Medicare	\$ 233,126	233,126				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (173,179)	(173,179)				
4. a. Speech Therapy - Medicare	\$ 160,520	160,520				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (41,298)	(41,298)				
c. Speech Therapy - Non-Medicare	\$ 119,932	119,932				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (96,734)	(96,734)				
5. a. Occupational Therapy - Medicare	\$ 332,373	332,373				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (104,459)	(104,459)				
c. Occupational Therapy - Non-Medicare	\$ 199,693	199,693				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (160,095)	(160,095)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 694,691	694,691				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 55,695	55,695				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,249,955	11,249,955				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,454	2,454				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 330	330				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 490,314	490,314				
V. Total Other Revenue (1 thru 8)	\$ 493,098	493,098				
VI. Total All Revenue (III +V)	\$ 11,743,053	11,743,053				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	IV Therapy	\$ 4,496		
30 II 6a	Lab	\$ 13,208		
30 II 6a	Xray	\$ 2,724		
30 II 6a	Contractual Allowance	\$ 674,263		
Total Other Resident Revenue - Medicare		\$ 694,691	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	IV Therapy	\$ 680		
30 II 6b	Lab	\$ 21,097		
30 II 6b	Xray	\$ 4,993		
30 II 6b	Contractual Allowance	\$ 23,831		
30 II 6b	Specialty Beds	\$ 5,094		
Total Other Resident Revenue		\$ 55,695	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest on Money Market Account	693,636	\$ 330		
Total Interest Income			\$ 330	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	United HealthCare - Dividends (No Associated Expense)	\$ 7,883		
30 IV 8	ITT Rebate Program (Disallowed)	\$ 1,099		
30 IV 8	Cash Accounts Refunds (No Associated Expense)	\$ 750		
30 IV 8	Synergy Rebate (Disallowed)	\$ 5,000		
30 IV 8	Donations (No Associated Expense)	\$ 340		
30 IV 8	COVID Revenue	\$ 465,520		
30 IV 8	Transcription Revenue (Disallowed)	\$ 359		
30 IV 8	Credit from Prior Year (No Current Year Associated Expense)	\$ 9,363		
Total Other Revenue		\$ 490,314	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, L	913-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	940,171
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,167,995
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	2,336
4 Inventories			\$	31,391
5. Prepaid Expenses			\$	86,423
a. Prepaid Workers Comp	14,512			
b. Prepaid General Insurance	8,295			
c. Prepaid Expenses - Other	9,683			
d. See Schedule	53,933			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,228,316
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>933,991</u>		\$	349,341
	Accum. Depreciation <u>584,650</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>36,366</u>		\$	476
	Accum. Depreciation <u>35,890</u>	Net		
6. Movable Equipment	*Historical Cost <u>626,128</u>		\$	313,541
	Accum. Depreciation <u>312,587</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(1)
F/S vs C/R NBV	(1)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	663,357

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Real Estate Taxes	\$ 24,257
31	A5	Prepaid Personal Property Taxes	\$ 11,095
31	A5	Prepaid Management Assets	\$ 18,581
Total Prepaid Expenses			\$ 53,933

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, L	913-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	2,891,673
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	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>)			\$	424
Name and Address		Amount	Loan Date	
		424		
7. Other Assets (<i>itemize</i>)			\$	11,500
Security Deposits		11,500		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 11,924	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 2,903,597	

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LLC	913-C	9/30/2020	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	324,064
2. Notes Payable (<i>itemize</i>)			\$	99,214
Various Short Term Notes Payable - Non Related				99,214
_____ _____ _____ See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	21,859
Name of Lender	Purpose	Amount	Date Due	
M&T Bank	Equipment	21,859	Various	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	362,099
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>)			\$	974,837
Loans and Exchange			330	Accrued Expenses - Other 203,416
Unclaimed Checks			5,948	Accrued Workers Comp 72,096
Deferred Revenue			595,332	
Patients Fund			97,715	See Schedule
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,782,073

* 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 Bloomfield Health Care Center of CT, LLC		License No. 913-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,782,073	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	85,061
Name of Lender	Purpose	Amount	Date Due		
M&T Bank	Equipment	85,061	Equipment		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	7,650,383
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	7,650,383	N/A			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	552,770
Long Term Note Payable		434,978			
Due to Medicaid		117,792			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	8,288,214
C. Total All Liabilities (Lines A-13 + B-5)				\$	10,070,287

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT,	913-C	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(7,007,293)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	(159,397)
7. Total Net Worth			\$	(7,166,690)
C. Total Reserves and Net Worth			\$	(7,166,690)
D. Total Liabilities, Reserves, and Net Worth			\$	2,903,597

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, L	913-C	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(7,007,293)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,743,053
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,902,450
D. Net Income or Deficit			\$	(159,397)
E. Balance			\$	(7,166,690)
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. <i>Balance at End of Period</i>			\$	(7,166,690)

I. Preparer's/Reviewer's Certification

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Bloomfield Health Care Center for Nursing and Rehabilitation for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Bloomfield Health Care Center for Nursing and Rehabilitation. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management Bloomfield Health Care Center for Nursing and Rehabilitation and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 6, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Bloomfield Health Care Center of CT, LLC

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____



Provider Name: Bloomfield Health Center for Nursing & Rehab
 Provider Number: 000009134
 Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
101005-0101-00-000-0	Cash Operating MnT-Bloom	141,379.00			141,379.00	126,780.00
102000-0101-00-000-0	Cash - Payroll-Bloom	5,741.00			5,741.00	7,182.00
104010-0101-00-000-0	Cah Savings 1-Bloom	693,636.00			693,636.00	84,147.00
105000-0101-00-000-0	Cash Savings Patients-Bloom	97,715.00			97,715.00	44,081.00
106000-0101-00-000-0	Petty Cash-Bloom	1,000.00			1,000.00	1,000.00
106100-0101-00-000-0	Petty Cash Res Funds-Bloom	700.00			700.00	700.00
107000-0101-00-000-0	Resident Refunds-Bloom	0.00			0.00	959.00
110000-0101-00-000-0	Accounts Receivable-Bloom	48,224.00			48,224.00	42,160.00
111000-0101-00-000-0	A/R Private-Bloom	121,311.00			121,311.00	54,276.00
111200-0101-00-000-0	A/R Comm Ins-Bloom	37,136.00			37,136.00	6,932.00
111300-0101-00-000-0	AR Hospice-Bloom	22,579.00			22,579.00	22,943.00
111400-0101-00-000-0	A/R Mgd Medicare	25,521.00			25,521.00	106,973.00
112000-0101-00-000-0	A/R Medicare Pt A-Bloom	80,577.00			80,577.00	47,447.00
112500-0101-00-000-0	A/R Medicare Pt B-Bloom	11,062.00			11,062.00	18,158.00
113000-0101-00-000-0	A/R Medicaid-Bloom	1,025,136.00			1,025,136.00	1,033,425.00
114000-0101-00-000-0	A/R Patient Pticipation-Bloom	70,195.00			70,195.00	129,586.00
116100-0101-00-000-0	Medicare Co-Ins Bad Debt-Bloom	0.00			0.00	2,246.00
116200-0101-00-000-0	Allowance for Doubtful Accounts-Bloom	(273,746.00)			(273,746.00)	(339,362.00)
121400-0101-00-000-0	Prepaid Workers Comp-Bloom	14,512.00			14,512.00	13,979.00
122200-0101-00-000-0	Prepaid Gen. Ins-Bloom	8,295.00			8,295.00	5,146.00
129000-0101-00-000-0	Prepaid Expense Other-Bloom	9,683.00			9,683.00	5,874.00
129100-0101-00-000-0	Prepaid Real Estate Taxes-Bloom	24,257.00			24,257.00	27,693.00
129110-0101-00-000-0	Prepaid Personal Property Taxes-Bloom	11,095.00			11,095.00	11,190.00
129300-0101-00-000-0	Prepaid Mgmt Assets-Bloom	18,581.00			18,581.00	38,279.00
129900-0101-00-000-0	CT PET Deferred Tax-Bloom	220,866.00			220,866.00	154,216.00
130000-0101-00-000-0	Inventory-Bloom	31,391.00			31,391.00	16,651.00
141600-0101-00-000-0	Due from Related-Bloom	424.00			424.00	140.00
141700-0101-00-000-0	Due from Medicaid-Bloom	2,336.00			2,336.00	0.00
141900-0101-00-000-0	CT PET Tax Receivable-Bloom	(220,866.00)			(220,866.00)	(154,216.00)
145000-0101-00-000-0	Security Deposits-Bloom	11,500.00			11,500.00	11,500.00
154000-0101-00-000-0	Leasehold Improvement-Bloom	992,697.00			992,697.00	969,440.00
156000-0101-00-000-0	Moveable Equip-Bloom	603,787.00			603,787.00	573,881.00
164000-0101-00-000-0	Accum Amort - LHI-Bloom	(620,540.00)			(620,540.00)	(560,930.00)
166000-0101-00-000-0	Accum Dep - Moveable Equip-Bloom	(312,587.00)			(312,587.00)	(245,515.00)
210000-0101-00-000-0	Accounts Payable-Bloom	(324,064.00)			(324,064.00)	(700,468.00)
211002-0101-00-000-0	Notes Payable ST2-Bloom	(8,707.00)			(8,707.00)	(25,413.00)
211004-0101-00-000-0	Notes Payable ST4-Bloom	(2,701.00)			(2,701.00)	(2,549.00)
211005-0101-00-000-0	Notes Payable ST5-Bloom	(18,126.00)			(18,126.00)	(35,180.00)
211006-0101-00-000-0	Notes/Loans Payable S/T - Bloom	(69,680.00)			(69,680.00)	0.00
211102-0101-00-000-0	Notes Payable LT2-Bloom	0.00			0.00	(8,707.00)
211104-0101-00-000-0	Notes Payable LT4-Bloom	(5,120.00)			(5,120.00)	(7,821.00)
211105-0101-00-000-0	Notes Payable LT5-Bloom	0.00			0.00	(18,126.00)
211106-0101-00-000-0	Notes/Loans Payable L/T - Bloom	(429,858.00)			(429,858.00)	0.00
211401-0101-00-000-0	Equipment Obligation ST 1-Bloom	(21,859.00)			(21,859.00)	(20,714.00)
211411-0101-00-000-0	Equipment Obligation LT 1-Bloom	(85,061.00)			(85,061.00)	(106,919.00)
220000-0101-00-000-0	Loans and Exchange-Bloom	(330.00)			(330.00)	(60.00)
220200-0101-00-000-0	Unclaimed ADP checks-Bloom	(5,948.00)			(5,948.00)	(4,179.00)
221400-0101-00-000-0	Due to Realty-Bloom	(870,000.00)			(870,000.00)	(870,000.00)
221700-0101-00-000-0	Due to Medicaid-Bloom	(117,792.00)			(117,792.00)	(78,941.00)
221760-0101-00-000-0	Deferred Revenue Rcf-Bloom	(595,332.00)			(595,332.00)	0.00
226200-0101-00-000-0	Patients Fund-Bloom	(97,715.00)			(97,715.00)	(44,081.00)
226300-0101-00-000-0	Patient Recreation Fund-Bloom	0.00			0.00	(340.00)
229100-0101-00-000-0	Loans Payable Related Pty-Bloom	(1,472,165.00)			(1,472,165.00)	(1,407,165.00)
236000-0101-00-000-0	Union Dues payable-Bloom	0.00			0.00	(48.00)
250000-0101-00-000-0	Accrued Expenses-Bloom	(203,416.00)			(203,416.00)	(195,802.00)
250030-0101-00-000-0	Accrued Worker's Comp-Bloom	(72,096.00)			(72,096.00)	(54,359.00)
250100-0101-00-000-0	Accrued Payroll-Bloom	(362,099.00)			(362,099.00)	(272,406.00)
251000-0101-00-000-0	Accrued Purchase-Bloom	0.00			0.00	(14,636.00)
271500-0101-00-000-0	Due to Related-Bloom	(5,308,218.00)			(5,308,218.00)	(5,396,340.00)
280000-0101-00-000-0	Capital-Bloom	1,473,538.00			1,473,538.00	1,473,538.00
295000-0101-00-000-0	Retained Earnings-Bloom	5,533,755.00			5,533,755.00	4,710,747.00
303100-0101-00-000-0	Hospice Revenue-Bloom	(449,660.00)			(449,660.00)	(267,045.00)
303700-0101-00-000-0	Hospice C/A-Bloom	152,724.00			152,724.00	99,193.00
304100-0101-00-000-0	Hospice Pharmacy	(1,273.00)			(1,273.00)	(126.00)
304105-0101-00-000-0	Hospice Pharmacy Contra	1,273.00			1,273.00	126.00
304300-0101-00-000-0	Hospice PT-Bloom	(116.00)			(116.00)	125.00
304305-0101-00-000-0	Hospice PT Contra-Bloom	116.00			116.00	(125.00)
304400-0101-00-000-0	Hospice ST	(776.00)			(776.00)	186.00
304405-0101-00-000-0	Hospice ST Contra	776.00			776.00	(186.00)
304800-0101-00-000-0	Hospice OT-Bloom	(725.00)			(725.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
304805-0101-00-000-0 Hospice OT Contra----		725.00			725.00	0.00
311000-0101-00-000-0 Medicaid Room & Board-Bloom		(11,991,305.00)			(11,991,305.00)	(10,882,280.00)
311005-0101-00-000-0 Medicaid Room & Board Contra-Bloom		4,130,701.00			4,130,701.00	3,979,276.00
313005-0101-00-000-0 Medicaid Contra Other-Bloom		2,081.00			2,081.00	10,098.00
314100-0101-00-000-0 Medicaid Pharmacy-Bloom		(37,716.00)			(37,716.00)	(27,985.00)
314105-0101-00-000-0 Medicaid Pharmacy Contra-Bloom		37,716.00			37,716.00	27,985.00
314300-0101-00-000-0 Medicaid PT-Bloom		(98,472.00)			(98,472.00)	(65,251.00)
314305-0101-00-000-0 Medicaid PT Contra-Bloom		98,472.00			98,472.00	65,251.00
314400-0101-00-000-0 Medicaid ST-Bloom		(36,711.00)			(36,711.00)	(37,534.00)
314405-0101-00-000-0 Medicaid ST Contra-Bloom		36,711.00			36,711.00	37,534.00
314500-0101-00-000-0 Medicaid IV Therapy-Bloom- - -		0.00			0.00	(1.00)
314600-0101-00-000-0 Medicaid Lab-Bloom		(1,650.00)			(1,650.00)	(9,772.00)
314800-0101-00-000-0 Medicaid OT-Bloom		(76,558.00)			(76,558.00)	(66,093.00)
314805-0101-00-000-0 Medicaid OT Contra-Bloom		76,558.00			76,558.00	66,093.00
315000-0101-00-000-0 Medicaid X-Ray-Bloom		(431.00)			(431.00)	(325.00)
321000-0101-00-000-0 Medicare Pt A Room & Board-Bloom		(787,110.00)			(787,110.00)	(681,695.00)
321005-0101-00-000-0 Medicare Pt A R and B Contra-Bloom		578,164.00			578,164.00	(305,498.00)
321006-0101-00-000-0 Medicare A PT Contra-Bloom		(185,014.00)			(185,014.00)	0.00
321007-0101-00-000-0 Medicare A OT Contra-Bloom		(174,180.00)			(174,180.00)	0.00
321008-0101-00-000-0 Medicare A ST Contra-Bloom		(85,685.00)			(85,685.00)	0.00
321009-0101-00-000-0 Medicare A NTA Contra-Bloom		(262,113.00)			(262,113.00)	0.00
321010-0101-00-000-0 Medicare A Nsng Comp Contra-Bloom		(413,935.00)			(413,935.00)	0.00
323005-0101-00-000-0 Medicare Pt A Contra Other-Bloom		15,932.00			15,932.00	44,651.00
324100-0101-00-000-0 Medicare Pt A Pharmacy-Bloom		(70,608.00)			(70,608.00)	(84,190.00)
324105-0101-00-000-0 Medicare Pt A Pharmacy Contra-Bloom		75,103.00			75,103.00	84,190.00
324200-0101-00-000-0 MCR Pt A Chargeable Med Supp-Bloom		(4,133.00)			(4,133.00)	(2,765.00)
324205-0101-00-000-0 MCR Pt A Charge Med Supp Contra-Bloom		4,133.00			4,133.00	2,765.00
324300-0101-00-000-0 Medicare Pt A PT-Bloom		(94,663.00)			(94,663.00)	(142,007.00)
324305-0101-00-000-0 Medicare Pt A PT Contra-Bloom		94,663.00			94,663.00	142,007.00
324400-0101-00-000-0 Medicare Pt A ST-Bloom		(40,930.00)			(40,930.00)	(49,916.00)
324405-0101-00-000-0 Medicare Pt A ST Contra-Bloom		40,930.00			40,930.00	49,916.00
324500-0101-00-000-0 Medicare Pt A IV Therapy-Bloom		(4,496.00)			(4,496.00)	(14,236.00)
324600-0101-00-000-0 Medicare Pt A Lab-Bloom		(13,208.00)			(13,208.00)	(28,379.00)
324800-0101-00-000-0 Medicare Pt A OT-Bloom		(92,018.00)			(92,018.00)	(156,895.00)
324805-0101-00-000-0 Medicare Pt A OT Contra-Bloom		92,018.00			92,018.00	156,895.00
325000-0101-00-000-0 Medicare Pt A X-Ray-Bloom		(2,724.00)			(2,724.00)	(2,036.00)
328000-0101-00-000-0 Medicare Pt A Sequestration-Bloom		12,957.00			12,957.00	16,135.00
329000-0101-00-000-0 Medicare Pt A Settlement-Bloom- - -		0.00			0.00	(2,246.00)
334300-0101-00-000-0 Medicare Pt B PT-Bloom		(108,584.00)			(108,584.00)	(120,780.00)
334305-0101-00-000-0 Medicare Pt B PT Contra-Bloom		19,522.00			19,522.00	21,906.00
334400-0101-00-000-0 Medicare Pt B ST-Bloom		(33,905.00)			(33,905.00)	(19,942.00)
334405-0101-00-000-0 Medicare Pt B ST Contra-Bloom		368.00			368.00	151.00
334800-0101-00-000-0 Medicare Pt B OT-Bloom		(66,175.00)			(66,175.00)	(74,463.00)
334805-0101-00-000-0 Medicare Pt B OT Contra-Bloom		12,441.00			12,441.00	13,677.00
335700-0101-00-000-0 Medicare Pt B Flu/Pneumonia-Bloom		(630.00)			(630.00)	0.00
337300-0101-00-000-0 Mgd Medicare Pt B PT-Bloom		600.00			600.00	(2,144.00)
337305-0101-00-000-0 Mgd Medicare Pt B PT Contra-Bloom		2,546.00			2,546.00	(4,230.00)
337400-0101-00-000-0 Mgd Medicare Pt B ST-Bloom		(1,304.00)			(1,304.00)	(3,796.00)
337405-0101-00-000-0 Mgd Medicare Pt B ST Contra-Bloom		(9.00)			(9.00)	1,738.00
337800-0101-00-000-0 Mgd Medicare Pt B OT-Bloom		(755.00)			(755.00)	(3,463.00)
337805-0101-00-000-0 Mgd Medicare Pt B OT Contra-Bloom		(53.00)			(53.00)	169.00
338000-0101-00-000-0 Medicare Pt B Prior Period-Bloom		1,785.00			1,785.00	2,866.00
341000-0101-00-000-0 Private Room & Board-Bloom		(707,710.00)			(707,710.00)	(494,280.00)
341005-0101-00-000-0 Private Room & Board Contra-Bloom		61,318.00			61,318.00	(18,397.00)
344100-0101-00-000-0 Private Pharmacy-Bloom		(39.00)			(39.00)	(17.00)
344300-0101-00-000-0 Private PT-Bloom		(2,668.00)			(2,668.00)	(988.00)
344400-0101-00-000-0 Private ST-Bloom		(639.00)			(639.00)	(424.00)
344600-0101-00-000-0 Private Lab-Bloom		(282.00)			(282.00)	(236.00)
344800-0101-00-000-0 Private OT-Bloom		(2,345.00)			(2,345.00)	(759.00)
351000-0101-00-000-0 Comm Ins Room & Board-Bloom		(33,150.00)			(33,150.00)	(85,150.00)
351005-0101-00-000-0 Comm Ins Room & Board Contra-Bloom		(10,653.00)			(10,653.00)	(13,287.00)
353005-0101-00-000-0 Comm Ins Contra Other-Bloom		734.00			734.00	16,397.00
354100-0101-00-000-0 Comm Ins Pharmacy-Bloom		(10,307.00)			(10,307.00)	(5,040.00)
354105-0101-00-000-0 Comm Ins Pharmacy Contra-Bloom		10,307.00			10,307.00	5,040.00
354300-0101-00-000-0 Comm Ins PT-Bloom		(4,909.00)			(4,909.00)	(16,911.00)
354305-0101-00-000-0 Comm Ins PT Contra-Bloom		4,909.00			4,909.00	16,911.00
354400-0101-00-000-0 Comm Ins ST-Bloom		(1,731.00)			(1,731.00)	(11,975.00)
354405-0101-00-000-0 Comm Ins ST Contra-Bloom		1,731.00			1,731.00	11,975.00
354500-0101-00-000-0 Comm Ins IV Therapy-Bloom- - -		0.00			0.00	(11,957.00)
354600-0101-00-000-0 Comm Ins Lab-Bloom		(734.00)			(734.00)	(3,945.00)
354800-0101-00-000-0 Comm Ins OT-Bloom		(4,767.00)			(4,767.00)	(16,245.00)
354805-0101-00-000-0 Comm Ins OT Contra-Bloom		4,582.00			4,582.00	16,315.00
355000-0101-00-000-0 Comm Ins X-Ray-Bloom- - -		0.00			0.00	(494.00)
371000-0101-00-000-0 Mgd Medicare Room and Board----		(791,070.00)			(791,070.00)	(636,820.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
371005-0101-00-000-0	Mgd Medicare Room & Board Contra	27,967.00			27,967.00	(21,506.00)
371006-0101-00-000-0	Mgd Medicare PT Contra-Bloom	(10,262.00)			(10,262.00)	0.00
371007-0101-00-000-0	Mgd Medicare OT Contra-Bloom	(9,634.00)			(9,634.00)	0.00
371008-0101-00-000-0	Mgd Medicare ST Contra-Bloom	(4,465.00)			(4,465.00)	0.00
371009-0101-00-000-0	Mgd Medicare NTA Contra-Bloom	(9,869.00)			(9,869.00)	0.00
371010-0101-00-000-0	Mgd Medicare Nsng Comp Contra-Bloom	(17,099.00)			(17,099.00)	0.00
373005-0101-00-000-0	Mgd Medicare Contra Other	28,087.00			28,087.00	39,869.00
374100-0101-00-000-0	Mgd Medicare Pharmacy	(82,619.00)			(82,619.00)	(61,733.00)
374105-0101-00-000-0	Mgd Medicare Pharmacy Contra	83,299.00			83,299.00	56,147.00
374300-0101-00-000-0	Mgd Medicare PT	(82,694.00)			(82,694.00)	(95,069.00)
374305-0101-00-000-0	Mgd Medicare PT Contra	82,694.00			82,694.00	95,069.00
374400-0101-00-000-0	Mgd Medicare ST	(58,685.00)			(58,685.00)	(37,446.00)
374405-0101-00-000-0	Mgd Medicare ST Contra	58,685.00			58,685.00	37,446.00
374500-0101-00-000-0	Mgd Medicare IV Therapy	(680.00)			(680.00)	(5,575.00)
374600-0101-00-000-0	Mgd Medicare Lab	(18,431.00)			(18,431.00)	(26,030.00)
374610-0101-00-000-0	Mgd Medicare Glucose	424.00			424.00	0.00
374800-0101-00-000-0	Mgd Medicare OT	(87,284.00)			(87,284.00)	(97,914.00)
374805-0101-00-000-0	Mgd Medicare OT Contra	87,284.00			87,284.00	97,914.00
374900-0101-00-000-0	Mgd Medicare Specialty Beds	(5,094.00)			(5,094.00)	(4,226.00)
375000-0101-00-000-0	Mgd Medicare X-Ray	(4,562.00)			(4,562.00)	(4,038.00)
375700-0101-00-000-0	Mgd Medicare Flu/Pneumonia	(551.00)			(551.00)	0.00
378000-0101-00-000-0	Mgd Medicare Prior Period	3,137.00			3,137.00	1,961.00
378100-0101-00-000-0	Medicare Mgd Care Pt B PT-Bloom	(44,867.00)			(44,867.00)	(45,060.00)
378105-0101-00-000-0	Medicare Mgd Pt B PT Contra-Bloom	(5,296.00)			(5,296.00)	(10,070.00)
378120-0101-00-000-0	Medicare Mgd Care Pt B ST-Bloom	(20,086.00)			(20,086.00)	(12,532.00)
378125-0101-00-000-0	Medicare Mgd Pt B STContra-Bloom	3,305.00			3,305.00	813.00
378130-0101-00-000-0	Medicare Mgd Care Pt B OT-Bloom	(27,259.00)			(27,259.00)	(24,583.00)
378135-0101-00-000-0	Medicare Mgd Pt B OT Contra-Bloom	633.00			633.00	(405.00)
391100-0101-00-000-0	Interest Income-Bloom	(330.00)			(330.00)	(61.00)
391500-0101-00-000-0	Misc. Other Income-Bloom	(480,592.00)			(480,592.00)	(21,330.00)
391510-0101-00-000-0	Misc. Meals-Bloom	(2,454.00)			(2,454.00)	(4,950.00)
391550-0101-00-000-0	Prior Period Other-Bloom	0.00			0.00	(1,221.00)
391600-0101-00-000-0	Transcription Income-Bloom	(359.00)			(359.00)	(17.00)
400000-0101-03-007-0	Salary-Bloom-Administration-Administrative Asst-	85,530.00			85,530.00	74,547.00
400000-0101-03-009-0	Salary-Bloom-Administration-Administrator-	164,363.00			164,363.00	140,371.00
400000-0101-04-007-0	Salary-Bloom-Fiscal Operations-Administrative As-	101,880.00			101,880.00	85,324.00
400000-0101-05-065-0	Salary-Bloom-Medical Records-Medical Records-	21,953.00			21,953.00	4,345.00
400000-0101-06-038-0	Salary-Bloom-Social service-Dir-	60,219.00			60,219.00	96,934.00
400000-0101-06-096-0	Salary-Bloom-Social service-Social Worker-	83,580.00			83,580.00	28,440.00
400000-0101-07-038-0	Salary-Bloom-Rec Therapy-Dir-	104,290.00			104,290.00	95,849.00
400000-0101-07-086-0	Salary-Bloom-Rec Therapy-Rec Therapist-	5,102.00			5,102.00	9,690.00
400000-0101-08-058-0	Salary-Bloom-Maintenance-Maintenance Worker-	30,174.00			30,174.00	18,893.00
400000-0101-08-101-0	Salary-Bloom-Maintenance-Supervisor-	63,748.00			63,748.00	52,342.00
400000-0101-09-048-0	Salary-Bloom-Housekeeping-Housekeeper-	288,360.00			288,360.00	209,467.00
400000-0101-09-101-0	Salary-Bloom-Housekeeping-Supervisor-	62,079.00			62,079.00	57,448.00
400000-0101-10-051-0	Salary-Bloom-Laundry-Laundry Aide-	161,983.00			161,983.00	151,771.00
400000-0101-11-011-0	Salary-Bloom-Admissions-Admissions Coordinator-	2,688.00			2,688.00	4,608.00
400000-0101-11-038-0	Salary-Bloom-Admissions-Dir-	69,845.00			69,845.00	56,292.00
400000-0101-13-013-0	Salary-Bloom-Dietary-Aide-	291,111.00			291,111.00	227,361.00
400000-0101-13-031-0	Salary-Bloom-Dietary-Cook-	142,793.00			142,793.00	130,191.00
400000-0101-13-035-0	Salary-Bloom-Dietary-Dietician-	24,315.00			24,315.00	39,582.00
400000-0101-13-101-0	Salary-Bloom-Dietary-Supervisor-	63,892.00			63,892.00	54,192.00
400000-0101-14-012-0	Salary-Bloom-Nursing Admin-ADNS-	107,067.00			107,067.00	85,109.00
400000-0101-14-028-0	Salary-Bloom-Nursing Admin-Clerical-	33,861.00			33,861.00	32,207.00
400000-0101-14-044-0	Salary-Bloom-Nursing Admin-DNS-	138,159.00			138,159.00	118,017.00
400000-0101-14-052-0	Salary-Bloom-Nursing Admin-LPN-	0.00			0.00	1,640.00
400000-0101-15-021-0	Salary-Bloom-Nursing-CNA-	1,596,968.00			1,596,968.00	1,356,137.00
400000-0101-15-052-0	Salary-Bloom-Nursing-LPN-	922,919.00			922,919.00	780,992.00
400000-0101-15-092-0	Salary-Bloom-Nursing-RN-	713,998.00			609,826.00	538,498.00
			RJE - 1	(104,172.00)	(104,172.00)	
400000-0101-24-157-0	Salary-Bloom-Respiratory- -	0.00			0.00	35.00
400050-0101-03-007-0	Salary - PTO-Bloom-Administration-Administrative-	(271.00)			(271.00)	0.00
400050-0101-04-007-0	Salary - PTO-Bloom-Fiscal Operations-Administrat-	3,249.00			3,249.00	0.00
400050-0101-05-065-0	Salary - PTO-Bloom-Medical Records-Medical Recor-	1,343.00			1,343.00	0.00
400050-0101-06-038-0	Salary - PTO-Bloom-Social service-Dir-	(6,028.00)			(6,028.00)	0.00
400050-0101-06-096-0	Salary - PTO-Bloom-Social service-Social Worker-	682.00			682.00	0.00
400050-0101-07-038-0	Salary - PTO-Bloom-Rec Therapy-Dir-	1,818.00			1,818.00	0.00
400050-0101-07-086-0	Salary - PTO-Bloom-Rec Therapy-Rec Therapist-	(19.00)			(19.00)	0.00
400050-0101-08-058-0	Salary - PTO-Bloom-Maintenance-Maintenance Worke-	1,486.00			1,486.00	0.00
400050-0101-08-101-0	Salary - PTO-Bloom-Maintenance-Supervisor-	1,569.00			1,569.00	0.00
400050-0101-09-048-0	Salary - PTO-Bloom-Housekeeping-Housekeeper-	3,084.00			3,084.00	0.00
400050-0101-09-101-0	Salary - PTO-Bloom-Housekeeping-Supervisor-	(210.00)			(210.00)	0.00
400050-0101-10-051-0	Salary - PTO-Bloom-Laundry-Laundry Aide-	(2,611.00)			(2,611.00)	0.00
400050-0101-11-011-0	Salary - PTO-Bloom-Admissions-Admissions Coordin-	928.00			928.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
400050-0101-11-038-0	Salary - PTO-Bloom-Admissions-Dir-	350.00			350.00	0.00
400050-0101-13-013-0	Salary - PTO-Bloom-Dietary-Aide-	4,931.00			4,931.00	0.00
400050-0101-13-031-0	Salary - PTO-Bloom-Dietary-Cook-	1,447.00			1,447.00	0.00
400050-0101-13-035-0	Salary - PTO-Bloom-Dietary-Dietician-	(2,442.00)			(2,442.00)	0.00
400050-0101-13-101-0	Salary - PTO-Bloom-Dietary-Supervisor-	950.00			950.00	0.00
400050-0101-14-012-0	Salary - PTO-Bloom-Nursing Admin-ADNS-	5,552.00			5,552.00	0.00
400050-0101-14-028-0	Salary - PTO-Bloom-Nursing Admin-Clerical-	(78.00)			(78.00)	0.00
400050-0101-14-044-0	Salary - PTO-Bloom-Nursing Admin-DNS-	396.00			396.00	0.00
400050-0101-15-021-0	Salary - PTO-Bloom-Nursing-CNA-	6,601.00			6,601.00	0.00
400050-0101-15-052-0	Salary - PTO-Bloom-Nursing-LPN-	12,080.00			12,080.00	0.00
400050-0101-15-092-0	Salary - PTO-Bloom-Nursing-RN-	3,239.00			3,239.00	0.00
401000-0101-29-000-0	FICA-Bloom-Emp Benefits- -	395,222.00			395,222.00	333,812.00
401100-0101-29-000-0	FUI-Bloom-Emp Benefits- -	7,177.00			7,177.00	5,966.00
401200-0101-29-000-0	SUI-Bloom-Emp Benefits- -	69,296.00			69,296.00	72,753.00
401300-0101-29-000-0	Health Ins-Bloom-Emp Benefits- -	548,289.00			548,289.00	541,614.00
			RJE - 4	0.00		
401400-0101-29-000-0	Workers Compensation-Bloom-Emp Benefits- -	191,350.00			191,350.00	186,137.00
401450-0101-29-000-0	Workers Comp Retro Exp-Bloom-Emp Benefits- -	12,023.00			12,023.00	84,160.00
401810-0101-29-000-0	Union Benefit-Bloom-Emp Benefits- -	495.00			495.00	0.00
401900-0101-29-000-0	Uniform & Transport-Bloom-Emp Benefits- -	33,317.00			33,317.00	29,877.00
410000-0101-04-000-0	Supplies-Bloom-Fiscal Operations- -	10,935.00			10,935.00	11,479.00
410000-0101-07-000-0	Supplies-Bloom-Rec Therapy- -	1,472.00			1,472.00	2,163.00
410000-0101-08-000-0	Supplies-Bloom-Maintenance- -	13,604.00			13,604.00	11,545.00
410000-0101-09-000-0	Supplies-Bloom-Housekeeping- -	31,629.00			31,629.00	23,332.00
410000-0101-10-000-0	Supplies-Bloom-Laundry- -	8,456.00			8,456.00	7,176.00
410000-0101-13-000-0	Supplies-Bloom-Dietary- -	31,907.00			31,907.00	28,222.00
410000-0101-15-000-0	Supplies-Bloom-Nursing- -	65,519.00			65,519.00	87,735.00
410000-0101-18-000-0	Supplies-Bloom-Marketing- -	5,459.00			5,459.00	832.00
410000-0101-23-000-0	Supplies-Bloom-Rehab Tpy and Ancflry- -	588.00			588.00	290.00
410019-0101-03-000-0	Supplies COVID19 - Bloom	60.00			60.00	0.00
410019-0101-06-000-0	Supplies COVID19 - Bloom	414.00			414.00	0.00
410019-0101-07-000-0	Supplies COVID19 - Bloom	186.00			186.00	0.00
410019-0101-09-000-0	Supplies COVID19 - Bloom	4,040.00			4,040.00	0.00
410019-0101-10-000-0	Supplies COVID19 - Bloom	27,549.00			27,549.00	0.00
410019-0101-13-000-0	Supplies COVID19 - Bloom	321.00			321.00	0.00
410019-0101-15-000-0	Supplies COVID19 - Bloom	71,641.00			71,641.00	0.00
411010-0101-22-000-0	Flu Vaccine-Bloom-Medical Services- -	0.00			0.00	4,541.00
411200-0101-23-000-0	Drugs - Mdcare Pt A-Bloom-Rehab Tpy and Ancflr- -	218,337.00			218,337.00	207,355.00
411700-0101-22-000-0	House Drugs (OTC)-Bloom-Medical Services- -	12,044.00			12,044.00	7,789.00
412000-0101-13-000-0	Food-Bloom-Dietary- -	242,612.00			242,612.00	221,778.00
412000-0101-38-000-0	Food-Bloom-Cafe	790.00			790.00	0.00
412019-0101-13-000-0	Dietary-Bloom	775.00			775.00	0.00
412100-0101-13-000-0	Food Supplements-Bloom-Dietary- -	38,838.00			38,838.00	39,941.00
413001-0101-23-000-0	Oxygen Non Billable-Bloom-Rehab Tpy and Ancflr- -	7,294.00			7,294.00	4,943.00
413500-0101-23-000-0	IV Thy Supplies-Bloom-Rehab Tpy and Ancflry- -	6,306.00			6,306.00	6,312.00
414000-0101-10-000-0	Diapers-Bloom-Laundry- -	38,138.00			38,138.00	36,208.00
414100-0101-10-000-0	Linen-Bloom-Laundry- -	7,036.00			7,036.00	8,426.00
420000-0101-15-000-0	Minor Equip-Bloom-Nursing- -	2,471.00			2,471.00	69.00
431000-0101-03-000-0	Consulting Fees-Bloom-Administration- -	795.00			795.00	15,244.00
431000-0101-04-000-0	Consulting Fees-Bloom-Fiscal Operations- -	14,046.00			0.00	0.00
			RJE - 5	(14,046.00)		
431000-0101-05-000-0	Consulting Fees-Bloom-Medical Records- -	0.00			0.00	1,915.00
431000-0101-06-000-0	Consulting Fees-Bloom-Social service- -	2,903.00			2,903.00	0.00
431000-0101-08-000-0	Consulting Fees-Bloom-Maintenance- -	(78.00)			(78.00)	13,687.00
431000-0101-11-000-0	Consulting Fees-Bloom-Admissions- -	453.00			453.00	0.00
431000-0101-13-000-0	Consulting Fees-Bloom-Dietary- -	0.00			0.00	488.00
431000-0101-15-000-0	Consulting Fees-Bloom-Nursing- -	28,292.00			28,292.00	8,071.00
431000-0101-21-000-0	Consulting Fees-Bloom-Human Resources- -	2,770.00			2,770.00	13,848.00
431000-0101-23-000-0	Consulting Fees-Bloom-Rehab Tpy and Ancflry- -	384.00			384.00	14,599.00
431010-0101-23-000-0	Pharmacy fees-Bloom-Rehab Tpy and Ancflry	12,838.00			12,838.00	11,499.00
432000-0101-03-000-0	Accounting Fees-Bloom-Administration- -	18,773.00			18,773.00	20,400.00
433000-0101-03-000-0	Legal Fees-Bloom-Administration- -	8,651.00			8,651.00	4,008.00
			RJE - 2	0.00		
433100-0101-03-000-0	Legal Fees - Labor-Bloom-Administration- -	6,252.00			6,252.00	55,864.00
433200-0101-03-000-0	Legal Fees - Collections-Bloom-Administration- -	11,463.00			11,463.00	26,527.00
433300-0101-03-000-0	Legal Fees - Non-reimbursable-Bloom-Administra- -	510.00			510.00	2,703.00
434000-0101-03-000-0	Shared Services-Bloom-Administration- -	537,232.00			551,278.00	493,418.00
			RJE - 5	14,046.00		
435000-0101-03-000-0	Computer License Fee-Bloom-Administration- -	0.00			0.00	121.00
435200-0101-03-000-0	IT Services-Bloom-Administration	33,311.00			33,311.00	32,029.00
435210-0101-03-000-0	IT Rental-Bloom-Administration	35,442.00			35,442.00	24,785.00
436000-0101-22-000-0	Medical Director Fees-Bloom-Medical Services- -	29,131.00			29,131.00	36,300.00
436010-0101-22-000-0	Medical Staff Meetings-Bloom-Medical Services	0.00			0.00	(200.00)
436200-0101-22-000-0	Dental Fees-Bloom-Medical Services- -	7,431.00			7,431.00	8,834.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
436300-0101-22-000-0	Physician Fees-Bloom-Medical Services- -	0.00			0.00	(34.00)
437000-0101-23-000-0	PT Fees-Bloom-Rehab Tpy and Ancllry- -	274,369.00			274,369.00	279,729.00
437100-0101-23-000-0	OT Fees-Bloom-Rehab Tpy and Ancllry- -	204,875.00			204,875.00	214,525.00
437200-0101-23-000-0	Speech Fees-Bloom-Rehab Tpy and Ancllry- -	93,118.00			93,118.00	64,995.00
438010-0101-27-000-0	Radiology Fees-Bloom-Laboratory- -	0.00			0.00	277.00
438020-0101-27-000-0	X-Ray Fees-Bloom-Laboratory- -	8,130.00			8,130.00	6,551.00
			RJE - 4	0.00		
438030-0101-27-000-0	Lab Fees-Bloom-Laboratory- -	27,857.00			27,857.00	12,080.00
440000-0101-02-000-0	Purch Services-Bloom-Admin Staff- -	18,800.00			18,800.00	20,800.00
440000-0101-03-000-0	Purch Services-Bloom-Administration- -	0.00			0.00	23.00
440000-0101-04-000-0	Purch Services-Bloom-Fiscal Operations- -	18,647.00			18,647.00	17,100.00
440000-0101-07-000-0	Purch Services-Bloom-Rec Therapy- -	10,626.00			10,626.00	18,357.00
440000-0101-08-000-0	Purch Services-Bloom-Maintenance- -	38,187.00			38,187.00	51,685.00
440000-0101-12-000-0	Purch Services-Bloom-Security- -	12,753.00			12,753.00	14,735.00
440000-0101-13-000-0	Purch Services-Bloom-Dietary- -	8,172.00			8,172.00	10,070.00
440000-0101-15-000-0	Purch Services-Bloom-Nursing- -	2,615.00			2,615.00	1,435.00
440001-0101-08-000-0	Ground Services-Bloom-Maintenance- -	15,139.00			15,139.00	12,575.00
440010-0101-15-000-0	Purch Services Ambulance-Bloom-Nursing- -	6,733.00			6,733.00	6,675.00
440050-0101-07-000-0	Cable Expense-Bloom-Rec Therapy- -	15,747.00			15,747.00	14,474.00
442000-0101-08-000-0	Pest Control-Bloom-Maintenance- -	3,539.00			3,539.00	3,463.00
443000-0101-08-000-0	Carting-Bloom-Maintenance- -	33,964.00			33,964.00	28,864.00
450000-0101-03-000-0	Rental Expenses-Bloom-Administration- -	0.00			0.00	572.00
450000-0101-07-000-0	Rental Expenses-Bloom-Rec Therapy- -	294.00			294.00	243.00
452000-0101-04-000-0	Equip Rental-Bloom-Fiscal Operations- -	6,383.00			6,383.00	6,003.00
452000-0101-13-000-0	Equip Rental-Bloom-Dietary- -	287.00			287.00	0.00
452000-0101-15-000-0	Equip Rental-Bloom-Nursing- -	19,657.00			19,657.00	28,923.00
452000-0101-23-000-0	Equip Rental-Bloom-Rehab Tpy and Ancllry- -	9,977.00			9,977.00	10,150.00
452000-0101-24-000-0	Equip Rental-Bloom-Respiratory- -	16,500.00			16,500.00	14,283.00
461000-0101-03-000-0	Telephone-Bloom-Administration- -	33,977.00			33,977.00	33,318.00
461100-0101-03-000-0	Telephone - Cell-Bloom-Administration- -	1,239.00			1,239.00	2,444.00
462000-0101-25-000-0	Electric-Bloom-Property- -	131,418.00			131,418.00	124,055.00
463000-0101-25-000-0	Gas-Bloom-Property- -	62,311.00			62,311.00	60,307.00
465000-0101-25-000-0	Oil-Bloom-Property- -	719.00			719.00	838.00
466000-0101-25-000-0	Water-Bloom-Property- -	33,670.00			33,670.00	29,245.00
471000-0101-25-000-0	Rent-Bloom-Property- -	840,000.00			840,000.00	840,000.00
472000-0101-25-000-0	Personal Property Taxes-Bloom-Property- -	15,586.00			15,586.00	16,437.00
472500-0101-25-000-0	Property Insurance-Bloom-Property	14,199.00			14,199.00	10,641.00
473000-0101-25-000-0	Real Estate Taxes-Bloom-Property- -	100,815.00			100,815.00	104,369.00
484000-0101-25-000-0	Dep Exp - LHI-Bloom-Property- -	59,610.00			59,610.00	68,298.00
486000-0101-25-000-0	Dep Exp - Moveable Equip-Bloom-Property- -	67,072.00			67,072.00	67,415.00
491000-0101-03-000-0	Dues-Bloom-Administration- -	9,739.00			8,539.00	8,889.00
			RJE - 3	(1,200.00) (1,200.00)		
491001-0101-03-000-0	Subscriptions-Bloom-Administration- -	5,225.00			5,225.00	2,435.00
500000-0101-03-000-0	Licenses and Permits-Bloom-Administration- -	3,316.00			3,316.00	560.00
501000-0101-03-000-0	Advertising Employment-Bloom-Administration- -	800.00			800.00	0.00
501100-0101-03-000-0	Advertising Promotional-Bloom-Administration- -	1,880.00			1,880.00	1,899.00
501100-0101-18-000-0	Advertising Promotional-Bloom-Marketing- -	9,607.00			9,607.00	16,135.00
503100-0101-03-000-0	Interest-Bloom-Administration- -	11,692.00			11,692.00	7,168.00
503130-0101-03-000-0	Interest on Computer Loan-Bloom-Administration	6,448.00			6,448.00	7,533.00
503200-0101-03-000-0	Bank Charges-Bloom-Administration- -	22,669.00			22,669.00	22,180.00
504000-0101-03-000-0	Postage-Bloom-Administration- -	1,828.00			1,828.00	2,154.00
505000-0101-03-000-0	Background Check-Bloom-Administration- -	6,071.00			6,071.00	7,375.00
507000-0101-03-000-0	Revenue Assessment-Bloom-Administration- -	708,626.00			708,626.00	628,078.00
508000-0101-03-000-0	Bad Debt Expense-Bloom-Administration- -	119,756.00			119,756.00	100,703.00
508010-0101-03-000-0	Bad Debt Mdcr-Bloom-Administration- -	0.00			0.00	3,455.00
509000-0101-03-000-0	Seminars-Bloom-Administration- -	605.00			605.00	2,925.00
510000-0101-03-000-0	Liability Ins-Bloom-Administration- -	63,078.00			63,078.00	48,676.00
512000-0101-03-000-0	Umbrella Ins-Bloom-Administration- -	10,761.00			10,761.00	8,654.00
513000-0101-03-000-0	Crime Ins-Bloom-Administration- -	370.00			370.00	370.00
521000-0101-03-000-0	Travel Expense-Bloom-Administration- -	3,338.00			3,338.00	2,438.00
523000-0101-03-000-0	Emp Benefits - Other-Bloom-Administration- -	6,557.00			6,557.00	3,703.00
523019-0101-03-000-0	Employee Benefits Other - Bloom	10,277.00			10,277.00	0.00
530000-0101-15-000-0	Pool RNs-Bloom-Nursing- -	131,353.00			131,353.00	18,173.00
531000-0101-15-000-0	Pool LPNs-Bloom-Nursing- -	126,553.00			126,553.00	19,970.00
532000-0101-15-000-0	Pool CNA-Bloom-Nursing- -	197,177.00			197,177.00	42,232.00
541000-0101-03-000-0	Misc. Expense-Bloom-Administration- -	1,177.00			1,177.00	27,451.00
541001-0101-03-000-0	Political Contributions -Bloom-Administration- -	1,200.00			1,200.00	0.00
541050-0101-03-000-0	Prior Period Expense-Bloom- - -	(9,363.00)			(9,363.00)	(11,661.00)
542000-0101-03-000-0	Corporate Tax - State-Bloom-Administration- -	250.00			250.00	250.00
Marcum 103	Chamber Dues	0.00		1,200.00	1,200.00	750.00
			RJE - 3	1,200.00		
Marcum 202	MDS Coordinator	0.00		104,172.00	104,172.00	93,957.00
			RJE - 1	104,172.00		
Marcum 203	Credit from PY	0.00			0.00	(10,936.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
			RJE - 2	0.00		
			RJE - 4	0.00		
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
400000-0101-03-009-0	Salary-Bloom-Administration-Administrator-	164,363.00		0.00	164,363.00	140,371.00
Subtotal [2] Administrators		164,363.00		0.00	164,363.00	140,371.00
Subgroup : [4]	Other Administrative Salaries					
400000-0101-03-007-0	Salary-Bloom-Administration-Administrative Asst-	85,530.00		0.00	85,530.00	74,547.00
400000-0101-04-007-0	Salary-Bloom-Fiscal Operations-Administrative As-	101,880.00		0.00	101,880.00	85,324.00
400000-0101-05-065-0	Salary-Bloom-Medical Records-Medical Records-	21,953.00		0.00	21,953.00	4,345.00
400050-0101-03-007-0	Salary - PTO-Bloom-Administration-Administrative-	(271.00)		0.00	(271.00)	0.00
400050-0101-04-007-0	Salary - PTO-Bloom-Fiscal Operations-Administrat-	3,249.00		0.00	3,249.00	0.00
400050-0101-05-065-0	Salary - PTO-Bloom-Medical Records-Medical Recor-	1,343.00		0.00	1,343.00	0.00
Subtotal [4] Other Administrative Salaries		213,684.00		0.00	213,684.00	164,216.00
Subgroup : [5A]	Head Dietitian					
400000-0101-13-035-0	Salary-Bloom-Dietary-Dietician-	24,315.00		0.00	24,315.00	39,582.00
400050-0101-13-035-0	Salary - PTO-Bloom-Dietary-Dietician-	(2,442.00)		0.00	(2,442.00)	0.00
Subtotal [5A] Head Dietitian		21,873.00		0.00	21,873.00	39,582.00
Subgroup : [5B]	Food Service Supervisor					
400000-0101-13-101-0	Salary-Bloom-Dietary-Supervisor-	63,892.00		0.00	63,892.00	54,192.00
400050-0101-13-101-0	Salary - PTO-Bloom-Dietary-Supervisor-	950.00		0.00	950.00	0.00
Subtotal [5B] Food Service Supervisor		64,842.00		0.00	64,842.00	54,192.00
Subgroup : [5C]	Dietary Workers					
400000-0101-13-013-0	Salary-Bloom-Dietary-Aide-	291,111.00		0.00	291,111.00	227,361.00
400000-0101-13-031-0	Salary-Bloom-Dietary-Cook-	142,793.00		0.00	142,793.00	130,191.00
400050-0101-13-013-0	Salary - PTO-Bloom-Dietary-Aide-	4,931.00		0.00	4,931.00	0.00
400050-0101-13-031-0	Salary - PTO-Bloom-Dietary-Cook-	1,447.00		0.00	1,447.00	0.00
Subtotal [5C] Dietary Workers		440,282.00		0.00	440,282.00	357,552.00
Subgroup : [6A]	Head Housekeeper					
400000-0101-09-101-0	Salary-Bloom-Housekeeping-Supervisor-	62,079.00		0.00	62,079.00	57,448.00
400050-0101-09-101-0	Salary - PTO-Bloom-Housekeeping-Supervisor-	(210.00)		0.00	(210.00)	0.00
Subtotal [6A] Head Housekeeper		61,869.00		0.00	61,869.00	57,448.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0101-09-048-0	Salary-Bloom-Housekeeping-Housekeeper-	288,360.00		0.00	288,360.00	209,467.00
400050-0101-09-048-0	Salary - PTO-Bloom-Housekeeping-Housekeeper-	3,084.00		0.00	3,084.00	0.00
Subtotal [6B] Other Housekeeping Workers		291,444.00		0.00	291,444.00	209,467.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0101-08-101-0	Salary-Bloom-Maintenance-Supervisor-	63,748.00		0.00	63,748.00	52,342.00
400050-0101-08-101-0	Salary - PTO-Bloom-Maintenance-Supervisor-	1,569.00		0.00	1,569.00	0.00
Subtotal [7A] Engineer or Chief of Maintenance		65,317.00		0.00	65,317.00	52,342.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0101-08-058-0	Salary-Bloom-Maintenance-Maintenance Worker-	30,174.00		0.00	30,174.00	18,893.00
400050-0101-08-058-0	Salary - PTO-Bloom-Maintenance-Maintenance Worke	1,486.00		0.00	1,486.00	0.00
Subtotal [7B] Other Maintenance Workers		31,660.00		0.00	31,660.00	18,893.00
Subgroup : [8B]	Other Laundry Workers					
400000-0101-10-051-0	Salary-Bloom-Laundry-Laundry Aide-	161,983.00		0.00	161,983.00	151,771.00
400050-0101-10-051-0	Salary - PTO-Bloom-Laundry-Laundry Aide-	(2,611.00)		0.00	(2,611.00)	0.00
Subtotal [8B] Other Laundry Workers		159,372.00		0.00	159,372.00	151,771.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0101-14-012-0	Salary-Bloom-Nursing Admin-ADNS-	107,067.00		0.00	107,067.00	85,109.00
400000-0101-14-044-0	Salary-Bloom-Nursing Admin-DNS-	138,159.00		0.00	138,159.00	118,017.00
Subtotal [12A] Director of Nurses/Assistant Director		245,226.00		0.00	245,226.00	203,126.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0101-15-092-0	Salary-Bloom-Nursing-RN-	713,998.00		(104,172.00)	609,826.00	538,498.00
400050-0101-15-092-0	Salary - PTO-Bloom-Nursing-RN-	3,239.00	RJE - 1	(104,172.00)	3,239.00	0.00
Subtotal [12B1] RNs - Direct Care		717,237.00		(104,172.00)	613,065.00	538,498.00
Subgroup : [12B2]	RNs - Administrative					
400000-0101-14-028-0	Salary-Bloom-Nursing Admin-Clerical-	33,861.00		0.00	33,861.00	32,207.00
400050-0101-14-012-0	Salary - PTO-Bloom-Nursing Admin-ADNS-	5,552.00		0.00	5,552.00	0.00
400050-0101-14-028-0	Salary - PTO-Bloom-Nursing Admin-Clerical-	(78.00)		0.00	(78.00)	0.00
400050-0101-14-044-0	Salary - PTO-Bloom-Nursing Admin-DNS-	396.00		0.00	396.00	0.00
Marcum 202	MDS Coordinator	0.00		104,172.00	104,172.00	93,957.00
Subtotal [12B2] RNs - Administrative		39,731.00	RJE - 1	104,172.00	143,903.00	126,164.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0101-14-052-0	Salary-Bloom-Nursing Admin-LPN-	0.00		0.00	0.00	1,640.00
400000-0101-15-052-0	Salary-Bloom-Nursing-LPN-	922,919.00		0.00	922,919.00	780,992.00
400050-0101-15-052-0	Salary - PTO-Bloom-Nursing-LPN-	12,080.00		0.00	12,080.00	0.00
Subtotal [12C1] LPNs - Direct Care		934,999.00		0.00	934,999.00	782,632.00
Subgroup : [12D]	Aides and Attendants					
400000-0101-15-021-0	Salary-Bloom-Nursing-CNA-	1,596,968.00		0.00	1,596,968.00	1,356,137.00
400050-0101-15-021-0	Salary - PTO-Bloom-Nursing-CNA-	6,601.00		0.00	6,601.00	0.00
Subtotal [12D] Aides and Attendants		1,603,569.00		0.00	1,603,569.00	1,356,137.00
Subgroup : [12H]	Recreation Workers					
400000-0101-07-038-0	Salary-Bloom-Rec Therapy-Dir-	104,290.00		0.00	104,290.00	95,849.00
400000-0101-07-086-0	Salary-Bloom-Rec Therapy-Rec Therapist-	5,102.00		0.00	5,102.00	9,690.00
400050-0101-07-038-0	Salary - PTO-Bloom-Rec Therapy-Dir-	1,818.00		0.00	1,818.00	0.00

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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
400050-0101-07-086-0	Salary - PTO-Bloom-Rec Therapy-Rec Therapist-	(19.00)		0.00	(19.00)	0.00
Subtotal [12H] Recreation Workers		111,191.00		0.00	111,191.00	105,539.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0101-06-038-0	Salary-Bloom-Social service-Dir-	60,219.00		0.00	60,219.00	96,934.00
400000-0101-06-096-0	Salary-Bloom-Social service-Social Worker-	83,580.00		0.00	83,580.00	28,440.00
400050-0101-06-038-0	Salary - PTO-Bloom-Social service-Dir-	(6,028.00)		0.00	(6,028.00)	0.00
400050-0101-06-096-0	Salary - PTO-Bloom-Social service-Social Worker-	682.00		0.00	682.00	0.00
Subtotal [12M] Social Workers/Case Management		138,453.00		0.00	138,453.00	125,374.00
Subgroup : [12O]	Other					
400000-0101-11-011-0	Salary-Bloom-Admissions-Admissions Coordinator-	2,688.00		0.00	2,688.00	4,608.00
400000-0101-11-038-0	Salary-Bloom-Admissions-Dir-	69,845.00		0.00	69,845.00	56,292.00
400000-0101-24-157-0	Salary-Bloom-Respiratory- -	0.00		0.00	0.00	35.00
400050-0101-11-011-0	Salary - PTO-Bloom-Admissions-Admissions Coordin-	928.00		0.00	928.00	0.00
400050-0101-11-038-0	Salary - PTO-Bloom-Admissions-Dir-	350.00		0.00	350.00	0.00
Subtotal [12O] Other		73,811.00		0.00	73,811.00	60,935.00
Total [10-A] Salaries and Wages		5,378,923.00		0.00	5,378,923.00	4,544,239.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
431000-0101-13-000-0	Consulting Fees-Bloom-Dietary- -	0.00		0.00	0.00	488.00
Subtotal [1] Dietitian		0.00		0.00	0.00	488.00
Subgroup : [2]	Dentist					
436200-0101-22-000-0	Dental Fees-Bloom-Medical Services- -	7,431.00		0.00	7,431.00	8,834.00
Subtotal [2] Dentist		7,431.00		0.00	7,431.00	8,834.00
Subgroup : [3]	Pharmacist					
431010-0101-23-000-0	Pharmacy fees-Bloom-Rehab Tpy and Ancnlyr	12,838.00		0.00	12,838.00	11,499.00
Subtotal [3] Pharmacist		12,838.00		0.00	12,838.00	11,499.00
Subgroup : [5A]	PT - Resident Care					
437000-0101-23-000-0	PT Fees-Bloom-Rehab Tpy and Ancnlyr- -	274,369.00		0.00	274,369.00	279,729.00
Subtotal [5A] PT - Resident Care		274,369.00		0.00	274,369.00	279,729.00
Subgroup : [8A]	Medical Director					
436000-0101-22-000-0	Medical Director Fees-Bloom-Medical Services- -	29,131.00		0.00	29,131.00	36,300.00
Subtotal [8A] Medical Director		29,131.00		0.00	29,131.00	36,300.00
Subgroup : [9A]	ST - Resident Care					
437200-0101-23-000-0	Speech Fees-Bloom-Rehab Tpy and Ancnlyr- -	93,118.00		0.00	93,118.00	64,995.00
Subtotal [9A] ST - Resident Care		93,118.00		0.00	93,118.00	64,995.00
Subgroup : [10A]	OT - Resident Care					
437100-0101-23-000-0	OT Fees-Bloom-Rehab Tpy and Ancnlyr- -	204,875.00		0.00	204,875.00	214,525.00
Subtotal [10A] OT - Resident Care		204,875.00		0.00	204,875.00	214,525.00
Subgroup : [11A1]	RN's - Direct Care					
431000-0101-15-000-0	Consulting Fees-Bloom-Nursing- -	28,292.00		0.00	28,292.00	8,071.00
440000-0101-15-000-0	Purch Services-Bloom-Nursing- -	2,615.00		0.00	2,615.00	1,435.00
530000-0101-15-000-0	Pool RNs-Bloom-Nursing- -	131,353.00		0.00	131,353.00	18,173.00
Subtotal [11A1] RN's - Direct Care		162,260.00		0.00	162,260.00	27,679.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0101-15-000-0	Pool LPNs-Bloom-Nursing- -	126,553.00		0.00	126,553.00	19,970.00
Subtotal [11B1] LPN's - Direct Care		126,553.00		0.00	126,553.00	19,970.00
Subgroup : [11C]	Aides					
532000-0101-15-000-0	Pool CNA-Bloom-Nursing- -	197,177.00		0.00	197,177.00	42,232.00
Subtotal [11C] Aides		197,177.00		0.00	197,177.00	42,232.00
Subgroup : [12]	Other					
431000-0101-05-000-0	Consulting Fees-Bloom-Medical Records- -	0.00		0.00	0.00	1,915.00
431000-0101-06-000-0	Consulting Fees-Bloom-Social service- -	2,903.00		0.00	2,903.00	0.00
431000-0101-11-000-0	Consulting Fees-Bloom-Admissions- -	453.00		0.00	453.00	0.00
431000-0101-23-000-0	Consulting Fees-Bloom-Rehab Tpy and Ancnlyr- -	384.00		0.00	384.00	14,599.00
Subtotal [12] Other		3,740.00		0.00	3,740.00	16,514.00
Total [13-B] Professional Fees		1,111,492.00		0.00	1,111,492.00	722,765.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0101-29-000-0	Workers Compensation-Bloom-Emp Benefits- -	191,350.00		0.00	191,350.00	186,137.00
401450-0101-29-000-0	Workers Comp Retro Exp-Bloom-Emp Benefits- -	12,023.00		0.00	12,023.00	84,160.00
Subtotal [1A1] Workmen's Compensation		203,373.00		0.00	203,373.00	270,297.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0101-29-000-0	FUI-Bloom-Emp Benefits- -	7,177.00		0.00	7,177.00	5,966.00
401200-0101-29-000-0	SUI-Bloom-Emp Benefits- -	69,296.00		0.00	69,296.00	72,753.00
Subtotal [1A3] Unemployment Insurance		76,473.00		0.00	76,473.00	78,719.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0101-29-000-0	FICA-Bloom-Emp Benefits- -	395,222.00		0.00	395,222.00	333,812.00
Subtotal [1A4] Social Security (FICA)		395,222.00		0.00	395,222.00	333,812.00
Subgroup : [1A5]	Health Insurance					
401300-0101-29-000-0	Health Ins-Bloom-Emp Benefits- -	548,289.00		0.00	548,289.00	541,614.00
Subtotal [1A5] Health Insurance		548,289.00	RJE - 4	0.00	548,289.00	541,614.00
Subgroup : [1A7]	Pensions					
401810-0101-29-000-0	Union Benefit-Bloom-Emp Benefits- -	495.00		0.00	495.00	0.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subtotal [1A7] Pensions		495.00		0.00	495.00	0.00
Subgroup : [1A8] Uniform Allowance						
401900-0101-29-000-0	Uniform & Transport-Bloom-Emp Benefits - -	33,317.00		0.00	33,317.00	29,877.00
Subtotal [1A8] Uniform Allowance		33,317.00		0.00	33,317.00	29,877.00
Subgroup : [1A9] Other						
505000-0101-03-000-0	Background Check-Bloom-Administration - -	6,071.00		0.00	6,071.00	7,375.00
Subtotal [1A9] Other		6,071.00		0.00	6,071.00	7,375.00
Subgroup : [1C] Bad Debts						
508000-0101-03-000-0	Bad Debt Expense-Bloom-Administration - -	119,756.00		0.00	119,756.00	100,703.00
508010-0101-03-000-0	Bad Debt Mdcr-Bloom-Administration - -	0.00		0.00	0.00	3,455.00
Subtotal [1C] Bad Debts		119,756.00		0.00	119,756.00	104,158.00
Subgroup : [1D] Accounting and Auditing						
432000-0101-03-000-0	Accounting Fees-Bloom-Administration - -	18,773.00		0.00	18,773.00	20,400.00
Subtotal [1D] Accounting and Auditing		18,773.00		0.00	18,773.00	20,400.00
Subgroup : [1E] Legal						
433000-0101-03-000-0	Legal Fees-Bloom-Administration - -	8,651.00	RJE - 2	0.00 (0.00)	8,651.00	4,008.00
433100-0101-03-000-0	Legal Fees - Labor-Bloom-Administration - -	6,252.00		0.00	6,252.00	55,864.00
433200-0101-03-000-0	Legal Fees - Collections-Bloom-Administration - -	11,463.00		0.00	11,463.00	26,527.00
433300-0101-03-000-0	Legal Fees - Non-reimbursable-Bloom-Administra - -	510.00		0.00	510.00	2,703.00
Subtotal [1E] Legal		26,876.00		0.00	26,876.00	89,102.00
Subgroup : [1G] Office Supplies						
410000-0101-04-000-0	Supplies-Bloom-Fiscal Operations - -	10,935.00		0.00	10,935.00	11,479.00
450000-0101-03-000-0	Rental Expenses-Bloom-Administration - -	0.00		0.00	0.00	572.00
Subtotal [1G] Office Supplies		10,935.00		0.00	10,935.00	12,051.00
Subgroup : [1H1] Telephone and Telegraph						
461000-0101-03-000-0	Telephone-Bloom-Administration - -	33,977.00		0.00	33,977.00	33,318.00
Subtotal [1H1] Telephone and Telegraph		33,977.00		0.00	33,977.00	33,318.00
Subgroup : [1H2] Cellular Phones and Beepers						
461100-0101-03-000-0	Telephone - Cell-Bloom-Administration - -	1,239.00		0.00	1,239.00	2,444.00
Subtotal [1H2] Cellular Phones and Beepers		1,239.00		0.00	1,239.00	2,444.00
Subgroup : [1J] Corporation Business Taxes						
542000-0101-03-000-0	Corporate Tax - State-Bloom-Administration - -	250.00		0.00	250.00	250.00
Subtotal [1J] Corporation Business Taxes		250.00		0.00	250.00	250.00
Subgroup : [1K3] Resident Day User Fee						
507000-0101-03-000-0	Revenue Assessment-Bloom-Administration - -	708,626.00		0.00	708,626.00	628,078.00
Subtotal [1K3] Resident Day User Fee		708,626.00		0.00	708,626.00	628,078.00
Total [15] Expenditures Other than Salaries		2,183,672.00		0.00	2,183,672.00	2,151,495.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [3] Gifts to Staff and Residents						
523000-0101-03-000-0	Emp Benefits - Other-Bloom-Administration - -	6,557.00		0.00	6,557.00	3,703.00
Subtotal [3] Gifts to Staff and Residents		6,557.00		0.00	6,557.00	3,703.00
Subgroup : [4] Employee Travel						
521000-0101-03-000-0	Travel Expense-Bloom-Administration - -	3,338.00		0.00	3,338.00	2,438.00
Subtotal [4] Employee Travel		3,338.00		0.00	3,338.00	2,438.00
Subgroup : [5] Education Expense						
509000-0101-03-000-0	Seminars-Bloom-Administration - -	605.00		0.00	605.00	2,925.00
Subtotal [5] Education Expense		605.00		0.00	605.00	2,925.00
Subgroup : [M1] Advertising Help Wanted						
501000-0101-03-000-0	Advertising Employment-Bloom-Administration - -	800.00		0.00	800.00	0.00
Subtotal [M1] Advertising Help Wanted		800.00		0.00	800.00	0.00
Subgroup : [M3] Advertising Other						
410000-0101-18-000-0	Supplies-Bloom-Marketing - -	5,459.00		0.00	5,459.00	832.00
501100-0101-03-000-0	Advertising Promotional-Bloom-Administration - -	1,880.00		0.00	1,880.00	1,899.00
501100-0101-18-000-0	Advertising Promotional-Bloom-Marketing - -	9,607.00		0.00	9,607.00	16,135.00
Subtotal [M3] Advertising Other		16,946.00		0.00	16,946.00	18,866.00
Subgroup : [M7] Postage						
504000-0101-03-000-0	Postage-Bloom-Administration - -	1,828.00		0.00	1,828.00	2,154.00
Subtotal [M7] Postage		1,828.00		0.00	1,828.00	2,154.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
491000-0101-03-000-0	Dues-Bloom-Administration - -	9,739.00		(1,200.00)	8,539.00	8,889.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		9,739.00	RJE - 3	(1,200.00)	8,539.00	8,889.00
Subgroup : [M8A] Dues to Chamber of Commerce						
Marcum 103	Chamber Dues	0.00		1,200.00	1,200.00	750.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3	1,200.00	1,200.00	750.00
Subgroup : [M9] Subscriptions						
491001-0101-03-000-0	Subscriptions-Bloom-Administration - -	5,225.00		0.00	5,225.00	2,435.00
Subtotal [M9] Subscriptions		5,225.00		0.00	5,225.00	2,435.00
Subgroup : [M10] Contributions						
541001-0101-03-000-0	Political Contributions -Bloom-Administration - -	1,200.00		0.00	1,200.00	0.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subtotal [M10] Contributions		1,200.00		0.00	1,200.00	0.00
Subgroup : [M11] Services Provided by Contract						
431000-0101-03-000-0	Consulting Fees-Bloom-Administration - -	795.00		0.00	795.00	15,244.00
431000-0101-04-000-0	Consulting Fees-Bloom-Fiscal Operations - -	14,046.00		(14,046.00)	0.00	0.00
			RJE - 5	(14,046.00)		
431000-0101-21-000-0	Consulting Fees-Bloom-Human Resources - -	2,770.00		0.00	2,770.00	13,848.00
435200-0101-03-000-0	IT Services-Bloom-Administration	33,311.00		0.00	33,311.00	32,029.00
436300-0101-22-000-0	Physician Fees-Bloom-Medical Services - -	0.00		0.00	0.00	(34.00)
440000-0101-02-000-0	Purch Services-Bloom-Admin Staff - -	18,800.00		0.00	18,800.00	20,800.00
440000-0101-03-000-0	Purch Services-Bloom-Administration - -	0.00		0.00	0.00	23.00
440000-0101-04-000-0	Purch Services-Bloom-Fiscal Operations - -	18,647.00		0.00	18,647.00	17,100.00
Subtotal [M11] Services Provided by Contract		88,369.00		(14,046.00)	74,323.00	99,010.00
Subgroup : [M12] Administrative Management Services						
434000-0101-03-000-0	Shared Services-Bloom-Administration - -	537,232.00		14,046.00	551,278.00	493,418.00
			RJE - 5	14,046.00		
Subtotal [M12] Administrative Management Services		537,232.00		14,046.00	551,278.00	493,418.00
Subgroup : [M13] Other						
410019-0101-03-000-0	Supplies COVID19 - Bloom	60.00		0.00	60.00	0.00
410019-0101-06-000-0	Supplies COVID19 - Bloom	414.00		0.00	414.00	0.00
435000-0101-03-000-0	Computer License Fee-Bloom-Administration - -	0.00		0.00	0.00	121.00
500000-0101-03-000-0	Licenses and Permits-Bloom-Administration - -	3,316.00		0.00	3,316.00	560.00
503200-0101-03-000-0	Bank Charges-Bloom-Administration - -	22,669.00		0.00	22,669.00	22,180.00
541000-0101-03-000-0	Misc. Expense-Bloom-Administration - -	1,177.00		0.00	1,177.00	27,451.00
Subtotal [M13] Other		27,636.00		0.00	27,636.00	50,312.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		699,475.00		0.00	699,475.00	684,900.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
412000-0101-13-000-0	Food-Bloom-Dietary - -	242,612.00		0.00	242,612.00	221,778.00
412000-0101-38-000-0	Food-Bloom-Cafe	790.00		0.00	790.00	0.00
412100-0101-13-000-0	Food Supplements-Bloom-Dietary - -	38,838.00		0.00	38,838.00	39,941.00
523019-0101-03-000-0	Employee Benefits Other - Bloom	10,277.00		0.00	10,277.00	0.00
Subtotal [2A1] Raw Food		292,517.00		0.00	292,517.00	261,719.00
Subgroup : [2B] Purchased Services						
410019-0101-13-000-0	Supplies COVID19 - Bloom	321.00		0.00	321.00	0.00
440000-0101-13-000-0	Purch Services-Bloom-Dietary - -	8,172.00		0.00	8,172.00	10,070.00
Subtotal [2B] Purchased Services		8,493.00		0.00	8,493.00	10,070.00
Subgroup : [2C] Other						
410000-0101-13-000-0	Supplies-Bloom-Dietary - -	31,907.00		0.00	31,907.00	28,222.00
412019-0101-13-000-0	Dietary-Bloom	775.00		0.00	775.00	0.00
452000-0101-13-000-0	Equip Rental-Bloom-Dietary - -	287.00		0.00	287.00	0.00
Subtotal [2C] Other		32,969.00		0.00	32,969.00	28,222.00
Total [18] Dietary Basis for Allocation of Costs		333,979.00		0.00	333,979.00	300,011.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A1] Bed Linens, etc...washed, ironed..						
414100-0101-10-000-0	Linen-Bloom-Laundry - -	7,036.00		0.00	7,036.00	8,426.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		7,036.00		0.00	7,036.00	8,426.00
Subgroup : [3C] Other						
410000-0101-10-000-0	Supplies-Bloom-Laundry - -	8,456.00		0.00	8,456.00	7,176.00
410019-0101-10-000-0	Supplies COVID19 - Bloom	27,549.00		0.00	27,549.00	0.00
414000-0101-10-000-0	Diapers-Bloom-Laundry - -	38,138.00		0.00	38,138.00	36,208.00
Subtotal [3C] Other		74,143.00		0.00	74,143.00	43,384.00
Total [19] Laundry-Basis for Allocation of Costs		81,179.00		0.00	81,179.00	51,810.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1] In-House Care Supplies						
410000-0101-09-000-0	Supplies-Bloom-Housekeeping - -	31,629.00		0.00	31,629.00	23,332.00
410019-0101-09-000-0	Supplies COVID19 - Bloom	4,040.00		0.00	4,040.00	0.00
Subtotal [4A1] In-House Care Supplies		35,669.00		0.00	35,669.00	23,332.00
Subgroup : [5A1] Own Pharmacy						
411200-0101-23-000-0	Drugs - Mdcare Pt A-Bloom-Rehab Tpy and Ancnclr - -	218,337.00		0.00	218,337.00	207,355.00
Subtotal [5A1] Own Pharmacy		218,337.00		0.00	218,337.00	207,355.00
Subgroup : [5B] Medicine Cabinet Drugs						
411700-0101-22-000-0	House Drugs (OTC)-Bloom-Medical Services - -	12,044.00		0.00	12,044.00	7,789.00
Subtotal [5B] Medicine Cabinet Drugs		12,044.00		0.00	12,044.00	7,789.00
Subgroup : [5C] Medical and Therapeutic Supplies						
410000-0101-15-000-0	Supplies-Bloom-Nursing - -	65,519.00		0.00	65,519.00	87,735.00
410000-0101-23-000-0	Supplies-Bloom-Rehab Tpy and Ancnclr - -	588.00		0.00	588.00	290.00
410019-0101-15-000-0	Supplies COVID19 - Bloom	71,641.00		0.00	71,641.00	0.00
420000-0101-15-000-0	Minor Equip-Bloom-Nursing - -	2,471.00		0.00	2,471.00	69.00
Subtotal [5C] Medical and Therapeutic Supplies		140,219.00		0.00	140,219.00	88,094.00
Subgroup : [5D] Ambulance/Limousine						
440010-0101-15-000-0	Purch Services Ambulance-Bloom-Nursing - -	6,733.00		0.00	6,733.00	6,675.00
Subtotal [5D] Ambulance/Limousine		6,733.00		0.00	6,733.00	6,675.00
Subgroup : [5E2] Oxygen - Other						
413001-0101-23-000-0	Oxygen Non Billable-Bloom-Rehab Tpy and Ancnclr - -	7,294.00		0.00	7,294.00	4,943.00
Subtotal [5E2] Oxygen - Other		7,294.00		0.00	7,294.00	4,943.00
Subgroup : [5F] X-Rays and related radiological						
438010-0101-27-000-0	Radiology Fees-Bloom-Laboratory - -	0.00		0.00	0.00	277.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
438020-0101-27-000-0	X-Ray Fees-Bloom-Laboratory- -	8,130.00		0.00	8,130.00	6,551.00
Subtotal [5F] X-Rays and related radiological		8,130.00	RJE - 4	(0.00)	8,130.00	6,828.00
Subgroup : [5H] Laboratory	Laboratory					
438030-0101-27-000-0	Lab Fees-Bloom-Laboratory- -	27,857.00		0.00	27,857.00	12,080.00
Subtotal [5H] Laboratory		27,857.00		0.00	27,857.00	12,080.00
Subgroup : [5I] Recreation	Recreation					
410000-0101-07-000-0	Supplies-Bloom-Rec Therapy- -	1,472.00		0.00	1,472.00	2,163.00
410019-0101-07-000-0	Supplies COVID19 - Bloom	186.00		0.00	186.00	0.00
440000-0101-07-000-0	Purch Services-Bloom-Rec Therapy- -	10,626.00		0.00	10,626.00	18,357.00
440050-0101-07-000-0	Cable Expense-Bloom-Rec Therapy- -	15,747.00		0.00	15,747.00	14,474.00
450000-0101-07-000-0	Rental Expenses-Bloom-Rec Therapy- -	294.00		0.00	294.00	243.00
Subtotal [5I] Recreation		28,325.00		0.00	28,325.00	35,237.00
Subgroup : [5L] Other	Other					
411010-0101-22-000-0	Flu Vaccine-Bloom-Medical Services- -	0.00		0.00	0.00	4,541.00
413500-0101-23-000-0	IV Thy Supplies-Bloom-Rehab Tpy and Ancnlry- -	6,306.00		0.00	6,306.00	6,312.00
436010-0101-22-000-0	Medical Staff Meetings-Bloom-Medical Services	0.00		0.00	0.00	(200.00)
452000-0101-15-000-0	Equip Rental-Bloom-Nursing- -	19,657.00		0.00	19,657.00	28,923.00
452000-0101-23-000-0	Equip Rental-Bloom-Rehab Tpy and Ancnlry- -	9,977.00		0.00	9,977.00	10,150.00
452000-0101-24-000-0	Equip Rental-Bloom-Respiratory- -	16,500.00		0.00	16,500.00	14,283.00
Subtotal [5L] Other		52,440.00		0.00	52,440.00	64,009.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		537,048.00		0.00	537,048.00	456,342.00
Group : [22] Maintenance and Property	Maintenance and Property					
Subgroup : [6B] Heat	Heat					
463000-0101-25-000-0	Gas-Bloom-Property- -	62,311.00		0.00	62,311.00	60,307.00
465000-0101-25-000-0	Oil-Bloom-Property- -	719.00		0.00	719.00	838.00
Subtotal [6B] Heat		63,030.00		0.00	63,030.00	61,145.00
Subgroup : [6C] Light & Power	Light & Power					
462000-0101-25-000-0	Electric-Bloom-Property- -	131,418.00		0.00	131,418.00	124,055.00
Subtotal [6C] Light & Power		131,418.00		0.00	131,418.00	124,055.00
Subgroup : [6D] Water	Water					
466000-0101-25-000-0	Water-Bloom-Property- -	33,670.00		0.00	33,670.00	29,245.00
Subtotal [6D] Water		33,670.00		0.00	33,670.00	29,245.00
Subgroup : [6E] Equipment Lease	Equipment Lease					
435210-0101-03-000-0	IT Rental-Bloom-Administration	35,442.00		0.00	35,442.00	24,785.00
452000-0101-04-000-0	Equip Rental-Bloom-Fiscal Operations- -	6,383.00		0.00	6,383.00	6,903.00
Subtotal [6E] Equipment Lease		41,825.00		0.00	41,825.00	30,788.00
Subgroup : [6F] Other	Other					
410000-0101-08-000-0	Supplies-Bloom-Maintenance- -	13,604.00		0.00	13,604.00	11,545.00
431000-0101-08-000-0	Consulting Fees-Bloom-Maintenance- -	(78.00)		0.00	(78.00)	13,687.00
440000-0101-08-000-0	Purch Services-Bloom-Maintenance- -	38,187.00		0.00	38,187.00	51,685.00
440000-0101-12-000-0	Purch Services-Bloom-Security- -	12,753.00		0.00	12,753.00	14,735.00
440001-0101-08-000-0	Ground Services-Bloom-Maintenance- -	15,139.00		0.00	15,139.00	12,575.00
442000-0101-08-000-0	Pest Control-Bloom-Maintenance- -	3,539.00		0.00	3,539.00	3,463.00
443000-0101-08-000-0	Carting-Bloom-Maintenance- -	33,964.00		0.00	33,964.00	28,864.00
Subtotal [6F] Other		117,108.00		0.00	117,108.00	136,554.00
Subgroup : [7D] Movable Equipment	Movable Equipment					
486000-0101-25-000-0	Dep Exp - Moveable Equip-Bloom-Property- -	67,072.00		0.00	67,072.00	67,415.00
Subtotal [7D] Movable Equipment		67,072.00		0.00	67,072.00	67,415.00
Subgroup : [8C] Leasehold Improvements	Leasehold Improvements					
484000-0101-25-000-0	Dep Exp - LHI-Bloom-Property- -	59,610.00		0.00	59,610.00	68,298.00
Subtotal [8C] Leasehold Improvements		59,610.00		0.00	59,610.00	68,298.00
Subgroup : [9] Rental Payments	Rental Payments					
471000-0101-25-000-0	Rent-Bloom-Property- -	840,000.00		0.00	840,000.00	840,000.00
Subtotal [9] Rental Payments		840,000.00		0.00	840,000.00	840,000.00
Subgroup : [10B] Real estate taxes paid by lessor	Real estate taxes paid by lessor					
473000-0101-25-000-0	Real Estate Taxes-Bloom-Property- -	100,815.00		0.00	100,815.00	104,369.00
Subtotal [10B] Real estate taxes paid by lessor		100,815.00		0.00	100,815.00	104,369.00
Subgroup : [10C] Personal property taxes	Personal property taxes					
472000-0101-25-000-0	Personal Property Taxes-Bloom-Property- -	15,586.00		0.00	15,586.00	16,437.00
Subtotal [10C] Personal property taxes		15,586.00		0.00	15,586.00	16,437.00
Total [22] Maintenance and Property		1,470,134.00		0.00	1,470,134.00	1,478,306.00
Group : [27] Interest and Insurance	Interest and Insurance					
Subgroup : [12D] Other Interest Expense	Other Interest Expense					
503100-0101-03-000-0	Interest-Bloom-Administration- -	11,692.00		0.00	11,692.00	7,168.00
503130-0101-03-000-0	Interest on Computer Loan-Bloom-Administration	6,448.00		0.00	6,448.00	7,533.00
Subtotal [12D] Other Interest Expense		18,140.00		0.00	18,140.00	14,701.00
Subgroup : [14A] Insurance on Property	Insurance on Property					
472500-0101-25-000-0	Property Insurance-Bloom-Property	14,199.00		0.00	14,199.00	10,641.00
Subtotal [14A] Insurance on Property		14,199.00		0.00	14,199.00	10,641.00
Subgroup : [14C1] Umbrella	Umbrella					
512000-0101-03-000-0	Umbrella Ins-Bloom-Administration- -	10,761.00		0.00	10,761.00	8,654.00
Subtotal [14C1] Umbrella		10,761.00		0.00	10,761.00	8,654.00
Subgroup : [14C3] Other	Other					
510000-0101-03-000-0	Liability Ins-Bloom-Administration- -	63,078.00		0.00	63,078.00	48,676.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
513000-0101-03-000-0	Crime Ins-Bloom-Administration- -	370.00		0.00	370.00	370.00
Subtotal [14C3] Other		63,448.00		0.00	63,448.00	49,046.00
Total [27] Interest and Insurance		106,548.00		0.00	106,548.00	83,042.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0101-00-000-0	Medicaid Room & Board-Bloom	(11,991,305.00)		0.00	(11,991,305.00)	(10,882,280.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,991,305.00)		0.00	(11,991,305.00)	(10,882,280.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0101-00-000-0	Medicaid Room & Board Contra-Bloom	4,130,701.00		0.00	4,130,701.00	3,979,276.00
313005-0101-00-000-0	Medicaid Contra Other-Bloom	2,081.00		0.00	2,081.00	10,098.00
Subtotal [1B] Medicaid room and board contractual allowance		4,132,782.00		0.00	4,132,782.00	3,989,374.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0101-00-000-0	Medicare Pt A Room & Board-Bloom	(787,110.00)		0.00	(787,110.00)	(681,695.00)
Subtotal [3A] Medicare Residents (All inclusive)		(787,110.00)		0.00	(787,110.00)	(681,695.00)
Subgroup : [3B]	Medicare room and board contractual allowance					
321005-0101-00-000-0	Medicare Pt A R and B Contra-Bloom	578,164.00		0.00	578,164.00	(305,498.00)
323005-0101-00-000-0	Medicare Pt A Contra Other-Bloom	15,932.00		0.00	15,932.00	44,651.00
328000-0101-00-000-0	Medicare Pt A Sequestration-Bloom	12,957.00		0.00	12,957.00	16,135.00
Subtotal [3B] Medicare room and board contractual allowance		607,053.00		0.00	607,053.00	(244,712.00)
Subgroup : [4A]	Private-pay residents and other					
303100-0101-00-000-0	Hospice Revenue-Bloom	(449,660.00)		0.00	(449,660.00)	(267,045.00)
341000-0101-00-000-0	Private Room & Board-Bloom	(707,710.00)		0.00	(707,710.00)	(494,280.00)
351000-0101-00-000-0	Comm Ins Room & Board-Bloom	(33,150.00)		0.00	(33,150.00)	(85,150.00)
371000-0101-00-000-0	Mgd Medicare Room and Board----	(791,070.00)		0.00	(791,070.00)	(636,820.00)
Subtotal [4A] Private-pay residents and other		(1,981,590.00)		0.00	(1,981,590.00)	(1,483,295.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303700-0101-00-000-0	Hospice C/A-Bloom	152,724.00		0.00	152,724.00	99,193.00
341005-0101-00-000-0	Private Room & Board Contra-Bloom	61,318.00		0.00	61,318.00	(18,397.00)
351005-0101-00-000-0	Comm Ins Room & Board Contra-Bloom	(10,653.00)		0.00	(10,653.00)	(13,287.00)
353005-0101-00-000-0	Comm Ins Contra Other-Bloom	734.00		0.00	734.00	16,397.00
371005-0101-00-000-0	Mgd Medicare Room & Board Contra	27,967.00		0.00	27,967.00	(21,506.00)
373005-0101-00-000-0	Mgd Medicare Contra Other	28,087.00		0.00	28,087.00	39,869.00
Subtotal [4B] Private-pay room and board contractual allowance		260,177.00		0.00	260,177.00	102,269.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0101-00-000-0	Medicare Pt A Pharmacy-Bloom	(70,608.00)		0.00	(70,608.00)	(84,190.00)
335700-0101-00-000-0	Medicare Pt B Flu/Pneumonia-Bloom	(630.00)		0.00	(630.00)	0.00
Subtotal [5A] Prescription Drugs - Medicare		(71,238.00)		0.00	(71,238.00)	(84,190.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0101-00-000-0	Medicare Pt A Pharmacy Contra-Bloom	75,103.00		0.00	75,103.00	84,190.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		75,103.00		0.00	75,103.00	84,190.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
304100-0101-00-000-0	Hospice Pharmacy	(1,273.00)		0.00	(1,273.00)	(126.00)
314100-0101-00-000-0	Medicaid Pharmacy-Bloom	(37,716.00)		0.00	(37,716.00)	(27,985.00)
344100-0101-00-000-0	Private Pharmacy-Bloom	(39.00)		0.00	(39.00)	(17.00)
354100-0101-00-000-0	Comm Ins Pharmacy-Bloom	(10,307.00)		0.00	(10,307.00)	(5,040.00)
374100-0101-00-000-0	Mgd Medicare Pharmacy	(82,619.00)		0.00	(82,619.00)	(61,733.00)
375700-0101-00-000-0	Mgd Medicare Flu/Pneumonia	(551.00)		0.00	(551.00)	0.00
Subtotal [5C] Prescription Drugs - Non-medicare		(132,505.00)		0.00	(132,505.00)	(94,901.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
304105-0101-00-000-0	Hospice Pharmacy Contra	1,273.00		0.00	1,273.00	126.00
314105-0101-00-000-0	Medicaid Pharmacy Contra-Bloom	37,716.00		0.00	37,716.00	27,985.00
354105-0101-00-000-0	Comm Ins Pharmacy Contra-Bloom	10,307.00		0.00	10,307.00	5,040.00
374105-0101-00-000-0	Mgd Medicare Pharmacy Contra	83,299.00		0.00	83,299.00	56,147.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		132,595.00		0.00	132,595.00	89,298.00
Subgroup : [6A]	Medical Supplies - Medicare					
324200-0101-00-000-0	MCR Pt A Chargeable Med Supp-Bloom	(4,133.00)		0.00	(4,133.00)	(2,765.00)
Subtotal [6A] Medical Supplies - Medicare		(4,133.00)		0.00	(4,133.00)	(2,765.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
324205-0101-00-000-0	MCR Pt A Charge Med Supp Contra-Bloom	4,133.00		0.00	4,133.00	2,765.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		4,133.00		0.00	4,133.00	2,765.00
Subgroup : [6C]	Medical Supplies - Non-medicare					
374610-0101-00-000-0	Mgd Medicare Glucose	424.00		0.00	424.00	0.00
Subtotal [6C] Medical Supplies - Non-medicare		424.00		0.00	424.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare					
321006-0101-00-000-0	Medicare A PT Contra-Bloom	(185,014.00)		0.00	(185,014.00)	0.00
324300-0101-00-000-0	Medicare Pt A PT-Bloom	(94,663.00)		0.00	(94,663.00)	(142,007.00)
334300-0101-00-000-0	Medicare Pt B PT-Bloom	(108,584.00)		0.00	(108,584.00)	(120,780.00)
Subtotal [7A] Physical Therapy - Medicare		(388,261.00)		0.00	(388,261.00)	(262,787.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
324305-0101-00-000-0	Medicare Pt A PT Contra-Bloom	94,663.00		0.00	94,663.00	142,007.00
334305-0101-00-000-0	Medicare Pt B PT Contra-Bloom	19,522.00		0.00	19,522.00	21,906.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		114,185.00		0.00	114,185.00	163,913.00
Subgroup : [7C]	Physical Therapy - Non-medicare					
304300-0101-00-000-0	Hospice PT-Bloom	(116.00)		0.00	(116.00)	125.00
314300-0101-00-000-0	Medicaid PT-Bloom	(98,472.00)		0.00	(98,472.00)	(65,251.00)
337300-0101-00-000-0	Mgd Medicare Pt B PT-Bloom	600.00		0.00	600.00	(2,144.00)

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		9/30/2020			9/30/2020	9/30/2019
344300-0101-00-000-0	Private PT-Bloom	(2,668.00)		0.00	(2,668.00)	(988.00)
354300-0101-00-000-0	Comm Ins PT-Bloom	(4,909.00)		0.00	(4,909.00)	(16,911.00)
374300-0101-00-000-0	Mgd Medicare PT	(82,694.00)		0.00	(82,694.00)	(95,069.00)
378100-0101-00-000-0	Medicare Mgd Care Pt B PT-Bloom	(44,867.00)		0.00	(44,867.00)	(45,060.00)
Subtotal [7C] Physical Therapy - Non-medicare		(233,126.00)		0.00	(233,126.00)	(225,298.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
304305-0101-00-000-0	Hospice PT Contra-Bloom	116.00		0.00	116.00	(125.00)
314305-0101-00-000-0	Medicaid PT Contra-Bloom	98,472.00		0.00	98,472.00	65,251.00
337305-0101-00-000-0	Mgd Medicare Pt B PT Contra-Bloom	2,546.00		0.00	2,546.00	(4,230.00)
354305-0101-00-000-0	Comm Ins PT Contra-Bloom	4,909.00		0.00	4,909.00	16,911.00
371006-0101-00-000-0	Mgd Medicare PT Contra-Bloom	(10,262.00)		0.00	(10,262.00)	0.00
374305-0101-00-000-0	Mgd Medicare PT Contra	82,694.00		0.00	82,694.00	95,069.00
378105-0101-00-000-0	Medicare Mgd Pt B PT Contra-Bloom	(5,296.00)		0.00	(5,296.00)	(10,070.00)
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		173,179.00		0.00	173,179.00	162,806.00
Subgroup : [8A]	Speech Therapy - Medicare					
321008-0101-00-000-0	Medicare A ST Contra-Bloom	(85,685.00)		0.00	(85,685.00)	0.00
324400-0101-00-000-0	Medicare Pt A ST-Bloom	(40,930.00)		0.00	(40,930.00)	(49,916.00)
334400-0101-00-000-0	Medicare Pt B ST-Bloom	(33,905.00)		0.00	(33,905.00)	(19,942.00)
Subtotal [8A] Speech Therapy - Medicare		(160,520.00)		0.00	(160,520.00)	(69,858.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
324405-0101-00-000-0	Medicare Pt A ST Contra-Bloom	40,930.00		0.00	40,930.00	49,916.00
334405-0101-00-000-0	Medicare Pt B ST Contra-Bloom	368.00		0.00	368.00	151.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		41,298.00		0.00	41,298.00	50,067.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0101-00-000-0	Hospice ST	(776.00)		0.00	(776.00)	186.00
314400-0101-00-000-0	Medicaid ST-Bloom	(36,711.00)		0.00	(36,711.00)	(37,534.00)
337400-0101-00-000-0	Mgd Medicare Pt B ST-Bloom	(1,304.00)		0.00	(1,304.00)	(3,796.00)
344400-0101-00-000-0	Private ST-Bloom	(639.00)		0.00	(639.00)	(424.00)
354400-0101-00-000-0	Comm Ins ST-Bloom	(1,731.00)		0.00	(1,731.00)	(11,975.00)
374400-0101-00-000-0	Mgd Medicare ST	(58,685.00)		0.00	(58,685.00)	(37,446.00)
378120-0101-00-000-0	Medicare Mgd Care Pt B ST-Bloom	(20,086.00)		0.00	(20,086.00)	(12,532.00)
Subtotal [8C] Speech Therapy - Non-medicare		(119,932.00)		0.00	(119,932.00)	(103,521.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
304405-0101-00-000-0	Hospice ST Contra	776.00		0.00	776.00	(186.00)
314405-0101-00-000-0	Medicaid ST Contra-Bloom	36,711.00		0.00	36,711.00	37,534.00
337405-0101-00-000-0	Mgd Medicare Pt B ST Contra-Bloom	(9.00)		0.00	(9.00)	1,738.00
354405-0101-00-000-0	Comm Ins ST Contra-Bloom	1,731.00		0.00	1,731.00	11,975.00
371008-0101-00-000-0	Mgd Medicare ST Contra-Bloom	(4,465.00)		0.00	(4,465.00)	0.00
374405-0101-00-000-0	Mgd Medicare ST Contra	58,685.00		0.00	58,685.00	37,446.00
378125-0101-00-000-0	Medicare Mgd Pt B STContra-Bloom	3,305.00		0.00	3,305.00	813.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		96,734.00		0.00	96,734.00	89,320.00
Subgroup : [9A]	Occupational Therapy - Medicare					
321007-0101-00-000-0	Medicare A OT Contra-Bloom	(174,180.00)		0.00	(174,180.00)	0.00
324800-0101-00-000-0	Medicare Pt A OT-Bloom	(92,018.00)		0.00	(92,018.00)	(156,895.00)
334800-0101-00-000-0	Medicare Pt B OT-Bloom	(66,175.00)		0.00	(66,175.00)	(74,463.00)
Subtotal [9A] Occupational Therapy - Medicare		(332,373.00)		0.00	(332,373.00)	(231,358.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
324805-0101-00-000-0	Medicare Pt A OT Contra-Bloom	92,018.00		0.00	92,018.00	156,895.00
334805-0101-00-000-0	Medicare Pt B OT Contra-Bloom	12,441.00		0.00	12,441.00	13,677.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		104,459.00		0.00	104,459.00	170,572.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0101-00-000-0	Hospice OT-Bloom	(725.00)		0.00	(725.00)	0.00
314800-0101-00-000-0	Medicaid OT-Bloom	(76,558.00)		0.00	(76,558.00)	(66,093.00)
337800-0101-00-000-0	Mgd Medicare Pt B OT-Bloom	(755.00)		0.00	(755.00)	(3,463.00)
344800-0101-00-000-0	Private OT-Bloom	(2,345.00)		0.00	(2,345.00)	(759.00)
354800-0101-00-000-0	Comm Ins OT-Bloom	(4,767.00)		0.00	(4,767.00)	(16,245.00)
374800-0101-00-000-0	Mgd Medicare OT	(87,284.00)		0.00	(87,284.00)	(97,914.00)
378130-0101-00-000-0	Medicare Mgd Care Pt B OT-Bloom	(27,259.00)		0.00	(27,259.00)	(24,583.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(199,693.00)		0.00	(199,693.00)	(209,057.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0101-00-000-0	Hospice OT Contra----	725.00		0.00	725.00	0.00
314805-0101-00-000-0	Medicaid OT Contra-Bloom	76,558.00		0.00	76,558.00	66,093.00
337805-0101-00-000-0	Mgd Medicare Pt B OT Contra-Bloom	(53.00)		0.00	(53.00)	169.00
354805-0101-00-000-0	Comm Ins OT Contra-Bloom	4,582.00		0.00	4,582.00	16,315.00
371007-0101-00-000-0	Mgd Medicare OT Contra-Bloom	(9,634.00)		0.00	(9,634.00)	0.00
374805-0101-00-000-0	Mgd Medicare OT Contra	87,284.00		0.00	87,284.00	97,914.00
378135-0101-00-000-0	Medicare Mgd Pt B OT Contra-Bloom	633.00		0.00	633.00	(405.00)
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		160,095.00		0.00	160,095.00	180,086.00
Subgroup : [10A]	Other - Medicare					
321009-0101-00-000-0	Medicare A NTA Contra-Bloom	(262,113.00)		0.00	(262,113.00)	0.00
321010-0101-00-000-0	Medicare A Nsng Comp Contra-Bloom	(413,935.00)		0.00	(413,935.00)	0.00
324500-0101-00-000-0	Medicare Pt A IV Therapy-Bloom	(4,496.00)		0.00	(4,496.00)	(14,236.00)
324600-0101-00-000-0	Medicare Pt A Lab-Bloom	(13,208.00)		0.00	(13,208.00)	(28,379.00)
325000-0101-00-000-0	Medicare Pt A X-Ray-Bloom	(2,724.00)		0.00	(2,724.00)	(2,036.00)
329000-0101-00-000-0	Medicare Pt A Settlement-Bloom- - -	0.00		0.00	0.00	(2,246.00)
338000-0101-00-000-0	Medicare Pt B Prior Period-Bloom	1,785.00		0.00	1,785.00	2,866.00
Subtotal [10A] Other - Medicare		(694,691.00)		0.00	(694,691.00)	(44,031.00)
Subgroup : [10B]	Other - Non-medicare					
314500-0101-00-000-0	Medicaid IV Therapy-Bloom- - -	0.00		0.00	0.00	(1.00)
314600-0101-00-000-0	Medicaid Lab-Bloom	(1,650.00)		0.00	(1,650.00)	(9,772.00)
315000-0101-00-000-0	Medicaid X-Ray-Bloom	(431.00)		0.00	(431.00)	(325.00)

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
344600-0101-00-000-0	Private Lab-Bloom	(282.00)		0.00	(282.00)	(236.00)
354500-0101-00-000-0	Comm Ins IV Therapy-Bloom- - -	0.00		0.00	0.00	(11,957.00)
354600-0101-00-000-0	Comm Ins Lab-Bloom	(734.00)		0.00	(734.00)	(3,945.00)
355000-0101-00-000-0	Comm Ins X-Ray-Bloom- - -	0.00		0.00	0.00	(494.00)
371009-0101-00-000-0	Mgd Medicare NTA Contra-Bloom	(9,869.00)		0.00	(9,869.00)	0.00
371010-0101-00-000-0	Mgd Medicare Nsgg Comp Contra-Bloom	(17,099.00)		0.00	(17,099.00)	0.00
374500-0101-00-000-0	Mgd Medicare IV Therapy	(680.00)		0.00	(680.00)	(5,575.00)
374600-0101-00-000-0	Mgd Medicare Lab	(18,431.00)		0.00	(18,431.00)	(26,030.00)
374900-0101-00-000-0	Mgd Medicare Specialty Beds	(5,094.00)		0.00	(5,094.00)	(4,226.00)
375000-0101-00-000-0	Mgd Medicare X-Ray	(4,562.00)		0.00	(4,562.00)	(4,038.00)
378000-0101-00-000-0	Mgd Medicare Prior Period	3,137.00		0.00	3,137.00	1,961.00
Subtotal [10B] Other - Non-medicare		(55,695.00)		0.00	(55,695.00)	(64,638.00)
Subgroup : [11]	Meals sold to guests, employees, and others					
391510-0101-00-000-0	Misc. Meals-Bloom	(2,454.00)		0.00	(2,454.00)	(4,950.00)
Subtotal [11] Meals sold to guests, employees, and others		(2,454.00)		0.00	(2,454.00)	(4,950.00)
Subgroup : [15]	Interest Income					
391100-0101-00-000-0	Interest Income-Bloom	(330.00)		0.00	(330.00)	(61.00)
Subtotal [15] Interest Income		(330.00)		0.00	(330.00)	(61.00)
Subgroup : [18]	Other Revenue					
391500-0101-00-000-0	Misc. Other Income-Bloom	(480,592.00)		0.00	(480,592.00)	(21,330.00)
391550-0101-00-000-0	Prior Period Other-Bloom	0.00		0.00	0.00	(1,221.00)
391600-0101-00-000-0	Transcription Income-Bloom	(359.00)		0.00	(359.00)	(17.00)
541050-0101-03-000-0	Prior Period Expense-Bloom- - -	(9,363.00)		0.00	(9,363.00)	(11,661.00)
Marcum 203	Credit from PY	0.00		0.00	0.00	(10,936.00)
			RJE - 2	(0.00)		
			RJE - 4	(0.00)		
Subtotal [18] Other Revenue		(490,314.00)		0.00	(490,314.00)	(45,165.00)
Total [30] Statement of Revenue		(11,743,053.00)		0.00	(11,743,053.00)	(9,649,902.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101005-0101-00-000-0	Cash Operating MnT-Bloom	141,379.00		0.00	141,379.00	126,780.00
102000-0101-00-000-0	Cash - Payroll-Bloom	5,741.00		0.00	5,741.00	7,182.00
104010-0101-00-000-0	Cah Savings 1-Bloom	693,636.00		0.00	693,636.00	84,147.00
105000-0101-00-000-0	Cash Savings Patients-Bloom	97,715.00		0.00	97,715.00	44,081.00
106000-0101-00-000-0	Petty Cash-Bloom	1,000.00		0.00	1,000.00	1,000.00
106100-0101-00-000-0	Petty Cash Res Funds-Bloom	700.00		0.00	700.00	700.00
Subtotal [A1] Cash		940,171.00		0.00	940,171.00	263,890.00
Subgroup : [A2]	Resident Accounts Receivable					
107000-0101-00-000-0	Resident Refunds-Bloom	0.00		0.00	0.00	959.00
110000-0101-00-000-0	Accounts Receivable-Bloom	48,224.00		0.00	48,224.00	42,160.00
111000-0101-00-000-0	A/R Private-Bloom	121,311.00		0.00	121,311.00	54,276.00
111200-0101-00-000-0	A/R Comm Ins-Bloom	37,136.00		0.00	37,136.00	6,932.00
111300-0101-00-000-0	AR Hospice-Bloom	22,579.00		0.00	22,579.00	22,943.00
111400-0101-00-000-0	A/R Mgd Medicare	25,521.00		0.00	25,521.00	106,973.00
112000-0101-00-000-0	A/R Medicare Pt A-Bloom	80,577.00		0.00	80,577.00	47,447.00
112500-0101-00-000-0	A/R Medicare Pt B-Bloom	11,062.00		0.00	11,062.00	18,158.00
113000-0101-00-000-0	A/R Medicaid-Bloom	1,025,136.00		0.00	1,025,136.00	1,033,425.00
114000-0101-00-000-0	A/R Patient Pticipation-Bloom	70,195.00		0.00	70,195.00	129,586.00
116100-0101-00-000-0	Medicare Co-Ins Bad Debt-Bloom	0.00		0.00	0.00	2,246.00
116200-0101-00-000-0	Allowance for Doubtful Accounts-Bloom	(273,746.00)		0.00	(273,746.00)	(339,362.00)
Subtotal [A2] Resident Accounts Receivable		1,167,995.00		0.00	1,167,995.00	1,125,743.00
Subgroup : [A3]	Other Accounts Receivable					
141700-0101-00-000-0	Due from Medicaid-Bloom	2,336.00		0.00	2,336.00	0.00
Subtotal [A3] Other Accounts Receivable		2,336.00		0.00	2,336.00	0.00
Subgroup : [A4]	Inventories					
130000-0101-00-000-0	Inventory-Bloom	31,391.00		0.00	31,391.00	16,651.00
Subtotal [A4] Inventories		31,391.00		0.00	31,391.00	16,651.00
Subgroup : [A5]	Prepaid Expenses					
121400-0101-00-000-0	Prepaid Workers Comp-Bloom	14,512.00		0.00	14,512.00	13,979.00
122200-0101-00-000-0	Prepaid Gen. Ins-Bloom	8,295.00		0.00	8,295.00	5,146.00
129000-0101-00-000-0	Prepaid Expense Other-Bloom	9,683.00		0.00	9,683.00	5,874.00
129100-0101-00-000-0	Prepaid Real Estate Taxes-Bloom	24,257.00		0.00	24,257.00	27,693.00
129110-0101-00-000-0	Prepaid Personal Property Taxes-Bloom	11,095.00		0.00	11,095.00	11,190.00
129300-0101-00-000-0	Prepaid Mgmt Assets-Bloom	18,581.00		0.00	18,581.00	38,279.00
Subtotal [A5] Prepaid Expenses		86,423.00		0.00	86,423.00	102,161.00
Subgroup : [B4]	Leasehold Improvements					
154000-0101-00-000-0	Leasehold Improvement-Bloom	992,697.00		0.00	992,697.00	969,440.00
164000-0101-00-000-0	Accum Amort - LHI-Bloom	(620,540.00)		0.00	(620,540.00)	(560,930.00)
Subtotal [B4] Leasehold Improvements		372,157.00		0.00	372,157.00	408,510.00
Subgroup : [B6]	Movable Equipment					
156000-0101-00-000-0	Moveable Equip-Bloom	603,787.00		0.00	603,787.00	573,881.00
166000-0101-00-000-0	Accum Dep - Moveable Equip-Bloom	(312,587.00)		0.00	(312,587.00)	(245,515.00)
Subtotal [B6] Movable Equipment		291,200.00		0.00	291,200.00	328,366.00
Subgroup : [D1]	Deferred Deposits					
129900-0101-00-000-0	CT PET Deferred Tax-Bloom	220,866.00		0.00	220,866.00	154,216.00
141900-0101-00-000-0	CT PET Tax Receivable-Bloom	(220,866.00)		0.00	(220,866.00)	(154,216.00)
Subtotal [D1] Deferred Deposits		0.00		0.00	0.00	0.00
Subgroup : [D6]	Loans to Owners or Related Parties					
141600-0101-00-000-0	Due from Related-Bloom	424.00		0.00	424.00	140.00
Subtotal [D6] Loans to Owners or Related Parties		424.00		0.00	424.00	140.00

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Subgroup : [D7]	Other Assets					
145000-0101-00-000-0	Security Deposits-Bloom	11,500.00		0.00	11,500.00	11,500.00
Subtotal [D7] Other Assets		11,500.00		0.00	11,500.00	11,500.00
Total [31-32] Assets		2,903,597.00		0.00	2,903,597.00	2,256,961.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0101-00-000-0	Accounts Payable-Bloom	(324,064.00)		0.00	(324,064.00)	(700,468.00)
Subtotal [A1] Trade Accounts Payable		(324,064.00)		0.00	(324,064.00)	(700,468.00)
Subgroup : [A2]	Note Payable					
211002-0101-00-000-0	Notes Payable ST2-Bloom	(8,707.00)		0.00	(8,707.00)	(25,413.00)
211004-0101-00-000-0	Notes Payable ST4-Bloom	(2,701.00)		0.00	(2,701.00)	(2,549.00)
211005-0101-00-000-0	Notes Payable ST5-Bloom	(18,126.00)		0.00	(18,126.00)	(35,180.00)
211006-0101-00-000-0	Notes/Loans Payable S/T - Bloom	(69,680.00)		0.00	(69,680.00)	0.00
Subtotal [A2] Note Payable		(99,214.00)		0.00	(99,214.00)	(63,142.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0101-00-000-0	Equipment Obligation ST 1-Bloom	(21,859.00)		0.00	(21,859.00)	(20,714.00)
Subtotal [A3] Loans Payable for Equipment		(21,859.00)		0.00	(21,859.00)	(20,714.00)
Subgroup : [A4]	Accrued Payroll					
250100-0101-00-000-0	Accrued Payroll-Bloom	(362,099.00)		0.00	(362,099.00)	(272,406.00)
Subtotal [A4] Accrued Payroll		(362,099.00)		0.00	(362,099.00)	(272,406.00)
Subgroup : [A12]	Other Current Liabilities					
220000-0101-00-000-0	Loans and Exchange-Bloom	(330.00)		0.00	(330.00)	(60.00)
220200-0101-00-000-0	Unclaimed ADP checks-Bloom	(5,948.00)		0.00	(5,948.00)	(4,179.00)
221760-0101-00-000-0	Deferred Revenue Rcf-Bloom	(595,332.00)		0.00	(595,332.00)	0.00
226200-0101-00-000-0	Patients Fund-Bloom	(97,715.00)		0.00	(97,715.00)	(44,081.00)
226300-0101-00-000-0	Patient Recreation Fund-Bloom	0.00		0.00	0.00	(340.00)
236000-0101-00-000-0	Union Dues payable-Bloom	0.00		0.00	0.00	(48.00)
250000-0101-00-000-0	Accrued Expenses-Bloom	(203,416.00)		0.00	(203,416.00)	(195,802.00)
250030-0101-00-000-0	Accrued Worker's Comp-Bloom	(72,096.00)		0.00	(72,096.00)	(54,359.00)
251000-0101-00-000-0	Accrued Purchase-Bloom	0.00		0.00	0.00	(14,636.00)
Subtotal [A12] Other Current Liabilities		(974,837.00)		0.00	(974,837.00)	(313,505.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0101-00-000-0	Equipment Obligation LT 1-Bloom	(85,061.00)		0.00	(85,061.00)	(106,919.00)
Subtotal [B1] Loans Payable - Equipment		(85,061.00)		0.00	(85,061.00)	(106,919.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0101-00-000-0	Due to Realty-Bloom	(870,000.00)		0.00	(870,000.00)	(870,000.00)
229100-0101-00-000-0	Loans Payable Related Pty-Bloom	(1,472,165.00)		0.00	(1,472,165.00)	(1,407,165.00)
271500-0101-00-000-0	Due to Related-Bloom	(5,308,218.00)		0.00	(5,308,218.00)	(5,396,340.00)
Subtotal [B3] Loans from Owners or Related Parties		(7,650,383.00)		0.00	(7,650,383.00)	(7,673,505.00)
Subgroup : [B4]	Other Long-Term Liabilities					
211102-0101-00-000-0	Notes Payable LT2-Bloom	0.00		0.00	0.00	(8,707.00)
211104-0101-00-000-0	Notes Payable LT4-Bloom	(5,120.00)		0.00	(5,120.00)	(7,821.00)
211105-0101-00-000-0	Notes Payable LT5-Bloom	0.00		0.00	0.00	(18,126.00)
211106-0101-00-000-0	Notes/Loans Payable LT - Bloom	(429,858.00)		0.00	(429,858.00)	0.00
221700-0101-00-000-0	Due to Medicaid-Bloom	(117,792.00)		0.00	(117,792.00)	(78,941.00)
Subtotal [B4] Other Long-Term Liabilities		(552,770.00)		0.00	(552,770.00)	(113,595.00)
Total [33-34] Liabilities		(10,070,287.00)		0.00	(10,070,287.00)	(9,264,254.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0101-00-000-0	Capital-Bloom	1,473,538.00		0.00	1,473,538.00	1,473,538.00
295000-0101-00-000-0	Retained Earnings-Bloom	5,533,755.00		0.00	5,533,755.00	4,710,747.00
Subtotal [B5] Cumulated Earnings		7,007,293.00		0.00	7,007,293.00	6,184,285.00
Total [35] Equity		7,007,293.00		0.00	7,007,293.00	6,184,285.00
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS Coordinator Salaries to correct line of cost report				
Marcum 202	MDS Coordinator		104,172.00	
400000-0101-15-092-	Salary-Bloom-Nursing-RN-			104,172.00
Total			<u><u>104,172.00</u></u>	<u><u>104,172.00</u></u>
Reclassifying Journal Entries JE # 2		D.01 - Tab L		
To Reclass credit from PY expense into correct line of the cost report				
433000-0101-03-000-	Legal Fees-Bloom-Administration- -			
Marcum 203	Credit from PY			
Total			<u><u>0.00</u></u>	<u><u>0.00</u></u>
Reclassifying Journal Entries JE # 3		D.01 - Tab Q		
To reclass Chamber Dues to correct line of the cost report				
Marcum 103	Chamber Dues		1,200.00	
491000-0101-03-000-	Dues-Bloom-Administration- -			1,200.00
Total			<u><u>1,200.00</u></u>	<u><u>1,200.00</u></u>
Reclassifying Journal Entries JE # 4		D.02		
To reclass reversal of PY expenses to the correct line of cost report				
401300-0101-29-000-	Health Ins-Bloom-Emp Benefits- -			
438020-0101-27-000-	X-Ray Fees-Bloom-Laboratory- -			
Marcum 203	Credit from PY			
Total			<u><u>0.00</u></u>	<u><u>0.00</u></u>
Reclassifying Journal Entries JE # 5		J.01a		
To reclass management fees into correct line of cost report				
434000-0101-03-000-	Shared Services-Bloom-Administration- -		14,046.00	
431000-0101-04-000-	Consulting Fees-Bloom-Fiscal Operations- -			14,046.00
Total			<u><u>14,046.00</u></u>	<u><u>14,046.00</u></u>