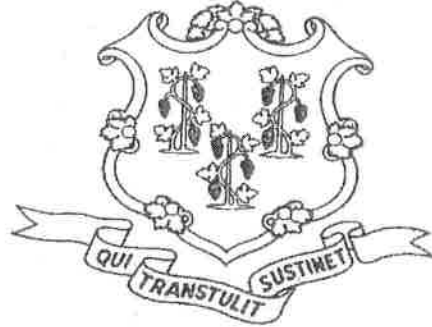


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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 10/1/2020	Report for Year Ending 9/30/2021

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 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

## Table of Contents

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

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Bloomfield Health Care Center of CT, LLC		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 335 Park Ave Bloomfield, CT 06002			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/10/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-242-8595		Report for Year Ended 9/30/2021	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.				
<b>Administrator</b>				
Name of Administrator Portia Bachman		Nursing Home Administrator's License No.:	2050	
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 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





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

Name of Facility Bloomfield Health Care Center of CT, LLC		License No. 913-C		Report for Year Ended 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	509,470	509,470
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	450,322	433,796
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	5,264	4,824
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	840,000
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting	Page 16 / Line M11	14,400	14,400
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Services	Page 16 / Line M12	469,486	469,486
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest on Computer Loan / Misc. Other	Various / Various	8,425	8,425
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consult	Page 20 / Various	174,528	155,978
See additional Page 4a Attached	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various / Various	281,774	281,774

\* 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 9/30/2021	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	%**				
Maple View Manor	856 Maple St Rocky Hill CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Admissions	Page 13 / Line B12o	5,634	5,634
CAMBRIDGE MANOR	2428 Easton Turnpike, Fairfield, CT 06825	<input checked="" type="radio"/>	<input type="radio"/>	95%	Dietary Consultant	Page 13 / Line B1	147	147
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	2,555	2,555
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	273,437	273,437
		<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 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Bloomfield Health Care Center of CT, LLC		913-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	Ongoing	3,708	3,708
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	37,036	37,036
Leaf, P.O. Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	01/01/16	39 Months	5,091	5,091
Pitney Bowes, 2225 American Drive, Neenah, WI 54956-1005	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	04/30/13	Ongoing	1,029	1,029
	<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	<b>Total ***</b> 46,864

\* 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 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm ( <i>describe fully</i> )				
1	Financial Statements, Tax return and related cost report filings	\$	20,830	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	20,830
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Rogin Nassau		860-256-6300	
2	Genser, Dbow, Genser & Cona LLP		631-390-5000	
3	Berchman Moses		203-783-1200	
4	Jackson Lewis		914-872-8060	
5	Various		Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
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 ( <i>describe fully</i> )				
1	Mortgage Refinancing (Disallowed on Pg 28)	\$	3,153	
2	Preparation of Bond Affidavit	\$	251	
3	EEOC Complaint	\$	5,221	
4	HR Matters	\$	89,501	
5	Various - See Attached (\$18,036 Disallowed on Pg 28)	\$	18,234	
			Charge for Services Provided	
			\$	116,360
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1e				

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

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 9134	Report for Year Ended 9/30/2021	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Cona Elder Law LLC		631-619-2533	
2	GOLDMAN GRUDER & WOOD		203-899-8900	
3	STATE MARSHALL		N/A	
4	TREASURER STATE OF CT		860-702-3000	
5				
Address (No. & Street, City, State, Zip Code)				
1	225 Broadhollow Road, suite 200, Melville, NY 11747			
2	200 CONNECTICUT AVENUE NORWALK CT 06854			
3	N/A			
4	55 Elm St #2, Hartford, CT 06106			
5				
Services Provided by This Firm (describe fully)				
1	Draft attorney affirmation and revise bond affidavit		\$	198
2	COLLECTIONS (Disallowed on Pg 28)		\$	15,856
3	Conservatorship Court Filing Fee (Disallowed on Pg 28)		\$	455
4	Conservatorship Court Filing Fee (Disallowed on Pg 28)		\$	1,725
5			\$	
			Charge for Services Provided	
			\$	18,234
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No                      Page 15, Line 1e				

**Schedule of Resident Statistics**

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C		Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	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	94	94			94	94							
B. As of midnight of THIS report period	88	88							88	88			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,539	1,539			1,387	1,387			152	152			
B. Medicaid (Conn.)	30,519	30,519			23,061	23,061			7,458	7,458			
C. Medicaid (other states)													
D. Private Pay	2,053	2,053			1,674	1,674			379	379			
E. State SSI for RCH													
F. Other (Specify) Managed Care	1,149	1,149			888	888			261	261			
G. Total Care Days During Period (3A thru F)	35,260	35,260			27,010	27,010			8,250	8,250			
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			1	1			1	1			
B. Other Bed Reserve Days	2	2							2	2			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	35,264	35,264			27,011	27,011			8,253	8,253			

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

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	4	74		10				
Per Diem Rate								
a. One bed rm.	Various	294.93		425.00				
b. Two bed rms.	Various	294.93		395.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,330	4,330		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,153	2,153		
C. Other	3,677	3,677		
<b>D. Total Physical Therapy Treatments</b>	<b>10,160</b>	<b>10,160</b>		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	390	390		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	249	249		
C. Other	589	589		
<b>D. Total Speech Therapy Treatments</b>	<b>1,228</b>	<b>1,228</b>		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,019	3,019		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,858	1,858		
C. Other	3,891	3,891		
<b>D. Total Occupational Therapy Treatments</b>	<b>8,768</b>	<b>8,768</b>		



**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	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	262,339	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	192,632	8,563				
5. Dietary Service						
a. Head Dietitian	20,016	544				
b. Food Service Supervisor	62,640	2,248				
c. Dietary Workers	389,107	21,507				
6. Housekeeping Service						
a. Head Housekeeper	46,663	2,103				
b. Other Housekeeping Workers	247,892	14,992				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	64,592	2,072				
b. Other Maintenance Workers	39,533	2,517				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	150,864	7,639				
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	180,405	3,017				
b. RN						
1. Direct Care	391,927	9,073				
2. Administrative**	134,860	4,771				
c. LPN						
1. Direct Care	1,061,495	33,463				
2. Administrative**						
d. Aides and Attendants	1,396,007	76,936				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	99,219	4,593				
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	151,454	4,002				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	71,504	3,723				
<i>A-13. Total Salary Expenditures</i>	4,963,149	203,843				

\* 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
	-					
Admissions	\$ 71,504	3,723				
<b>Total</b>	\$ 71,504	3,723	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant / Rehab Consultant (Disallowed on Pg 28a	\$ 12,281	96				
Admissions	\$ 5,634	No Hours				
<b>Total</b>	\$ 17,915	96	\$ -	-	\$ -	-

**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	9/30/2021			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher				Non Discriminatory	Supervises operations, deals with DNS & Financial Mgmt	51	16 / m11	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellsley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Bloomfield Health Care Center of CT, LLC				913-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Kimberly Phulgence (10/1/20 - 6/18/21)	103,385			Non Discriminatory	Administrator	1,480	A2			
Portia Bachman (6/19/21 - 9/30/21)	158,954			Non Discriminatory	Administrator	600	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	195	3				
2. Dentist	9,036	480				
3. Pharmacist	10,518	70				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	216,065	3,588				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	43,200	170				
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	52,574	805				
b. Other						
10. Occupational Therapist						
a. Resident Care	182,924	4,430				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	129,731	3,686				
2. Administrative***						
b. LPN						
1. Direct Care	41,484	930				
2. Administrative***						
c. Aides	110,434	4,254				
d. Other						
12. Other (Specify)						
See Attached Schedule	17,915	96				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>814,076</b>	<b>18,512</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Bloomfield Health Care Center of CT, LLC		License No. 913-C	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / 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	
Cambridge Manor, 2428 Easton Turnpike, Fairfield, CT 06825	Dietician	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Five Star Care, 713 Suffolk Ave, Brentwood, NY 11717	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maple View Manor of CT, LLC, 856 Maple Street, Rocky Hill, CT 06067	Admissions	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
QUENCH USA INC. 630 ALLENDALE RD, STE 200 KING OF PRUSSIA PA 19178	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 236,961	236,961			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 59,322	59,322			
4. Social Security (F.I.C.A.)	\$ 370,646	370,646			
5. Health Insurance	\$ 509,616	509,616			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 7,168	7,168			
8. Uniform Allowance	\$ 21,639	21,639			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 7,461	7,461			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 183,223	183,223			
<b>d. Accounting and Auditing</b>	\$ 20,830	20,830			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 116,360	116,360			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 18,988	18,988			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 34,322	34,322			
2. Cellular Phones	\$ 1,695	1,695			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 683,823	683,823			
<b>Subtotal</b>	\$ 2,272,054	2,272,054			

\* 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)
	-		
Background Checks	\$ 7,461		
<b>Total</b>	<b>\$ 7,461</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

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

**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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,272,054	2,272,054		
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 24,863	24,863			
4. Employee Travel	\$ 719	719			
5. Education Expenses Related to Seminars and Conventions	\$ 1,250	1,250			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,421	1,421			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 25,271	25,271			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,048	2,048			
* 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	\$ 5,041	5,041			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 161,849	161,849			
12. Administrative Management Services**	\$ 483,886	483,886			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 48,853	48,853			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,036,994	3,036,994			

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 25,271		
<b>Total Other Advertising</b>	\$ 25,271	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,539		
<b>Total Dues</b>	\$ 8,539	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Supplies COVID-Bloomfield-Administration	\$ 292		
Licenses and Permits-Bloomfield-Administration	790		
Bank Charges (\$1,160 Disallowed on Pg 28a)	24,611		
Hotel Expense-Bloomfield-Administration (Disallowed on Pg 28a)	542		
Misc. Expense-Bloom-Administration (Disallowed on Pg 28a)	1,410		
Prior Period Expense-Bloomfield-Administration (Disallowed on Pg 28a)	21,208		
<b>Total Other Administrative and General</b>	\$ 48,853	\$ -	\$ -

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

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2021	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare Associates, Inc.	483,886	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	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 289,015	289,015			
2.	Non-Food Supplies	\$				
3.	Other (Specify)	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 11,901	11,901			
c. Other (Specify) Other Dietary Supplies						
		\$ 30,918	30,918			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 331,834</b>	<b>331,834</b>			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LLC		913-C	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	6,473	6,473	
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		\$	47,741	47,741	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	54,214	54,214	
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	29,950	29,950		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other ( <i>Specify</i> )		\$			
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>		\$ 29,950	29,950		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$	148,014	148,014		
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	11,552	11,552		
c.	Medical and Therapeutic Supplies	\$	119,540	119,540		
d.	Ambulance/Limousine***	\$	(1,933)	(1,933)		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,154	7,154		
f.	X-rays and Related Radiological Procedures***	\$	5,264	5,264		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	18,987	18,987		
i.	Recreation	\$	19,357	19,357		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	62,284	62,284		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>		\$ 390,219	390,219		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
IV Thy Supplies-Bloomfield-Rehab Tpy and Anclyry (Disallowed on Pg 29a)	\$ 2,997		
Equip Rental-Bloomfield-Nursing (Disallowed on Pg 29a)	26,326		
Equip Rental-Bloomfield-Rehab Tpy and Anclyry (Disallowed on Pg 29a)	10,221		
Equip Rental-Bloomfield-Respiratory (Disallowed on Pg 29a)	22,740		
<b>Total Other Resident Care</b>	<b>\$ 62,284</b>	<b>\$ -</b>	<b>\$ -</b>



**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 9/30/2021	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
ADM Environmental Group	Avenue, Brooklyn, Ny 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waster Service/ Monthly Recycling Service	24,621				22	6f
MANHATTAN TECH SUPPORT	55 W 39TH ST, NEW YORK, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	22,614				16	m11
XTREME LANDSCAPING	40 Stark Drive East Granby, CT 06026	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	14,283				22	6f
EMCORE SERVICES	30 Lindeman Drive, Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	21,404				22	6f
SMART CARE EQUIPMENT	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equipment Repair	10,466				18	2b
		<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	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 58,346	58,346				
c. Light & Power	\$ 97,608	97,608				
d. Water	\$ 33,474	33,474				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 46,864	46,864				
f. Other ( <i>itemize</i> )	\$ 129,271	129,271				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 365,563</b>	<b>365,563</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 476	476				
d. Movable Equipment	\$ 69,501	69,501				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 69,977</b>	<b>69,977</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 56,310	56,310				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 56,310</b>	<b>56,310</b>				
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	\$ 91,310	91,310				
c. Personal property taxes	\$ 15,351	15,351				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,072,948</b>	<b>1,072,948</b>				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies-Bloomfield-Maintenance	\$ 21,600		
Supplies COVID-Bloomfield-Maintenance	335		
Minor Equip-Bloomfield-Maintenance	303		
Purch Services-Bloomfield-Maintenance	50,793		
Purch Services-Bloomfield-Security	8,534		
Ground Services-Bloomfield-Maintenance	14,283		
Pest Control-Bloom-Maintenance- -	3,252		
Carting-Bloomfield-Maintenance	28,550		
Equip Rental-Bloomfield-Maintenance	1,621		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 129,271</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility Bloomfield Health Care Center of CT, LLC				License No. 913-C			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>A-4. Subtotal</b>													
<b>B. Building and Building Improvements</b>													
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>B-4. Subtotal</b>													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period				36,366		36,366	35,890	S/L	Various	476			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>											476		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						626,128		626,128	312,587	S/L	Various	65,038	
b. Disposals (attach schedule)						(9,893)		(9,893)	(1,978)				
c. Acquired during this report period (attach schedule)						71,512		71,512		S/L	Various	4,463	
<b>D-3. Subtotal</b>													69,501
<b>E. Total Depreciation</b>													69,977

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
2/1/2021	P3500S ID Coor Printer Identif	\$ 1,617	5	\$ 216
3/12/2021	16CH Turbo HD DVR & 2MP Camera	2,783	5	325
4/12/2021	Dell 3000 Series Laptop	1,206	3	201
4/13/2021	Dell 24 Optiplex 7000 Series"	5,121	3	853
5/21/2021	Dell Optiplex Desktop	1,114	3	155
5/25/2021	Dell Optiplex Desktop	1,127	3	157
6/23/2021	Wheelchair Scale	1,328	5	89
6/23/2021	Patient Monitors w/NIBP x 3	6,300	7	300
6/28/2021	ELOView Control Managed Device	2,986	3	332
7/7/2021	Portable Air Conditioner Heavy	5,480	10	137
7/8/2021	Dell Laptop	1,457	3	121
7/9/2021	Dell Laptop	1,430	3	119
7/9/2021	MX95 Security License	8,083	3	674
7/16/2021	Monitor and Software License	4,307	3	359
7/19/2021	Dell Desktop	1,240	3	103
7/26/2021	Emergency Crash Cart	2,508	10	63
8/31/2021	Pellet Ice Maker	6,062	10	101
8/31/2021	Dell Desktop	1,259	3	70
9/30/2021	Air cooled condensing unit	16,103	15	89
<b>Total additions for Movable Equipment</b>		\$ 71,512		\$ 4,463 *
<b>Deletions:</b>				
	Disposal of Chair, Table & Couch	\$ (9,893)		
<b>Total deletions for Movable Equipment</b>		\$ (9,893)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/30/2020	PK5 Replacement	\$ 18,335	5	\$ 3,361
11/30/2020	Replace Evaporator Coil	14,803	10	1,357
11/30/2020	HVAC various improvements	7,110	10	652
12/18/2020	New Trane 2 ton package AC Sys	9,199	10	767
12/31/2020	Replace combustion mortar	1,192	5	199
3/31/2021	Plumbing & HWH piping parts	1,681	10	98
5/1/2021	New Main Sign	4,322	10	180
8/31/2021	PK 9 Replacement Project	12,730	10	212
<b>Total additions for Leasehold Improvement</b>		\$ 69,371		\$ 6,826 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility Bloomfield Health Care Center of CT, LLC			License No. 913-C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	933,991	584,650	S/L	Various	49,484	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	69,371		S/L	Various	6,826	
C-4. Subtotal									56,310
<b>D. Total Amortization</b>									56,310

\* 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.

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	2021 Deprec.	2021 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>											
LI	Prior Period Acquisitions (Per 9/30/19 CR)	Various	S/L	Various	865,552	522,745	54,515	577,260	43,949	621,209	244,343
<b>2019 Additions</b>											
LI	Roofing Replacements	10/15/2018	S/L	10	4,632	463	463	926	463	1,389	3,243
LI	HVAC - installed new assemble	1/31/2019	S/L	15	5,028	335	335	670	335	1,005	4,023
LI	HVAC-Changed actuator	1/31/2019	S/L	15	4,349	290	290	580	290	870	3,479
LI	HVAC-Ceiling Fan Heater Repair	2/28/2019	S/L	15	8,073	538	538	1,076	538	1,614	6,459
LI	HVAC-Ceiling Fan Heater Repair	2/28/2019	S/L	15	8,073	538	538	1,076	538	1,614	6,459
LI	Roofing Replacements	3/31/2019	S/L	10	2,251	225	225	450	225	675	1,576
LI	Roofing Replacements	6/1/2019	S/L	10	2,375	238	238	476	238	714	1,661
LI	Power Supply on Fire Alarm	9/29/2019	S/L	10	3,880	388	388	776	388	1,164	2,716
LI	New Flex Control Panel & Float	9/30/2019	S/L	15	6,522	435	435	870	435	1,305	5,217
<b>2020 Additions</b>											
LI	LCN door closer	12/1/2019	S/L	10	1,519	-	127	127	152	279	1,240
LI	XCU1 Compressor Replacement	7/9/2020	S/L	15	12,462	-	208	208	831	1,039	11,423
LI	Replace thermal expansion Valve	8/19/2020	S/L	10	2,972	-	50	50	297	347	2,625
LI	Replace exhaust fan motors	8/31/2020	S/L	10	2,017	-	34	34	202	236	1,781
LI	Replace Jenco 15x Fan#16	8/31/2020	S/L	10	2,547	-	42	42	255	297	2,250
LI	Installed new sealrite-HVAC	9/30/2020	S/L	5	1,740	-	29	29	348	377	1,363
<b>2021 Additions</b>											
LI	PK5 Replacement	11/30/2020	S/L	5	18,335	-	-	-	3,361	3,361	14,973
LI	Replace Evaporator Coil	11/30/2020	S/L	10	14,803	-	-	-	1,357	1,357	13,446
LI	HVAC various improvements	11/30/2020	S/L	10	7,110	-	-	-	652	652	6,458
LI	New Trane 2 ton package AC Sys	12/18/2020	S/L	10	9,199	-	-	-	767	767	8,433
LI	Replace combustion motor	12/31/2020	S/L	5	1,192	-	-	-	199	199	993
LI	Plumbing & HWH piping parts	3/31/2021	S/L	10	1,681	-	-	-	98	98	1,583
LI	New Main Sign	5/1/2021	S/L	10	4,322	-	-	-	180	180	4,141
LI	PK 9 Replacement Project	8/31/2021	S/L	10	12,730	-	-	-	212	212	12,518
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>1,003,362</b>	<b>526,195</b>	<b>58,455</b>	<b>584,650</b>	<b>56,310</b>	<b>640,960</b>	<b>362,402</b>
<b>Building Improvements</b>											
Bldg 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	5,657,365	-
<b>TOTAL Building Improvements</b>					<b>5,657,365</b>	<b>5,208,247</b>	<b>247,095</b>	<b>5,455,342</b>	<b>202,023</b>	<b>5,657,365</b>	<b>-</b>
<b>NON-MOVABLE EQUIPMENT</b>											
NME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	36,366	34,735	1,155	35,890	476	36,366	-
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>36,366</b>	<b>34,735</b>	<b>1,155</b>	<b>35,890</b>	<b>476</b>	<b>36,366</b>	<b>-</b>
<b>MOVABLE EQUIPMENT</b>											
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	558,520	239,694	58,909	298,603	55,486	354,089	204,431
<b>2019 Additions</b>											
MME	Table Base & Top	11/30/2018	S/L	10	1,097	110	110	220	110	330	767
MME	Dining Armchair	11/30/2018	S/L	10	5,005	501	501	1,002	501	1,503	3,502
MME	Video Entry System	11/30/2018	S/L	5	2,270	454	454	908	454	1,362	908
MME	HP260 G3 Desktop Mini PC	1/31/2019	S/L	3	776	259	259	518	258	776	(1)
MME	Install Aiphone Intercom Syste	2/28/2019	S/L	10	5,929	593	593	1,186	593	1,779	4,150
MME	HP 260 G3 Desktop Mini PC	2/28/2019	S/L	3	561	187	187	374	187	561	(0)
MME	HP 260 G3 Desktop Mini PC	2/28/2019	S/L	3	776	259	259	518	258	776	(1)
MME	LATI 7490 Laptop	2/28/2019	S/L	3	1,422	474	474	948	474	1,422	(0)
MME	Chair, Table & Couch	5/21/2019	S/L	10	9,893	989	989	1,978	-	1,978	7,915
MME	2 x MCQUAY PTAC installation	8/31/2019	S/L	5	9,974	1,995	1,995	3,990	1,995	5,985	3,989
<b>2020 Additions</b>											
MME	Relief Max Mattress x 1	10/1/2019	S/L	5	1,010	-	202	202	202	404	606
MME	Monitor Vital spot Oxi Temp	11/5/2019	S/L	6	2,034	-	311	311	339	650	1,384
MME	Reduce Max Mattress	12/1/2019	S/L	5	718	-	120	120	144	264	454
MME	Wheelchair & Elev. Legrests	12/1/2019	S/L	5	727	-	121	121	145	266	461
MME	Latitude 5400 I5 Laptop	2/29/2020	S/L	3	1,229	-	273	273	410	683	546
MME	Victory Electro Hand Sprayer	4/17/2020	S/L	10	1,072	-	54	54	107	161	911
MME	KIT BP/THERM/OXM SPTVTL	4/22/2020	S/L	10	5,172	-	259	259	517	776	4,397
MME	3 Parameter Temp Pulse Oximete	4/30/2020	S/L	7	3,416	-	244	244	488	732	2,684
MME	PVC MINI Isolation Station	4/30/2020	S/L	10	1,212	-	61	61	121	182	1,031
MME	Smart Buy Elitedesk Desktop	4/30/2020	S/L	3	609	-	161	161	323	484	484
MME	5 Liter Oxygen Concentrator	4/30/2020	S/L	3	609	-	102	102	203	305	304
MME	Steamer, Convection, Boilersles	5/20/2020	S/L	10	6,240	-	260	260	624	884	5,356
MME	COVID- 32 Class 720P HD LEDTV*	5/31/2020	S/L	5	606	-	51	51	121	172	435
MME	Mattress-Panacea Support Foam	7/21/2020	S/L	5	519	-	26	26	104	130	389
MME	IT Equipments	8/11/2020	S/L	5	1,560	-	52	52	312	364	1,196
MME	Laundry Parts-Control & Carton	9/30/2020	S/L	5	1,876	-	31	31	375	406	1,470
MME	Mattress	9/30/2020	S/L	5	936	-	16	16	187	203	733
<b>2021 Additions</b>											
MME	P3500S ID Coor Printer Identif	2/1/2021	S/L	5	1,617	-	-	-	216	216	1,402
MME	16CH Turbo HD DVR & 2MP Camera	3/12/2021	S/L	5	2,783	-	-	-	325	325	2,458
MME	Dell 3000 Series Laptop	4/12/2021	S/L	3	1,206	-	-	-	201	201	1,005
MME	Dell 24 Optiplex 7000 Series*	4/13/2021	S/L	3	5,121	-	-	-	853	853	4,267
MME	Dell Optiplex Desktop	5/21/2021	S/L	3	1,114	-	-	-	155	155	960
MME	Dell Optiplex Desktop	5/25/2021	S/L	3	1,127	-	-	-	157	157	971
MME	Wheelchair Scale	6/23/2021	S/L	5	1,328	-	-	-	89	89	1,240
MME	Patient Monitors w/NIBP x 3	6/23/2021	S/L	7	6,300	-	-	-	300	300	6,000
MME	ELOView Control Managed Device	6/28/2021	S/L	3	2,986	-	-	-	332	332	2,655



**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	2021 Deprec.	2021 A/D	NBV
MME	Portable Air Conditioner Heavy	7/7/2021	S/L	10	5,480	-	-	-	137	137	5,343
MME	Dell Laptop	7/8/2021	S/L	3	1,457	-	-	-	121	121	1,336
MME	Dell Laptop	7/9/2021	S/L	3	1,430	-	-	-	119	119	1,311
MME	MX95 Security License	7/9/2021	S/L	3	8,083	-	-	-	674	674	7,410
MME	Monitor and Software License	7/16/2021	S/L	3	4,307	-	-	-	359	359	3,948
MME	Dell Desktop	7/19/2021	S/L	3	1,240	-	-	-	103	103	1,136
MME	Emergency Crash Cart	7/26/2021	S/L	10	2,508	-	-	-	63	63	2,445
MME	Pellet Ice Maker	8/31/2021	S/L	10	6,062	-	-	-	101	101	5,961
MME	Dell Desktop	8/31/2021	S/L	3	1,259	-	-	-	70	70	1,189
MME	Air cooled condensing unit	9/30/2021	S/L	15	16,103	-	-	-	89	89	16,014
<b>2021 Disposals</b>											
MME	Disposal of Chair, Table & Couch				(9,893)	-	-	-	-	(1,978)	(7,915)
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>687,747</b>	<b>245,515</b>	<b>67,072</b>	<b>312,587</b>	<b>69,501</b>	<b>380,110</b>	<b>307,637</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>7,384,840</b>	<b>6,014,692</b>	<b>373,777</b>	<b>6,388,469</b>	<b>328,310</b>	<b>6,714,801</b>	<b>670,039</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>1,727,474</b>	<b>6,013,537</b>	<b>126,287</b>	<b>1,058,480</b>	<b>126,287</b>	<b>1,058,480</b>	<b>668,994</b>
<b>LESS REALTY ASSETS</b>					<b>(5,657,365)</b>	<b>(5,208,247)</b>	<b>(247,095)</b>	<b>(5,455,342)</b>	<b>(202,023)</b>	<b>(5,657,365)</b>	<b>0</b>
<b>ROUNDING</b>											
<b>VARIANCE</b>					<b>1</b>		<b>395</b>	<b>(125,353)</b>		<b>(1,044)</b>	<b>1,045</b>
<b>TOTAL REALTY ASSETS PER SCHEDULE</b>					<b>5,657,365</b>						
<b>TOTAL REALTY ASSETS PER REALTY TB</b>					<b>7,189,076</b>						
<b>HISTORICAL VARIANCE ROLLED FORWARD**</b>					<b>1,531,711</b>						

F/S vs C/R NBV - Page 31, Line B9  
F/S vs C/R Depreciation - Page 36, Line F1

(1,045)

**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 9/30/2021	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input 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 <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th 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 9/30/21		1,988,679			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Bloomfield Health Care Center of CT,		913-C	9/30/2021			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Bloomfield Health Care Center of C		913-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$	21,976	21,976	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	21,976	21,976	
14. Insurance							
a. Insurance on Property (buildings only)				\$	13,943	13,943	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	3,907	3,907	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$	77,696	77,696	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	95,546	95,546	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	11,176,469	11,176,469	

### 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	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 14,301	14,301		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 182,924	182,924		
7.			Other - See attached Schedule	\$ 12,281	12,281		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 183,223	183,223		
10.			Accounting	\$			
10a.	15	12	Legal	\$ 21,189	21,189		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 255	255		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 24,863	24,863		
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	\$ 7	7		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 25,271	25,271		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 227,195	227,195		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 28,835	28,835		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 720,344	720,344		

\* 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	l2o	Admissions Salary Relating to Marketing	\$ 14,301		
<b>Total Other Salaries Adjustment</b>			\$ 14,301	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Nursing Consultants	\$ 12,281		
<b>Total Other Fees Adjustments</b>			\$ 12,281	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Allowable Bank Charges	\$ 1,160		
16	m8a	Chamber Dues	1,200		
16	m13	Hotel Expense-Bloomfield-Administration	542		
16	m13	Misc. Expense-Bloom-Administration	1,410		
16	m13	Prior Period Expense-Bloomfield-Administration	21,208		
15	Var	Benefits Associated with Marketing Salary	3,315		
<b>Total Other A&amp;G Adjustments</b>			\$ 28,835	\$ -	\$ -

**National Health Care Associates, Inc. (CT)  
 Disallowance Schedule for Cell Phones  
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	1,695	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 255</u></u>	

**Bloomfield Health Center for Nursing & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2021**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	483,886	Page 16, Line m12
Accounting Charges	20,830	Page 15, Line 1d
Total Management Fees Per Agreement	504,716	
Patient Days	35,264	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	39,420	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 12.80</b>	
PPD Allowance Per Client 9/30/20		7.03
2021 CPI Increase %		1.02% J.01b
PPD Allowance 9/30/2021		7.04
<b>Amount over (Under)</b>	<b>\$ 5.7635</b>	
Total Days		39,420
<b>Disallowed Management Fee</b>	<b>\$ 227,195</b>	



**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	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 720,344	720,344		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 148,014	148,014		
28.	20	5d	Ambulance/Limousine	\$ (1,933)	(1,933)		
29.	20	5f	X-rays, etc	\$ 5,264	5,264		
30.	20	5h	Laboratory	\$ 18,987	18,987		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,154	7,154		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 94,057	94,057		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,511	1,511		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 10,212	10,212		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 5,358	5,358		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				<b>\$ 1,008,968</b>	<b>1,008,968</b>		

\*\*\* 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	IV Thy Supplies-Bloomfield-Rehab Tpy and Ancllry	\$ 2,997		
20	5l	Equip Rental-Bloomfield-Rehab Tpy and Ancllry	10,221		
20	5i	Equip Rental-Bloomfield-Respiratory	22,740		
20	5i	Cable Television Disallowance (See Attached)	12,829		
20	5c	Med B Nursing Supplies	18,944		
20	5l	Equip Rental-Bloomfield-Nursing	26,326		
<b>Total Other Ancillary Costs</b>			\$ 94,057	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on Mattresses and TVs	\$ 1,511		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 1,511	\$ -	\$ -

**Schedule of Other Property Adjustments**

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 1	Meals sold to guests. Employees and other	\$ 10,212		
<b>Total Other Adjustments</b>			\$ 10,212	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refunds / Rebates	\$ 5,357		
30	IV 8	Miscellaneous Rev	1		
<b>Total Other Adjustments</b>			\$ 5,358	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**National Health Care Associates, Inc. (CT)**  
**Cable TV Disallowance**  
**September 30, 2021**

**Pg. 29b**

Total Cable TV Expense	16,429	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	
<b>Disallowed Expense</b>	<u><u>\$ 12,829</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, LL913-C		9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 11,393,190	11,393,190				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,397,340)	(3,397,340)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 603,060	603,060				
b. Medicare Room and Board Contractual Allowance **	\$ (466,513)	(466,513)				
4. a. Private-Pay Residents and Other	\$ 1,774,950	1,774,950				
b. Private-Pay Room and Board Contractual Allowance **	\$ (160,126)	(160,126)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 59,674	59,674				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (59,597)	(59,597)				
c. Prescription Drugs - Non-Medicare	\$ 78,144	78,144				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (77,523)	(77,523)				
2. a. Medical Supplies - Medicare	\$ 1,452	1,452				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (1,452)	(1,452)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 316,327	316,327				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (107,007)	(107,007)				
c. Physical Therapy - Non-Medicare	\$ 207,692	207,692				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (153,960)	(153,960)				
4. a. Speech Therapy - Medicare	\$ 115,308	115,308				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (30,425)	(30,425)				
c. Speech Therapy - Non-Medicare	\$ 70,666	70,666				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (60,679)	(60,679)				
5. a. Occupational Therapy - Medicare	\$ 297,604	297,604				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (111,963)	(111,963)				
c. Occupational Therapy - Non-Medicare	\$ 185,855	185,855				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (149,335)	(149,335)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 483,399	483,399				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 50,466	50,466				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 10,861,867	10,861,867				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 10,212	10,212				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 433	433				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,059,266	1,059,266				
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 1,069,911	1,069,911				
<b>VI. Total All Revenue (III +V)</b>	\$ 11,931,778	11,931,778				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Bloomfield	\$ 166,563		
30 II 6a	Medicare A Nsng Comp Contra-Bloomfield	297,964		
30 II 6a	Medicare Pt A IV Therapy-Bloomfield	381		
30 II 6a	Medicare Pt A Lab-Bloomfield	13,653		
30 II 6a	Medicare Pt A X-Bloomfield	2,402		
30 II 6a	Medicare Pt A Settlement-Bloomfield	2,402		
30 II 6a	Medicare Pt B Prior Period-Bloomfield	34		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 483,399</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid Lab-Bloomfield	\$ 2,407		
30 II 6b	Medicaid C/A Prior Period	(139,863)		
30 II 6b	Private Lab-Bloomfield	130		
30 II 6b	Comm Ins Lab-Bloomfield	108		
30 II 6b	Comm Ins X-Bloomfield	503		
30 II 6b	Mgd Medicare NTA Contra-Bloomfield	9,206		
30 II 6b	Mgd Medicare Nsng Comp Contra-Bloomfield	13,506		
30 II 6b	Mgd Medicare IV Therapy-Bloomfield	868		
30 II 6b	Mgd Medicare Lab-Bloomfield	8,850		
30 II 6b	Mgd Medicare Specialty Beds-Bloomfield	574		
30 II 6b	Mgd Medicare X-Bloomfield	2,535		
30 II 6b	Mgd Medicare Prior Period-Bloomfield	(38)		
30 II 6b	Patient Revenue Capitation -Bloomfield	151,680		
<b>Total Other Resident Revenue</b>		<b>\$ 50,466</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	877,110	\$ 433		
<b>Total Interest Income</b>			<b>\$ 433</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	\$ 5,357		
30 IV 8	COVID Funding State / Federal	1,053,880		
30 IV 8	Miscellaneous Rev (Disallowed on Pg 29a)	1		
30 IV 8	Reversal of PY Radiology Expense (No CY Expense)	\$ 28		
<b>Total Other Revenue</b>		<b>\$ 1,059,266</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, L	913-C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,177,476
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	916,362
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	34,478
5. Prepaid Expenses			\$	174,351
a. _____				
b. _____				
c. _____				
d. See Schedule		174,351		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,302,667
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,003,362</u>		\$	362,402
	Accum. Depreciation <u>640,960</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>36,366</u>		\$	
	Accum. Depreciation <u>36,366</u>	Net		
6. Movable Equipment	*Historical Cost <u>687,747</u>		\$	307,637
	Accum. Depreciation <u>380,110</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(1,045)
F/S vs C/R NBV		(1,045)		
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	668,994

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Bloomfield	\$ 15,483
31	A5	Prepaid Gen. Ins-Bloomfield	5,849
31	A5	Prepaid Expense Other-Bloomfield	100,735
31	A5	Prepaid Real Estate Taxes-Bloomfield	24,602
31	A5	Prepaid Personal Property Taxes-Bloomfield	10,860
31	A5	Prepaid Mgmt Assets-Bloomfield	16,822
<b>Total Prepaid Expenses</b>			<b>\$ 174,351</b>

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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



**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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,971,661
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			\$	
3. Buildings			*Historical Cost <u>5,657,365</u>	
			Accum. Depreciation <u>4,961,152</u> Net	
			\$	696,213
4. Non-Movable Equipment			*Historical Cost _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	696,213
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	13,763
Name and Address		Amount	Loan Date	
Due from Related		13,763	N/A	
7. Other Assets ( <i>itemize</i> )			\$	11,500
Security Deposits			11,500	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	25,263
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	3,693,137

\* 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	9/30/2021	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	546,410
2. Notes Payable ( <i>itemize</i> )				\$	74,661
Various Short Term Notes Payable - Non Related					74,661
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	23,066
Name of Lender		Purpose	Amount	Date Due	
M&T Bank		Equipment	23,066	Various	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	347,740
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> )				\$	405,678
Unclaimed Checks				7,274	Accrued Workers Comp
Patients Fund				111,325	
Accrued Expenses - Other				189,031	
Accrued Pension-Bloomfield				7,168	See Schedule
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,397,555</b>

\* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,397,555	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )				\$ 61,994	
Name of Lender	Purpose	Amount	Date Due		
M&T Bank	Equipment	61,994	Equipment		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 7,359,386	
Name and Address of Lender	Amount	Loan Date			
Due to Realty / Related	7,359,386	N/A			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 612,180	
Long Term Note Payable		360,317			
Due to Medicaid		251,863			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 8,033,560	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 9,431,115	

**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, I	913-C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	696,213
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			\$	696,213
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(7,189,500)
6. Gain or Loss for Period			\$	755,309
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	(6,434,191)
<b>C. Total Reserves and Net Worth</b>			\$	(5,737,978)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,693,137

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Bloomfield Health Care Center of CT, LI	913-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(7,166,690)
B. Total Revenue (From Statement of Revenue Page 30)			\$	11,931,778
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	11,176,469
D. Net Income or Deficit			\$	755,309
E. Balance			\$	(6,411,381)
F. Additions				
1. Additional Capital Contributed (itemize)				
Total Expenditures per Page 27			\$11,176,469	
F/S vs C/R Depreciation			-	
Total Expenses per FS			\$11,176,469	
2. Other (itemize)				
Prior Period Adjustments			(22,810)	
F-3. Total Additions			\$	(22,810)
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)				
Name and Address (No., City, State, Zip)			Title	Amount
2. Other Withdrawings (Specify)				
Purpose			Amount	
3. Total Deductions			\$	
H. Balance at End of Period			\$	(6,434,191)
				09/30/21

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

Name of Facility Bloomfield Health Care Center of CT, LLC	License No. 913-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bavalock				
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, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of 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 10, 2022

# Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

**Facility Name** 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 2018 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
101005-0101-00-000-0	Cash Operating-Bloomfield	179,767.00			179,767.00	141,379.00
102000-0101-00-000-0	Cash - Payroll-Bloomfield	6,474.00			6,474.00	5,741.00
104010-0101-00-000-0	Cash - Savings 1-Bloomfield	877,110.00			877,110.00	693,636.00
105000-0101-00-000-0	Cash - Savings Patients-Bloomfield	111,325.00			111,325.00	97,715.00
106000-0101-00-000-0	Petty Cash-Bloomfield	1,000.00			1,000.00	1,000.00
106100-0101-00-000-0	Petty Cash - Resident Funds-Bloomfield	1,800.00			1,800.00	700.00
107000-0101-00-000-0	Resident Refunds-Bloomfield	82.00			82.00	0.00
110000-0101-00-000-0	Accounts Receivable-Bloomfield	173,761.00			173,761.00	48,224.00
111000-0101-00-000-0	A/R Private-Bloomfield	138,004.00			138,004.00	121,311.00
111200-0101-00-000-0	A/R Comm Ins-Bloomfield	(1,644.00)			(1,644.00)	37,136.00
111300-0101-00-000-0	AR Hospice-Bloomfield	(38,148.00)			(38,148.00)	22,579.00
111400-0101-00-000-0	A/R Mgd Medicare-Bloomfield	50,862.00			50,862.00	25,521.00
112000-0101-00-000-0	A/R Medicare Pt A-Bloomfield	36,125.00			36,125.00	80,577.00
112500-0101-00-000-0	A/R Medicare Pt B-Bloomfield	11,428.00			11,428.00	11,062.00
113000-0101-00-000-0	A/R Medicaid-Bloomfield	743,443.00			743,443.00	1,025,136.00
113100-0101-00-000-0	A/R Mgd Medicaid-Bloomfield	6,990.00			6,990.00	0.00
114000-0101-00-000-0	A/R Patient Ptipation-Bloomfield	76,343.00			76,343.00	70,195.00
116100-0101-00-000-0	Medicare Colns Bad Debt-Bloomfield	2,402.00			2,402.00	0.00
116200-0101-00-000-0	Allowance for Doubtful Accounts-Bloomfield	(283,286.00)			(283,286.00)	(273,746.00)
121400-0101-00-000-0	Prepaid Workers Comp-Bloomfield	15,483.00			15,483.00	14,512.00
122200-0101-00-000-0	Prepaid Gen. Ins-Bloomfield	5,849.00			5,849.00	8,295.00
129000-0101-00-000-0	Prepaid Expense Other-Bloomfield	100,735.00			100,735.00	9,683.00
129100-0101-00-000-0	Prepaid Real Estate Taxes-Bloomfield	24,602.00			24,602.00	24,257.00
129110-0101-00-000-0	Prepaid Personal Property Taxes-Bloomfield	10,860.00			10,860.00	11,095.00
129300-0101-00-000-0	Prepaid Mgmt Assets-Bloomfield	16,822.00			16,822.00	18,581.00
129900-0101-00-000-0	CT PET Deferred Tax-Bloomfield	157,984.00			157,984.00	220,866.00
130000-0101-00-000-0	Inventory-Bloomfield	34,478.00			34,478.00	31,391.00
141600-0101-00-000-0	Due from Related-Bloomfield	13,763.00			13,763.00	424.00
141700-0101-00-000-0	Due from Medicaid-Bloom	0.00			0.00	2,336.00
141900-0101-00-000-0	CT PET Tax Receivable-Bloomfield	(157,984.00)			(157,984.00)	(220,866.00)
145000-0101-00-000-0	Security Deposits-Bloomfield	11,500.00			11,500.00	11,500.00
154000-0101-00-000-0	Lease hold Improvements-Bloomfield	1,062,068.00			1,062,068.00	992,697.00
156000-0101-00-000-0	Major Movable Equip-Bloomfield	665,406.00			665,406.00	603,787.00
164000-0101-00-000-0	Accum Depr LHI-Bloomfield	(677,327.00)			(677,327.00)	(620,540.00)
166000-0101-00-000-0	Accum Depr MME-Bloomfield	(381,153.00)			(381,153.00)	(312,587.00)
210000-0101-00-000-0	Accounts Payable-Bloomfield	(546,410.00)			(546,410.00)	(324,064.00)
211002-0101-00-000-0	Notes Payable ST2-Bloom	0.00			0.00	(8,707.00)
211004-0101-00-000-0	Notes Payable ST4-Bloomfield	(2,862.00)			(2,862.00)	(2,701.00)
211005-0101-00-000-0	Notes Payable ST5-Bloom	0.00			0.00	(18,126.00)
211006-0101-00-000-0	Notes/Loans Payable S/T-Bloomfield	(71,799.00)			(71,799.00)	(69,680.00)
211104-0101-00-000-0	Notes Payable LT4-Bloomfield	(2,258.00)			(2,258.00)	(5,120.00)
211106-0101-00-000-0	Notes/Loans Payable L/T-Bloomfield	(358,059.00)			(358,059.00)	(429,858.00)
211401-0101-00-000-0	Equipment Obligation ST 1-Bloomfield	(23,066.00)			(23,066.00)	(21,859.00)
211411-0101-00-000-0	Equipment Obligation LT 1-Bloomfield	(61,994.00)			(61,994.00)	(85,061.00)
220000-0101-00-000-0	Loans and Exchange-Bloom	0.00			0.00	(330.00)
220200-0101-00-000-0	Unclaimed ADP checks-Bloomfield	(7,274.00)			(7,274.00)	(5,948.00)
221400-0101-00-000-0	Due to Realty-Bloomfield	(1,422,000.00)			(1,422,000.00)	(870,000.00)
221700-0101-00-000-0	Due to Medicaid-Bloomfield	(251,863.00)			(251,863.00)	(117,792.00)
221760-0101-00-000-0	Deferred Revenue Rcf-Bloom	0.00			0.00	(595,332.00)
226200-0101-00-000-0	Patients Fund-Bloomfield	(111,325.00)			(111,325.00)	(97,715.00)
229100-0101-00-000-0	Loans Payable Related Pty-Bloomfield	(1,497,165.00)			(1,497,165.00)	(1,472,165.00)
250000-0101-00-000-0	Accrued Expenses-Bloomfield	(189,031.00)			(189,031.00)	(203,416.00)
250020-0101-00-000-0	Accrued Pension-Bloomfield	(7,168.00)			(7,168.00)	0.00
250030-0101-00-000-0	Accrued Worker's Comp-Bloomfield	(90,880.00)			(90,880.00)	(72,096.00)
250100-0101-00-000-0	Accrued Payroll-Bloomfield	(347,740.00)			(347,740.00)	(362,099.00)
271500-0101-00-000-0	Due to Related-Bloomfield	(4,440,221.00)			(4,440,221.00)	(5,308,218.00)
280000-0101-00-000-0	Capital-Bloomfield	1,473,538.00			1,473,538.00	1,473,538.00
295000-0101-00-000-0	Retained Earnings-Bloomfield	5,715,962.00			5,715,962.00	5,533,755.00
303100-0101-00-000-0	Hospice Revenue-Bloomfield	(301,020.00)			(301,020.00)	(449,660.00)
303700-0101-00-000-0	Hospice C/A-Bloomfield	92,711.00			92,711.00	152,724.00
304100-0101-00-000-0	Hospice Pharmacy-Bloomfield	(289.00)			(289.00)	(1,273.00)
304105-0101-00-000-0	Hospice Pharmacy Contra-Bloomfield	289.00			289.00	1,273.00
304300-0101-00-000-0	Hospice PT-Bloom	0.00			0.00	(116.00)
304305-0101-00-000-0	Hospice PT Contra-Bloom	0.00			0.00	116.00
304400-0101-00-000-0	Hospice ST-Bloomfield	(191.00)			(191.00)	(776.00)
304405-0101-00-000-0	Hospice ST Contra-Bloomfield	191.00			191.00	776.00
304800-0101-00-000-0	Hospice OT-Bloomfield	(205.00)			(205.00)	(725.00)
304805-0101-00-000-0	Hospice OT Contra-Bloomfield	(50.00)			(50.00)	725.00
311000-0101-00-000-0	Medicaid Room & Board-Bloomfield	#####			#####	#####
311005-0101-00-000-0	Medicaid Room & Board Contra-Bloomfield	3,394,933.00			3,394,933.00	4,130,701.00
313005-0101-00-000-0	Medicaid Contra Other-Bloomfield	2,407.00			2,407.00	2,081.00
314100-0101-00-000-0	Medicaid Pharmacy-Bloomfield	(34,043.00)			(34,043.00)	(37,716.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
314105-0101-00-000-0	Medicaid Pharmacy Contra-Bloomfield	34,043.00			34,043.00	37,716.00
314300-0101-00-000-0	Medicaid PT-Bloomfield	(80,084.00)			(80,084.00)	(98,472.00)
314305-0101-00-000-0	Medicaid PT Contra-Bloomfield	80,084.00			80,084.00	98,472.00
314400-0101-00-000-0	Medicaid ST-Bloomfield	(23,464.00)			(23,464.00)	(36,711.00)
314405-0101-00-000-0	Medicaid ST Contra-Bloomfield	23,464.00			23,464.00	36,711.00
314600-0101-00-000-0	Medicaid Lab-Bloomfield	(2,407.00)			(2,407.00)	(1,650.00)
314800-0101-00-000-0	Medicaid OT-Bloomfield	(75,120.00)			(75,120.00)	(76,558.00)
314805-0101-00-000-0	Medicaid OT Contra-Bloomfield	75,120.00			75,120.00	76,558.00
315000-0101-00-000-0	Medicaid X-Ray-Bloom	0.00			0.00	(431.00)
318000-0101-00-000-0	Medicaid C/A Prior Period	139,863.00			139,863.00	0.00
321000-0101-00-000-0	Medicare Pt A Room & Board-Bloomfield	(603,060.00)			(603,060.00)	(787,110.00)
321005-0101-00-000-0	Medicare Pt A R and B Contra-Bloomfield	450,458.00			450,458.00	578,164.00
321006-0101-00-000-0	Medicare A PT Contra-Bloomfield	(142,418.00)			(142,418.00)	(185,014.00)
321007-0101-00-000-0	Medicare A OT Contra-Bloomfield	(132,712.00)			(132,712.00)	(174,180.00)
321008-0101-00-000-0	Medicare A ST Contra-Bloomfield	(68,731.00)			(68,731.00)	(85,685.00)
321009-0101-00-000-0	Medicare A NTA Contra-Bloomfield	(166,563.00)			(166,563.00)	(262,113.00)
321010-0101-00-000-0	Medicare A Nsng Comp Contra-Bloomfield	(297,964.00)			(297,964.00)	(413,935.00)
323005-0101-00-000-0	Medicare Pt A Contra OIher-Bloomfield	16,055.00			16,055.00	15,932.00
324100-0101-00-000-0	Medicare Pt A Pharmacy-Bloomfield	(59,216.00)			(59,216.00)	(70,608.00)
324105-0101-00-000-0	Medicare Pt A Pharmacy Contra-Bloomfield	59,597.00			59,597.00	75,103.00
324200-0101-00-000-0	MCR Pt A Chargeable Med Supp-Bloomfield	(1,452.00)			(1,452.00)	(4,133.00)
324205-0101-00-000-0	MCR Pt A Charge Med Supp Contra-Bloomfield	1,452.00			1,452.00	4,133.00
324300-0101-00-000-0	Medicare Pt A PT-Bloomfield	(89,599.00)			(89,599.00)	(94,663.00)
324305-0101-00-000-0	Medicare Pt A PT Contra-Bloomfield	89,599.00			89,599.00	94,663.00
324400-0101-00-000-0	Medicare Pt A ST-Bloomfield	(29,978.00)			(29,978.00)	(40,930.00)
324405-0101-00-000-0	Medicare Pt A ST Contra-Bloomfield	29,978.00			29,978.00	40,930.00
324500-0101-00-000-0	Medicare Pt A IV Therapy-Bloomfield	(381.00)			(381.00)	(4,496.00)
324600-0101-00-000-0	Medicare Pt A Lab-Bloomfield	(13,653.00)			(13,653.00)	(13,208.00)
324800-0101-00-000-0	Medicare Pt A OT-Bloomfield	(96,511.00)			(96,511.00)	(92,018.00)
324805-0101-00-000-0	Medicare Pt A OT Contra-Bloomfield	96,511.00			96,511.00	92,018.00
325000-0101-00-000-0	Medicare Pt A X-Bloomfield	(2,402.00)			(2,402.00)	(2,724.00)
328000-0101-00-000-0	Medicare Pt A Sequestration-Bloom	0.00			0.00	12,957.00
329000-0101-00-000-0	Medicare Pt A Settlement-Bloomfield	(2,402.00)			(2,402.00)	0.00
334300-0101-00-000-0	Medicare Pt B PT-Bloomfield	(84,310.00)			(84,310.00)	(108,584.00)
334305-0101-00-000-0	Medicare Pt B PT Contra-Bloomfield	17,408.00			17,408.00	19,522.00
334400-0101-00-000-0	Medicare Pt B ST-Bloomfield	(16,599.00)			(16,599.00)	(33,905.00)
334405-0101-00-000-0	Medicare Pt B ST Contra-Bloomfield	447.00			447.00	368.00
334800-0101-00-000-0	Medicare Pt B OT-Bloomfield	(68,381.00)			(68,381.00)	(66,175.00)
334805-0101-00-000-0	Medicare Pt B OT Contra-Bloomfield	15,452.00			15,452.00	12,441.00
335700-0101-00-000-0	Medicare Pt B Flu/Pneumonia-Bloomfield	(458.00)			(458.00)	(630.00)
337300-0101-00-000-0	Mgd Medicare Pt B PT-Bloomfield	(948.00)			(948.00)	600.00
337305-0101-00-000-0	Mgd Medicare Pt B PT Contra-Bloomfield	772.00			772.00	2,546.00
337400-0101-00-000-0	Mgd Medicare Pt B ST-Bloom	0.00			0.00	(1,304.00)
337405-0101-00-000-0	Mgd Medicare Pt B ST Contra-Bloom	0.00			0.00	(9.00)
337800-0101-00-000-0	Mgd Medicare Pt B OT-Bloomfield	(113.00)			(113.00)	(755.00)
337805-0101-00-000-0	Mgd Medicare Pt B OT Contra-Bloomfield	250.00			250.00	(53.00)
338000-0101-00-000-0	Medicare Pt B Prior Period-Bloomfield	(34.00)			(34.00)	1,785.00
341000-0101-00-000-0	Private Room & Board-Bloomfield	(996,930.00)			(996,930.00)	(707,710.00)
341005-0101-00-000-0	Private Room & Board Contra-Bloomfield	13,549.00			13,549.00	61,318.00
344100-0101-00-000-0	Private Pharmacy-Bloomfield	(992.00)			(992.00)	(39.00)
344300-0101-00-000-0	Private PT-Bloomfield	(1,758.00)			(1,758.00)	(2,668.00)
344400-0101-00-000-0	Private ST-Bloom	0.00			0.00	(639.00)
344600-0101-00-000-0	Private Lab-Bloomfield	(130.00)			(130.00)	(282.00)
344800-0101-00-000-0	Private OT-Bloom	0.00			0.00	(2,345.00)
351000-0101-00-000-0	Comm Ins Room & Board-Bloomfield	(10,560.00)			(10,560.00)	(33,150.00)
351005-0101-00-000-0	Comm Ins Room & Board Contra-Bloomfield	(6,399.00)			(6,399.00)	(10,653.00)
353005-0101-00-000-0	Comm Ins Contra Other-Bloomfield	611.00			611.00	734.00
354100-0101-00-000-0	Comm Ins Pharmacy-Bloomfield	(2,285.00)			(2,285.00)	(10,307.00)
354105-0101-00-000-0	Comm Ins Pharmacy Contra-Bloomfield	2,285.00			2,285.00	10,307.00
354300-0101-00-000-0	Comm Ins PT-Bloomfield	(1,498.00)			(1,498.00)	(4,909.00)
354305-0101-00-000-0	Comm Ins PT Contra-Bloomfield	1,498.00			1,498.00	4,909.00
354400-0101-00-000-0	Comm Ins ST-Bloomfield	(471.00)			(471.00)	(1,731.00)
354405-0101-00-000-0	Comm Ins ST Contra-Bloomfield	471.00			471.00	1,731.00
354600-0101-00-000-0	Comm Ins Lab-Bloomfield	(108.00)			(108.00)	(734.00)
354800-0101-00-000-0	Comm Ins OT-Bloomfield	(2,059.00)			(2,059.00)	(4,767.00)
354805-0101-00-000-0	Comm Ins OT Contra-Bloomfield	2,059.00			2,059.00	4,582.00
355000-0101-00-000-0	Comm Ins X-Bloomfield	(503.00)			(503.00)	0.00
371000-0101-00-000-0	Mgd Medicare Room and Board-Bloomfield	(466,440.00)			(466,440.00)	(791,070.00)
371005-0101-00-000-0	Mgd Medicare Room & Board Contra-Bloomfield	54,685.00			54,685.00	27,967.00
371006-0101-00-000-0	Mgd Medicare PT Contra-Bloomfield	(8,480.00)			(8,480.00)	(10,262.00)
371007-0101-00-000-0	Mgd Medicare OT Contra-Bloomfield	(7,985.00)			(7,985.00)	(9,634.00)
371008-0101-00-000-0	Mgd Medicare ST Contra-Bloomfield	(4,241.00)			(4,241.00)	(4,465.00)
371009-0101-00-000-0	Mgd Medicare NTA Contra-Bloomfield	(9,206.00)			(9,206.00)	(9,869.00)
371010-0101-00-000-0	Mgd Medicare Nsng Comp Contra-Bloomfield	(13,506.00)			(13,506.00)	(17,099.00)
373005-0101-00-000-0	Mgd Medicare Contra Other-Bloomfield	11,959.00			11,959.00	28,087.00
374100-0101-00-000-0	Mgd Medicare Pharmacy-Bloomfield	(40,038.00)			(40,038.00)	(82,619.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
374105-0101-00-000-0	Mgd Medicare Pharmacy Contra-Bloomfield	40,906.00			40,906.00	83,299.00
374300-0101-00-000-0	Mgd Medicare PT-Bloomfield	(53,138.00)			(53,138.00)	(82,694.00)
374305-0101-00-000-0	Mgd Medicare PT Contra-Bloomfield	53,138.00			53,138.00	82,694.00
374400-0101-00-000-0	Mgd Medicare ST-Bloomfield	(26,543.00)			(26,543.00)	(58,685.00)
374405-0101-00-000-0	Mgd Medicare ST Contra-Bloomfield	26,543.00			26,543.00	58,685.00
374500-0101-00-000-0	Mgd Medicare IV Therapy-Bloomfield	(868.00)			(868.00)	(680.00)
374600-0101-00-000-0	Mgd Medicare Lab-Bloomfield	(8,850.00)			(8,850.00)	(18,431.00)
374610-0101-00-000-0	Mgd Medicare Glucose	0.00			0.00	424.00
374800-0101-00-000-0	Mgd Medicare OT-Bloomfield	(62,545.00)			(62,545.00)	(87,284.00)
374805-0101-00-000-0	Mgd Medicare OT Contra-Bloomfield	62,545.00			62,545.00	87,284.00
374900-0101-00-000-0	Mgd Medicare Specially Beds-Bloomfield	(574.00)			(574.00)	(5,094.00)
375000-0101-00-000-0	Mgd Medicare X-Bloomfield	(2,535.00)			(2,535.00)	(4,562.00)
375700-0101-00-000-0	Mgd Medicare Flu/Pneumonia-Bloomfield	(497.00)			(497.00)	(551.00)
378000-0101-00-000-0	Mgd Medicare Prior Period-Bloomfield	38.00			38.00	3,137.00
378100-0101-00-000-0	Medicare Mgd Care Pt B PT-Bloomfield	(70,266.00)			(70,266.00)	(44,867.00)
378105-0101-00-000-0	Medicare Mgd Pt B PT Contra-Bloomfield	26,948.00			26,948.00	(5,296.00)
378120-0101-00-000-0	Medicare Mgd Care Pt B ST-Bloomfield	(19,997.00)			(19,997.00)	(20,086.00)
378125-0101-00-000-0	Medicare Mgd Pt B STContra-Bloomfield	14,251.00			14,251.00	3,305.00
378130-0101-00-000-0	Medicare Mgd Care Pt B OT-Bloomfield	(45,813.00)			(45,813.00)	(27,259.00)
378135-0101-00-000-0	Medicare Mgd Pt B OT Contra-Bloomfield	17,396.00			17,396.00	633.00
381000-0101-00-000-0	Mgd Medicaid Room & Board-Bloomfield	(6,990.00)			(6,990.00)	0.00
389010-0101-00-000-0	Patient Revenue Capitation -Bloomfield	(151,680.00)			(151,680.00)	0.00
391100-0101-00-000-0	Interest Income-Bloomfield	(433.00)			(433.00)	(330.00)
391500-0101-00-000-0	Misc. Other Income-Bloomfield	(1,059,238.00)			(1,059,238.00)	(480,592.00)
			RJE - 6	(28.00)	(28.00)	
391510-0101-00-000-0	Misc. Meals-Bloomfield	(10,212.00)			(10,212.00)	(2,454.00)
391600-0101-00-000-0	Transcription Income-Bloom	0.00			0.00	(359.00)
400000-0101-03-007-0	Salary-Bloom-Administration-Administrative Asst-	69,889.00			69,889.00	85,530.00
400000-0101-03-009-0	Salary-Bloom-Administration-Administrator-	262,339.00			262,339.00	164,363.00
400000-0101-04-007-0	Salary-Bloom-Fiscal Operations-Administrative As-	101,608.00			101,608.00	101,880.00
400000-0101-05-065-0	Salary-Bloom-Medical Records-Medical Records-	8,041.00			8,041.00	21,953.00
400000-0101-06-038-0	Salary-Bloom-Social service-Dir-	54,464.00			54,464.00	60,219.00
400000-0101-06-096-0	Salary-Bloom-Social service-Social Worker-	93,610.00			93,610.00	83,580.00
400000-0101-07-038-0	Salary-Bloom-Rec Therapy-Dir-	92,178.00			92,178.00	104,290.00
400000-0101-07-086-0	Salary-Bloom-Rec Therapy-Rec Therapist-	7,664.00			7,664.00	5,102.00
400000-0101-08-058-0	Salary-Bloom-Maintenance-Maintenance Worker-	39,889.00			39,889.00	30,174.00
400000-0101-08-101-0	Salary-Bloom-Maintenance-Supervisor-	63,925.00			63,925.00	63,748.00
400000-0101-09-048-0	Salary-Bloom-Housekeeping-Housekeeper-	250,378.00			250,378.00	288,360.00
400000-0101-09-101-0	Salary-Bloom-Housekeeping-Supervisor-	55,790.00			55,790.00	62,079.00
400000-0101-10-051-0	Salary-Bloom-Laundry-Laundry Aide-	149,603.00			149,603.00	161,983.00
400000-0101-11-011-0	Salary-Bloom-Admissions-Admissions Coordinator-	7,371.00			7,371.00	2,688.00
400000-0101-11-038-0	Salary-Bloom-Admissions-Dir-	66,666.00			66,666.00	69,845.00
400000-0101-13-013-0	Salary-Bloom-Dietary-Aide-	267,079.00			267,079.00	291,111.00
400000-0101-13-031-0	Salary-Bloom-Dietary-Cook-	123,123.00			123,123.00	142,793.00
400000-0101-13-035-0	Salary-Bloom-Dietary-Dietician-	18,427.00			18,427.00	24,315.00
400000-0101-13-101-0	Salary-Bloom-Dietary-Supervisor-	60,855.00			60,855.00	63,892.00
400000-0101-14-012-0	Salary-Bloom-Nursing Admin-ADNS-	72,702.00			72,702.00	107,067.00
400000-0101-14-028-0	Salary-Bloom-Nursing Admin-Clerical-	35,698.00			35,698.00	33,861.00
400000-0101-14-044-0	Salary-Bloom-Nursing Admin-DNS-	107,703.00			107,703.00	138,159.00
400000-0101-15-021-0	Salary-Bloom-Nursing-CNA-	1,399,903.00			1,399,903.00	1,596,968.00
400000-0101-15-052-0	Salary-Bloom-Nursing-LPN-	1,046,274.00			1,046,274.00	922,919.00
400000-0101-15-092-0	Salary-Bloom-Nursing-RN-	515,136.00		(115,666.00)	399,470.00	609,826.00
			RJE - 1	(115,666.00)		
400000-0101-21-040-0	Salary-Bloom-Human Resources-Dir of Human Resour-	8,324.00			8,324.00	0.00
400000-0101-21-049-0	Salary-Bloom-Human Resources-HR Asst-	6,944.00			6,944.00	0.00
400050-0101-03-007-0	Salary - PTO-Bloom-Administration-Administrative-	751.00			751.00	(271.00)
400050-0101-04-007-0	Salary - PTO-Bloom-Fiscal Operations-Administrat-	(4,049.00)			(4,049.00)	3,249.00
400050-0101-05-065-0	Salary - PTO-Bloom-Medical Records-Medical Recor-	(402.00)			(402.00)	1,343.00
400050-0101-06-038-0	Salary - PTO-Bloom-Social service-Dir-	3,628.00			3,628.00	(6,028.00)
400050-0101-06-096-0	Salary - PTO-Bloom-Social service-Social Worker-	(248.00)			(248.00)	682.00
400050-0101-07-038-0	Salary - PTO-Bloom-Rec Therapy-Dir-	(8,107.00)			(8,107.00)	1,818.00
400050-0101-07-086-0	Salary - PTO-Bloom-Rec Therapy-Rec Therapist-	7,484.00			7,484.00	(19.00)
400050-0101-08-058-0	Salary - PTO-Bloom-Maintenance-Maintenance Worke-	(356.00)			(356.00)	1,486.00
400050-0101-08-101-0	Salary - PTO-Bloom-Maintenance-Supervisor-	667.00			667.00	1,569.00
400050-0101-09-048-0	Salary - PTO-Bloom-Housekeeping-Housekeeper-	(2,486.00)			(2,486.00)	3,084.00
400050-0101-09-101-0	Salary - PTO-Bloom-Housekeeping-Supervisor-	(9,127.00)			(9,127.00)	(210.00)
400050-0101-10-051-0	Salary - PTO-Bloom-Laundry-Laundry Aide-	1,261.00			1,261.00	(2,611.00)
400050-0101-11-011-0	Salary - PTO-Bloom-Admissions-Admissions Coordin-	(4,105.00)			(4,105.00)	928.00
400050-0101-11-038-0	Salary - PTO-Bloom-Admissions-Dir-	1,572.00			1,572.00	350.00
400050-0101-13-013-0	Salary - PTO-Bloom-Dietary-Aide-	3,855.00			3,855.00	4,931.00
400050-0101-13-031-0	Salary - PTO-Bloom-Dietary-Cook-	(4,950.00)			(4,950.00)	1,447.00
400050-0101-13-035-0	Salary - PTO-Bloom-Dietary-Dietician-	1,589.00			1,589.00	(2,442.00)
400050-0101-13-101-0	Salary - PTO-Bloom-Dietary-Supervisor-	1,785.00			1,785.00	950.00
400050-0101-14-012-0	Salary - PTO-Bloom-Nursing Admin-ADNS-	(7,585.00)			(7,585.00)	5,552.00
400050-0101-14-028-0	Salary - PTO-Bloom-Nursing Admin-Clerical-	(417.00)			(417.00)	(78.00)
400050-0101-14-044-0	Salary - PTO-Bloom-Nursing Admin-DNS-	(8,502.00)			(8,502.00)	396.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400050-0101-15-021-0	Salary - PTO-Bloom-Nursing-CNA-	(3,896.00)			(3,896.00)	6,601.00
400050-0101-15-052-0	Salary - PTO-Bloom-Nursing-LPN-	15,221.00			15,221.00	12,080.00
400050-0101-15-092-0	Salary - PTO-Bloom-Nursing-RN-	(7,543.00)			(7,543.00)	3,239.00
400050-0101-21-040-0	Salary - PTO-Bloom-Human Resources-Dir of Human	1,526.00			1,526.00	0.00
401000-0101-29-000-0	FICA-Bloom-Emp Benefits- -	370,646.00			370,646.00	395,222.00
401100-0101-29-000-0	FUI-Bloom-Emp Benefits- -	6,327.00			6,327.00	7,177.00
401200-0101-29-000-0	SUI-Bloom-Emp Benefits- -	52,995.00			52,995.00	69,296.00
401300-0101-29-000-0	Health Ins-Bloom-Emp Benefits- -	509,616.00			509,616.00	548,289.00
401400-0101-29-000-0	Workers Compensation-Bloom-Emp Benefits- -	203,611.00			203,611.00	191,350.00
401450-0101-29-000-0	Workers Comp Retro Exp-Bloom-Emp Benefits- -	33,350.00			33,350.00	12,023.00
401700-0101-29-000-0	Pension-Bloom-Emp Benefits- -	7,168.00			7,168.00	0.00
401810-0101-29-000-0	Union Benefit-Bloom-Emp Benefits- -	0.00			0.00	495.00
401900-0101-29-000-0	Uniform & Transport-Bloom-Emp Benefits- -	21,639.00			21,639.00	33,317.00
410000-0101-03-000-0	Supplies-Bloomfield-Administration	886.00			886.00	0.00
410000-0101-04-000-0	Supplies-Bloomfield-Fiscal Operations	12,080.00			12,080.00	10,935.00
410000-0101-07-000-0	Supplies-Bloomfield-Rec Therapy	1,059.00			1,059.00	1,472.00
410000-0101-08-000-0	Supplies-Bloomfield-Maintenance	21,600.00			21,600.00	13,604.00
410000-0101-09-000-0	Supplies-Bloomfield-Housekeeping	26,383.00			26,383.00	31,629.00
410000-0101-10-000-0	Supplies-Bloomfield-Laundry	9,121.00			9,121.00	8,456.00
410000-0101-13-000-0	Supplies-Bloomfield-Dietary	30,206.00			30,206.00	31,907.00
410000-0101-15-000-0	Supplies-Bloomfield-Nursing	58,953.00			58,953.00	65,519.00
410000-0101-18-000-0	Supplies-Bloomfield-Marketing	11,439.00			11,439.00	5,459.00
410000-0101-23-000-0	Supplies-Bloom-Rehab Tpy and Ancnly- -	0.00			0.00	588.00
410019-0101-03-000-0	Supplies COVID-Bloomfield-Administration	292.00			292.00	60.00
410019-0101-04-000-0	Supplies COVID-Bloomfield-Fiscal Operations	39.00			39.00	0.00
410019-0101-06-000-0	Supplies COVID19 - Bloom	0.00			0.00	414.00
410019-0101-07-000-0	Supplies COVID19 - Bloom	0.00			0.00	186.00
410019-0101-08-000-0	Supplies COVID-Bloomfield-Maintenance	335.00			335.00	0.00
410019-0101-09-000-0	Supplies COVID-Bloomfield-Housekeeping	3,567.00			3,567.00	4,040.00
410019-0101-10-000-0	Supplies COVID19 - Bloom	0.00			0.00	27,549.00
410019-0101-13-000-0	Supplies COVID-Bloomfield-Dietary	111.00			111.00	321.00
410019-0101-15-000-0	Supplies COVID-Bloomfield-Nursing	56,182.00			56,182.00	71,641.00
410019-0101-18-000-0	Supplies COVID-Bloomfield-Marketing	1,036.00			1,036.00	0.00
411200-0101-23-000-0	Drugs Medicare Pt A-Bloomfield-Rehab Tpy and Ancnly	148,014.00			148,014.00	218,337.00
411700-0101-22-000-0	House Drugs (OTC)-Bloom-Medical Services- -	11,552.00			11,552.00	12,044.00
412000-0101-13-000-0	Food-Bloomfield-Dietary	246,145.00			246,145.00	242,612.00
412000-0101-38-000-0	Food-Bloom-Cafe	1,131.00			1,131.00	790.00
412019-0101-13-000-0	Food COVID-Bloomfield-Dietary	233.00			233.00	775.00
412100-0101-13-000-0	Food Supplements-Bloomfield-Dietary	34,642.00			34,642.00	38,838.00
413001-0101-23-000-0	Oxygen Non Billable-Bloomfield-Rehab Tpy and Ancnly	7,154.00			7,154.00	7,294.00
413500-0101-23-000-0	IV Thy Supplies-Bloomfield-Rehab Tpy and Ancnly	2,997.00			2,997.00	6,306.00
414000-0101-10-000-0	Diapers-Bloomfield-Laundry	38,620.00			38,620.00	38,138.00
414100-0101-10-000-0	Linen-Bloomfield-Laundry	6,473.00			6,473.00	7,036.00
420000-0101-03-000-0	Minor Equip-Bloomfield-Administration	466.00			466.00	0.00
420000-0101-08-000-0	Minor Equip-Bloomfield-Maintenance	303.00			303.00	0.00
420000-0101-15-000-0	Minor Equip-Bloomfield-Nursing	4,405.00			4,405.00	2,471.00
431000-0101-03-000-0	Consulting Fees-Bloomfield-Administration	44,414.00			44,414.00	795.00
431000-0101-04-000-0	Consulting Fees-Bloomfield-Fiscal Operations	14,400.00			0.00	0.00
			RJE - 5	(14,400.00)		
431000-0101-06-000-0	Consulting Fees-Bloom-Social service- -	0.00			0.00	2,903.00
431000-0101-08-000-0	Consulting Fees-Bloom-Maintenance- -	0.00			0.00	(78.00)
431000-0101-11-000-0	Consulting Fees-Bloom-Admissions- -	0.00			0.00	453.00
431000-0101-13-000-0	Consulting Fees-Bloomfield-Dietary	195.00			195.00	0.00
431000-0101-15-000-0	Consulting Fees-Bloomfield-Nursing	17,915.00			17,915.00	28,292.00
431000-0101-21-000-0	Consulting Fees-Bloom-Human Resources- -	0.00			0.00	2,770.00
431000-0101-23-000-0	Consulting Fees-Bloom-Rehab Tpy and Ancnly- -	0.00			0.00	384.00
431010-0101-23-000-0	Pharmacy fees-Bloom-Rehab Tpy and Ancnly	10,518.00			10,518.00	12,838.00
432000-0101-03-000-0	Accounting Fees-Bloomfield-Administration	20,830.00			20,830.00	18,773.00
433000-0101-03-000-0	Legal Fees-Bloomfield-Administration	3,602.00			3,602.00	8,651.00
433100-0101-03-000-0	Legal Fees-Bloomfield-Administration	94,722.00			94,722.00	6,252.00
433200-0101-03-000-0	Legal Fees-Bloomfield-Administration	15,856.00			15,856.00	11,463.00
433300-0101-03-000-0	Legal Fees-Bloomfield-Administration	2,180.00			2,180.00	510.00
434000-0101-03-000-0	Shared Services-Bloomfield-Administration	469,486.00			14,400.00	551,278.00
			RJE - 5	14,400.00		
435200-0101-03-000-0	IT ServicesAdministration-Bloomfield-Administratio	64,783.00			64,783.00	33,311.00
435210-0101-03-000-0	IT Rental-Bloomfield-Administration	46,261.00			(5,517.00)	35,442.00
			RJE - 7	(5,517.00)		
436000-0101-22-000-0	Medical Director Fees-Bloomfield-Medical Services	43,200.00			43,200.00	29,131.00
436200-0101-22-000-0	Dental Fees-Bloomfield-Medical Services	9,036.00			9,036.00	7,431.00
436300-0101-22-000-0	Physician Fees-Bloom-Medical Services- -	(269.00)			(269.00)	0.00
437000-0101-23-000-0	PT Fees-Bloom-Rehab Tpy and Ancnly- -	216,065.00			216,065.00	274,369.00
437100-0101-23-000-0	OT Fees-Bloom-Rehab Tpy and Ancnly- -	182,924.00			182,924.00	204,875.00
437200-0101-23-000-0	Speech Fees-Bloom-Rehab Tpy and Ancnly- -	52,574.00			52,574.00	93,118.00
438020-0101-27-000-0	X-Bloomfield-Laboratory	5,236.00			28.00	8,130.00
			RJE - 6	28.00		
438030-0101-27-000-0	Lab Fees-Bloomfield-Laboratory	18,987.00			18,987.00	27,857.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
440000-0101-02-000-0	Purch Services-Bloomfield-Admin Staff	24,400.00			24,400.00	18,800.00
440000-0101-03-000-0	Purch Services-Bloomfield-Administration	4,098.00			4,098.00	0.00
440000-0101-04-000-0	Purch Services-Bloomfield-Fiscal Operations	24,423.00			24,423.00	18,647.00
440000-0101-07-000-0	Purch Services-Bloomfield-Rec Therapy	1,869.00			1,869.00	10,626.00
440000-0101-08-000-0	Purch Services-Bloomfield-Maintenance	50,793.00			50,793.00	38,187.00
440000-0101-12-000-0	Purch Services-Bloomfield-Security	8,534.00			8,534.00	12,753.00
440000-0101-13-000-0	Purch Services-Bloomfield-Dietary	11,790.00			11,790.00	8,172.00
440000-0101-15-000-0	Purch Services-Bloomfield-Nursing	4,763.00			4,763.00	2,615.00
440001-0101-08-000-0	Ground Services-Bloomfield-Maintenance	14,283.00			14,283.00	15,139.00
440010-0101-15-000-0	Purch Services Ambulance-Bloomfield-Nursing	(1,933.00)			(1,933.00)	6,733.00
440050-0101-07-000-0	Cable Expense-Bloomfield-Rec Therapy	16,429.00			16,429.00	15,747.00
442000-0101-08-000-0	Pest Control-Bloom-Maintenance- -	3,252.00			3,252.00	3,539.00
443000-0101-08-000-0	Carling-Bloomfield-Maintenance	28,550.00			28,550.00	33,964.00
450000-0101-07-000-0	Rental Expenses-Bloom-Rec Therapy- -	0.00			0.00	294.00
452000-0101-04-000-0	Equip Rental-Bloomfield-Fiscal Operations	6,120.00			6,120.00	6,383.00
452000-0101-08-000-0	Equip Rental-Bloomfield-Maintenance	1,621.00			1,621.00	0.00
452000-0101-13-000-0	Equip Rental-Bloomfield-Dietary	479.00			479.00	287.00
452000-0101-15-000-0	Equip Rental-Bloomfield-Nursing	26,326.00			26,326.00	19,657.00
452000-0101-23-000-0	Equip Rental-Bloomfield-Rehab Tpy and Ancldry	10,221.00			10,221.00	9,977.00
452000-0101-24-000-0	Equip Rental-Bloomfield-Respiratory	22,740.00			22,740.00	16,500.00
461000-0101-03-000-0	Telephone-Bloomfield-Administration	34,322.00			34,322.00	33,977.00
461100-0101-03-000-0	Telephone - Cell-Bloomfield-Administration	1,695.00			1,695.00	1,239.00
462000-0101-25-000-0	Electric-Bloomfield-Property	97,608.00			97,608.00	131,418.00
463000-0101-25-000-0	Gas-Bloomfield-Property	57,370.00			57,370.00	62,311.00
465000-0101-25-000-0	Oil-Bloomfield-Property	976.00			976.00	719.00
466000-0101-25-000-0	Water-Bloomfield-Property	33,474.00			33,474.00	33,670.00
471000-0101-25-000-0	Rent-Bloomfield-Property	840,000.00			840,000.00	840,000.00
472000-0101-25-000-0	Personal Property Taxes-Bloomfield-Property	15,351.00			15,351.00	15,586.00
472500-0101-25-000-0	Property Insurance-Bloomfield-Property	13,943.00			13,943.00	14,199.00
473000-0101-25-000-0	Real Estate Taxes-Bloomfield-Property	91,310.00			91,310.00	100,815.00
484000-0101-25-000-0	Depe Exp LHI-Bloomfield	56,786.00			56,786.00	59,610.00
486000-0101-25-000-0	Depr Exp MME-Bloomfield	69,501.00			69,501.00	67,072.00
491000-0101-03-000-0	Dues-Bloomfield-Administration	9,739.00			8,539.00	8,539.00
				(1,200.00)		
			RJE - 3	(1,200.00)		
491001-0101-03-000-0	Subscriptions-Bloomfield-Administration	5,041.00			5,041.00	5,225.00
500000-0101-03-000-0	Licenses and Permits-Bloomfield-Administration	790.00			790.00	3,316.00
501000-0101-03-000-0	Advertising Employment-Bloomfield-Administration	1,421.00			1,421.00	800.00
501100-0101-03-000-0	Advertising Promotional-Bloomfield-Administration	2,815.00			2,815.00	1,880.00
501100-0101-18-000-0	Advertising Promotional-Bloom-Marketing- -	9,981.00			9,981.00	9,607.00
503100-0101-03-000-0	Interest-Bloomfield-Administration	16,672.00			16,672.00	11,692.00
503130-0101-03-000-0	Interest on Computer Loan-Bloom-Administration	5,304.00			5,304.00	6,448.00
503200-0101-03-000-0	Bank Charges-Bloomfield-Administration	24,611.00			24,611.00	22,669.00
504000-0101-03-000-0	Postage-Bloomfield-Administration	2,048.00			2,048.00	1,828.00
505000-0101-03-000-0	Background Check-Bloomfield-Administration	7,461.00			7,461.00	6,071.00
507000-0101-03-000-0	Revenue Assessment-Bloomfield-Administration	683,823.00			683,823.00	708,626.00
508000-0101-03-000-0	Bad Debt Expense-Bloomfield-Administration	179,527.00			179,527.00	119,756.00
508010-0101-03-000-0	Bad Debt Mdcr-Bloomfield-Administration	3,696.00			3,696.00	0.00
509000-0101-03-000-0	Seminars-Bloomfield-Administration	1,250.00			1,250.00	605.00
510000-0101-03-000-0	Liability Ins-Bloomfield-Administration	77,326.00			77,326.00	63,078.00
512000-0101-03-000-0	Umbrella Ins-Bloomfield-Administration	3,907.00			3,907.00	10,761.00
513000-0101-03-000-0	Crime Ins-Bloomfield-Administration	370.00			370.00	370.00
521000-0101-03-000-0	Travel Expense-Bloomfield-Administration	719.00			719.00	3,338.00
522000-0101-03-000-0	Hotel Expense-Bloomfield-Administration	542.00			542.00	0.00
523000-0101-03-000-0	Emp Benefits-Bloomfield-Administration	24,863.00			24,863.00	6,557.00
523019-0101-03-000-0	Employee Benefits Other COVID-Bloomfield-Administ	7,097.00			7,097.00	10,277.00
530000-0101-15-000-0	Pool RNs-Bloomfield-Nursing	124,968.00			124,968.00	131,353.00
531000-0101-15-000-0	Pool LPNs-Bloomfield-Nursing	41,484.00			41,484.00	126,553.00
532000-0101-15-000-0	Pool CNA-Bloomfield-Nursing	110,434.00			110,434.00	197,177.00
541000-0101-03-000-0	Misc. Expense-Bloom-Administration- -	1,410.00			1,410.00	1,177.00
541001-0101-03-000-0	Political Contributions -Bloom-Administration- -	0.00			0.00	1,200.00
541050-0101-03-000-0	Prior Period Expense-Bloomfield-Administration	21,208.00			21,208.00	(9,363.00)
542000-0101-03-000-0	Corporate Tax - State-Bloom-Administration- -	0.00			0.00	250.00
Marcum 103	Chamber Dues	0.00			1,200.00	1,200.00
				1,200.00		
Marcum 202	MDS Coordinator	0.00			115,666.00	104,172.00
			RJE - 1	115,666.00		
Marcum 204	Admin Equipment Rental	0.00			5,517.00	0.00
			RJE - 7	5,517.00		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
400000-0101-03-009-0	Salary-Bloom-Administration-Administrator-	262,339.00		0.00	262,339.00	164,363.00
<b>Subtotal [2] Administrators</b>		<b>262,339.00</b>		<b>0.00</b>	<b>262,339.00</b>	<b>164,363.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
400000-0101-03-007-0	Salary-Bloom-Administration-Administrative Asst-	69,889.00		0.00	69,889.00	85,530.00
400000-0101-04-007-0	Salary-Bloom-Fiscal Operations-Administrative As-	101,608.00		0.00	101,608.00	101,880.00
400000-0101-05-065-0	Salary-Bloom-Medical Records-Medical Records-	8,041.00		0.00	8,041.00	21,953.00
400000-0101-21-040-0	Salary-Bloom-Human Resources-Dir of Human Resou	8,324.00		0.00	8,324.00	0.00
400000-0101-21-049-0	Salary-Bloom-Human Resources-HR Asst-	6,944.00		0.00	6,944.00	0.00
400050-0101-03-007-0	Salary - PTO-Bloom-Administration-Administrative-	751.00		0.00	751.00	(271.00)
400050-0101-04-007-0	Salary - PTO-Bloom-Fiscal Operations-Administrat-	(4,049.00)		0.00	(4,049.00)	3,249.00
400050-0101-05-065-0	Salary - PTO-Bloom-Medical Records-Medical Recor-	(402.00)		0.00	(402.00)	1,343.00
400050-0101-21-040-0	Salary - PTO-Bloom-Human Resources-Dir of Human	1,526.00		0.00	1,526.00	0.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>192,632.00</b>		<b>0.00</b>	<b>192,632.00</b>	<b>219,684.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>					
400000-0101-13-035-0	Salary-Bloom-Dietary-Dietician-	18,427.00		0.00	18,427.00	24,315.00
400050-0101-13-035-0	Salary - PTO-Bloom-Dietary-Dietician-	1,589.00		0.00	1,589.00	(2,442.00)
<b>Subtotal [5A] Head Dietitian</b>		<b>20,016.00</b>		<b>0.00</b>	<b>20,016.00</b>	<b>21,873.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
400000-0101-13-101-0	Salary-Bloom-Dietary-Supervisor-	60,855.00		0.00	60,855.00	63,892.00
400050-0101-13-101-0	Salary - PTO-Bloom-Dietary-Supervisor-	1,785.00		0.00	1,785.00	950.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>62,640.00</b>		<b>0.00</b>	<b>62,640.00</b>	<b>64,842.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
400000-0101-13-013-0	Salary-Bloom-Dietary-Aide-	267,079.00		0.00	267,079.00	291,111.00
400000-0101-13-031-0	Salary-Bloom-Dietary-Cook-	123,123.00		0.00	123,123.00	142,793.00
400050-0101-13-013-0	Salary - PTO-Bloom-Dietary-Aide-	3,855.00		0.00	3,855.00	4,331.00
400050-0101-13-031-0	Salary - PTO-Bloom-Dietary-Cook-	(4,950.00)		0.00	(4,950.00)	1,447.00
<b>Subtotal [5C] Dietary Workers</b>		<b>389,107.00</b>		<b>0.00</b>	<b>389,107.00</b>	<b>440,282.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>					
400000-0101-09-101-0	Salary-Bloom-Housekeeping-Supervisor-	55,790.00		0.00	55,790.00	62,079.00
400050-0101-09-101-0	Salary - PTO-Bloom-Housekeeping-Supervisor-	(8,127.00)		0.00	(8,127.00)	(210.00)
<b>Subtotal [6A] Head Housekeeper</b>		<b>46,663.00</b>		<b>0.00</b>	<b>46,663.00</b>	<b>61,869.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
400000-0101-09-048-0	Salary-Bloom-Housekeeping-Housekeeper-	250,378.00		0.00	250,378.00	288,360.00
400050-0101-09-048-0	Salary - PTO-Bloom-Housekeeping-Housekeeper-	(2,486.00)		0.00	(2,486.00)	3,084.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>247,892.00</b>		<b>0.00</b>	<b>247,892.00</b>	<b>291,444.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
400000-0101-08-101-0	Salary-Bloom-Maintenance-Supervisor-	63,925.00		0.00	63,925.00	63,748.00
400050-0101-08-101-0	Salary - PTO-Bloom-Maintenance-Supervisor-	667.00		0.00	667.00	1,569.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>64,592.00</b>		<b>0.00</b>	<b>64,592.00</b>	<b>65,317.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
400000-0101-08-058-0	Salary-Bloom-Maintenance-Maintenance Worker-	39,889.00		0.00	39,889.00	30,174.00
400050-0101-08-058-0	Salary - PTO-Bloom-Maintenance-Maintenance Worke	(356.00)		0.00	(356.00)	1,486.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>39,533.00</b>		<b>0.00</b>	<b>39,533.00</b>	<b>31,660.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
400000-0101-10-051-0	Salary-Bloom-Laundry-Laundry Aide-	149,603.00		0.00	149,603.00	161,983.00
400050-0101-10-051-0	Salary - PTO-Bloom-Laundry-Laundry Aide-	1,261.00		0.00	1,261.00	(2,611.00)
<b>Subtotal [8B] Other Laundry Workers</b>		<b>150,864.00</b>		<b>0.00</b>	<b>150,864.00</b>	<b>159,372.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
400000-0101-14-012-0	Salary-Bloom-Nursing Admin-ADNS-	72,702.00		0.00	72,702.00	107,067.00
400000-0101-14-044-0	Salary-Bloom-Nursing Admin-DNS-	107,703.00		0.00	107,703.00	138,159.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>180,405.00</b>		<b>0.00</b>	<b>180,405.00</b>	<b>245,226.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
400000-0101-15-092-0	Salary-Bloom-Nursing-RN-	515,136.00		(115,666.00)	399,470.00	609,826.00
400050-0101-15-092-0	Salary - PTO-Bloom-Nursing-RN-	(7,543.00)		0.00	(7,543.00)	3,239.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>507,593.00</b>		<b>(115,666.00)</b>	<b>391,927.00</b>	<b>613,065.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
400000-0101-14-028-0	Salary-Bloom-Nursing Admin-Clerical-	35,698.00		0.00	35,698.00	33,861.00
400050-0101-14-012-0	Salary - PTO-Bloom-Nursing Admin-ADNS-	(7,585.00)		0.00	(7,585.00)	5,552.00
400050-0101-14-028-0	Salary - PTO-Bloom-Nursing Admin-Clerical-	(417.00)		0.00	(417.00)	(78.00)
400050-0101-14-044-0	Salary - PTO-Bloom-Nursing Admin-DNS-	(8,502.00)		0.00	(8,502.00)	396.00
Marcum 202	MDS Coordinator	0.00		115,666.00	115,666.00	104,172.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>19,194.00</b>		<b>115,666.00</b>	<b>134,860.00</b>	<b>143,903.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
400000-0101-15-052-0	Salary-Bloom-Nursing-LPN-	1,046,274.00		0.00	1,046,274.00	922,919.00
400050-0101-15-052-0	Salary - PTO-Bloom-Nursing-LPN-	15,221.00		0.00	15,221.00	12,080.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,061,495.00</b>		<b>0.00</b>	<b>1,061,495.00</b>	<b>934,999.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
400000-0101-15-021-0	Salary-Bloom-Nursing-CNA-	1,399,903.00		0.00	1,399,903.00	1,596,968.00
400050-0101-15-021-0	Salary - PTO-Bloom-Nursing-CNA-	(3,896.00)		0.00	(3,896.00)	6,601.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,396,007.00</b>		<b>0.00</b>	<b>1,396,007.00</b>	<b>1,603,569.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
400000-0101-07-038-0	Salary-Bloom-Rec Therapy-Dir-	92,178.00		0.00	92,178.00	104,290.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400000-0101-07-085-0	Salary-Bloom-Rec Therapy-Rec Therapist-	7,664.00		0.00	7,664.00	5,102.00
400050-0101-07-038-0	Salary - PTO-Bloom-Rec Therapy-Dir-	(8,107.00)		0.00	(8,107.00)	1,818.00
400050-0101-07-086-0	Salary - PTO-Bloom-Rec Therapy-Rec Therapist-	7,484.00		0.00	7,484.00	(19.00)
<b>Subtotal [12H] Recreation Workers</b>		<b>99,219.00</b>		<b>0.00</b>	<b>99,219.00</b>	<b>111,191.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
400000-0101-06-038-0	Salary-Bloom-Social service-Dir-	54,464.00		0.00	54,464.00	60,219.00
400000-0101-06-096-0	Salary-Bloom-Social service-Social Worker-	93,610.00		0.00	93,610.00	83,580.00
400050-0101-06-038-0	Salary - PTO-Bloom-Social service-Dir-	3,628.00		0.00	3,628.00	(6,028.00)
400050-0101-06-096-0	Salary - PTO-Bloom-Social service-Social Worker-	(246.00)		0.00	(248.00)	682.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>151,454.00</b>		<b>0.00</b>	<b>151,454.00</b>	<b>138,453.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>					
400000-0101-11-011-0	Salary-Bloom-Admissions-Admissions Coordinator-	7,371.00		0.00	7,371.00	2,688.00
400000-0101-11-038-0	Salary-Bloom-Admissions-Dir-	66,666.00		0.00	66,666.00	69,845.00
400050-0101-11-011-0	Salary - PTO-Bloom-Admissions-Admissions Coordin-	(4,105.00)		0.00	(4,105.00)	928.00
400050-0101-11-038-0	Salary - PTO-Bloom-Admissions-Dir-	1,572.00		0.00	1,572.00	350.00
<b>Subtotal [12O] Other</b>		<b>71,504.00</b>		<b>0.00</b>	<b>71,504.00</b>	<b>73,811.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>4,963,149.00</b>		<b>0.00</b>	<b>4,963,149.00</b>	<b>5,378,923.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [1]</b>	<b>Dietitian</b>					
431000-0101-13-000-0	Consulting Fees-Bloomfield-Dietary	195.00		0.00	195.00	0.00
<b>Subtotal [1] Dietitian</b>		<b>195.00</b>		<b>0.00</b>	<b>195.00</b>	<b>0.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>					
436200-0101-22-000-0	Dental Fees-Bloomfield-Medical Services	9,036.00		0.00	9,036.00	7,431.00
<b>Subtotal [2] Dentist</b>		<b>9,036.00</b>		<b>0.00</b>	<b>9,036.00</b>	<b>7,431.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
431010-0101-23-000-0	Pharmacy fees-Bloom-Rehab Tpy and Ancllry	10,518.00		0.00	10,518.00	12,838.00
<b>Subtotal [3] Pharmacist</b>		<b>10,518.00</b>		<b>0.00</b>	<b>10,518.00</b>	<b>12,838.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
437000-0101-23-000-0	PT Fees-Bloom-Rehab Tpy and Ancllry -	216,065.00		0.00	216,065.00	274,369.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>216,065.00</b>		<b>0.00</b>	<b>216,065.00</b>	<b>274,369.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>					
436000-0101-22-000-0	Medical Director Fees-Bloomfield-Medical Services	43,200.00		0.00	43,200.00	29,131.00
<b>Subtotal [8A] Medical Director</b>		<b>43,200.00</b>		<b>0.00</b>	<b>43,200.00</b>	<b>29,131.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>					
437200-0101-23-000-0	Speech Fees-Bloom-Rehab Tpy and Ancllry -	52,574.00		0.00	52,574.00	93,118.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>52,574.00</b>		<b>0.00</b>	<b>52,574.00</b>	<b>93,118.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>					
437100-0101-23-000-0	OT Fees-Bloom-Rehab Tpy and Ancllry -	182,924.00		0.00	182,924.00	204,875.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>182,924.00</b>		<b>0.00</b>	<b>182,924.00</b>	<b>204,875.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>					
440000-0101-15-000-0	Purch Services-Bloomfield-Nursing	4,763.00		0.00	4,763.00	2,615.00
530000-0101-15-000-0	Pool RNs-Bloomfield-Nursing	124,968.00		0.00	124,968.00	131,353.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>129,731.00</b>		<b>0.00</b>	<b>129,731.00</b>	<b>133,968.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>					
531000-0101-15-000-0	Pool LPNs-Bloomfield-Nursing	41,484.00		0.00	41,484.00	126,553.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>41,484.00</b>		<b>0.00</b>	<b>41,484.00</b>	<b>126,553.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>					
532000-0101-15-000-0	Pool CNA-Bloomfield-Nursing	110,434.00		0.00	110,434.00	197,177.00
<b>Subtotal [11C] Aides</b>		<b>110,434.00</b>		<b>0.00</b>	<b>110,434.00</b>	<b>197,177.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>					
431000-0101-06-000-0	Consulting Fees-Bloom-Social service -	0.00		0.00	0.00	2,903.00
431000-0101-11-000-0	Consulting Fees-Bloom-Admissions -	0.00		0.00	0.00	453.00
431000-0101-15-000-0	Consulting Fees-Bloomfield-Nursing	17,915.00		0.00	17,915.00	28,292.00
431000-0101-23-000-0	Consulting Fees-Bloom-Rehab Tpy and Ancllry -	0.00		0.00	0.00	384.00
<b>Subtotal [12] Other</b>		<b>17,915.00</b>		<b>0.00</b>	<b>17,915.00</b>	<b>32,032.00</b>
<b>Total [13-B] Professional Fees</b>		<b>814,076.00</b>		<b>0.00</b>	<b>814,076.00</b>	<b>1,111,492.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
401400-0101-29-000-0	Workers Compensation-Bloom-Emp Benefits -	203,611.00		0.00	203,611.00	191,350.00
401450-0101-29-000-0	Workers Comp Retro Exp-Bloom-Emp Benefits -	33,350.00		0.00	33,350.00	12,023.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>236,961.00</b>		<b>0.00</b>	<b>236,961.00</b>	<b>203,373.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
401100-0101-29-000-0	FUI-Bloom-Emp Benefits -	6,327.00		0.00	6,327.00	7,177.00
401200-0101-29-000-0	SUI-Bloom-Emp Benefits -	52,995.00		0.00	52,995.00	69,296.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>59,322.00</b>		<b>0.00</b>	<b>59,322.00</b>	<b>76,473.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					
401000-0101-29-000-0	FICA-Bloom-Emp Benefits -	370,646.00		0.00	370,646.00	395,222.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>370,646.00</b>		<b>0.00</b>	<b>370,646.00</b>	<b>395,222.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>					
401300-0101-29-000-0	Health Ins-Bloom-Emp Benefits -	509,616.00		0.00	509,616.00	548,289.00
<b>Subtotal [1A5] Health Insurance</b>		<b>509,616.00</b>		<b>0.00</b>	<b>509,616.00</b>	<b>648,289.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>					
401700-0101-29-000-0	Pension-Bloom-Emp Benefits -	7,168.00		0.00	7,168.00	0.00
401810-0101-29-000-0	Union Benefit-Bloom-Emp Benefits -	0.00		0.00	0.00	495.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subtotal [1A7] Pensions</b>		<u>7,168.00</u>		<u>0.00</u>	<u>7,168.00</u>	<u>495.00</u>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>					
401900-0101-29-000-0	Uniform & Transport-Bloom-Emp Benefits -	21,639.00		0.00	21,639.00	33,317.00
<b>Subtotal [1A8] Uniform Allowance</b>		<u>21,639.00</u>		<u>0.00</u>	<u>21,639.00</u>	<u>33,317.00</u>
<b>Subgroup : [1A9]</b>	<b>Other</b>					
505000-0101-03-000-0	Background Check-Bloomfield-Administration	7,461.00		0.00	7,461.00	6,071.00
<b>Subtotal [1A9] Other</b>		<u>7,461.00</u>		<u>0.00</u>	<u>7,461.00</u>	<u>6,071.00</u>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>					
508000-0101-03-000-0	Bad Debt Expense-Bloomfield-Administration	179,527.00		0.00	179,527.00	119,756.00
508010-0101-03-000-0	Bad Debt Mdcr-Bloomfield-Administration	3,696.00		0.00	3,696.00	0.00
<b>Subtotal [1C] Bad Debts</b>		<u>183,223.00</u>		<u>0.00</u>	<u>183,223.00</u>	<u>119,756.00</u>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>					
432000-0101-03-000-0	Accounting Fees-Bloomfield-Administration	20,830.00		0.00	20,830.00	18,773.00
<b>Subtotal [1D] Accounting and Auditing</b>		<u>20,830.00</u>		<u>0.00</u>	<u>20,830.00</u>	<u>18,773.00</u>
<b>Subgroup : [1E]</b>	<b>Legal</b>					
433000-0101-03-000-0	Legal Fees-Bloomfield-Administration	3,602.00		0.00	3,602.00	8,651.00
433100-0101-03-000-0	Legal Fees-Bloomfield-Administration	94,722.00		0.00	94,722.00	6,252.00
433200-0101-03-000-0	Legal Fees-Bloomfield-Administration	15,856.00		0.00	15,856.00	11,463.00
433300-0101-03-000-0	Legal Fees-Bloomfield-Administration	2,180.00		0.00	2,180.00	510.00
<b>Subtotal [1E] Legal</b>		<u>116,360.00</u>		<u>0.00</u>	<u>116,360.00</u>	<u>26,876.00</u>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>					
410000-0101-03-000-0	Supplies-Bloomfield-Administration	886.00		0.00	886.00	0.00
410000-0101-04-000-0	Supplies-Bloomfield-Fiscal Operations	12,080.00		0.00	12,080.00	10,935.00
410019-0101-04-000-0	Supplies COVID-Bloomfield-Fiscal Operations	39.00		0.00	39.00	0.00
420000-0101-03-000-0	Minor Equip-Bloomfield-Administration	468.00		0.00	468.00	0.00
Marcum 204	Admin Equipment Rental	0.00		5,517.00	5,517.00	0.00
<b>Subtotal [1G] Office Supplies</b>		<u>13,471.00</u>	RJE - 7	<u>5,517.00</u>	<u>18,988.00</u>	<u>10,935.00</u>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>					
461000-0101-03-000-0	Telephone-Bloomfield-Administration	34,322.00		0.00	34,322.00	33,977.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>34,322.00</u>		<u>0.00</u>	<u>34,322.00</u>	<u>33,977.00</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>					
461100-0101-03-000-0	Telephone - Cell-Bloomfield-Administration	1,695.00		0.00	1,695.00	1,239.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>1,695.00</u>		<u>0.00</u>	<u>1,695.00</u>	<u>1,239.00</u>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>					
542000-0101-03-000-0	Corporate Tax - State-Bloom-Administration -	0.00		0.00	0.00	250.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>					
507000-0101-03-000-0	Revenue Assessment-Bloomfield-Administration	683,823.00		0.00	683,823.00	708,626.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>683,823.00</u>		<u>0.00</u>	<u>683,823.00</u>	<u>708,626.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>2,266,537.00</u>		<u>5,517.00</u>	<u>2,272,054.00</u>	<u>2,183,672.00</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
523000-0101-03-000-0	Emp Benefits-Bloomfield-Administration	24,863.00		0.00	24,863.00	6,557.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>24,863.00</u>		<u>0.00</u>	<u>24,863.00</u>	<u>6,557.00</u>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>					
521000-0101-03-000-0	Travel Expense-Bloomfield-Administration	719.00		0.00	719.00	3,338.00
<b>Subtotal [4] Employee Travel</b>		<u>719.00</u>		<u>0.00</u>	<u>719.00</u>	<u>3,338.00</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>					
509000-0101-03-000-0	Seminars-Bloomfield-Administration	1,250.00		0.00	1,250.00	605.00
<b>Subtotal [5] Education Expense</b>		<u>1,250.00</u>		<u>0.00</u>	<u>1,250.00</u>	<u>605.00</u>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>					
501000-0101-03-000-0	Advertising Employment-Bloomfield-Administration	1,421.00		0.00	1,421.00	800.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>1,421.00</u>		<u>0.00</u>	<u>1,421.00</u>	<u>800.00</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>					
410000-0101-18-000-0	Supplies-Bloomfield-Marketing	11,439.00		0.00	11,439.00	5,459.00
410019-0101-18-000-0	Supplies COVID-Bloomfield-Marketing	1,036.00		0.00	1,036.00	0.00
501100-0101-03-000-0	Advertising Promotional-Bloomfield-Administration	2,815.00		0.00	2,815.00	1,880.00
501100-0101-18-000-0	Advertising Promotional-Bloom-Marketing -	9,981.00		0.00	9,981.00	9,607.00
<b>Subtotal [M3] Advertising Other</b>		<u>25,271.00</u>		<u>0.00</u>	<u>25,271.00</u>	<u>16,946.00</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>					
504000-0101-03-000-0	Postage-Bloomfield-Administration	2,048.00		0.00	2,048.00	1,828.00
<b>Subtotal [M7] Postage</b>		<u>2,048.00</u>		<u>0.00</u>	<u>2,048.00</u>	<u>1,828.00</u>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>					
491000-0101-03-000-0	Dues-Bloomfield-Administration	9,739.00		(1,200.00)	8,539.00	8,539.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>9,739.00</u>	RJE - 3	<u>(1,200.00)</u>	<u>8,539.00</u>	<u>8,539.00</u>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>					
Marcum 103	Chamber Dues	0.00		1,200.00	1,200.00	1,200.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<u>0.00</u>	RJE - 3	<u>1,200.00</u>	<u>1,200.00</u>	<u>1,200.00</u>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>					
491001-0101-03-000-0	Subscriptions-Bloomfield-Administration	5,041.00		0.00	5,041.00	5,225.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subtotal [M9] Subscriptions</b>		<b>5,041.00</b>		<b>0.00</b>	<b>5,041.00</b>	<b>5,225.00</b>
<b>Subgroup : [M10] Contributions</b>						
541001-0101-03-000-0	Political Contributions -Bloom-Administration -	0.00		0.00	0.00	1,200.00
<b>Subtotal [M10] Contributions</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>						
431000-0101-03-000-0	Consulting Fees-Bloomfield-Administration	44,414.00		0.00	44,414.00	795.00
431000-0101-04-000-0	Consulting Fees-Bloomfield-Fiscal Operations	14,400.00		(14,400.00)	0.00	0.00
431000-0101-21-000-0	Consulting Fees-Bloom-Human Resources -	0.00	RJE - 5	(14,400.00)	0.00	2,770.00
435200-0101-03-000-0	IT Services-Administration-Bloomfield-Administratio	64,783.00		0.00	64,783.00	33,311.00
436300-0101-22-000-0	Physician Fees-Bloom-Medical Services -	(269.00)		0.00	(269.00)	0.00
440000-0101-02-000-0	Purch Services-Bloomfield-Admin Staff	24,400.00		0.00	24,400.00	18,800.00
440000-0101-03-000-0	Purch Services-Bloomfield-Administration	4,098.00		0.00	4,098.00	0.00
440000-0101-04-000-0	Purch Services-Bloomfield-Fiscal Operations	24,423.00		0.00	24,423.00	18,647.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>176,248.00</b>		<b>(14,400.00)</b>	<b>161,848.00</b>	<b>74,323.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>						
434000-0101-03-000-0	Shared Services-Bloomfield-Administration	469,486.00	RJE - 5	14,400.00	483,886.00	551,278.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>469,486.00</b>		<b>14,400.00</b>	<b>483,886.00</b>	<b>551,278.00</b>
<b>Subgroup : [M13] Other</b>						
410019-0101-03-000-0	Supplies COVID-Bloomfield-Administration	292.00		0.00	292.00	60.00
410019-0101-06-000-0	Supplies COVID19 - Bloom	0.00		0.00	0.00	414.00
500000-0101-03-000-0	Licenses and Permits-Bloomfield-Administration	790.00		0.00	790.00	3,316.00
503200-0101-03-000-0	Bank Charges-Bloomfield-Administration	24,611.00		0.00	24,611.00	22,669.00
522000-0101-03-000-0	Hotel Expense-Bloomfield-Administration	542.00		0.00	542.00	0.00
541000-0101-03-000-0	Misc. Expense-Bloom-Administration -	1,410.00		0.00	1,410.00	1,177.00
541050-0101-03-000-0	Prior Period Expense-Bloomfield-Administration	21,208.00		0.00	21,208.00	(9,363.00)
<b>Subtotal [M13] Other</b>		<b>48,853.00</b>		<b>0.00</b>	<b>48,853.00</b>	<b>18,273.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>764,940.00</b>		<b>0.00</b>	<b>764,940.00</b>	<b>690,112.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						
<b>Subgroup : [2A1] Raw Food</b>						
412000-0101-13-000-0	Food-Bloomfield-Dietary	246,145.00		0.00	246,145.00	242,612.00
412000-0101-38-000-0	Food-Bloom-Cafe	1,131.00		0.00	1,131.00	790.00
412100-0101-13-000-0	Food Supplements-Bloomfield-Dietary	34,642.00		0.00	34,642.00	38,838.00
523019-0101-03-000-0	Employee Benefits Other COVID-Bloomfield-Adminstr	7,097.00		0.00	7,097.00	10,277.00
<b>Subtotal [2A1] Raw Food</b>		<b>289,015.00</b>		<b>0.00</b>	<b>289,015.00</b>	<b>292,517.00</b>
<b>Subgroup : [2B] Purchased Services</b>						
410019-0101-13-000-0	Supplies COVID-Bloomfield-Dietary	111.00		0.00	111.00	321.00
440000-0101-13-000-0	Purch Services-Bloomfield-Dietary	11,790.00		0.00	11,790.00	8,172.00
<b>Subtotal [2B] Purchased Services</b>		<b>11,901.00</b>		<b>0.00</b>	<b>11,901.00</b>	<b>8,493.00</b>
<b>Subgroup : [2C] Other</b>						
410000-0101-13-000-0	Supplies-Bloomfield-Dietary	30,206.00		0.00	30,206.00	31,907.00
412019-0101-13-000-0	Food COVID-Bloomfield-Dietary	233.00		0.00	233.00	775.00
452000-0101-13-000-0	Equip Rental-Bloomfield-Dietary	479.00		0.00	479.00	287.00
<b>Subtotal [2C] Other</b>		<b>30,918.00</b>		<b>0.00</b>	<b>30,918.00</b>	<b>32,969.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>331,834.00</b>		<b>0.00</b>	<b>331,834.00</b>	<b>333,979.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
414100-0101-10-000-0	Linen-Bloomfield-Laundry	6,473.00		0.00	6,473.00	7,036.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>6,473.00</b>		<b>0.00</b>	<b>6,473.00</b>	<b>7,036.00</b>
<b>Subgroup : [3C] Other</b>						
410000-0101-10-000-0	Supplies-Bloomfield-Laundry	9,121.00		0.00	9,121.00	8,456.00
410019-0101-10-000-0	Supplies COVID19 - Bloom	0.00		0.00	0.00	27,549.00
414000-0101-10-000-0	Diapers-Bloomfield-Laundry	38,620.00		0.00	38,620.00	38,138.00
<b>Subtotal [3C] Other</b>		<b>47,741.00</b>		<b>0.00</b>	<b>47,741.00</b>	<b>74,143.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>64,214.00</b>		<b>0.00</b>	<b>64,214.00</b>	<b>81,179.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>						
<b>Subgroup : [4A1] In-House Care Supplies</b>						
410000-0101-09-000-0	Supplies-Bloomfield-Housekeeping	26,383.00		0.00	26,383.00	31,629.00
410019-0101-09-000-0	Supplies COVID-Bloomfield-Housekeeping	3,567.00		0.00	3,567.00	4,040.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>29,950.00</b>		<b>0.00</b>	<b>29,950.00</b>	<b>35,669.00</b>
<b>Subgroup : [5A1] Own Pharmacy</b>						
411200-0101-23-000-0	Drugs Medicare Pt A-Bloomfield-Rehab Tpy and Ancil	148,014.00		0.00	148,014.00	218,337.00
<b>Subtotal [5A1] Own Pharmacy</b>		<b>148,014.00</b>		<b>0.00</b>	<b>148,014.00</b>	<b>218,337.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>						
411700-0101-22-000-0	House Drugs (OTC)-Bloom-Medical Services -	11,552.00		0.00	11,552.00	12,044.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>11,552.00</b>		<b>0.00</b>	<b>11,552.00</b>	<b>12,044.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
410000-0101-15-000-0	Supplies-Bloomfield-Nursing	58,953.00		0.00	58,953.00	65,519.00
410000-0101-23-000-0	Supplies-Bloom-Rehab Tpy and Ancdry -	0.00		0.00	0.00	568.00
410019-0101-15-000-0	Supplies COVID-Bloomfield-Nursing	56,182.00		0.00	56,182.00	71,641.00
420000-0101-15-000-0	Minor Equip-Bloomfield-Nursing	4,405.00		0.00	4,405.00	2,471.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>119,540.00</b>		<b>0.00</b>	<b>119,540.00</b>	<b>140,219.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
440010-0101-15-000-0	Purch Services Ambulance-Bloomfield-Nursing	(1,933.00)		0.00	(1,933.00)	6,733.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>(1,933.00)</b>		<b>0.00</b>	<b>(1,933.00)</b>	<b>6,733.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>						

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
413001-0101-23-000-0	Oxygen Non Billable-Bloomfield-Rehab Tpy and Ancll	7,154.00		0.00	7,154.00	7,294.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>7,154.00</b>		<b>0.00</b>	<b>7,154.00</b>	<b>7,294.00</b>
<b>Subgroup : [5F]</b>						
438020-0101-27-000-0	X-Rays and related radiological X-Bloomfield-Laboratory	5,236.00	RJE - 6	28.00	5,264.00	8,130.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>5,236.00</b>		<b>28.00</b>	<b>5,264.00</b>	<b>8,130.00</b>
<b>Subgroup : [5H]</b>						
438030-0101-27-000-0	Laboratory Lab Fees-Bloomfield-Laboratory	18,987.00		0.00	18,987.00	27,857.00
<b>Subtotal [5H] Laboratory</b>		<b>18,987.00</b>		<b>0.00</b>	<b>18,987.00</b>	<b>27,857.00</b>
<b>Subgroup : [5I]</b>						
410000-0101-07-000-0	Recreation Supplies-Bloomfield-Rec Therapy	1,059.00		0.00	1,059.00	1,472.00
410019-0101-07-000-0	Supplies COVID19 - Bloom	0.00		0.00	0.00	186.00
440000-0101-07-000-0	Purch Services-Bloomfield-Rec Therapy	1,869.00		0.00	1,869.00	10,626.00
440050-0101-07-000-0	Cable Expense-Bloomfield-Rec Therapy	16,429.00		0.00	16,429.00	15,747.00
450000-0101-07-000-0	Rental Expenses-Bloom-Rec Therapy- -	0.00		0.00	0.00	294.00
<b>Subtotal [5I] Recreation</b>		<b>19,357.00</b>		<b>0.00</b>	<b>19,357.00</b>	<b>28,325.00</b>
<b>Subgroup : [5L]</b>						
413500-0101-23-000-0	Other IV Thy Supplies-Bloomfield-Rehab Tpy and Ancllry	2,997.00		0.00	2,997.00	6,306.00
452000-0101-15-000-0	Equip Rental-Bloomfield-Nursing	26,326.00		0.00	26,326.00	19,657.00
452000-0101-23-000-0	Equip Rental-Bloomfield-Rehab Tpy and Ancllry	10,221.00		0.00	10,221.00	9,977.00
452000-0101-24-000-0	Equip Rental-Bloomfield-Respiratory	22,740.00		0.00	22,740.00	16,500.00
<b>Subtotal [5L] Other</b>		<b>62,284.00</b>		<b>0.00</b>	<b>62,284.00</b>	<b>52,440.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>420,141.00</b>		<b>28.00</b>	<b>420,169.00</b>	<b>537,048.00</b>
<b>Group : [22]</b>						
<b>Subgroup : [6B]</b>						
463000-0101-25-000-0	Maintenance and Property Heat Gas-Bloomfield-Property	57,370.00		0.00	57,370.00	62,311.00
465000-0101-25-000-0	Oil-Bloomfield-Property	976.00		0.00	976.00	719.00
<b>Subtotal [6B] Heat</b>		<b>58,346.00</b>		<b>0.00</b>	<b>58,346.00</b>	<b>63,030.00</b>
<b>Subgroup : [6C]</b>						
462000-0101-25-000-0	Light & Power Electric-Bloomfield-Property	97,608.00		0.00	97,608.00	131,418.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>97,608.00</b>		<b>0.00</b>	<b>97,608.00</b>	<b>131,418.00</b>
<b>Subgroup : [6D]</b>						
466000-0101-25-000-0	Water Water-Bloomfield-Property	33,474.00		0.00	33,474.00	33,670.00
<b>Subtotal [6D] Water</b>		<b>33,474.00</b>		<b>0.00</b>	<b>33,474.00</b>	<b>33,670.00</b>
<b>Subgroup : [6E]</b>						
435210-0101-03-000-0	Equipment Lease IT Rental-Bloomfield-Administration	46,261.00	RJE - 7	(5,517.00)	40,744.00	35,442.00
452000-0101-04-000-0	Equip Rental-Bloomfield-Fiscal Operations	6,120.00		0.00	6,120.00	6,383.00
<b>Subtotal [6E] Equipment Lease</b>		<b>52,381.00</b>		<b>(5,517.00)</b>	<b>46,864.00</b>	<b>41,825.00</b>
<b>Subgroup : [6F]</b>						
410000-0101-08-000-0	Other Supplies-Bloomfield-Maintenance	21,600.00		0.00	21,600.00	13,604.00
410019-0101-08-000-0	Supplies COVID-Bloomfield-Maintenance	335.00		0.00	335.00	0.00
420000-0101-08-000-0	Minor Equip-Bloomfield-Maintenance	303.00		0.00	303.00	0.00
431000-0101-08-000-0	Consulting Fees-Bloom-Maintenance- -	0.00		0.00	0.00	(78.00)
440000-0101-08-000-0	Purch Services-Bloomfield-Maintenance	50,793.00		0.00	50,793.00	38,187.00
440000-0101-12-000-0	Purch Services-Bloomfield-Security	8,534.00		0.00	8,534.00	12,753.00
440001-0101-08-000-0	Ground Services-Bloomfield-Maintenance	14,283.00		0.00	14,283.00	15,139.00
442000-0101-08-000-0	Pest Control-Bloom-Maintenance- -	3,252.00		0.00	3,252.00	3,539.00
443000-0101-08-000-0	Carling-Bloomfield-Maintenance	28,550.00		0.00	28,550.00	33,964.00
452000-0101-08-000-0	Equip Rental-Bloomfield-Maintenance	1,621.00		0.00	1,621.00	0.00
<b>Subtotal [6F] Other</b>		<b>129,271.00</b>		<b>0.00</b>	<b>129,271.00</b>	<b>117,108.00</b>
<b>Subgroup : [7D]</b>						
486000-0101-25-000-0	Movable Equipment Depr Exp MME-Bloomfield	69,501.00		0.00	69,501.00	67,072.00
<b>Subtotal [7D] Movable Equipment</b>		<b>69,501.00</b>		<b>0.00</b>	<b>69,501.00</b>	<b>67,072.00</b>
<b>Subgroup : [8C]</b>						
484000-0101-25-000-0	Leasehold Improvements Depe Exp LHI-Bloomfield	56,786.00		0.00	56,786.00	59,610.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>56,786.00</b>		<b>0.00</b>	<b>56,786.00</b>	<b>59,610.00</b>
<b>Subgroup : [9]</b>						
471000-0101-25-000-0	Rental Payments Rent-Bloomfield-Property	840,000.00		0.00	840,000.00	840,000.00
<b>Subtotal [9] Rental Payments</b>		<b>840,000.00</b>		<b>0.00</b>	<b>840,000.00</b>	<b>840,000.00</b>
<b>Subgroup : [10B]</b>						
473000-0101-25-000-0	Real estate taxes paid by lessor Real Estate Taxes-Bloomfield-Property	91,310.00		0.00	91,310.00	100,815.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>91,310.00</b>		<b>0.00</b>	<b>91,310.00</b>	<b>100,815.00</b>
<b>Subgroup : [10C]</b>						
472000-0101-25-000-0	Personal property taxes Personal Property Taxes-Bloomfield-Property	15,351.00		0.00	15,351.00	15,586.00
<b>Subtotal [10C] Personal property taxes</b>		<b>15,351.00</b>		<b>0.00</b>	<b>15,351.00</b>	<b>15,586.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,444,028.00</b>		<b>(5,517.00)</b>	<b>1,438,511.00</b>	<b>1,470,134.00</b>
<b>Group : [27]</b>						
<b>Subgroup : [12D]</b>						
503100-0101-03-000-0	Interest and Insurance Interest-Bloomfield-Administration	16,672.00		0.00	16,672.00	11,692.00
503130-0101-03-000-0	Interest on Computer Loan-Bloom-Administration	5,304.00		0.00	5,304.00	6,448.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>21,976.00</b>		<b>0.00</b>	<b>21,976.00</b>	<b>18,140.00</b>
<b>Subgroup : [14A]</b>						
472500-0101-25-000-0	Insurance on Property Property Insurance-Bloomfield-Property	13,943.00		0.00	13,943.00	14,199.00
<b>Subtotal [14A] Insurance on Property</b>		<b>13,943.00</b>		<b>0.00</b>	<b>13,943.00</b>	<b>14,199.00</b>

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subgroup : [14C1]</b>	<b>Umbrella</b>					
512000-0101-03-000-0	Umbrella Ins-Bloomfield-Administration	3,907.00		0.00	3,907.00	10,761.00
<b>Subtotal [14C1] Umbrella</b>		<b>3,907.00</b>		<b>0.00</b>	<b>3,907.00</b>	<b>10,761.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>					
510000-0101-03-000-0	Liability Ins-Bloomfield-Administration	77,326.00		0.00	77,326.00	63,078.00
513000-0101-03-000-0	Crime Ins-Bloomfield-Administration	370.00		0.00	370.00	370.00
<b>Subtotal [14C3] Other</b>		<b>77,696.00</b>		<b>0.00</b>	<b>77,696.00</b>	<b>63,448.00</b>
<b>Total [27] Interest and Insurance</b>		<b>117,522.00</b>		<b>0.00</b>	<b>117,522.00</b>	<b>106,548.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
311000-0101-00-000-0	Medicaid Room & Board-Bloomfield	(11,393,190.00)		0.00	(11,393,190.00)	(11,991,305.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(11,393,190.00)</b>		<b>0.00</b>	<b>(11,393,190.00)</b>	<b>(11,991,305.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
311005-0101-00-000-0	Medicaid Room & Board Contra-Bloomfield	3,394,933.00		0.00	3,394,933.00	4,130,701.00
313005-0101-00-000-0	Medicaid Contra Other-Bloomfield	2,407.00		0.00	2,407.00	2,081.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>3,397,340.00</b>		<b>0.00</b>	<b>3,397,340.00</b>	<b>4,132,782.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>					
321000-0101-00-000-0	Medicare Pt A Room & Board-Bloomfield	(603,060.00)		0.00	(603,060.00)	(787,110.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(603,060.00)</b>		<b>0.00</b>	<b>(603,060.00)</b>	<b>(787,110.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
321005-0101-00-000-0	Medicare Pt A R and B Contra-Bloomfield	450,458.00		0.00	450,458.00	578,164.00
323005-0101-00-000-0	Medicare Pt A Contra Other-Bloomfield	16,055.00		0.00	16,055.00	15,932.00
328000-0101-00-000-0	Medicare Pt A Sequestration-Bloom	0.00		0.00	0.00	12,957.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>466,513.00</b>		<b>0.00</b>	<b>466,513.00</b>	<b>607,053.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
303100-0101-00-000-0	Hospice Revenue-Bloomfield	(301,020.00)		0.00	(301,020.00)	(449,660.00)
341000-0101-00-000-0	Private Room & Board-Bloomfield	(996,930.00)		0.00	(996,930.00)	(707,710.00)
351000-0101-00-000-0	Comm Ins Room & Board-Bloomfield	(10,560.00)		0.00	(10,560.00)	(33,150.00)
371000-0101-00-000-0	Mgd Medicare Room and Board-Bloomfield	(466,448.00)		0.00	(466,448.00)	(791,070.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(1,774,958.00)</b>		<b>0.00</b>	<b>(1,774,958.00)</b>	<b>(1,981,590.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
303700-0101-00-000-0	Hospice C/A-Bloomfield	92,711.00		0.00	92,711.00	152,724.00
341005-0101-00-000-0	Private Room & Board Contra-Bloomfield	13,549.00		0.00	13,549.00	61,318.00
351005-0101-00-000-0	Comm Ins Room & Board Contra-Bloomfield	(6,399.00)		0.00	(6,399.00)	(10,653.00)
353005-0101-00-000-0	Comm Ins Contra Other-Bloomfield	611.00		0.00	611.00	734.00
371005-0101-00-000-0	Mgd Medicare Room & Board Contra-Bloomfield	54,685.00		0.00	54,685.00	27,967.00
373005-0101-00-000-0	Mgd Medicare Contra Other-Bloomfield	11,959.00		0.00	11,959.00	29,067.00
381000-0101-00-000-0	Mgd Medicaid Room & Board-Bloomfield	(6,990.00)		0.00	(6,990.00)	0.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>160,126.00</b>		<b>0.00</b>	<b>160,126.00</b>	<b>260,177.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
324100-0101-00-000-0	Medicare Pt A Pharmacy-Bloomfield	(59,216.00)		0.00	(59,216.00)	(70,608.00)
335700-0101-00-000-0	Medicare Pt B Flu/Pneumonia-Bloomfield	(458.00)		0.00	(458.00)	(630.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(59,674.00)</b>		<b>0.00</b>	<b>(59,674.00)</b>	<b>(71,238.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>					
324105-0101-00-000-0	Medicare Pt A Pharmacy Contra-Bloomfield	59,597.00		0.00	59,597.00	75,103.00
<b>Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance</b>		<b>59,597.00</b>		<b>0.00</b>	<b>59,597.00</b>	<b>75,103.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
304100-0101-00-000-0	Hospice Pharmacy-Bloomfield	(289.00)		0.00	(289.00)	(1,273.00)
314100-0101-00-000-0	Medicaid Pharmacy-Bloomfield	(34,043.00)		0.00	(34,043.00)	(37,716.00)
344100-0101-00-000-0	Private Pharmacy-Bloomfield	(992.00)		0.00	(992.00)	(39.00)
354100-0101-00-000-0	Comm Ins Pharmacy-Bloomfield	(2,285.00)		0.00	(2,285.00)	(10,307.00)
374100-0101-00-000-0	Mgd Medicare Pharmacy-Bloomfield	(40,038.00)		0.00	(40,038.00)	(82,619.00)
375700-0101-00-000-0	Mgd Medicare Flu/Pneumonia-Bloomfield	(497.00)		0.00	(497.00)	(551.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(78,144.00)</b>		<b>0.00</b>	<b>(78,144.00)</b>	<b>(132,605.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>					
304105-0101-00-000-0	Hospice Pharmacy Contra-Bloomfield	289.00		0.00	289.00	1,273.00
314105-0101-00-000-0	Medicaid Pharmacy Contra-Bloomfield	34,043.00		0.00	34,043.00	37,716.00
354105-0101-00-000-0	Comm Ins Pharmacy Contra-Bloomfield	2,285.00		0.00	2,285.00	10,307.00
374105-0101-00-000-0	Mgd Medicare Pharmacy Contra-Bloomfield	40,906.00		0.00	40,906.00	83,299.00
<b>Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance</b>		<b>77,523.00</b>		<b>0.00</b>	<b>77,523.00</b>	<b>132,695.00</b>
<b>Subgroup : [6A]</b>	<b>Medical Supplies - Medicare</b>					
324200-0101-00-000-0	MCR Pt A Chargeable Med Supp-Bloomfield	(1,452.00)		0.00	(1,452.00)	(4,133.00)
<b>Subtotal [6A] Medical Supplies - Medicare</b>		<b>(1,452.00)</b>		<b>0.00</b>	<b>(1,452.00)</b>	<b>(4,133.00)</b>
<b>Subgroup : [6B]</b>	<b>Medical Supplies - Medicare Contractual Allowance</b>					
324205-0101-00-000-0	MCR Pt A Charge Med Supp Contra-Bloomfield	1,452.00		0.00	1,452.00	4,133.00
<b>Subtotal [6B] Medical Supplies - Medicare Contractual Allowance</b>		<b>1,452.00</b>		<b>0.00</b>	<b>1,452.00</b>	<b>4,133.00</b>
<b>Subgroup : [6C]</b>	<b>Medical Supplies - Non-medicare</b>					
374610-0101-00-000-0	Mgd Medicare Glucose	0.00		0.00	0.00	424.00
<b>Subtotal [6C] Medical Supplies - Non-medicare</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>424.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
321005-0101-00-000-0	Medicare A PT Contra-Bloomfield	(142,418.00)		0.00	(142,418.00)	(185,014.00)
324300-0101-00-000-0	Medicare Pt A PT-Bloomfield	(89,599.00)		0.00	(89,599.00)	(94,663.00)
334300-0101-00-000-0	Medicare Pt B PT-Bloomfield	(84,310.00)		0.00	(84,310.00)	(108,594.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(316,327.00)</b>		<b>0.00</b>	<b>(316,327.00)</b>	<b>(388,261.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>					
324305-0101-00-000-0	Medicare Pt A PT Contra-Bloomfield	89,599.00		0.00	89,599.00	94,663.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
334305-0101-00-000-0	Medicare Pt B PT Contra-Bloomfield	17,408.00		0.00	17,408.00	19,522.00
<b>Subtotal [7B] Physical Therapy - Medicare Contractual Allowance</b>		<b>107,007.00</b>		<b>0.00</b>	<b>107,007.00</b>	<b>114,185.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
304300-0101-00-000-0	Hospice PT-Bloom	0.00		0.00	0.00	(116.00)
314300-0101-00-000-0	Medicaid PT-Bloomfield	(80,084.00)		0.00	(80,084.00)	(98,472.00)
337300-0101-00-000-0	Mgd Medicare Pt B PT-Bloomfield	(948.00)		0.00	(948.00)	600.00
344300-0101-00-000-0	Private PT-Bloomfield	(1,758.00)		0.00	(1,758.00)	(2,668.00)
354300-0101-00-000-0	Comm Ins PT-Bloomfield	(1,498.00)		0.00	(1,498.00)	(4,909.00)
374300-0101-00-000-0	Mgd Medicare PT-Bloomfield	(53,138.00)		0.00	(53,138.00)	(82,694.00)
378100-0101-00-000-0	Medicare Mgd Care Pt B PT-Bloomfield	(70,266.00)		0.00	(70,266.00)	(44,887.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(207,692.00)</b>		<b>0.00</b>	<b>(207,692.00)</b>	<b>(233,126.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>					
304305-0101-00-000-0	Hospice PT Contra-Bloom	0.00		0.00	0.00	116.00
314305-0101-00-000-0	Medicaid PT Contra-Bloomfield	80,084.00		0.00	80,084.00	98,472.00
337305-0101-00-000-0	Mgd Medicare Pt B PT Contra-Bloomfield	772.00		0.00	772.00	2,546.00
354305-0101-00-000-0	Comm Ins PT Contra-Bloomfield	1,498.00		0.00	1,498.00	4,909.00
371006-0101-00-000-0	Mgd Medicare PT Contra-Bloomfield	(8,480.00)		0.00	(8,480.00)	(10,262.00)
374305-0101-00-000-0	Mgd Medicare PT Contra-Bloomfield	53,138.00		0.00	53,138.00	82,694.00
378105-0101-00-000-0	Medicare Mgd Pt B PT Contra-Bloomfield	26,946.00		0.00	26,946.00	(5,296.00)
<b>Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance</b>		<b>153,960.00</b>		<b>0.00</b>	<b>153,960.00</b>	<b>173,179.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
321006-0101-00-000-0	Medicare A ST Contra-Bloomfield	(68,731.00)		0.00	(68,731.00)	(85,685.00)
324400-0101-00-000-0	Medicare Pt A ST-Bloomfield	(29,978.00)		0.00	(29,978.00)	(40,930.00)
334400-0101-00-000-0	Medicare Pt B ST-Bloomfield	(16,599.00)		0.00	(16,599.00)	(33,905.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(115,308.00)</b>		<b>0.00</b>	<b>(115,308.00)</b>	<b>(160,520.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>					
324405-0101-00-000-0	Medicare Pt A ST Contra-Bloomfield	29,978.00		0.00	29,978.00	40,930.00
334405-0101-00-000-0	Medicare Pt B ST Contra-Bloomfield	447.00		0.00	447.00	368.00
<b>Subtotal [8B] Speech Therapy - Medicare Contractual Allowance</b>		<b>30,425.00</b>		<b>0.00</b>	<b>30,425.00</b>	<b>41,298.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
304400-0101-00-000-0	Hospice ST-Bloomfield	(191.00)		0.00	(191.00)	(776.00)
314400-0101-00-000-0	Medicaid ST-Bloomfield	(23,464.00)		0.00	(23,464.00)	(36,711.00)
337400-0101-00-000-0	Mgd Medicare Pt B ST-Bloom	0.00		0.00	0.00	(1,304.00)
344400-0101-00-000-0	Private ST-Bloom	0.00		0.00	0.00	(639.00)
354400-0101-00-000-0	Comm Ins ST-Bloomfield	(471.00)		0.00	(471.00)	(1,731.00)
374400-0101-00-000-0	Mgd Medicare ST-Bloomfield	(26,543.00)		0.00	(26,543.00)	(58,685.00)
378120-0101-00-000-0	Medicare Mgd Care Pt B ST-Bloomfield	(19,997.00)		0.00	(19,997.00)	(20,086.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(70,666.00)</b>		<b>0.00</b>	<b>(70,666.00)</b>	<b>(119,932.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>					
304405-0101-00-000-0	Hospice ST Contra-Bloomfield	191.00		0.00	191.00	776.00
314405-0101-00-000-0	Medicaid ST Contra-Bloomfield	23,464.00		0.00	23,464.00	36,711.00
337405-0101-00-000-0	Mgd Medicare Pt B ST Contra-Bloom	0.00		0.00	0.00	(9.00)
354405-0101-00-000-0	Comm Ins ST Contra-Bloomfield	471.00		0.00	471.00	1,731.00
371008-0101-00-000-0	Mgd Medicare ST Contra-Bloomfield	(4,241.00)		0.00	(4,241.00)	(4,465.00)
374405-0101-00-000-0	Mgd Medicare ST Contra-Bloomfield	26,543.00		0.00	26,543.00	58,685.00
378125-0101-00-000-0	Medicare Mgd Pt B ST-Contra-Bloomfield	14,251.00		0.00	14,251.00	3,305.00
<b>Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance</b>		<b>60,679.00</b>		<b>0.00</b>	<b>60,679.00</b>	<b>96,734.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
321007-0101-00-000-0	Medicare A OT Contra-Bloomfield	(132,712.00)		0.00	(132,712.00)	(174,180.00)
324800-0101-00-000-0	Medicare Pt A OT-Bloomfield	(96,511.00)		0.00	(96,511.00)	(92,018.00)
334800-0101-00-000-0	Medicare Pt B OT-Bloomfield	(68,381.00)		0.00	(68,381.00)	(66,175.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(297,604.00)</b>		<b>0.00</b>	<b>(297,604.00)</b>	<b>(332,373.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>					
324805-0101-00-000-0	Medicare Pt A OT Contra-Bloomfield	96,511.00		0.00	96,511.00	92,018.00
334805-0101-00-000-0	Medicare Pt B OT Contra-Bloomfield	15,452.00		0.00	15,452.00	12,441.00
<b>Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance</b>		<b>111,963.00</b>		<b>0.00</b>	<b>111,963.00</b>	<b>104,459.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
304800-0101-00-000-0	Hospice OT-Bloomfield	(205.00)		0.00	(205.00)	(725.00)
314800-0101-00-000-0	Medicaid OT-Bloomfield	(75,120.00)		0.00	(75,120.00)	(76,558.00)
337800-0101-00-000-0	Mgd Medicare Pt B OT-Bloomfield	(113.00)		0.00	(113.00)	(755.00)
344800-0101-00-000-0	Private OT-Bloom	0.00		0.00	0.00	(2,345.00)
354800-0101-00-000-0	Comm Ins OT-Bloomfield	(2,059.00)		0.00	(2,059.00)	(4,767.00)
374800-0101-00-000-0	Mgd Medicare OT-Bloomfield	(62,545.00)		0.00	(62,545.00)	(87,284.00)
378130-0101-00-000-0	Medicare Mgd Care Pt B OT-Bloomfield	(45,813.00)		0.00	(45,813.00)	(27,259.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(185,855.00)</b>		<b>0.00</b>	<b>(185,855.00)</b>	<b>(199,693.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>					
304805-0101-00-000-0	Hospice OT Contra-Bloomfield	(50.00)		0.00	(50.00)	725.00
314805-0101-00-000-0	Medicaid OT Contra-Bloomfield	75,120.00		0.00	75,120.00	76,558.00
337805-0101-00-000-0	Mgd Medicare Pt B OT Contra-Bloomfield	250.00		0.00	250.00	(53.00)
354805-0101-00-000-0	Comm Ins OT Contra-Bloomfield	2,059.00		0.00	2,059.00	4,582.00
371007-0101-00-000-0	Mgd Medicare OT Contra-Bloomfield	(7,985.00)		0.00	(7,985.00)	(9,634.00)
374805-0101-00-000-0	Mgd Medicare OT Contra-Bloomfield	62,545.00		0.00	62,545.00	87,284.00
378135-0101-00-000-0	Medicare Mgd Pt B OT Contra-Bloomfield	17,396.00		0.00	17,396.00	633.00
<b>Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>		<b>149,335.00</b>		<b>0.00</b>	<b>149,335.00</b>	<b>160,095.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>					
321009-0101-00-000-0	Medicare A NTA Contra-Bloomfield	(166,563.00)		0.00	(166,563.00)	(262,113.00)
321010-0101-00-000-0	Medicare A Nsgng Comp Contra-Bloomfield	(297,964.00)		0.00	(297,964.00)	(413,935.00)
324500-0101-00-000-0	Medicare Pt A IV Therapy-Bloomfield	(381.00)		0.00	(381.00)	(4,496.00)
324600-0101-00-000-0	Medicare Pt A Lab-Bloomfield	(13,653.00)		0.00	(13,653.00)	(13,208.00)
325000-0101-00-000-0	Medicare Pt A X-Bloomfield	(2,402.00)		0.00	(2,402.00)	(2,724.00)
329000-0101-00-000-0	Medicare Pt A Settlement-Bloomfield	(2,402.00)		0.00	(2,402.00)	0.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
338000-0101-00-000-0	Medicare Pt B Prior Period-Bloomfield	(34.00)		0.00	(34.00)	1,785.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(483,399.00)</b>		<b>0.00</b>	<b>(483,399.00)</b>	<b>(694,691.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>					
314600-0101-00-000-0	Medicaid Lab-Bloomfield	(2,407.00)		0.00	(2,407.00)	(1,650.00)
315000-0101-00-000-0	Medicaid X-Ray-Bloom	0.00		0.00	0.00	(431.00)
318000-0101-00-000-0	Medicaid C/A Prior Period	139,863.00		0.00	139,863.00	0.00
344600-0101-00-000-0	Private Lab-Bloomfield	(130.00)		0.00	(130.00)	(282.00)
354600-0101-00-000-0	Comm Ins Lab-Bloomfield	(108.00)		0.00	(108.00)	(734.00)
355000-0101-00-000-0	Comm Ins X-Bloomfield	(503.00)		0.00	(503.00)	0.00
371009-0101-00-000-0	Mgd Medicare NTA Contra-Bloomfield	(9,206.00)		0.00	(9,206.00)	(9,869.00)
371010-0101-00-000-0	Mgd Medicare Nsg Comp Contra-Bloomfield	(13,506.00)		0.00	(13,506.00)	(17,099.00)
374500-0101-00-000-0	Mgd Medicare IV Therapy-Bloomfield	(868.00)		0.00	(868.00)	(868.00)
374600-0101-00-000-0	Mgd Medicare Lab-Bloomfield	(8,850.00)		0.00	(8,850.00)	(18,431.00)
374900-0101-00-000-0	Mgd Medicare Specialty Bads-Bloomfield	(574.00)		0.00	(574.00)	(5,094.00)
375000-0101-00-000-0	Mgd Medicare X-Bloomfield	(2,535.00)		0.00	(2,535.00)	(4,562.00)
378000-0101-00-000-0	Mgd Medicare Prior Period-Bloomfield	38.00		0.00	38.00	3,137.00
389010-0101-00-000-0	Patient Revenue Capitation -Bloomfield	(151,680.00)		0.00	(151,680.00)	0.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(50,466.00)</b>		<b>0.00</b>	<b>(50,466.00)</b>	<b>(55,695.00)</b>
<b>Subgroup : [11]</b>	<b>Meals sold to guests, employees, and others</b>					
391510-0101-00-000-0	Misc. Meals-Bloomfield	(10,212.00)		0.00	(10,212.00)	(2,454.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(10,212.00)</b>		<b>0.00</b>	<b>(10,212.00)</b>	<b>(2,454.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>					
391100-0101-00-000-0	Interest Income-Bloomfield	(433.00)		0.00	(433.00)	(330.00)
<b>Subtotal [15] Interest Income</b>		<b>(433.00)</b>		<b>0.00</b>	<b>(433.00)</b>	<b>(330.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>					
391500-0101-00-000-0	Misc. Other Income-Bloomfield	(1,059,238.00)		(28.00)	(1,059,266.00)	(480,592.00)
391600-0101-00-000-0	Transcription Income-Bloom	0.00	RJE - 6	0.00	0.00	(359.00)
<b>Subtotal [18] Other Revenue</b>		<b>(1,059,238.00)</b>		<b>(28.00)</b>	<b>(1,059,266.00)</b>	<b>(480,951.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(11,931,760.00)</b>		<b>(28.00)</b>	<b>(11,931,778.00)</b>	<b>(11,733,590.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>					
<b>Subgroup : [A1]</b>	<b>Cash</b>					
101005-0101-00-000-0	Cash Operating-Bloomfield	179,767.00		0.00	179,767.00	141,379.00
102000-0101-00-000-0	Cash - Payroll-Bloomfield	6,474.00		0.00	6,474.00	5,741.00
104010-0101-00-000-0	Cash - Savings 1-Bloomfield	877,110.00		0.00	877,110.00	693,636.00
105000-0101-00-000-0	Cash - Savings Patients-Bloomfield	111,325.00		0.00	111,325.00	97,715.00
106000-0101-00-000-0	Petty Cash-Bloomfield	1,000.00		0.00	1,000.00	1,000.00
106100-0101-00-000-0	Petty Cash - Resident Funds-Bloomfield	1,800.00		0.00	1,800.00	700.00
<b>Subtotal [A1] Cash</b>		<b>1,177,476.00</b>		<b>0.00</b>	<b>1,177,476.00</b>	<b>940,171.00</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>					
107000-0101-00-000-0	Resident Refunds-Bloomfield	82.00		0.00	82.00	0.00
110000-0101-00-000-0	Accounts Receivable-Bloomfield	173,761.00		0.00	173,761.00	48,224.00
111000-0101-00-000-0	A/R Private-Bloomfield	138,004.00		0.00	138,004.00	121,311.00
111200-0101-00-000-0	A/R Comm Ins-Bloomfield	(1,644.00)		0.00	(1,644.00)	37,136.00
111300-0101-00-000-0	AR Hospice-Bloomfield	(38,148.00)		0.00	(38,148.00)	22,579.00
111400-0101-00-000-0	A/R Mgd Medicare-Bloomfield	50,862.00		0.00	50,862.00	25,521.00
112000-0101-00-000-0	A/R Medicare Pt A-Bloomfield	36,125.00		0.00	36,125.00	80,577.00
112500-0101-00-000-0	A/R Medicare Pt B-Bloomfield	11,428.00		0.00	11,428.00	11,062.00
113000-0101-00-000-0	A/R Medicaid-Bloomfield	743,443.00		0.00	743,443.00	1,025,136.00
113100-0101-00-000-0	A/R Mgd Medicaid-Bloomfield	6,990.00		0.00	6,990.00	0.00
114000-0101-00-000-0	A/R Patient Picipation-Bloomfield	76,343.00		0.00	76,343.00	70,195.00
116100-0101-00-000-0	Medicare Coins Bad Debt-Bloomfield	2,402.00		0.00	2,402.00	0.00
116200-0101-00-000-0	Allowance for Doubtful Accounts-Bloomfield	(283,286.00)		0.00	(283,286.00)	(273,746.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>916,362.00</b>		<b>0.00</b>	<b>916,362.00</b>	<b>1,167,995.00</b>
<b>Subgroup : [A3]</b>	<b>Other Accounts Receivable</b>					
141700-0101-00-000-0	Due from Medicaid-Bloom	0.00		0.00	0.00	2,336.00
<b>Subtotal [A3] Other Accounts Receivable</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>2,336.00</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>					
130000-0101-00-000-0	Inventory-Bloomfield	34,478.00		0.00	34,478.00	31,391.00
<b>Subtotal [A4] Inventories</b>		<b>34,478.00</b>		<b>0.00</b>	<b>34,478.00</b>	<b>31,391.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>					
121400-0101-00-000-0	Prepaid Workers Comp-Bloomfield	15,483.00		0.00	15,483.00	14,512.00
122200-0101-00-000-0	Prepaid Gen. Ins-Bloomfield	5,849.00		0.00	5,849.00	8,295.00
129000-0101-00-000-0	Prepaid Expense Other-Bloomfield	100,735.00		0.00	100,735.00	9,683.00
129100-0101-00-000-0	Prepaid Real Estate Taxes-Bloomfield	24,602.00		0.00	24,602.00	24,257.00
129110-0101-00-000-0	Prepaid Personal Property Taxes-Bloomfield	10,860.00		0.00	10,860.00	11,095.00
129300-0101-00-000-0	Prepaid Mgmt Assets-Bloomfield	16,822.00		0.00	16,822.00	18,581.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>174,351.00</b>		<b>0.00</b>	<b>174,351.00</b>	<b>86,423.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>					
154000-0101-00-000-0	Lease hold Improvements-Bloomfield	1,062,068.00		0.00	1,062,068.00	992,697.00
164000-0101-00-000-0	Accum Depr LHI-Bloomfield	(677,327.00)		0.00	(677,327.00)	(620,540.00)
<b>Subtotal [B4] Leasehold Improvements</b>		<b>384,741.00</b>		<b>0.00</b>	<b>384,741.00</b>	<b>372,157.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>					
156000-0101-00-000-0	Major Movable Equip-Bloomfield	665,406.00		0.00	665,406.00	603,787.00
166000-0101-00-000-0	Accum Depr MME-Bloomfield	(381,153.00)		0.00	(381,153.00)	(312,587.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>284,253.00</b>		<b>0.00</b>	<b>284,253.00</b>	<b>291,200.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>					
129900-0101-00-000-0	CT PET Deferred Tax-Bloomfield	157,984.00		0.00	157,984.00	220,866.00
141900-0101-00-000-0	CT PET Tax Receivable-Bloomfield	(157,984.00)		0.00	(157,984.00)	(220,866.00)
<b>Subtotal [D1] Deferred Deposits</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>					
141600-0101-00-000-0	Due from Related-Bloomfield	13,763.00		0.00	13,763.00	424.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<b>13,763.00</b>		<b>0.00</b>	<b>13,763.00</b>	<b>424.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>					
145000-0101-00-000-0	Security Deposits-Bloomfield	11,500.00		0.00	11,500.00	11,500.00
<b>Subtotal [D7] Other Assets</b>		<b>11,500.00</b>		<b>0.00</b>	<b>11,500.00</b>	<b>11,500.00</b>
<b>Total [31-32] Assets</b>		<b>2,996,924.00</b>		<b>0.00</b>	<b>2,996,924.00</b>	<b>2,903,697.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>					
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>					
210000-0101-00-000-0	Accounts Payable-Bloomfield	(546,410.00)		0.00	(546,410.00)	(324,064.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<b>(546,410.00)</b>		<b>0.00</b>	<b>(546,410.00)</b>	<b>(324,064.00)</b>
<b>Subgroup : [A2]</b>	<b>Note Payable</b>					
211002-0101-00-000-0	Notes Payable ST2-Bloom	0.00		0.00	0.00	(8,707.00)
211004-0101-00-000-0	Notes Payable ST4-Bloomfield	(2,862.00)		0.00	(2,862.00)	(2,701.00)
211005-0101-00-000-0	Notes Payable ST5-Bloom	0.00		0.00	0.00	(18,126.00)
211006-0101-00-000-0	Notes/Loans Payable ST-Bloomfield	(71,799.00)		0.00	(71,799.00)	(69,680.00)
<b>Subtotal [A2] Note Payable</b>		<b>(74,661.00)</b>		<b>0.00</b>	<b>(74,661.00)</b>	<b>(99,214.00)</b>
<b>Subgroup : [A3]</b>	<b>Loans Payable for Equipment</b>					
211401-0101-00-000-0	Equipment Obligation ST 1-Bloomfield	(23,066.00)		0.00	(23,066.00)	(21,859.00)
<b>Subtotal [A3] Loans Payable for Equipment</b>		<b>(23,066.00)</b>		<b>0.00</b>	<b>(23,066.00)</b>	<b>(21,859.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>					
250100-0101-00-000-0	Accrued Payroll-Bloomfield	(347,740.00)		0.00	(347,740.00)	(362,099.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(347,740.00)</b>		<b>0.00</b>	<b>(347,740.00)</b>	<b>(362,099.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>					
220000-0101-00-000-0	Loans and Exchange-Bloom	0.00		0.00	0.00	(330.00)
220200-0101-00-000-0	Unclaimed ADP checks-Bloomfield	(7,274.00)		0.00	(7,274.00)	(5,948.00)
221760-0101-00-000-0	Deferred Revenue Rcf-Bloom	0.00		0.00	0.00	(595,332.00)
226200-0101-00-000-0	Patients Fund-Bloomfield	(111,325.00)		0.00	(111,325.00)	(97,715.00)
250000-0101-00-000-0	Accrued Expenses-Bloomfield	(189,031.00)		0.00	(189,031.00)	(203,416.00)
250020-0101-00-000-0	Accrued Pension-Bloomfield	(7,168.00)		0.00	(7,168.00)	0.00
250030-0101-00-000-0	Accrued Worker's Comp-Bloomfield	(90,880.00)		0.00	(90,880.00)	(72,096.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(405,678.00)</b>		<b>0.00</b>	<b>(405,678.00)</b>	<b>(974,837.00)</b>
<b>Subgroup : [B1]</b>	<b>Loans Payable - Equipment</b>					
211411-0101-00-000-0	Equipment Obligation LT 1-Bloomfield	(61,994.00)		0.00	(61,994.00)	(85,061.00)
<b>Subtotal [B1] Loans Payable - Equipment</b>		<b>(61,994.00)</b>		<b>0.00</b>	<b>(61,994.00)</b>	<b>(85,061.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>					
221400-0101-00-000-0	Due to Realty-Bloomfield	(1,422,000.00)		0.00	(1,422,000.00)	(870,000.00)
229100-0101-00-000-0	Loans Payable Related Pty-Bloomfield	(1,497,165.00)		0.00	(1,497,165.00)	(1,472,165.00)
271500-0101-00-000-0	Due to Related-Bloomfield	(4,440,221.00)		0.00	(4,440,221.00)	(5,308,218.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<b>(7,359,386.00)</b>		<b>0.00</b>	<b>(7,359,386.00)</b>	<b>(7,650,383.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>					
211104-0101-00-000-0	Notes Payable LT4-Bloomfield	(2,258.00)		0.00	(2,258.00)	(5,120.00)
211106-0101-00-000-0	Notes/Loans Payable LT-Bloomfield	(358,059.00)		0.00	(358,059.00)	(429,858.00)
221700-0101-00-000-0	Due to Medicaid-Bloomfield	(251,863.00)		0.00	(251,863.00)	(117,792.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<b>(612,180.00)</b>		<b>0.00</b>	<b>(612,180.00)</b>	<b>(552,770.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(9,431,115.00)</b>		<b>0.00</b>	<b>(9,431,115.00)</b>	<b>(10,070,287.00)</b>
<b>Group : [35]</b>	<b>Equity</b>					
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>					
280000-0101-00-000-0	Capital-Bloomfield	1,473,538.00		0.00	1,473,538.00	1,473,538.00
295000-0101-00-000-0	Retained Earnings-Bloomfield	5,715,962.00		0.00	5,715,962.00	5,533,755.00
<b>Subtotal [B5] Cumulated Earnings</b>		<b>7,189,500.00</b>		<b>0.00</b>	<b>7,189,500.00</b>	<b>7,007,293.00</b>
<b>Total [35] Equity</b>		<b>7,189,500.00</b>		<b>0.00</b>	<b>7,189,500.00</b>	<b>7,007,293.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Tab J</b>		
To reclass MDS Coordinator Salaries to correct line of cost report				
Marcum 202	MDS Coordinator		115,666.00	
400000-0101-15-	Salary-Bloom-Nursing-RN-			115,666.00
<b>Total</b>			<b>115,666.00</b>	<b>115,666.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>D.01 - Tab Q</b>		
To reclass Chamber Dues to correct line of the cost report				
Marcum 103	Chamber Dues		1,200.00	
191000-0101-03-000-	Dues-Bloomfield-Administration			1,200.00
<b>Total</b>			<b>1,200.00</b>	<b>1,200.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>J.01a</b>		
To reclass management fees into correct line of cost report				
434000-0101-03-	Shared Services-Bloomfield-Administration		14,400.00	
431000-0101-04-	Consulting Fees-Bloomfield-Fiscal Operations			14,400.00
<b>Total</b>			<b>14,400.00</b>	<b>14,400.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>N.01a</b>		
To reclass reversal of PY radiology expense into correct line of cost report				
138020-0101-27-000-	IX-Bloomfield-Laboratory		28.00	
191500-0101-00-000-	Misc. Other Income-Bloomfield			28.00
<b>Total</b>			<b>28.00</b>	<b>28.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>D.01 - Tab V</b>		
To reclass Admin equipment rentals into correct line of cost report				
Marcum 204	Admin Equipment Rental		5,517.00	
135210-0101-03-000-	IT Rental-Bloomfield-Administration			5,517.00
<b>Total</b>			<b>5,517.00</b>	<b>5,517.00</b>



**MYERS AND STAUFFER**  
L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 2/10/2022  
Run Date: 2/10/2022

Provider Name: Bloomfield Health Center for Nursing & Rehab  
Provider Number: 000009134  
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**